केंद्रीय भंडारण निगम
(एक नवरत्न सीपीएसई)

CENTRAL WAREHOUSING CORPORATION
(A NAVRATNA CPSE)

No. CWC/CO/TC/26-27/56 **Dated: 05.11.2026**

E-TENDER DOCUMENT

Selection of professionally competent party for **"Appointment of Internal Auditor for various locations of Central Warehousing Corporation for the Financial Year 2027-28 & 2028-29"**

Date for downloading Tender Form	**05.11.2026**
Last Date & Time for online Submission of tender	**Up to 15:00 Hrs. on 26.11.2026**

Email : cwcinternal.audit@cewacor.nic.in
tendercell.co@cewacor.nic.in ;
Website : www.cewacor.nic.in

Disclaimer

The Tender Document is neither an agreement nor an offer to prospective Bidder(s) or any other party hereunder. The purpose of the Tender Document is to provide the Bidder(s) with information to assist them in participation in this Tender Process.

The Tender Document, ensuing communications, and Contracts shall determine the legal and commercial relationship between the bidders/ contractors and CWC. No other Government or CWC's document/ guidelines/ Manuals including its Procurement Manual (for internal and official use of its officers), notwithstanding any mention thereof in the Tender Document, shall have any locus-standii in such a relationship. Therefore, such documents/ guidelines/ Manuals shall not be admissible in any legal or dispute resolution or grievance redressal proceedings.

Information contained in the Tender Document or subsequently provided to the Bidder(s) is on the terms and conditions set out in the Tender Document or subject to which that was provided. Similar terms apply to information provided verbally or in documentary or any other form, directly or indirectly, by the CWC or any of its employees or associated agencies.

The Tender Document does not purport to contain all the information Bidder(s) may require. It may not address the needs of all Bidders. They should conduct due diligence, investigation, and analysis, check the information's accuracy, reliability, and completeness, and obtain independent advice from appropriate sources. Information provided in the Tender Document to the Bidder(s) is on a wide range of matters, some of which may depend upon interpreting the law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. CWC, its employees and other associated agencies accept no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein.

CWC, its employees and other associated agencies make no representation or warranty for the accuracy, adequacy, correctness, completeness or reliability, assessment, assumption, statement, or information in the Tender Document. They have no legal liability, whether resulting from negligence or otherwise, for any loss, damages, cost, or expense that may arise from/ incurred/ suffered howsoever caused to any person, including any Bidder, on such account.

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(एक नवरत्न सीपीएसई)

CENTRAL WAREHOUSING CORPORATION
(A NAVRATNA CPSE)

Address : Corporate Office, Warehousing Bhawan, New Delhi-110016
Email : tendercell.co@cewacor.nic.in ; cwcinternal.audit@cewacor.nic.in
Website : www.cewacor.nic.in

Dated: 05.11.2026

E-Tender Notice

Central Warehousing Corporation invites online e-tendering under two bids system from professionally competent parties for: -

Brief Scope of work	"Appointment of Internal Auditor for various locations of Central Warehousing Corporation for the Financial Year 2027-28 & 2028-29"	
Tender notice	Tender to be submitted electronically through e-tendering portal only. Tender documents will be available on Website: www.cewacor.nic.in, https://etenders.gov.in/eprocure/app	
Tender type	Open	
Tender Submission	The tender is to be submitted in two packets on e-tendering portal i.e.: Part-I (Technical Specifications) and Part-II (Financial Offer) with QCBS methodology	
Purchase Preference	Since this is a QCBS based methodology selection tender, therefore, purchase preference shall not be applicable.	
Critical Dates	Bid Start date and time	**05.11.2026**
	Date and time of Pre-Bid Meeting	15:00 hrs. on **16.11.2026**
	Last date and time of online bid submission	15:00 hrs. on **26.11.2026**
	Date and time of online Technical Bid opening	15:30 hrs. on **27.11.2026**
	Date and time of online Financial Bid opening	To be intimated later.
NOTE: If the date fixed for opening of Technical Bid/Financial Bid is subsequently declared as holiday, the bid will be opened on the next working day following the holiday at the same time.		
Details to join the pre-bid meeting through Video Conferencing using CISCO WEBEX:- Pre Bid Meeting link: **Meeting link: https://emulakaatcwc.webex.com/emulakaatcwc/j.php?MTID=m26e6fb2465cf2f8d61e4acfa90213caf Meeting number: 2511 889 7880 Meeting password: YBy2mxqNE58**		
Bid validity period	90 (Ninety) days from the date of Opening of Technical Bid. The said period is further extendable by 30(Thirty) Days. For more details refer "BID VALIDITY" clause.	
Period of Contract	2 Year	
Earnest Money Deposit (EMD)	Rs. 95,000/-	

EMD Exemption	Available to MSE's
Designation and Address of Tender Calling Authority	Sr. GM (Internal Audit) (NF), Warehousing Bhawan, Hauz Khas, New Delhi-110016, cwcinternal.audit@cewacor.nic.in .

Information for Online Participation:

1. Bidders shall have to visit the e-tendering portal (https://etenders.gov.in/eprocure/app), select the appropriate e-tender bid number and upload electronically by scanning in PDF format duly filled and signed technical bid documents by filling all the relevant columns with all the required enclosures. After filling data in pre-defined forms, bidder's needs to click on final submission link to submit their encrypted bid.
2. Aspiring Bidders/Suppliers who have not enrolled/registered in e-tendering portal should enrol/ register before participating through the website https://etenders.gov.in/eprocure/app.
3. Bidder shall submit their offer along with supporting documents in electronic format to be duly signed & scanned or digitally signed, on or before the scheduled date & time as mentioned above and should be uploaded in technical bid through e-tendering portal. Hard copy of the tender documents will not be accepted and any such offer, if received by Central Warehousing Corporation, will be out rightly rejected.
4. Corrigendum/Addendum to the Tender Notice, if any, shall be issued/ available online on e-tendering portal/CPPP and Website of the Corporation only. Prospective bidders are requested to view website/ e-tendering portal regularly.
5. The Bidders must fully comply with all the terms and conditions given in the Tender document. It is clarified that in case, any of the stipulated terms and conditions are not fulfilled by the Bidders and incomplete or incorrect information submitted by the Bidder, the bid may be treated as ineligible and Bidder may be technically disqualified and Price Bid shall not be opened.
6. The results of technical evaluation will be uploaded on the e-tendering portal. In case there are technically disqualified bidders, the reasons for disqualification will be uploaded and price bid shall be opened. Intimation of Price bid opening will be provided through e-tendering portal only.
7. The Central Warehousing Corporation reserves the right to accept / reject the tenders without assigning any reason; the decision of the Corporation shall be final and binding on Bidder.
8. For any technical related queries please call at 24 x 7 Help Desk Number 0120-4001 002 0120-4001 005 0120- 4493395 International Bidders are requested to prefix +91 as country code. E-Mail Support: For any Issues or Clarifications relating to the published tenders, bidders are requested to contact the respective Tender Inviting Authority Technical - support-eproc(at)nic(dot)in
9. The Central Warehousing Corporation reserves the right to reject any or all the tenders without assigning any reason thereof. This notice is also available on website www.cewacor.nic.in and https://etenders.gov.in/eprocure/app.

Sr. GENERAL MANAGER (Internal Audit) (NF)

(This document is meant for the exclusive purpose of submission of Tender and shall not be transferred, reproduced or otherwise used for the purpose other than that for which it is specifically used)

INTRODUCTION

The Central Warehousing Corporation (CWC) is a Navratna, Public Sector Undertaking. It provides integrated warehousing logistics services. It has a diverse presence in the storage of food grains and industrial products, Container Freight Stations (CFS), Inland Container Depots (ICD), Custom Bonded Warehouses, Integrated Check Posts (ICP), Container Train Operations (CTO), Rail-Side Warehousing, Pest Control Services, etc.

As a premier Warehousing Agency, CWC is operating 986 warehouses with a total storage capacity of 164.15 lakh MT including 18 Custom Bonded Warehouses, 19 Container Freight Stations (CFSs)/ Inland Clearance Depots (ICDs), 3 Private Freight Terminals (PFTs), 25 Rail Side Warehouses (RWCs), 01 Accompanied Baggage Warehouse (ABW) and 3 Temperature Controlled/ Cold Storage Units as on 31.03.2026. Warehousing activities of CWC include food grain warehouses, industrial warehousing, custom bonded warehouses, and air cargo complexes. CWC is providing warehousing and logistic support services to a diverse group of users of such services. CWC has also diversified its activities to the construction, operation, and management of Private Freight Terminals (PFTs), Container Freight Stations (CFSs), and Inland Clearance Depots (ICDs) at different places in India. Apart from storage and handling, CWC also provides services in the areas of clearing & forwarding, handling & transportation, disinfestations, fumigation, etc. CWC also offers consultancy services/ training to different agencies for the construction of warehousing infrastructure.

The purpose of appointing an Internal Auditor is to provide independent and objective assurance that an organization's internal controls, risk management processes, and governance structures are operating effectively. Internal auditors evaluate financial and operational activities to ensure compliance with laws, regulations, and internal policies, while also identifying areas of inefficiency, fraud risk, or potential improvement. By offering unbiased insights and recommendations, the internal auditor supports management and the board in strengthening accountability, enhancing operational performance, and safeguarding the organization's assets.

PRE-QUALIFICATION CRITERIA (PQC)/ ELIGIBILITY CRITERIA

- CWC invites online bids under two packet system, through e-tendering portal for "**Appointment of Internal Auditor for various locations of Central Warehousing Corporation for the Financial Year 2027-28 & 2028-29"**
- The interested CA/CMA firms are advised to read and understand the eligibility criteria mentioned herewith before submitting their tender. Only those Bidders, meeting the eligibility criteria specified in below table would be considered for technical qualification. For the said purpose, Bidder compulsorily must upload/submit the documents mentioned against the eligibility conditions.

S. No.	Eligibility Conditions	Documentary Proof to be submitted
1)	**EXPERIENCE:** The CA/CMA Firm should have experience of at least Twelve (12) years from the date of registration of the firm as on Tender publishing date.	1. Copy of Firm Registration Certificate (FRC) issued by The Institute of Chartered Accountants of India (ICAI) or The Institute of Cost Accountants of India (ICMAI) **AND** **For Registered Company/ PSU/ statutory Body** i. Copy of Certificate of Incorporation (with CIN, if applicable) ii. Current list of Directors on Letter head signed by Authorized Signatory OR **For Registered Partnership Firm** i. Copy of the partnership deed ii. Current list of Partners on Letter head signed by Authorized Signatory OR **For Proprietorship** Declaration of Proprietorship/Sole Proprietorship compulsory ink Signed as per **Exhibit-11 attached with the tender document.** OR **For LLP** i. Copy of certificate of registration with LLPIN. ii. Current list of Partners on Letter head signed by Authorized Signatory.

2)	**NO. OF PARTNERS:** The CA/CMA firm should have at least six (6) partners as on the date of tender submission out of which at least three (3) should be Fellow member.	1. Copy of Firm Registration Certificate (FRC) issued by ICAI/ICMAI 2. Current list of Partners on letterhead of Firm/LLP signed by Authorized Signatory along with COP of all partners.
3)	**NO. OF QUALIFIED CA's/CMA's:** The CA/CMA firm should have at least three (3) Chartered Accountants/Cost Accountant as employee (other than partners) as on date of tender submission.	1. Affidavit signed by senior partner of Firm mentioning the details of the qualified Chartered Accountants/Cost Accountants along with their membership certificate/ passing certificate issued by ICAI/ICMAI.
4)	**NO. OF STATUTORY AUDIT / INTERNAL AUDIT:** The CA/CMA firm should have conducted either statutory audits and /or internal audits of at least two Autonomous Bodies/ Statutory Bodies/ PSU with minimum annual turnover of Rs. 500 Crore each with multilocations/offices/branches/units on or after financial year 2021-22. In a single work order/ contract having value of at least Rs. 5 lakh. The annual turn-over for each Autonomous Bodies / Statutory Bodies / PSUs shall be as per their Audited Financial Statements for any financial year during 2021-22 till 2025-26.	1. Self-certified copies of appointment letters/work order along with corresponding completion certificate issued by the client organizations. 2. Relevant extracts of the audited Balance Sheet and Profit & Loss Statement of the auditee organization, or the Annual Report of the client, for the relevant financial year(s), duly self-attested by Authorized Signatory of the firm.
5)	**ANNUAL TURNOVER OF THE FIRM:** The average annual turnover of the interested CA/CMA Firm shall not be less than Rs. 50 Lakhs for last three financial years i.e., 2023-24, 2024-25 and 2025-26	1. Self-attested (by Authorized Signatory) copies of Audited Profit & Loss Account and Balance Sheets for the financial years i.e., 2023-24, 2024-25 and 2025-26 2. Self-declaration on Firm's letter head signed by Authorized Signatory. (as per format attached at **Exhibit-3**) Note: Where the Bidder is not under statutory obligation to get his Accounts audited, it can upload a certificate on Firm Letter Head with UDIN of practicing

		Chartered Accountant certifying Annual Turnover for preceding three financial years.
6)	**LOCATION OF CA/CMA FIRM's OFFICE:** The CA/CMA firm should have the Head Office in any one of the state/union territory having regional offices of the concerned cluster for which CA/CMA firm is applying. For more details, please refer note under documentary proof. The clusters are elaborated in Scope of work.	1. Proof from ICAI/ ICMAI portal with regard to address of Head Office **AND** 2. GST Registration certificate. **Note:-** **1. For cluster 1:- The bidder should have a Head Office in any one of the states of Delhi, Haryana, Punjab and Chandigarh (UT).** **2. For cluster 2:- The bidder should have a Head Office in any one of the states of Uttar Pradesh, Rajasthan, Madhya Pradesh and Chhattisgarh.** **3. For cluster 3:- The bidder should have a Head Office in any one of the states of West Bengal, Bihar, Odisha and Assam.** **4. For cluster 4:- The bidder should have a Head Office in any one of the states of Maharashtra and Gujarat.** **5. For cluster 5:- The bidder should have a Head Office in any one of the states of Telangana and Andhra Pradesh.** **6. For cluster 6:- The bidder should have a Head Office in any one of the states of Tamil Nadu, Karnataka and Kerala.**
7)	**CONFLICT OF INTEREST:** Bidding firm should not have acted as Tax Auditor/Tax Advisor/ Tax Consultant/ Statutory Auditors to CWC in the last 03 financial years ending as on 31.03.2026. Also, shall not be taking any such assignment during the currency of this tender in CWC.	Self-declaration in Firm's letter head as per format attached at **Exhibit-1**.
8)	**COOLING OFF PERIOD:** Bidding firm should not have acted as Internal Auditor to CWC in the last 03 financial years ending as on 31.03.2026	Self-declaration in Firm's letter head as per format attached at **Exhibit-1**.
9)	The applicant firm should neither have been debarred nor blacklisted by any Government Autonomous bodies, PSUs, Banks etc.	Format for undertaking attached at **Exhibit-1**

10)	EMD/ Bid Security Declaration	The bidder has to submit EMD equivalent to amount as mentioned in NIT through RTGS/ NEFT in the following bank account: - **Name of Account Holder** - CENTRAL WAREHOUSING CORPORATION **Bank Name** - HDFC BANK LTD **Branch Name** -A – 24, HAUZ KHAS, NEW DELHI - 16 **Account No**. - 50100308128200 **IFSC** - HDFC0000467 **MICR** - 110240071 ● (Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of online transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.). ● Bidder(s), exempted from submission of EMD, shall be required to submit an undertaking in this regard to be signed by the authorized signatory **strictly** as per **Exhibit-5 attached with the tender document.** **For details refer clause EARNEST MONEY DEPOSIT.**

Note:

1. Bidding firms should mandatorily submit complete Exhibit-1 and Exhibit-1A on Firm's letter head duly signed by Authorized Signatory.
2. Each bidder can apply only for one cluster. If any bidder applied for more than one cluster, the application of such bidder for all clusters shall be rejected and not considered for this tender.
3. Each bidder shall be eligible to apply only for the cluster in which the bidder maintains a Head Office. Such Head Office must be located within the State/Union Territory where the regional offices of the concerned cluster are established.
4. Exhibit 1, 1A, 2,3,4,5,8,9,10,11 are to be mandatorily submitted by the bidder at the time of Bid submission.

SCOPE OF WORK

SCOPE OF INTERNAL AUDIT

To conduct internal audit of Corporate Office as well as Regional Offices along with units under their jurisdiction as mentioned in the cluster in accordance with the detailed checklist as attached, ensuring compliance, financial accuracy, operational efficiency, and adherence to statutory and corporate guidelines. Details of Clusters as follows:

Cluster No.	Regional Offices along with units under their jurisdiction in each Cluster	Details of each unit along with address
1	a) Corporate Office b) Regional Office, Delhi along with units under its jurisdiction c) Regional Office, Chandigarh along with units under its jurisdiction d) Regional Office, Panchkula along with units under its jurisdiction	Attached at Annexure I
2	a) Regional Office, Lucknow along with units under its jurisdiction b) Regional Office, Bhopal along with units under its jurisdiction c) Regional Office, Raipur along with units under its jurisdiction d) Regional Office, Jaipur along with units under its jurisdiction	Attached at Annexure II
3	a) Regional Office, Kolkata along with units under its jurisdiction b) Regional Office, Patna along with units under its jurisdiction c) Regional Office, Bhubaneshwar along with units under its jurisdiction d) Regional Office, Guwahati along with units under its jurisdiction	Attached at Annexure III
4	a) Regional Office, Mumbai along with units under its jurisdiction b) Regional Office, Ahmedabad along with units under its jurisdiction	Attached at Annexure IV
5	a) Regional Office, Hyderabad along with units under its jurisdiction b) Regional Office, Amaravati along with units under its jurisdiction	Attached at Annexure V
6	a) Regional Office, Chennai along with units under its jurisdiction b) Regional Office, Bangalore along with units under its jurisdiction	Attached at Annexure VI

	c) Regional Office, Kochi along with units under its jurisdiction	

List of units which will be audited as per periodicity and timelines of Audit will be provided to successful bidder as Month Wise Audit Plan before commencement of contract/assignment.

The scope of internal audit encompasses the independent examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and internal checks.

It covers the following Audit areas inter alia the Ind AS prescribed by the statue.

(a) Conduct the audit with the objective on the adequacy of the internal financial controls system over financial reporting and operating effectiveness of such control system.
(b) Review of existing policies and procedures and comment on adequacy of internal check and internal control of the systems, policies and procedures.
(c) Suggestion for improvement of the internal control and internal check process.
(d) Review the existing system for safeguarding the assets and as appropriate verify the existence of such assets.
(e) Review the proper classification of Assets & Liabilities and Income & Expenditure.
(f) Review the economy and efficiency with which the resources are employed and should identify the conditions which would prevent the economical use of resources e.g. underutilization of capacity, non-productive work, procedures which are not cost justified, over staffing or under staffing.
(g) Review of the operations of the organisation and comments whether the results are consistent with the established goals and objectives of the organisation.

For carrying out the above assignments, checklist of functional areas for each type of unit to be audited is attached as under:

1. General Warehouses Annexure "X1"
2. Bonded Warehouses Annexure "X2"
3. CFS/ICDs Annexure "X3"
4. Pest Control Service Annexure "X4"
5. Rail Terminals and Air Cargo Complexes Annexure "X5"
6. Regional Offices Annexure "X6"
7. Corporate Office Annexure "X7"

KEY AUDIT FOCUS AREAS

The Auditor has to review & submit a special note/comment on the following thrust areas:

(a) Review of agreements/arrangements made between various service recipients while rendering warehousing services under different modes such as dedicated warehousing, reservations, SAMO etc.
(b) Review of raising of the bill adhering to the time and its compliances giving a special note with respect to non-compliance of guidelines/instructions/terms of agreement and revenue leakage.
(c) Review of compliances with respect to various applicable laws including statutory compliances and reporting of non-compliance/contravention of the applicable laws/statutory compliances.
(d) Review of Security arrangement as per Corporate Office guidelines. Review of DGR guidelines and compliance by Security Agency including the proper attendance of reliever.
(e) Review of compliances to Delegation of Powers (DOP) delegated to the officers in the hierarchy and non-compliance/violation of DOP to be reported.

(f) Review of engineering contracts including timely deposition of SD amount in the form of BG as well as ensures the timely capitalisation of newly constructed godowns.
(g) Review of manpower and H&T contracts and reporting of non-compliance/deviation from tender/agreement.
(h) Review of Rail Operations/Road Transportation and reporting of profitability against expenditure made during the year.
(i) Review of old liabilities and provisions to ensure claim exist as on date.
(j) Review of Legal Cases vis-à-vis legal expenditure.
(k) Review of loss making centres with special reporting of loss making hired centres.
(l) Review of Integration of ERP SAP-Hana with other software and reporting of non-compliance.
(m) Review of outstanding debtors/other recoverable balances with a special reporting of cases where supporting documents/reasons for outstanding is not available.

PERIODICITY AND TIMELINES OF AUDIT

S.no	Capacity/Unit	Periodicity of audit	Timeline
1	Warehouses having capacity up to 30,000 MT	Once in Two Year	As per annual audit plan as approved by audit committee
2	Warehouses having capacity exceeding 30,000 MT	On Yearly Basis	As per annual audit plan as approved by audit committee
3	CFS/ICD/ICP including managed under Strategic Alliance Management Operator	On Yearly Basis	As per annual audit plan as approved by audit committee
4	CFS/ICD/ICP including managed under Strategic Alliance Management Operator having turnover more than Rs. 5 crores	On Quarterly Basis	Submission of Audit Report latest by 10th day of the month following the end of the quarter for which audit is to be done
5	Regional Office	On Half Yearly Basis	Submission of Audit Report for Apr-Sept latest by 25th October and Oct-Mar latest by 10th April
6	Corporate office	On Half Yearly Basis	Submission of Audit Report for Apr-Sept latest by 25th October and Oct-Mar latest by 10th April

- Period of Audit should cover the duration from last audit date to the last day of preceding month in which audit is being conducted.
- The details of units to be audited will be intimated in each year as per audit plan.
- The Auditor shall strictly follow the timelines mentioned above in the table
- Submission of summary of Significant Observations: Within 10 days of completion of each quarter
- Submission of Monthly Audit Progress Report: By 5th of the following month.
- Submission of summary of observations having financial impact: Within 5 days of completion audit.
- Sampling: At least one full month's transactions to be audited.

DUTIES OF AUDITOR:

(a) The Auditor will be required to carry out internal audit of Warehouses/ICDs/CFSs/Regional Office/Corporate office as per above mentioned periodicity & timelines and submit the final internal audit report through SAP Internal Audit Module.

(b) The Auditor will be required to submit audit report within 5 days after completion of audit.

(c) The Auditor will be required to depute audit team in the following manner:

Sr. No.	Description	Minimum No. of employees to be present	Minimum No. of Days for which team should be present
1.	Warehouses having capacity up to 30,000 MT	Team deputed to carry out the internal audit Should consist of at least one CA/CMA with 2 years' experience and one assistant.	The team will be required to be present for carrying out audit for a minimum three days
2	Warehouses having capacity exceeding 30,000 MT	Team deputed to carry out the internal audit Should consist of at least one CA/CMA with 2 years' experience and two assistant.	The team will be required to be present for carrying out audit for a minimum four days
3	CFS/ICD/ICP including managed under Strategic Alliance Management Operator	Team deputed to carry out the internal audit Should consist of at least one CA/CMA with 2 years' experience and two assistant.	The team will be required to be present for carrying out audit for a minimum five days
4	CFS/ICD/ICP including managed under Strategic Alliance Management Operator having turnover more than Rs. 5 crores	Team deputed to carry out the internal audit Should consist of at least one CA/CMA with 2 years' experience and one assistant.	The team will be required to be present for carrying out audit for a minimum four days
5	Regional Office	Team deputed to carry out the internal audit Should consist of at least one CA/CMA with 5 years' experience and two assistant.	The team will be required to be present for carrying out audit for a minimum seven days
6	Corporate office	Team deputed to carry out the internal audit Should consist of at least one CA/CMA with 5 years' experience and two assistant.	The team will be required to be present for carrying out audit for a minimum seven days

(d) The Internal Auditor while taking up the audit shall have to conduct opening meeting and closing meeting at the time of commencing and concluding the audit. The copy of both the minutes needs to be uploaded in the SAP Internal Audit Module along with final report. The auditor will be required to discuss the internal audit reports of respective unit with officer in-charges of that particular unit before finalization of report.

(e) The Internal Auditor shall have to issue the audit report using Digital Signature Certificate (DSC) and under a valid UDIN through the SAP Internal Audit Module along-with a digitally signed copy in PDF. Besides, upon completion of all audits the internal auditor has to issue a certificate of completion.

(f) On receipt of the reply the auditor needs to review the same and have to offer final comments thereon about closure/sustainability of the para(s) in reference to the assigned units to be recorded in the SAP Internal Audit Module.

(g) It will be the duty of the internal auditor to obtain / follow up the corrections / rectifications / action taken for each objection and incorporate the same in consolidated management summary to be presented for each Regional Office after completion of all audits pertain to that particular Regional Office. The consolidated management summary shall be presented to IA Division, Corporate Office.

(h) The irregularities like cases of fraud, financial irregularities, lack of disregard of internal controls, non-implementation of established system and procedures, violation to DoP/guidelines, absence of controls etc. may be classified as Critical Observation or Significant Observation whereas the observation of non-recurring nature and failure to adhere to approved procedures not likely to have serious results may be classified as Incidental Observations.

(i) During the course of audit, the CA firm will issue Audit Notes for the observations noticed to the auditee and obtain reply immediately based on which the final Audit Report will be prepared. Audit Notes in respect of issues not having financial implications or statutory compliances or not material in nature or compliance made to the satisfaction of Auditors can be dropped and need not be included in the main/final Audit Report.

(j) The auditors engaged for internal audit are authorized to have access to any documents and records considered necessary for the performance of their functions within the auditee unit. They can also request the staff and management of the auditee unit to supply such information and explanation, as may be needed in carrying out his work.

(k) For all matters, the internal auditors will co-ordinate with Sr. GM (IA) (NF), and IA Division, Corporate Office, Hauz Khas, New Delhi.

(l) Internal Auditor has to furnish a declaration of fidelity and secrecy as per the CWC standard format as attached at **Exhibit-4**.

PERFORMANCE EVALUATION OF AUDITOR:

Contract shall be for Finance Year 2027-28 & 2028-29. However, the performance shall be reviewed on the following parameters annually:

i.) Adherence of the time line as per the monthly audit plan with respect to conducting of Internal Audit.

ii) Adherence to audit as per scope of work, Standard on Internal Audit, Internal Audit Manual etc.

iii) Adherence of the time line with respect to submission of Internal audit report.

iv) Review of replies in reference to finding of the Internal Auditor.

v) Adherence to the thrust areas and checklist.

vi) Suggestion/recommendations of the Internal Auditor for further improvement in the procedure/system.

vii) Reporting with respect to non-compliances of DoP, guidelines, policy/procedures, governance of contract, statutory laws, compliance of standard auditing practice (SIA) etc.

viii) Other criteria as defined from time to time.

GENERAL TERMS AND CONDITIONS (GTC)

Definitions: -

(a) Authorized Signatory: - The person authorized by bidding firm to submit/ sign the Bid documents.

(b) Successful Bidder/ Contractor/ Consultant/ Service Provider: - The bidder to whom the contract shall be awarded by CWC.

(c) Local Content: - 'Local Content' means the amount of value added in India which shall, unless otherwise prescribed by the Nodal Ministry, be the total value of the item procured

(excluding net domestic indirect taxes) minus the value of imported content in the item (including all customs duties) as a proportion of the total value, in percent.

(d) Non-Local Supplier: - 'Non-Local Supplier' means a supplier or service provider, whose goods, services or works offered for procurement, has local content less than 20%.

(e) E-Tendering Portal:- The e-Tendering portal wherever written in the tender document shall mean https://etenders.gov.in/eprocure/app

(f) H-1: - H1 means the bidder getting **highest marks** when evaluated under QCBS (Quality and Cost Based Selection) in a Tender, bidding process or other procurement solicitation as adjudged in the evaluation process as per the tender or other procurement solicitation.

(g) The term "**Force Majeure**", as used in this Contract, shall only mean:

(i) riot, war, invasion, act of foreign enemies, hostilities (whether war be declared or not), acts of terrorism, civil war, rebellion, revolution, military invasion, insurrection of military or usurped power; or

(ii) earthquake, flood (excluding normal seasonal rain), tsunami, or any other natural disaster, but excluding weather conditions as such, regardless of severity; or

(iii) fire or explosion (being fire or explosion not caused by the negligence of the affected Party or its sub-contractors); or

(iv) acts of Government which could not have been reasonably anticipated or controlled which makes performance impossible or impracticable.; or

(v) Epidemic and/or pandemic affecting the Services except if the services fall under any exempted category.

➢ **PRE-BID MEETING**

- If a Pre-bid meeting is stipulated in the E-Tender Notice, a pre bid meeting shall be conducted before submission of tender documents for clarifying issues and clearing doubts, if any. The record of such meeting (Response to queries/Clarifications/ Corrigendum etc.) **shall be published on the website of CWC and https://etenders.gov.in/eprocure/app**
  - CWC shall not adopt any separate communication method in this regard other than as mentioned above.
  - CWC reserves the right to make any alterations in the bid document based on the suggestions/ decisions arrived at the pre-bid meeting.
  - Schedule of pre-bid meeting

S. No.	Description	Schedule
1	Submission of Pre-Bid Queries	Up to 23.59 Hrs on 17.11.2026 through e-Mail on tendercell.co@cewacor.nic.in, cwcinternal.audit@cewacor.nic.in Note:- Queries received after the above stated timelines shall not be entertained.
2	Pre-Bid Meeting	On 16.11.2026, 15.00 Hrs, through VC link provided above in Tender Notice.

1) BENEFITTS EXTENDED TO MSME VENDORS BY CORPORATION

1. Government of India has implemented Trade Receivable Discounting System (TReDS) to address challenges faced by MSMEs in delayed payments (after receipt/ acceptance of Material/Service) from Government buyers leading to shortfall of Working Capital.
2. TReDS is an online electronic institutional mechanism for facilitating the financing of trade receivables of MSMEs through multiple financiers.
3. CWC has registered / on boarded on all the four RBI authorised service providers of TReDS Platform with following Registration detail:

S no	Service Provider Name	Entity ID
1	Invoicemart (M/S A. TReDS Ltd.)	100001953
2	M1 Exchange (Mynd Solutions Private Limited)	BUYER00029464
3	RXIL (Receivable Exchange India Ltd.)	CE0038528
4	DTX Platform	CO75X7WNJ02W

4. MSME suppliers shall register themselves with anyone of three services providers of TReDS portal for availing the facility of bill discounting, if they wish to.
5. Interest payment on delayed payments to MSME shall be payable in line with Micro, Small and Medium Enterprises Development Act, 2006.

2) ELIGIBILITY OF BIDDERS FROM SPECIFIED COUNTRIES

1. Any bidder from a country which shares a land border with India will be eligible to bid in this Tender only if the Bidder is registered with the Competent Authority.
2. "Bidder" (including the term `tenderer', `consultant' or service provider' in certain contexts) means any person or firm or company, every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency branch or office controlled by such person, participating in a procurement process.
3. "Bidder from a country which shares a land border with India" for the purpose of this Order Means: -
   a) An entity incorporated, established or registered in such a country; or
   b) A subsidiary of an entity incorporated, established or registered in such a country; or
   c) An entity substantially controlled through entities incorporated, established or registered in such a country; or
   d) An entity whose beneficial owner is situated in such a country; or
   e) An Indian or other agent of such an entity; or
   f) A natural person who is a citizen of such a country;

4. Such Bidder(s) shall need to submit a self-declaration along with the proof of registration with competent authority.
5. Any false declaration and non-compliance of the above would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

3) BID SUBMISSION AND AUTHORIZED SIGNATORY

a) E-tendering portal shall not allow to submit the bids after the last date and time as depicted in this document. Thus, bidders are requested to kindly ensure timely submission of the bids to avoid last time rush. Any request for extension of timelines owing to Technical Problem in e-tendering portal etc., due to last minute submission shall not be entertained.
b) The bidder must furnish full, precise and accurate details in respect of information asked under all Exhibits attached with this Tender Document.
c) Bidder is required to submit an **Undertaking on Unconditional Acceptance** as per **Exhibit-1** attached with this Tender Document.
d) Bid should be signed by Authorized Signatory **by issuing Power of Attorney** in the Format prescribed (for guidance only and deviation can be accepted) under **Exhibit-2** attached with this Tender Document. All the documents submitted under this tender (Technical/ Pre-Qualification/ Financial document/ Annexures/ Exhibits/ Undertakings or any other document submitted in support of bid) are to be signed/ digitally signed by the authorized signatory.

e) Power of Attorney (POA) to be issued by the bidder in favour of the authorised representative(s), in respect of the particular tender, for purpose of signing the documents including bid, all subsequent communications, agreements, documents etc. pertaining to the tender and act and take any and all decision on behalf of the bidder. Any consequence resulting due to such signing shall be binding on the Bidder.

f) The POA shall be supported by Board Resolution in case of Company/PSU/Statutory Body. Further, POA is not required, in case bid is being signed by Person Authorized by Board of Directors by way of Board Resolution.

g) The Power of Attorney shall be issued as per the constitution of the bidder as below:
   a. **In case of Proprietorship:** by Proprietor
   b. **In case of Partnership:** by all Partners or Managing Partner as per Partnership Deed
   c. **In case of Limited Liability Partnership:** by any Person authorized in terms of Deed of LLP
   d. **In case of Company/PSU/Statutory Body:** by Board of Directors through Board Resolution or by the designated officer authorized by Board to do so. Such Board Resolution should be duly signed by Company Secretary / MD / CMD / CEO.

h) The Power of Attorney should be valid till award of contract / order to successful bidder.

i) Bidder shall submit their offer in electronic format on e-tendering portal (https://etenders.gov.in/eprocure/app) on or before the scheduled date and time as mentioned on e-tendering portal. **No offer in physical form will be accepted and any such offer, if received by Central Warehousing Corporation will be out rightly rejected.**

4) ADDITIONAL INFORMATION TO BIDDER

j) Bidders shall be able to create representations on e-tendering portal within 1 day for Bids with Bid duration between 3 to 5 days, within 2 days for Bid duration between 6 to 9 days & within 4 days for Bids with Bid duration of 10 or above days.

k) CWC shall respond to the bidder's representations at least 72 hours before the Bid end date and time on e-tendering portal only.

l) All communications and information should be provided in writing and in English language only.

m) All the communications and information provided should be legible.

n) The Bidder shall be responsible for all costs associated with the preparation of the Bid. CWC shall not be liable to and subjected to any financial implication whatsoever, including, for any costs, regardless of the conduct or outcome of this tender process.

o) CWC may scrap the tender enquiry without assigning any reason at any time before the signing of the Agreement. In case, the tender enquiry is scrapped, CWC will not be liable for any loss or cost to Bidder. However, EMD, if any deposited by bidder, will be refunded back.

p) In case any bidder is debarred either during the bidding process or after award of contract, the details of such Debarred bidder will also be published on the website of Corporation.

5) BID VALIDITY

a) Each Bid shall be deemed to be a firm and irrevocable offer, and shall remain valid **and open for a period of Ninety (90) days from the opening of Technical Bid.**

b) In exceptional circumstances, such time period may be extended by another thirty (30) days upon mutual consent between Corporation and technically qualified bidders.

c) After opening of price bids in e-tendering portal, the extension will be regularized with H-1 bidder.

d) CWC shall raise the request for extension of validity through e-Mail & bidders shall be required to accept it within 48 hours. Bidder may refuse the request without forfeiture of its EMD.

e) In case of such extension, the bidder shall not be permitted to modify its original offer/proposal in any respect during the extended period. In case, the consent is not provided by the bidder within stipulated time for extension of bid, the entire tender enquiry shall be scrapped.

6) EARNEST MONEY DEPOSIT (EMD)

I. Bid must be accompanied with proof of payment of EMD remitted through Fund Transfer in the bank account mentioned in the Tender Notice.

a) **Bid not accompanied with EMD/ Bid security declaration shall be liable for summary rejection.**

b) EMD submitted by the bidder shall be forfeited and debarred from participating in future tender enquiries by Corporation for a period of two (02) years, if the bidder:

i) Withdraws or modify or impairs or derogates from the bid in any respect within the period of validity of its bid; or

ii) Fails to furnish requisite performance security within stipulated time required as per e-bid.

iii) In the event of bidder, not accepting the offer and/or not formally executing the contract after acceptance of bid/proposal by CWC within the stipulated time period.

c) **EXEMPTION FROM SUBMISSION OF EMD**

i) The bidder participating under the category MSEs registered in UDYAM portal are exempted from payment of EMD payable to CWC subject to furnishing the proof of they being so registered under the said portal. The Registration of such bidder under MSE Notification should be valid as on last date of submission of tender and they should also mention the terminal validity of their Registration (if applicable), failing which, their offer shall not be considered for benefits detailed in MSE Notification of Govt. of India dated 23.3.2012/26.03.2012 or any other notification as may be issued thereafter.

ii) Startups certified by Department for Promotion of industry and Internal Trade (DPIIT) are exempted from payment of EMD and should enclose the proof of their being certified with Department for Promotion of Industry and Internal Trade (DPIIT).

II. DECLARATION FOR BID SECURITY (BSD)

a) Submission of BSD in the format as per **Exhibit-5 attached with this tender document is mandatory** for all the bidders who are exempted from submission of Earnest Money Deposit.

b) Non submission of BSD shall lead to summarily rejection of the Bid.

c) The bidders who are exempted from paying EMD, shall be debarred by Corporation for participating in future tender enquiries for a period of two (02) years, if the bidder:

i) Withdraws or modify or impairs or derogates from the bid in any respect within the period of validity of its bid; or

ii) Fails to furnish requisite performance security within stipulated time required as per e-bid AND

iii) in the event of bidder, not accepting the offer and/or not formally executing the contract after acceptance of bid/proposal by CWC within the stipulated time period.

III. REFUND OF EMD

a) In case of two packet or two stage bidding, EMD of unsuccessful bidders during first stage i.e. technical evaluation should be returned within 15 days of declaration of result of first stage itself.

b) Earnest money of unsuccessful bidders during second stage i.e. Financial Evaluation, shall be returned within 15 days after the award of contract or expiry of bid validity, whichever is earlier.

c) Earnest money of successful bidder shall be returned within 15 days after receipt of Performance Security, if not adjusted under BG or Security Deposit.

7) AMENDMENT OF BIDDING DOCUMENTS

a) At any time prior to the 'Bid Submission Date', CWC may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the Bidding Documents by issuing corrigendum.

b) Any corrigendum thus issued shall be an integral part of the Tender Document and shall be published on the e-tendering portal and website of the Corporation. Bidders have to take into account all such corrigendum before submitting their Bid.

c) CWC, if considered necessary, may extend the Bid Due Date in order to allow the Bidders a reasonable time to furnish their most competitive bid taking into account the addenda/ corrigendum issued thereof. In any case and as mandated by e-tendering portal, minimum 7 days will be given after publishing of Corrigendum.

d) All such communications shall be published on e-tendering portal and www.cewacor.nic.in and on https://etenders.gov.in/eprocure/app. No other mode of communication shall be adopted.

8) DESCRIPTION OF THE SELECTION PROCESS

The proposals received would be subject to the evaluation process as below:

i) Step 1: Technical Qualification based on documents submitted.

ii) Step 2: Awarding marks as per QCBS Criteria (attached at **Exhibit-9**)

iii) Step 3: Evaluation based on QCBS (Quality and Cost Based Selection) methodology.

a) OPENING OF TECHNICAL BID

i) The Technical Bid of the bidder would be opened on the specified date, time and place as mentioned in the e-tendering portal bid document. No separate communication shall be made in this regard & bidders at their own pre-judice may send their Authorized Signatory/ representative to attend the opening process. The representative must report at least 30 minutes before the bid opening time. No separate communication shall be done by Corporation in this regard.

ii) Bidder to note that the Financial bid should be submitted separately and independent of the technical bid. In case, Financial Bid forms part of the technical bid, the bid shall be summarily rejected by CWC.

iii) The objective of the technical evaluation process is to select bidder(s) who have the commercial and operational strength to provide the services. The bid(s)/proposal(s) shall be evaluated as per the criteria specified in this document.

iv) The tender documents, in particular, Appendixes/ Annexures/ Exhibits, shall be filled in by the Bidder clearly, neatly and accurately. Any alteration, erasures or over-writing would be liable to make the tender invalid unless the same is neatly carried out and attested over the full signature of Bidder.

v) The documents submitted by bidders in support of QCBS criteria shall also be opened. However, the documents submitted against QCBS criteria shall only be evaluated if the bidder is qualifying the pre-qualification criteria.

b) **OBTAINING MISSING DOCUMENTS AND SPECIFIC CLARIFICATION:**

i) The proposals, that are incomplete in any respect or those which are not consistent with the requirements as specified in this document or which do not contain any of the documents as per the specified formats prescribed in the document, would be considered non-responsive and Corporation shall have liberty to carry out call of clarification or to summarily reject the bids. Adherence to formats, wherever specified, is must. Non-adherence to formats may be a ground for declaring the proposal non-responsive.

ii) The required clarification and missing document(s) may be solicited by the Corporation from bidders through e-tendering portal only.

iii) The procedure as stipulated by e-tendering portal shall be followed for soliciting the Clarifications/missing Documents. The bidder shall be required to submit the clarifications within the stipulated time as mentioned in the e-tendering portal bid document. The bidders may contact e-tendering portal helpdesk for any support/ clarifications.

iv) The shortfall information/ documents shall be sought only against the documents/ information already submitted by the bidder in technical documents and also in case of historical documents which pre-existed at the time of the tender opening & have not undergone any changes since then. So far as the submission of documents is concerned with regard to qualification criteria, after submission of tender, only related shortfall documents shall be solicited and considered. For eg.:- if the bidder has submitted a supply order without its completion/ performance certificate, the certificate can be solicited and considered. However, no new supply order shall be solicited / considered during the clarification.

v) After expiry of prescribed **time of 05 days**, for submission of clarification/missing document as mentioned in e-tendering portal Bid document, Corporation shall download the clarification/ missing document(s) submitted by the bidder.

vi) The Bidder has the option to respond or not to respond to these queries. If the Bidder fails to respond, within the stipulated time period or the clarification(s)/and missing document(s) submitted is non-conforming to requirement of tender conditions, the bidder shall be technically dis-qualified.

vii) All the responses to the clarifications and missing document(s) will be part of the Proposal of the respective Bidder and if the clarifications and missing document(s) are in variance with the earlier information in the proposal, the information provided in later stages shall prevail over the earlier information for the technical evaluation process.

viii) The request for clarification and missing document(s) by the Corporation and the response of the bidder shall be in writing and no change in price or substance of the tender shall be sought, offered or permitted.

ix) Corporation well within its rights to waive minor infirmity or non-conformity or irregularity like spelling mistake(s), clerical errors, signature missing on any page which does not constitute a material deviation.

x) Bidder to refer clarification and missing document(s) manual available on e-tendering portal https://etenders.gov.in/eprocure/app or seek assistance from the Helpdesk.

c) **OPENING OF FINANCIAL BID**

i) Bidder is required to indicate offer price in the Price break up format as per attached Excel Sheet on e-Tendering portal (each bidder needs to submit price bid for respective cluster only in the attached excel).

ii) In case, Financial Bid forms part of the technical bid, the bid shall be summarily rejected by CWC.

iii) Corporation may reject un-justified/incomplete price bids during the financial evaluation. The decision of Tender Awarding Authority in this regard shall be final and binding.

d) **DISQUALIFICATION CONDITIONS**

Unless considered for dis-qualification under any other clause of this tender document, the bidder may also be dis-qualified for following reasons:

i) Bidders who have been blacklisted or otherwise debarred by CWC or any department of Central or State Government or any other Public Sector Undertaking as on the last date of submission shall not be eligible to participate, during the period of such blacklisting.
ii) Bidders contract should not have been terminated for Bidder's default by CWC or any department of Central or State Government or any other Public Sector Undertaking during the last five years as on last date of submission of bid.
iii) Bidder shall also not be eligible to participate in this tender, in case of any pending/outgoing legal dispute with CWC whether before any Court of law and/or arbitration with regard to any contract on last date of submission of bid to CWC.
iv) Any qualified/conditional bid shall be liable for outright rejection by CWC without assigning any reason whatsoever.

Bidders need to submit a Declaration to this regard, as per exhibit-1 attached in this tender document.

Note:

1. While considering ineligibility arising out of any of the above clauses, incurring of any such disqualification in any capacity whatsoever (even as a proprietor, partner in another firm or as Director of a Company) will render the Bidder disqualified.
2. A Hindu Undivided Family (either as a proprietor or partner of a firm) shall not be entitled to apply for tender. Any tender submitted in the capacity of Hindu Undivided Family (either as a proprietor or partner of a firm) shall be summarily rejected.

e) **SELECTION OF SUCCESFULL BIDDER**

(i) The bids of the bidders who qualify the Pre-Qualification Criteria (PQC) shall only be considered for Evaluation under QCBS.
(ii) Each bid shall be awarded **Combined Technical cum Financial Score (CTFS) marks out of 100.**
(iii) The weightage shall be 70 (Technical): 30 (Financial).
(iv) **Calculation for CTFS: -**

- The marks shall be awarded to the bidders as per the Technical Criteria and on the basis of their Financial Quote. Following formula shall be used by Corporation to declare the successful bidder:
- **CTFS Calculation Formula: [[Xt.(T/Thigh*100) + Xf. (Clow/C*100)]]**
- T= Total Technical score awarded to the Service provider
- Thigh=Highest Technical score achieved for the Bid
- C=Price Offered by the Service Provider
- Clow=The lowest of all Price offered (L1 Price)
- Xt= Weightage for technical evaluation
- Xf= Weightage for financial evaluation

(v) The bid getting the highest CTFS score shall be considered as successful bidder.
(vi) In case two or more bidders obtain the same score in the technical and/or financial evaluation, the following criteria shall be applied sequentially to determine the successful bidder:

1. **Number of Partners**
   The firm having a higher number of partners shall be given preference.

2. **Number of Qualified Professionals (CA/CMA)**
   In case the number of partners is equal, the firm having a higher number of qualified Chartered Accountants (CA)/Cost & Management Accountants (CMA) shall be given preference.
3. **Experience of the Firm**
   If the number of qualified CA/CMA professionals is also equal, the firm with greater overall experience (in terms of years of establishment/operations) shall be given preference.
4. **Final Decision**
   In case of a further tie, the decision of the Tender Evaluation Committee shall be final and binding.

(vii) In case purchase preference is applicable, the successful bidder will be decided after adoption of due procedure on e-tendering portal.

f) **CONTACTING CWC DURING THE EVALUATION**

Canvassing whether directly or indirectly in connection with tenders is strictly prohibited and the tenders submitted by the Bidders who resort to canvassing will be liable to rejection. From the time of bid submission to awarding the contract, no Bidder shall contact the Corporation on any matter relating to the submitted bid. If a Bidder needs to contact the Corporation for any reason relating to this tender and/ or its bid, it should do so only in writing electronically. Any effort by a Bidder to influence the Corporation during the processing of bids, evaluation, bid comparison or award decisions shall be construed as a violation of the Code of Integrity, and bid shall be liable to be rejected as non-responsive in addition to other punitive actions for violation of Code of Integrity as per the Tender Document.

9) CHANGE IN CONSTITUTION OF BIDDING ENTITY/SUCCESSFUL BIDDER

a) Once the tender has been submitted, the constitution of the Partnership firm/LLP shall not be allowed to be modified / altered / terminated during the validity of the tender as well as the currency of the contract except when modification becomes inevitable due to succession laws etc., in which case prior permission should be taken from CWC and in any case the minimum eligibility criteria should not get vitiated.

b) The re-constitution of firm in such cases should be followed by a notary certified Supplementary Deed. The approval for change of constitution of the firm, in any case, shall be at the sole discretion of the CWC and the Bidder shall have no claims what-so-ever.

c) Any change in the constitution of Partnership firm after opening of tender shall be with the consent of all partners and with the signatures of all partners as that in the Partnership Deed.

d) Failure to observe this requirement shall render the offer invalid and full EMD shall be forfeited.

e) If any Partner/s withdraws from the firm after opening of the tender and before the award of the contract, the offer shall be rejected. In case the Bidder fails to inform CWC beforehand about any such changes / modification in the constitution which is inevitable due to succession laws etc. and the contract is awarded to such firm, then it will be considered a breach of the contract conditions liable for termination of the contract under Clause no. 22 (c) of General Conditions of Contract.

10) VERIFICATION OF ORIGINAL DOCUMENTS

a) Corporation, at its discretion, may ask Bidder to submit for verification the originals of all such documents whose scanned copies were submitted online along with the technical bid. The credential documents of financial and experience criteria shall also be got verified from the authority/ office who has issued such documents. If so decided, the photocopies of such self-certified documents and the credential documents verified from issuing office/ authority shall be kept in the records as part of the contract agreement.

b) If the Bidder fails to provide such originals or in case of substantive discrepancies in such documents or it is found at any stage of tendering process that documents submitted in bid is/are fabricated/ tempered/ forged/ altered/ manipulated/ false then it shall be construed as a violation of the Code of Integrity. Such bid shall be liable to be rejected as non-responsive, bidder shall be disqualified and the evaluation of Bids shall proceed with the subsequent ranked offers.

c) If the Bidder fails to provide such originals or in case of substantive discrepancies in such documents or documents submitted in bid is/are fabricated/ tempered/ forged/ altered/ manipulated/ false if found even after placement of LOA or signing the contract or then Corporation reserves the right to terminate the contract, forfeit of EMD and Performance Security / Security Deposit whichever is available at the time of termination. In addition to above (disqualification of bidder or termination of contract as the case may be), other punitive actions shall also be taken to blacklist/debar the bidder from future participation in tenders of the Corporation **for next five years**.

11) PERFORMANCE SECURITY {BANK GUARANTEE}

a) Successful bidder is required to submit Performance Security in the form of Bank guarantee (BG) issued in the format attached under **Exhibit-6** with this Tender Document from Scheduled Commercial Bank **@5% of the value of contract including GST** for his proper performance of the contract agreement within specified period.

b) Bank Guarantee must be valid for atleast 60 days beyond the scheduled completion of Contract with claim period of atleast 6 months beyond the expiry of Bank Guarantee.

c) **Performance Security must be submitted by Seller to the Buyer within 15 days** of award of contract on e-tendering portal/ LOA whichever is earlier. The payments to the seller shall become due only after receipt of Performance Security by the Buyer and verification of its genuineness. No interest shall be payable upon the BG by the Seller to the Buyer under the Contract.

d) In case of failure to deposit the Bank Guarantee by the Successful Bidder within stipulated time, an extension of maximum additional 15 days can be granted by the CWC at its discretion however, such an extension shall be subject to a levy of penalty at the rate of 0.1% per day of delay of the amount of such BG.

e) If the successful bidder, having been called upon by Corporation to furnish BG, fails to do so within the period as specified above and even up to last date of extended period, if extended, the contract shall be terminated without any notice to successful bidder, duly forfeiting EMD and other dues, if any payable against the contract. **The failed successful bidder shall be debarred from participating in future tender of the Corporation for next two (02) years from the date of debarring.**

f) In case, when bidder, whose bid has been accepted, fails to sign the contract as may be required, or fails to provide (BG) as may be required for the performance of the contract or otherwise withdraws from the procurement process, the Corporation shall cancel the procurement process.

g) If requested by the Corporation due to change in date of completion of Contract, the successful bidder agrees to extend the validity period of the Bank Guarantee or to issue a further Bank Guarantee in the event that the duration of this Contract is, for any reason, extended beyond such validity date.

h) If the successful bidder fails or neglects to observe or perform any of his obligations under the contract or fails to extend the validity of submitted Bank Guarantee, it shall be lawful for the Corporation to forfeit either in whole or in part, the Performance Security furnished by the successful bidder.

i) In case, some partial amount is to be recovered by Corporation from successful bidder, then Corporation may revoke the complete BG and can recover the desired amount. The balance amount shall be paid back to the service provider as and when new BG of full amount is submitted by the successful bidder.

j) If the successful bidder duly performs and completes the contract in all respects, the Corporation shall, release the Performance Security, as the case may be, within 90 days of completion of all contractual obligations by the successful bidder.

k) Successful bidder shall be required to submit no dues certificate to Corporation as & when desired by Corporation.

l) **SFMS Verification of Bank Guarantee:**

i) The bank guarantee submitted by the successful bidder shall be verified online through SFMS and no physical verification will be conducted.

ii) For this purpose, the Bank Guarantee issuing bank shall send cover for Bank Guarantee issued, through SFMS platform to the CWC Banker i.e. ICICI Bank, 9 Phelps Building, Connaught Place, New Delhi, (IFSC Code: ICIC0000007) as per details given below:

(1) MT760 COV for issuance of bank guarantee.

(2) MT767 COV for amendment of bank guarantee.

iii) Issuing bank shall mention **CWC beneficiary code i.e. CENTRALW27112020 in field 7037** of MT760 COV / MT767 COV.

iv) The bidder shall submit the copy of SFMS message as sent by the issuing bank branch along with the original Bank Guarantee.

v) The BGs not complying to the SFMS guidelines stipulated above, shall not be accepted.

12) EXECUTION OF THE CONTRACT

a) The details of award of contract shall be published by CWC on website of Corporation {https://cewacor.nic.in/MasterStatic/Contract_awarded} and CPP portal {https://etenders.gov.in/eprocure/app}.

b) The selected bidder shall be required to sign the agreement within 15 days of submission of the performance security.

c) During the signing of contract, following activities shall take place: -

(i) The bidder shall be required to enter into a contract with the Corporation strictly in the format of Agreement **attached under Exhibit-7 of this Tender Document.** The Agreement shall be typed on a Non-Judicial Stamp Paper of appropriate value.
(ii) Submission of Performance Bank Guarantee.
(iii) If required, the bidder shall be asked to physically sign and stamp the complete tender document and bid documents submitted by them during Technical/ Financial Bid or Clarifications round etc.
(iv) Except as provided under the Agreement, the Bidder shall not disclose and cause other parties (connected with the Project, who have been disclosed the Information on Agreement as per the terms of the Agreement) to disclose the Agreement or any provision, specification, plan, design, pattern, sample or information thereof which may be provided to the service provider during execution of Contract to any third party, without prior written consent of the CWC. For the aforesaid purpose, parties to the Agreement shall enter into the **Non-Disclosure Agreement ("NDA")** on a non-judicial stamp paper of appropriate value, the format of which is attached under **Exhibit-8** with this tender document.

13) TRANSFER AND SUBLETTING OF THE CONTRACT

a) The successful bidder shall not sublet, transfer, assign or otherwise part with directly or indirectly to any person or persons, whatever is stipulated in this contract, or any part thereof, without the previous written permission of the CWC.
b) In case, it is found that the bidder has transferred or has sublet the contract without permission of Corporation, then Corporation may terminate the Contract under Default by bidder and shall levy necessary penalties as per the concerned Termination Clause due to default.
c) The successful bidder shall be entirely responsible for the work executed by the sub-contractor, if any, to the entire satisfaction of the inspecting officer and for the timely execution of the contract in all respects.
d) Sub-contracting by the contractor/ service provider/ consultant without the approval of the Corporation shall be a breach of contract.

14) BID PRICES

a) Competitive and Independent Prices
   i) The prices should be arrived at independently, without restricting competition, any consultation, communication, or agreement with any other bidder or competitor relating to:
      (1) those prices; or
      (2) the intention to submit an offer; or
      (3) the methods or factors used to calculate the prices offered.
   ii) The prices should neither be nor shall be knowingly disclosed by the Bidder, directly or indirectly, to any other bidder or competitor before bid opening or contract award unless otherwise required by law.
b) Undue profiteering
   i) Controlled Price, if any: The price quoted by Bidder shall not be higher than the controlled price fixed by law for any of the Services covered under contract, if any, or where there is no controlled price, it shall not exceed the prices or contravene the norms for fixation of prices if any, laid down by Government or where the Government has fixed no such prices or norms, it shall not exceed the price appearing in any agreement, if any, relating to price regulation by any industry.
   ii) Undue profiteering: If the price quoted is higher than the controlled price in the sub-clause above, Bidder shall specifically mention this fact in his bid giving reasons for

quoting a higher price(s). If he fails to do so or makes any misstatement, it shall be lawful for the CWC either to revise the price at any stage to bring it in conformity with the sub-clause (1) above or to terminate the contract for default as per the contract and avail all the remedies available therein in addition to other punitive actions for violation of Code of Integrity.

c) Price Components
   i) The prices quoted by Bidder shall include all cost towards satisfactorily completion of works as per technical specification, including cost of material, labour, Tools and Plants, Consumables, Sundries, site establishment, overhead, Contractor Profit, Water charges, cost of incidental goods & services, cost towards testing and measurement and Taxes as applicable.
   ii) The Prices quoted by the bidders shall be inclusive of GST and all applicable taxes, Building and Other Construction Workers Welfare Cess (As applicable), Levies, Duties on materials or services and on complete works in respect of this contract.
   iii) The quoted price shall be considered to include all relevant financial implications, including inter-alia the scope of the Services to be delivered and the incidental goods/ works to be supplied, location of the bidder, site(s) of the delivery of Services, terms of delivery, extant rules and regulations relating to taxes, duties, customs, transportation, environment, labour, cost of watch and ward of bidder's material through private security, Mining & Forest etc in India.

Central Warehousing Corporation will not entertain any claim, whatsoever in this respect.

d) Price Variation: The Price quoted by the bidder and accepted by CWC, shall remain firm during the currency of contract including the extended period, if any extended due to any reason attributable to either CWC or Contractor or Force majeure. No claim, whatsoever shall lie against the Corporation on account of any variation, escalation etc. in the rates in market during contract.

e) Unless otherwise stipulated in the Tender Document, the currency of bid and payment shall be quoted by Bidder entirely in Indian Rupees. All payments shall be made in Indian Rupees only.

15) TAXES AND DUTIES

a) Quoted prices should be inclusive of all taxes and duties, including GST (CGST & SGST or IGST or UTGST). Please note that the responsibility of payment of GST (CGST & SGST or IGST or UTGST) lies with the Service Provider only.

b) Service Provider providing taxable service shall issue an e-Invoice/Invoice/ Bill, as the case may be within a period specified in Contract to enable CWC to avail input credit of GST as per rules/ regulation of GST. The bidder registered under GST (if applicable) shall ensure that the invoice to be raised upon the Corporation is compliant with the provisions of the GST Law and contains the requisite details in an accurate manner for claiming of tax credits by Corporation.

c) Further, returns and details required to be filled under GST laws & rules should be timely filed by Service Provider with requisite details. This shall further be ensured by the bidder registered under GST (if applicable) that the invoice raised by bidder during a month is appropriately reported in the GST Returns of the said month.

d) Payments to Service Provider for claiming GST (CGST & SGST/UTGST or IGST) amount will be made provided the above formalities are fulfilled. The Corporation reserves the rights to release the payment of GST amount (if applicable) only post matching of the invoices in the GSTN System.

e) GST or any other tax on input material or services used by bidder in respect of this contract shall be payable by the bidder and Central Warehousing Corporation will not entertain any claim whatsoever in this respect.
f) If input tax credit is not available to CWC for any reason not attributable to CWC, then CWC shall not be obligated or liable to pay or reimburse GST (CGST & SGST/UTGST or IGST) claimed in the invoice(s) and shall be entitled to deduct / setoff / recover such GST amount (CGST & SGST/UTGST or IGST) or Input Tax Credit amount together with penalties and interest, if any, against any amounts paid or becomes payable by CWC in future to the Service Provider under this contract or under any other contract.
g) Wherever TDS under GST Laws has been deducted from the invoices raised / payments made to the Service Provider, as per the provisions of the GST law / Rules, Service Provider should accept the corresponding GST-TDS amount populated in the relevant screen on GST common portal (www.gst.gov.in). Further, Service Provider should also download the GST TDS certificate from GST common portal (reference path: Services > User Services > View/Download Certificates option).
h) Any new taxes & duties, if imposed by the State/ Central Govt. of India after the due date of bid submission but before the Contractual Completion Date, shall be reimbursed to the Service Provider on submission of copy of notification(s) issued from State/ Central Govt. Authorities along with documentary evidence for proof of payment of such taxes & duties, but only after ascertaining it's applicability with respect to the Contract.
i) Income tax deduction shall be made from all payments made to the contractor as per the rules and regulations in force and in accordance with the Income Tax Act prevailing from time to time.
j) TDS, wherever applicable, shall be deducted as per applicable act/law/rule.
k) As per CBDT Notification No. 95/2015 dated 30.12.2015, mentioning of PAN no. is mandatory for procurement of goods / services/works/consultancy services exceeding Rs. 2 Lacs per transaction or as amended from time to time.
l) Accordingly, service provider should mention their PAN no. in their invoice/ bill for any transaction exceeding Rs. 2 lakhs or as amended from time to time. As provided in the notification, in case service provider does not have PAN no., they have to submit declaration in Form 60 along with invoice/ bill for each transaction.
m) Payment of service provider shall be processed only after fulfilment of above requirement.
n) The bidder shall be required to submit an undertaking along with the tax invoices, in case the bidder is not submitting the e-Invoices (as per GST's mandate). The format for such undertaking shall be provided by the Tender Awarding Authority, as & when requested by successful bidder.
o) Since on e-tendering portal bidder has to quote rates INCL GST, therefore, if in case rates of GST on any service/ item is revised by Govt. of India during the currency of the contract, then the applicable GST rates at the time of billing shall be payable as per the actuals.
p) Corporation is leveraging Bill Tracking System (BTS) for issuance of TDS certificate to its vendors/contractors. Successful bidder during the course of contract shall download the TDS Certificate from portal of Bill Tracking System (BTS) of Corporation by using their login id and password.

16) SETOFF

(i) **SETOFF:** Any sum of money due and payable to the contractor under this contract may be appropriated by the Corporation and set-off against any claim of the Corporation for the payment of any sum of money arising out of or under any other contract made by the contractor with the Corporation.

17) FORCE MAJEURE

(a) General

No failure or omission by either Party to carry out or to perform any of the terms or conditions of this Contract shall give the other Party a claim against such Party, or be deemed a breach of this Contract, if and to the extent that such failure or omission arises from Force Majeure.

The Party prevented from performing due to Force Majeure shall promptly, and in any case within 48 hours, notify the other Party of the nature and anticipated duration thereof and shall use all reasonable endeavours to resume performance of this Contract as soon as reasonably possible. The Party prevented from performing due to any such cause shall, in addition, furnish the other Party with such information in respect of such cause as the other Party may reasonably require.

(b) Definition

The term "Force Majeure", as used in this Contract, shall mean and shall only mean the following:

a. riot, war, invasion, act of foreign enemies, hostilities (whether war be declared or not), acts of terrorism, civil war, rebellion, revolution, military invasion, insurrection of military or usurped power; or
b. ionizing radiations or contamination by radio-activity from any nuclear waste, or radio-active, toxic, explosive or other hazardous properties of any explosive, nuclear assembly or nuclear component thereof (other than arising out of any radiation source used by the Contractor in relation to the Services); or
c. earthquake, flood (excluding normal seasonal rain/shower), tsunami, or any other natural disaster, but excluding weather or sea conditions as such, regardless of severity; or
d. fire or explosion (being fire or explosion not caused by the negligence of the affected Party or its sub-contractors); or
e. acts of Government which could not have been reasonably anticipated or controlled which makes performance impossible or impracticable.

For the sake of clarification, the Contractor acknowledges that any strike(s) by Contractor's personnel, labour, or its sub-contractor's personnel, labour, which affects a substantial or essential portion of the Services to be provided to the Corporation, shall not be an event stipulated under the definition of Force Majeure. In such an event, the Contractor shall be fully responsible for any loss or damage that the Corporation may suffer on this account.

(c) Payment during Force Majeure

Unless otherwise specified in the Contract, the Contractor shall not be entitled to any payment in respect of any period where the Services are not carried out as a result of Force Majeure, in case, the Contractor is required to provide Services during Force Majeure condition(s), the Contractor's remuneration for the same will be paid at the rates as negotiated and fixed by mutual agreement prior to rendering of such Services by the Contractor.

18) RIGHT TO REJECT ANY OR ALL BIDS

a) Corporation reserves its right to accept or reject any or all Bids, abandon/ cancel the Tender process, and issue another tender for the same or similar at any time before the award of the contract. It would have no liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for such action(s).

b) The Tender Calling Authority on behalf of the Corporation does not bind himself to accept the lowest or any other offer and reserves to himself the authority to reject any or all the tenders received without assignment of any reason.
c) The Tender Calling Authority on behalf of the Corporation does not bind himself to accept the lowest tender and reserves to himself the right of accepting the whole or any part of the tender and the Bidder shall be bound to perform the same at the rate quoted.

19) CODE OF INTEGRITY

Bidders, suppliers, contractors and consultants/ service providers should observe the highest standard of ethics and should not indulge in the following prohibited practices, either directly or indirectly, at any stage during the procurement process or during execution of resultant contracts, failing which Corporation **may consider the bid to be non-responsive & may reject the bids or to terminate the contract: -**

(a) **"Corrupt practice"**: making offers, solicitation or acceptance of bribe, rewards or gifts or any material benefit, in exchange for an unfair advantage in the procurement process or to otherwise influence the procurement process or contract execution;
(b) **"Fraudulent practice"**: any omission or misrepresentation that may mislead or attempt to mislead so that financial or other benefits may be obtained or an obligation avoided. This includes making false declaration or providing false information for participation in a tender process or to secure a contract or in execution of the contract;
(c) **"Anti-competitive practice"**: any collusion, bid rigging or anti-competitive arrangement, or any other practice coming under the purview of The Competition Act, 2002, between two or more bidders, with or without the knowledge of the Corporation, that may impair the transparency, fairness and the progress of the procurement process or to establish bid prices at artificial, non-competitive levels;
(d) **"Coercive practice"**: harming or threatening to harm, persons or their property to influence their participation in the procurement process or affect the execution of a contract;
(e) **"Conflict of interest"**: A bidder in this Tender Process shall be considered to have a conflict of interest if the bidder: -
  (i) directly or indirectly controls, is controlled by or is under common control with another Bidder; or
  (ii) receives or have received any direct or indirect subsidy/ financial stake from another bidder; or
  (iii) has the same legal representative/ agent as another bidder for purposes of this bid. A Principal can authorise only one agent, and an agent also should not represent or quote on behalf of more than one Principals. However, this shall not debar more than one Authorised distributor from quoting equipment manufactured by an Original Equipment Manufacturer (OEM), in procurements under Proprietary Article Certificate; or
  (iv) has a relationship with another bidder, directly or through common third parties, that puts it in a position to have access to information about or influence the bid of another Bidder or influence the decisions of the CWC regarding this Tender process; or
  (v) participates in more than one bid in this tender process. Participation in any capacity by a Bidder (including the participation of a Bidder as sub-contractor in another bid or vice-versa) in more than one bid shall result in the disqualification of all bids in which he is a party. However, this does not limit the participation of a non-bidder firm as a sub-contractor in more than one bid; or
  (vi) would be providing goods, works, or non-consulting services resulting from or directly related to consulting services that it provided (or were provided by any affiliate that directly or indirectly controls, is controlled by, or is under common control with that firm), for the procurement planning (inter-alia preparation of feasibility/ cost estimates/ Detailed Project Report (DPR), design/ technical specifications, terms of reference

(ToR)/ Activity Schedule/ schedule of requirements or the Tender Document etc)of this Tender process; or

(vii) has a close business or family relationship with a staff of the Procuring Organisation who: (i) are directly or indirectly involved in the preparation of the Tender document or specifications of the Tender Process, and/or the evaluation of bids; or (ii) would be involved in the implementation or supervision of resulting Contract unless the conflict stemming from such relationship has been resolved in a manner acceptable to the CWC throughout the Tender process and execution of the Contract.

(f) **"Obstructive practice":** materially impede the CWC's investigation into allegations of one or more of the above mentioned prohibited practices either by deliberately destroying, falsifying, altering; or by concealing of evidence material to the investigation; or by making false statements to investigators and/or by threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or by impeding the CWC's rights of audit or access to information;

20) PROCEDURE FOR BLACKLISTING/ DEBARRING ANY BIDDER

1. In the event where CWC blacklist or debar any bidder or firm owing to any reason as stipulated in this tender document, then the same shall also mean debarring/ blacklisting of:

1) Proprietor in case of proprietorship firm(s).
2) All Partners in case of Partnership firm(s)/ LLP firm(s).
3) All Directors in case of Pvt Ltd/ PSUs/ any company under Companies Act 2013.
4) All members of the Co-operative societies.

2. The address and details of the blacklisted/ debarred firm(s) including the details and names of proprietor/ partners/ directors/ members, as per information available in the Technical Bid or through websites on Public Domain, shall be published on the website of CWC and CPP portal along with the period of blacklisting or debarment.

3. The Tender Awarding Authority on behalf of Corporation can debar/ blacklist any bidder in line to the contract's terms & conditions. However, in case of Public Sector Undertakings (PSUs) or other Governments Departments or Public Limited Companies, the Managing Director/ CWC shall be the Competent Authority for issuing the debarment/ blacklisting letter.

4. An order for debarment passed shall be deemed to have been automatically revoked on the expiry of that specified period and it will not be necessary to issue a formal order of revocation.

5. A debarment order may be revoked before the expiry of the order, by the Competent Authority, if it is of the opinion that the disability already suffered is adequate in the circumstances of the case or for any other reason.

6. No contract of any kind whatsoever shall be placed to debarred firm including its allied firm(s) after the issue of a debarment order by Corporation. Bids from only such firms shall be considered for the placement of contract, which are neither debarred on the date of opening of the tender nor debarred on the date of award of the contract. Even in case of Risk Purchase, Project shall not be awarded to any debarred firm.

21) INFIRMITY/ IRREGULARITY/ NON-CONFORMITY/ DEVIATIONS - SUBSTANTIVE OR MINOR

1. An infirmity/ irregularity or non-conformity/ exception/ deviation/ reservation/ omission from the requirements of the Tender Document shall be considered as a substantive deviation as per the following norm, and the rest shall be considered as Minor deviation:
   i. which affects in any substantive way the scope, quality, or performance of the product;
   ii. which limits in any substantive way, inconsistent with the Tender Document, the CWC's rights or the Bidder's obligations under the contract; or
   iii. Whose rectification would unfairly affect the competitive position of other Bidders presenting substantively responsive Bids.
2. The decision of the Corporation shall be final in this regard. Bids with substantive deviations shall be rejected as nonresponsive.
3. Variations and deviations and other offered benefits (techno-commercial or financial) above the scope/ quantum of the Goods specified in the Tender Document shall not influence evaluation Bids. If the bid is otherwise successful, such benefits shall be availed by Corporation, and these would become part of the contract.
4. Corporation reserves the right to accept or reject bids with any minor deviations. Wherever necessary; Corporation shall convey its observation, on such 'minor' issues to Bidder by registered/ speed post/ electronically etc. asking Bidder to respond by a specified date. If Bidder does not reply by the specified date or gives an evasive reply without clarifying the point at issue in clear terms, that bid shall be liable to be rejected as nonresponsive.

22) GRIEVANCE REDRESSAL/ COMPLAINT PROCEDURE

1. Bidder has the right to submit a complaint or seek de-briefing regarding the rejection of his bid, in writing or electronically, within 10 days of declaration of techno-commercial or financial evaluation results. The complaint shall be addressed to the concerned HoD (HR) (gmpers@cewacor.nic.in).
2. Within 10 working days of receipt of the complaint, the Tender Inviting Officer shall acknowledge the receipt in writing to the complainant indicating that it has been received, and the response shall be sent in due course after a detailed examination.
3. The Tender Inviting Officer shall convey the final decision to the complainant within 21 days of receiving the complaint. No response shall be given regarding the confidential process of evaluating bids and awarding the contract before the award is notified, although the complaint shall be kept in view during such a process. However, no response shall be given regarding the following topics explicitly excluded from such complaint process:
4. Only a bidder who has participated in the concerned Tender Process, i.e., bidding, can make such representation.
5. Only a directly affected bidder can represent in this regard.
6. Following decisions of the CWC shall not be subject to review:
   i. Determination of the need for procurement.
   ii. Complaints against performance standards except under the premise that they are either vague or too specific to limit competition.
   iii. Selection of the mode of procurement or bidding system.
   iv. Choice of the selection procedure.
   v. Provisions limiting the participation of bidders in the Tender Process, in terms of policies of the Government.
   vi. Provisions regarding purchase preferences to specific categories of bidders in terms of policies of the Government.
   vii. The decision to enter into negotiations with the L-1 bidder; and
   viii. Cancellation of the Tender Process except where it is intended to subsequently re-tender the same Services.

7. During the execution of the contract, the service provider can also raise a grievance to HoD (HR) (gmpers@cewacor.nic.in).

23) DEFAULTS, BREACHES, TERMINATION, AND CLOSURE OF CONTRACT

23.1 TERMINATION OF CONTRACT FOR DEATH

If the successful bidder is a proprietary concern and proprietor dies or if the successful bidder is a partnership concern and one of the partner dies then unless, the Corporation is satisfied that the legal representative of the proprietary concern or the surviving partners are capable of carrying out and completing Contract, the Corporation is entitled to cancel the Contract for the uncompleted part without being in any way liable for any compensation payment to the estate of the deceased successful bidder and/or to the surviving partners of the successful bidder's firm on account of the cancellation of Contract. The decision of the Corporation in such assessment shall be final & binding on the parties. In the event of such cancellation, the Corporation shall not hold the estate of the deceased successful bidder and/or the surviving partners of successful bidder's firm liable for any damages for non-completion of the Contract.

23.2 TERMINATION DUE TO BREACH, DEFAULT, NON-PERFORMANCE AND INSOLVENCY

23.2.1 Default and Breach of Contract

In case the contractor undergoes insolvency or receivership; neglects or defaults, or expresses inability or disinclination to honour his obligations relating to the performance of the contract or ethical standards or any other obligation that substantively affects the Corporation's rights and benefits under the contract, it shall be treated as a breach of Contract. Such defaults could include inter-alia:

1. **Default in Performance and Obligations**: if the contractor fails to deliver any or all of the Goods/Services or fails to perform any other contractual obligations (including Code of Integrity or obligation to maintain eligibility and Qualifications based on which contract was awarded) within the period stipulated in the contract or within any extension thereof granted by the Corporation.
2. **Insolvency**: If the contractor being an individual or if a firm, any partner thereof, shall at any time, be adjudged insolvent or shall have a receiving order or order for the administration of his estate made against him or shall take any proceeding for composition under any Insolvency Act for the time being in force or make any conveyance or assignment of his effects or enter into any assignment or composition with his creditors or suspend payment or if the firm be dissolved under the Partnership Act, or
3. **Liquidation**: if the contractor is a company being wound up voluntarily or by order of a Court or a Receiver, Liquidator or Manager on behalf of the Debenture-holders is appointed, or circumstances shall have arisen which entitle the Court or Debenture holders to appoint a Receiver, Liquidator or Manager.

Notice for Default: As soon as a breach of contract is noticed, a show-cause 'Notice of Default' shall be issued to the contractor, giving two weeks' notice, reserving the right to invoke contractual remedies. After such a show-cause notice, all payments to the contractor would be temporarily withheld to safeguard needed recoveries that may become due on invoking contractual remedies.

23.2.2 Terminations for Default

Notice for Termination for Default: In the event of unsatisfactory resolution of 'Notice of Default' within two weeks of its issue as per sub-clause above, Corporation, if so decided, shall by written Notice of Termination for Default sent to the contractor, terminate the contract in

whole or in part, without compensation to the contractor/ service provider/ consultant. Such termination shall not prejudice or affect the rights and remedies, including under sub-clause below, which have accrued and/ or shall accrue to the CWC after that. Unless otherwise instructed by the CWC, the contractor shall continue to perform the contract to the extent not terminated. All warranty obligations, if any, shall continue to survive despite the termination.

23.2.3 Contractual Remedies for Breaches/Defaults or Termination for Default

If there is an unsatisfactory resolution within this period, the Corporation shall take one; or more of the following contractual remedies: -

1. Temporary withhold payments due to the contractor till recoveries due to invocation of other contractual remedies are complete.
2. Call back advances of payment, if any, with the levy of interest at the prevailing rate (MIBID - Mumbai Interbank Bid Rate).
3. Recover liquidated damages and invoke denial clause for delays.
4. Encash and/ or Forfeit performance or other contractual securities and may blacklist/ debar the bidder for a period of 02 years.
5. Terminate contract for default, fully or partially including its right for Risk-and-Cost Procurement as per following sub-clause.
6. **Risk and Cost Procurement**: In addition to termination for default, the Corporation shall be entitled, and it shall be lawful on his part, to procure Goods/services similar to those terminated, with such terms and conditions and in such manner as it deems fit at the "Risk and Cost" of the contractor. Such 'Risk and Cost Procurement' must be contracted within six months from the breach of Contract. The Contractor shall be liable for any loss which the Corporation may sustain on that account provided the procurement, or, if there is an agreement to procure, such agreement is made. The Contractor shall not be entitled to any gain on such procurement, and the manner and method of such procurement shall be in the entire discretion of the CWC. It shall not be necessary for the CWC to notify the contractor of such procurement. It shall, however, be at the discretion of the CWC to collect or not the security deposit from the firm/ firms on whom the contract is placed at the risk and cost of the defaulted firm.
7. Initiate proceedings in a court of law for the transgression of the law, tort, and loss, not addressable by the above means.

23.2.4 Limitation of Liability

Except in cases of criminal negligence or wilful misconduct, the aggregate liability of the contractor to the Corporation, whether under the contract, in tort or otherwise, shall not exceed the total Contract Price, provided that this limitation shall not to any obligation of the consultant to indemnify the Corporation.

23.3 TERMINATION FOR CONVENIENCE OF CWC AND FRUSTRATION

23.3.1 Notice for Determination of Contract: -

1. Corporation reserves the right to terminate the contract, in whole or in part for its (Corporation's) convenience or frustration of contract as per sub-clause below, by serving written 'Notice for Determination of Contract' on the contractor at any time during the currency of the contract. The notice shall specify that the termination is for the convenience of the Corporation or the frustration of the contract. The notice shall also indicate inter-alia, the extent to which the contractor's performance under the contract is terminated, and the date with effect from which such termination shall become effective.
2. Such termination shall not prejudice or affect the rights and remedies accrued and/ or shall accrue after that to the Parties.

3. Unless otherwise instructed by the Corporation, the contractor shall continue to perform the contract to the extent not terminated.
4. All warranty obligations, if any, shall continue to survive despite the termination.
5. The Goods and incidental Works/ Services that are complete and ready in terms of the contract for delivery and performance within thirty days after the contractor's receipt of the notice of termination shall be accepted by the CWC as per the contract terms. For the remaining Goods and incidental Works/ Services, the CWC may decide:
   a. To get any portion of the balance completed and delivered at the contract terms, conditions, and prices; and/ or
   b. To cancel the remaining portion of the Goods and incidental Works/ Services and compensate the contractor by paying an agreed amount for the cost incurred by the contractor, if any, towards the remaining portion of the Goods and incidental Works/ Services.

23.3.2 Frustration of Contract

1. Notice of Frustration Event: Upon a supervening cause occurring after the effective date of the contract, including a change in law, beyond the control of either party whether as a result of the Force Majeure clause or within the scope of section 56 of the Indian Contract Act, 1872, that makes it impossible to perform the contract within a reasonable timeframe, the affected party shall give a 'Notice of Frustration Event' to the other party giving justification. The parties shall use reasonable efforts to agree to amend the contract, as may be necessary to complete its performance. However, if the parties cannot reach a mutual agreement within 60 days of the initial notice, the Corporation shall issue a 'Notice for Determining the contract' and terminate the contract due to its frustration as in the sub-clause above.
2. However, the following shall not be considered as such a supervening cause: -
   a. Lack of commercial feasibility or viability or profitability or availability of funds;
   b. if caused by either party's breach of its obligations under this Contract or failure to act in good faith or use commercially reasonable due diligence to prevent such an event.

24) GOVERNING LAW, JURISDICTION AND RESOLUTION MECHANISM

1. General

This Contract shall be interpreted, governed by and construed in accordance with the laws of India (excluding any of its conflict of law rules which would direct or refer to the laws of another jurisdiction) for the time being in force and shall be subject to the exclusive jurisdiction of the appropriate courts.

2. AMICABLE RESOLUTION

a) Any dispute, difference, or controversy of whatever nature howsoever arising under, out of, or in relation to the Agreement between the Parties and so notified in writing by either Party to the other (the "Dispute") in the first instance shall be attempted to be resolved amicably in accordance with the conciliation procedure set forth in sub-clause below.

b) A Joint Committee with an equal number of representatives (those not directly involved in the day-to-day business operations of either party at the Facility) from CWC and Successful bidder (s) shall be constituted for the administration of the agreement. Any disputes arising out of the implementation of the agreement shall be looked into by this Joint Committee for Resolution.

c) The Joint Committee comprising three authorized representatives including the concerned Regional Manager/ HoD of CWC and an equal number of authorized representatives of Successful bidder (s) concerned shall be authorized, after going into all pros and cons without jeopardizing the financial interest of CWC, as contained in the agreement, to amend

the terms and conditions for smooth and hassle-free operation so long as the overall structure of this agreement does not change.

d) In the event of any Dispute between the Parties, the other Party may require such Dispute to be referred to the Managing Director of CWC and the Chairman of the Successful bidder (s) or such persons nominated by them, for the time being for amicable settlement.

e) Upon such reference, the said two persons shall meet not later than 30 days from the date of such request to discuss and attempt to amicably resolve the Dispute. If such meeting does not take place within the said period or the Dispute is not amicably settled within 30 days of such meeting between the said two persons, either party may refer the dispute to arbitration or AMRCD or adjudication by the appropriate court, as the case may be.

3. DISPUTE RESOLUTION WITH PSUs/ GOVT ORGANZATIONS

Subject to amicable resolution as provided above, in the event of any dispute (other than those related to taxation matters) or difference relating to the interpretation and application of the provisions of commercial contract(s) between Public Sector Enterprises (PSUs/ Port Trusts) inter se and also between CPSEs/SPSEs and Government Departments /Organizations), such dispute or difference shall be taken up by either party for resolution only through AMRCD as mentioned in DPE OM No. 4(1)/2013-DPE(GM)/FTS-1835 dated 22-05-2018 or any revision/ clarification thereof . Any party aggrieved with the decision of the Committee at the First level (tier) may prefer an appeal before the Cabinet Secretary at the Second level (tier) within 15 days from the date of receipt of decision of the Committee at First level, through it's administrative Ministry/Department, whose decision will be final and binding on all concerned.

4. DISPUTE RESOLUTION WITH PARTIES OTHER THAN CPSEs / GOVT. ORGANIZATIONS

a) The disputes, if not settled through Amicable Resolution, **having claim value more than Rs 10** crore, shall not be considered for arbitration and shall directly be considered for adjudication by the appropriate court.

b) Any dispute, disagreement, claim or other difference, having claim value less than Rs 10 Crore, arising out of or in connection with this Contract (a "Dispute") shall be resolved as depicted below: -

1. In case, the Parties are unable to resolve any Dispute through good faith discussion, either Party shall be entitled to refer such Dispute to arbitration by serving notice on the other Party.

2. The arbitral tribunal shall consist of three members, one to be nominated by each party and the presiding arbitrator to be appointed by the two nominated arbitrators.

3. The Parties agree that the arbitration proceedings shall be governed by the provisions of the Arbitration and Conciliation Act 1996 of India (or any statutory modification or re-enactment thereof for the time being in force). The language of the arbitration shall be English. The venue for such arbitration shall be as mutually decided.

4. The arbitral proceedings in respect of a particular dispute shall commence on the date on which the arbitrator call upon the party to file its claim.

5. The Consultant shall be obliged to continue to provide Service(s) to the CWC under the Contract or the Scope of Work, during the arbitration proceedings and no payment due or payable to the Consultant (except payment in dispute) shall be withheld on account of such proceedings.

6. The cost of arbitral proceedings shall be borne by the party/parties in the discretion of the sole arbitrator.

7. The arbitration award shall be a reasoned award. The same shall be final and binding on the Parties. The right to refer any Dispute to arbitration pursuant to this Clause shall survive the expiry or termination of the Contract.

25) DECISION OF THE TENDER AWARDING AUTHORITY

If, in the opinion of the Bidder, a decision made by any of the official of the CWC, is not in accordance with the meaning and intent of the Contract, the Bidders may file with the Tender Awarding Authority within seven (7) days after receipt of the decision. Failure to file an objection within the allotted time will be considered as an acceptance of the action/ decision taken by the Tender Awarding Authority and the same shall become final and binding.

SPECIAL TERMS & CONDITIONS

1. PERIOD OF CONTRACT

a) Unless terminated under the provisions of any other relevant clause, the contract shall be for 02 years/till scope of work has been completed by the Audit Firm.

b) Initially the BG shall be required to be submitted considering the contract period of 2 years, however, in case due to any reasons, if the completion of scope of work is delayed the contract period shall increase accordingly and, then extended BG shall be required to be submitted by the Audit Firm. Format of BG attached at **Exhibit-6**.

c) In case, the audit firm fails to submit the extended BG within the stipulated time as desired by Corporation, then Corporation shall forfeit the originally submitted BG of the bidder before expiry of the claim period.

2. LIQUIDATED DAMAGES (LD)

a) Liquidated Damages for delay

If the Audit firm fails to perform the Services within the time frame(s) incorporated in the contract, owing to reasons truly attributable to the Audit firm, CWC shall, without prejudice to other rights and remedies available to CWC under the contract, deduct from the contract price, as liquidated damages for each week of delay or part thereof until actual delivery or performance, equivalent to an amount of 0.5% per week of delay or part thereof of the concerned unit/s eligible payment, subject to maximum 10% deduction of the concerned unit/s eligible payment.

b) Liquidated Damages for deficiency in Services

(i) In case any query of CWC on submitted reports/ documents or any query regarding deployment of key personnel is not addressed within 03 working days, Corporation shall deduct Rs 2000/- per day as Liquidated Damages, till raised issue/ query of CWC is mitigated.

(ii) Key Personnel: - The Audit firm should ensure that the personnel proposed (in the pre-qualification criteria) for deploying for this project should be engaged as full time on role in Bidders firm. If at any moment of time it comes to notice of CWC that the proposed personnel differ from deployed personnel in terms of qualification/ experience without any prior approval of CWC, then Corporation reserves the rights to terminate the contract for breach.

c) The total LD which can be deducted shall be limited to 10% of the total contract value. In case, the services of the consultant still remain un-satisfactory, post deduction of maximum eligible LD, then Corporation shall initiate termination of the contract due to breach.

3. Denial Clause:

a) No increases in price on account of any statutory increase in or fresh Imposition of GST, or on account of any other taxes/ duty/ cess/ levy) leviable in respect of the Services and incidental goods/ works stipulated in the said Contract which takes place after the original delivery date shall be admissible on such of the said Services, as are delivered after the said date; and

b) Notwithstanding any stipulation in the contract for an increase in price on any other ground, no such increase after the original delivery date shall be admissible on such Services delivered after the said date.

c) Nevertheless, CWC shall be entitled to the benefit of any decrease in price because of reduction in or remission of GST, or because of any other Tax or duty or any other ground, which takes place after the expiry of the original delivery date.

4. LIABILITY OF THE AUDIT FIRM

a) The Audit firm's liability under this Agreement shall be determined by the Applicable Laws and the provisions hereof.

b) The Audit firm shall, subject to the limitation specified in "c) below", be liable to CWC for any direct loss or damage accrued or likely to accrue due to deficiency in services rendered by it.

c) The Parties hereto agree that in case of negligence or willful misconduct on the part of the Consultant or on the part of any person or firm acting on behalf of the Audit firm in carrying out the Services, the Audit firm, with respect to damage caused to CWC's property, shall not be liable towards CWC:

(i) For any indirect or consequential loss or damage; and

(ii) for any direct loss or damage that exceeds (a) the Agreement Value (as per agreement), or (b) the proceeds the Audit firm may be titled to receive from any insurance maintained by the Audit firm to cover such liability, whichever of (a) or (b) is higher.

d) This limitation of liability specified in Clause "c) above" shall not affect the Audit firm's liability, if any, for damage to Third Parties caused by the Audit firm or any person or firm acting on behalf of the Audit firm in carrying out the Services.

e) Documents prepared by the Audit firm to be the property of CWC

- All reports and other documents (collectively referred to as "Audit Reports") prepared by the Audit firm in performing the Services shall become and remain the property of CWC, and all intellectual property rights in such Audit Reports shall vest with CWC. Any Audit Report, of which the owner or the intellectual property rights do not vest with CWC under law, shall automatically stand assigned to CWC as and when such Audit Reports is created and the Audit firm agrees to execute all papers and to perform such other acts as CWC may deem necessary to secure its rights herein assigned by the Audit firm.

f) The Audit firm shall, not later than termination or expiration of this Agreement, deliver all Audit Report to CWC, together with a detailed inventory thereof. The Audit firm may retain a copy of such Audit Reports. The Audit firm, shall not use these Audit Reports for purposes other than this project to this Agreement without the prior written approval of CWC.

g) The Audit firm shall hold CWC harmless and indemnified for any losses, claims, damages, expenses (including all legal expenses), awards, penalties, or injuries (collectively referred to as "Claims") that may arise from or due to any unauthorized use of such Audit Reports, or due to any breach or failure on part of the Audit firm to perform any of its duties or obligations in relation to securing the aforementioned rights of CWC.

h) Materials furnished by CWC

- Materials made available to the Audit firm by CWC shall be the property of CWC and shall be marked accordingly. Upon termination or expiration of this Agreement, the Audit firm shall furnish forthwith to CWC, an inventory of such materials and shall dispose of such materials in accordance with the instructions of CWC.

i) Accuracy of Documents

- The Audit firm shall be responsible for the accuracy of the documents drafted and/ or vetted and data collected by it directly or procured from other agencies/authorities, estimates, and all other details prepared by it as part of these services. Subject to the provisions of this Clause (Clause 3 of Special Terms & Conditions), it shall indemnify CWC against any inaccuracy in its work that might surface during the implementation of the project if such inaccuracy is the result of any negligence or inadequate due

diligence on part of the Audit firm or arises out of its failure to conform to good industry practice. The Audit firm shall also be responsible for promptly correcting, at its own cost and risk.

j) **CONFIDENTIALITY**

1. The Audit firm, and its Personnel shall not, either during the term or within two years after the expiration or termination of this Agreement disclose any proprietary information, including information relating to reports, data, drawings, design software or other material, whether written or oral, in electronic or magnetic format, and the contents thereof; and any reports, digests or summaries created or derived from any of the foregoing that is provided by CWC to the Audit firm, and its Personnel; any information provided by or relating to CWC, its technology, technical processes, business affairs or finances or any information relating to CWC's employees, officers or other professionals or suppliers, customers, or AUDIT FIRMs of CWC; and any other information acquired by the Audit firm or its employees and staffs during the E-Tender process and currency of this agreement ("Confidential Information"), without the prior written consent of CWC.

2. Notwithstanding the aforesaid, the Audit firm, and its Personnel may disclose Confidential Information to the extent that such Confidential Information:
   (i) Was in the public domain prior to its delivery to the Audit firm, and its Personnel or becomes a part of the public knowledge from a source other than the Audit firm, and its Personnel;
   (ii) was obtained from a third party with no known duty to maintain its confidentiality;
   (iii) is required to be disclosed by Applicable Laws or the judicial or administrative or arbitral processor by any governmental instrumentalities, provided that for any such disclosure, the Audit firm, and its Personnel shall give CWC, prompt written notice, and use reasonable efforts to ensure that such disclosure is accorded confidential treatment; and
   (iv) is provided to the professional advisers, agents, auditors, or representatives of the Audit firm or its Personnel, as is reasonable under the circumstances; provided, however, that the Audit firm or its Personnel, as the case may be, shall require their professional advisers, agents, auditors or its representatives, to undertake in writing to keep such Confidential Information, confidential and shall use its best efforts to ensure compliance with such undertaking.

k) OTHER SPECIAL TERMS & CONDITIONS

(i) The firm will not be allowed to sub-contract the assignment to the other firm and violation in this regard will be treated as unsatisfactory and reported to ICAI/ICMAI
(ii) The assignment may be terminated at the discretion of the Corporation at any time without assigning any reason.
(iii) The Internal Auditor will be responsible for the quality of the internal audit, timely completion of audit and timely submission of the audit report to the Warehouse Manager/Regional Manager/Corporate Office through the SAP Internal Audit Module. Internal Auditor is fully responsible for the audit undertaken for the offer/units and non-reporting of any lapses/irregularities found at a later stage will be treated as unsatisfactory performance and this will be reported to ICAI/ICMAI for further necessary action as per rule/policy.
(iv) Each bidder can apply only for one cluster. If any bidder applied for more than one cluster, the application of such bidder for all clusters shall be rejected and not considered for this tender.

(v) Each bidder shall be eligible to apply only for the cluster in which the bidder maintains a Head Office. Such Head Office must be located within the State/Union Territory where the regional offices of the concerned cluster are established.

PAYMENT TERMS

a) The category wise amount shall be quoted by the bidder in the price bid format.

b) Out of pocket expenses like Conveyance/travelling expenses, Hotel expenses etc restricted to 25% of the unit wise audit fee and shall be paid on the basis of submission of original bills.

c) No separate TA/DA shall be allowed.

d) No lodging facility shall be provided by CWC.

e) In case any unit of the corporation is closed down or audit for that particular unit is not required for any other reason, the auditor shall not be entitled to any fees related to that specific unit.

f) The bill shall be raised by the audit firm after submission of report of particular unit as well as review of the reply submitted by the auditee.

g) The pre-receipted Tax invoice for audit fee indicating GSTIN, Bank Detail with IFSC Code, PAN etc. shall be submitted to concerned Regional Office i.e., audit firms need to submit invoice state wise to the concerned Regional Office.

h) The concerned Regional Office be consulted for preparation of bill for quoting GSTIN of respective state under that Region.

i) The payment shall become due on delivery of the goods and services and delivery shall mean receipt of goods/services as per the scope of work accompanied with a valid invoice/tax invoice and documents so enlisted.

j) Payment shall be made within 45 number of days (not exceeding 45 days) of delivery of the services as referred above.

k) No advance payment shall be made.

l) The price quoted by the bidder and when accepted by CWC vide LOA shall remain firm and will not vary during the currency of contract. However, prevalent GST at the time of billing may vary.

m) Liquidated Damages, shall be levied for not meeting the timelines. However, the delay attributable to CWC shall not be counted as delay in the selected bidder's work. Although, the bidder shall be required to submit the relevant proofs stipulating that the delay is attributable to CWC.

n) The bidder shall be required to submit the undertaking as per **the Exhibit-10 attached with the tender document**, in case the bidder is not submitting the e-Invoices.

o) CWC is aiming towards Zero Paper Usage (ZPU) and accordingly the service provider is shall mandatorily be required to submit digitally signed invoices and digitally signed supporting documents & to monitor the real time status of the invoices raised by the service provider. MIS Division, CO shall help the service provider initially for on-boarding the BTS and shall provide necessary training.

p) Audit firm should obtain certificate for attendance from the concerned Auditee/ Unit head indicating the name and designation of the Auditor(s) who has carried out the audit and same is required to be submitted along with invoice for payment to the concerned Regional Office.

LIST OF EXHIBITS

EXHIBIT NUMBER	DESCRIPTION
Exhibit-1	Undertaking and general details from/of Bidder covering a) Declaration on non-blacklisting. b) Un-Conditional acceptance of the tender's terms & conditions c) General Details of the bidder. d) PAN No., GST No.
Exhibit-1A	Checklist for documents to be attached by the bidder.
Exhibit-2	Format of Power of Attorney for stipulating Authorized Signatory
Exhibit-3	Format for submitting self-declaration of Annual Turnover.
Exhibit-4	Format of Declaration of Fidelity and Secrecy.
Exhibit-5	Format for submitting Bid Security Declaration
Exhibit-6	Format of Performance Bank Guarantee
Exhibit-7	Format of Agreement
Exhibit-8	Format for Non-Disclosure Agreement
Exhibit-9	QCBS/ TECHNICAL EVALUATION CRITERIA
Exhibit-10	Declaration in case of non-submission of e-Invoices
Exhibit-11	Format of Declaration of Sole Proprietorship

EXHIBIT-1
Undertaking and general details from/of Bidder

(On Official Letter Head of the Bidder)

Tender Ref. No.: _____ Date: _____

1. Undertaking pertaining to Disqualification conditions

1.	Whether your firm or any of its partner/company had been blacklisted by CWC or any department of Central or State Government or any other Public Sector Undertaking as on last date of submission of bid?	Yes/No
2.	Whether your contract was terminated due to your fault before expiry of Contract period by CWC or any department of Central or State Government or any other Public Sector Undertaking during the last Five years as on the last date of submission of bid?	Yes/No
3.	Whether any pending/outgoing arbitration/Court cases litigation is ongoing with CWC with regard to any contract as on last date of submission of Bid.	Yes/No

Note- While considering ineligibility arising out of any of the above clauses, incurring of any such disqualification in any capacity whatsoever (even as a proprietor, partner in another firm, or as Director of a Company etc.) will render the Bidder disqualified.

2. Undertaking pertaining to Non-conflict of Interest

I/We hereby solemnly declare that the Proprietor/ Partner/ Director of this Firm/ Company, is/are common/ not common (Strike off whichever is not applicable) with any other Firm/ Company who has applied for pre-qualification against same advertisement. In case of common Proprietor/Partner/ Director in other firm who has also applied for pre- qualification against same advertisement, please mention the name of the Firm/Firms.

3. Declaration about not acted as Tax Auditor/Tax Advisor/Tax Consultant/Statutory Auditors:

I/We, _____, Chartered Accountant, Partner of M/s _____, having Firm Registration No. _____, do hereby solemnly declare and affirm that our firm should not have acted as Tax Auditor/Tax Advisor/Tax Consultant/Statutory Auditors to CWC in the last 03 financial years ending as on 31.03.2026. Also, shall be not take any such assignment during the currency of this tender.

4. Declaration about Cooling Off Period:

I/We, _____, Chartered Accountant, Partner of M/s _____, having Firm Registration No. _____, do hereby solemnly declare and affirm that our firm should not have acted as Internal Auditor to CWC in the last 03 financial years ending as on 31.03.2026.

5. Declaration about relationship with Officer(s) of CWC

Following are the near relative of the Bidder working as Officer in the Central Warehousing Corporation:

Sr. No.	Name of Officer	Designation	Remarks

6. Un-Conditional acceptance of the Tender Terms & Conditions.

(i) I/ We hereby confirm that we have gone through and understood the Tender Documents and our bid complies with the requirements / terms and conditions of the Tender Document and subsequent addendum / corrigendum thereof (if any), issued by CWC, without any deviation / exception / comments / assumptions.

(ii) I/ We further confirm that upon submission of bid we provide un-conditional acceptance towards all clauses/ requirements / terms and conditions of the Tender Document and subsequent addendum / corrigendum thereof (if any), issued by CWC, without any deviation / exception / comments / assumptions.

(iii) I/ We also confirm that we have quoted the rates without any condition and deviation.

(iv) We further confirm that we have quoted our rates in our financial bid as per the conditions of the Tender Document and for all the items.

7. The Technical bid and price bid as required have been submitted along with the required documents and same have been signed under signatures of the authorized signatory/sole proprietor.

8. I/ We undertake that the tender document shall be deemed to be our bid and in the event of award of work to us, the proposed contract appended to the tender document shall be considered for constitution of contract agreement. Further, we shall sign and stamp each page of the Tender Document including, the proposed contract as token of acceptance, if desired by CWC and as part of contract in the event of award of contract to us.

9. General Details of Bidder: -

<table>
<tr><th>S. No.</th><th>Detail</th><th>Response by Bidder</th></tr>
<tr><td>1.</td><td>Name of the Bidding firm</td><td></td></tr>
<tr><td>2.</td><td>Constitution of Organization</td><td></td></tr>
<tr><td>3.</td><td>Head Office address</td><td></td></tr>
<tr><td>4.</td><td>Details of Authorized Signatory</td><td><table><tr><td>Name</td><td></td></tr><tr><td>Designation</td><td></td></tr><tr><td>Mobile Number</td><td></td></tr><tr><td>Email ID</td><td></td></tr></table></td></tr>
<tr><td>5.</td><td>Website</td><td></td></tr>
<tr><td>6.</td><td>PAN no.</td><td></td></tr>
<tr><td>7.</td><td>GST registration No.</td><td></td></tr>
<tr><td>8.</td><td>Bidder's Bank Details (Which may be used by CWC for refund of EMD, if any).</td><td>a) Bank Account No:
b) Nature of Account (SB or current):
c) Name of Bank & Branch:
d) MICR Code No.:
e) RTGS code Bank (IFSC Code):</td></tr>
</table>

		(In case of any error/ wrong bank account details, CWC shall not be liable for any loss to the bidder)
9.	Quoted for cluster: (Please tick (✓) only one cluster)	Cluster 1 Cluster 2 Cluster 3 Cluster 4 Cluster 5 Cluster 6

Note: -

1. It should be ensured by the bidder that all the items are duly filled by them and is signed & stamped/ digitally signed by the Authorized Signatory.
2. In case of any field left un-filled, CWC may carry out call of clarification from the bidders. If bidders fail to submit the duly filled, signed & stamped/ digitally signed document then their bid shall be liable for rejection.

Signature/Digital Signature of the Authorized Signatory : _____

Name of the bidder : _____

Name of the Authorized Signatory : _____

EXHIBIT-1A
Checklist of Documents to be attached by Bidder

(On Official Letter Head of the Bidder)

S NO.	Evaluation Parameters	Documents Required	Range of Page Number on which documents are attached
1.	Experience	1. Firm Registration Certificate (FRC) 2. Proof of Registration of Company/PSU/Statutory Body/Partnership Firm/Proprietorship/LLP 3. Current list of Partners on Letter head	1. File name along with page no. From___ to ___ 2. File name along with page no. From ___ to ___ 3. File name along with page no. From ___ to ___
2.	No. of Qualified Partners	1. Firm Registration Certificate (FRC) 2. Current list of Partners on Letter head 3. COP of all partners	1. File name along with page no. From ___ to ___ 2. File name along with page no. From ___ to ___ 3. File name along with page no. From ___ to ___
3.	No of Qualified CA's/CMA's Employee	1. Affidavit signed by senior partner of Firm mentioning the details of the qualified Chartered Accountants/Cost Accountants 2. Membership certificate/ passing certificate	1. File name along with page no. From ___ to ___ 2. File name along with page no. From ___ to ___
4.	Number of Statutory Audit/ Internal Audit conducted	1. Self-certified copies of appointment letters/work order 2. Completion certificate issued by the client organizations 3. Relevant extracts of the audited Balance Sheet and Profit & Loss Statement of the auditee organization, or the Annual Report of the client	1. File name along with page no. From ___ to ___ 2. File name along with page no. From ___ to ___ 3.File name along with page no. From ___ to ___

5.	The annual turnover of Firm	1. Audited Profit & Loss Account and Balance Sheets 2. If audit not required, certificate with UDIN of practicing Chartered Accountant certifying Annual Turnover 3. Self-declaration on Firm's letter head. (as per format attached at **Exhibit-3**)	1. File name along with page no. From ___ to ___ 2. File name along with page no. From ___ to ___ 3. File name along with page no. From ___ to ___
6.	Location of Firm	1. Proof from ICAI/ ICMAI portal with regard to address of Head Office 2. GST Registration certificate	1. File name along with page no. From ___ to ___ 2. File name along with page no. From ___ to ___
7.	Internal/ Statutory Audit conducted in SAP based Environment	1. Self-certified copies of appointment letters/work order 2. Completion certificate issued by the client organizations 3. Self-declaration on Firm's letter head for conducting audit under SAP environment	1. File name along with page no. From ___ to ___ 2. File name along with page no. From ___ to ___ 3. File name along with page no. From ___ to ___

Signature/Digital Signature of the Authorized Signatory : _____

Name of the bidder : _____

Name of the Authorized Signatory : _____

EXHIBIT-2
Format for Power of Attorney

(**To be executed on non-judicial stamp paper of the appropriate value in accordance with relevant Stamp Act. The stamp paper to be in the name of the firm/ company who is issuing the Power of Attorney**).

Tender Ref. No.: _____ Date: _____

We, M/s._____(name of the firm/ company with address of the Head Office) hereby constitute, appoint and authorize Mr./Ms._____(Name and residential address) who is presently with us and holding the position of_____ and whose signature is given below as our Attorney to do in our name and our behalf all or any of the acts, deeds or things necessary or incidental to our bid for the work_____(name of work), including signing and submission of application/ tender / proposal, participating in the meetings, responding to queries, submission of information/ documents and generally to represent us in all the dealings with CWC or any other Government Agency or any person, in connection with the works until culmination of the process of bidding, till the Contract Agreement is entered into with CWC and thereafter till the expiry of the Contact Agreement.

We hereby agree to ratify all acts, deeds and things lawfully done by our said Attorney pursuant to this Power of Attorney and that all acts, deeds and things done by our aforesaid Attorney shall always be deemed to have been done by us.

Dated this the_____day of_____20

(**Signature and name of authorized signatory being given Power of Attorney**)

(Signature and name of Person Delegating Power of Attorney)

Seal of the Organization

Witness 1:
Name:
Address:
Occupation:

Witness 2:
Name:
Address:
Occupation:

Notes:

- The mode of execution of the power of Attorney should be in accordance with the procedure, if any, laid down by the applicable law and the charter documents of the executant(s) and when it is so required the same should be under common seal affixed in accordance with the required procedure.

EXHIBIT-3
Format for submitting self-declaration of Annual Turnover

(On the letterhead of the Chartered Accountants firm)

Date: DD-MM-YYYY

To
Central Warehousing Corporation
<<Address of tender calling Office>>

Dear Sir,

This is to certify that Turnover of M/s _____, having office at_____ from operations in INDIA, in each Financial Year are as given below:

Financial Year	Turnover (in INR)
Average Annual Turnover	

For (Name of CA Firm)

Partner, M.No

Signature
FRN No.
Date:
Place:

EXHIBIT-4
DECLARATION OF FIDELITY AND SECRECY

(On the letterhead of the Chartered Accountants firm)

I,_____ declare that I will faithfully, truly and to the best of my judgment, skill and ability execute and perform the duties which are required of me as a director, officer, employee or auditor (as the case may be) of the Warehousing Corporation and which properly relate to the office or position in the said Corporation held by me.

I further declare that I will not communicate or allow to be communicated to any person not legally entitled thereto any information relating to the affairs of the said Corporation nor will I allow any such person to inspect or have access to any books or documents belonging to, or in the possession of, the Corporation and relating to the business of the Corporation.

Signature

Signed before me

Date

EXHIBIT-5
FORMAT FOR BID SECURITY DECLARATION

(On Letter Head of Bidder)

Tender Ref. No.: _____ Date: _____

1. Whereas.....(name of bidder) ..... have submitted bids for..... (Name of Work) .....

2. I/we hereby submit following declaration in lieu of submitting Earnest Money Deposit.

3. If after the opening of tender, I/we withdraw or modify my/our bid during the period of validity of tender (including extended validity of tender) specified in the tender documents I/we shall be suspended for two years and shall not be eligible to bid for Central Warehousing Corporation tenders from date of issue of suspension order,

Date:

(Authorized Signatory)

EXHIBIT-6
Format of Performance Bank Guarantee

Note:-

1. To be submitted on non-judicial stamp paper of appropriate value purchased in the name of the issuing Bank.
2. The expiry date of the BG shall be 60 days beyond the date of expiry of the contract.
3. The date of expiry of **claim period shall be 06 months** beyond the date of expiry of the BG.
4. The Bank Guarantee issuing bank shall send cover for Bank Guarantee issued through SFMS platform to the CWC Banker i.e., ICICI Bank, 9 Phelps Building, Connaught Place, New Delhi, (IFSC Code: ICIC0000007) as per details given below:
   i. MT760 COV for issuance of bank guarantee.
   ii. MT767 COV for amendment of bank guarantee.
   iii. Issuing bank shall mention CWC beneficiary code i.e. CENTRALW27112020 in field 7037 of MT760 COV / MT767 COV.
   iv. The bidder shall submit the copy of SFMS message as sent by the issuing bank branch along with the original Bank Guarantee.
   v. Bank Guarantee submitted without these details shall not be accepted

BANK GUARANTEE

(To be submitted on non-judicial stamp paper of appropriate value purchased in the name of the issuing Bank.)

This Deed of Guarantee made this _____ day of _____ between _____ (Name of Bank) having its registered office at _____ (Place) and one of its local offices at _____ (hereinafter referred to as the "**Surety**"), in favour of Central Warehousing CWC, a statutory CWC established under the Central Warehousing CWC Act,1962, having its Corporate Office at 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110026 (herein after referred to as "**CWC**").

WHEREAS M/s _____ (hereinafter referred to as "Supplier") having its registered office at _____ is bound to furnish Performance Guarantee in the form of Bank Guarantee with CWC in connection with the agreement at _____ (name of the Region)

WHEREAS the Supplier as per Clause No. 7 of the Contract has agreed to furnish a Bank Guarantee for Rs. _____.

NOW THIS WITNESSETH:

1. That the Surety in consideration of the above Tender made by the Bidder to CWC hereby undertakes to pay on demand by CWC and without demur and without notice to the Supplier, the said amount of Rs.____ (Rupees _____).
2. The Surety agrees that CWC, at its option, shall be entitled to enforce this bank guarantee against the Surety as a principal debtor, in the first instance, without proceeding against the Supplier and notwithstanding any security of other guarantee that CWC may have in relation to the Supplier's liabilities.
3. The Surety guarantee and undertake to pay to CWC within two (2) business days after receipt by CWC, of a demand complying with the requirements of this bank guarantee on first demand in writing any / all moneys to the extent of INR _____ (in words) without any demur, reservation, recourse, contest or protest and without any reference to the Supplier. Any such demand made by Company on the Bank by serving a written notice, shall be conclusive and binding, without any proof whatsoever, as regards to the amount due and payable, notwithstanding any dispute (s) pending before any court, tribunal, arbitrator or any other authority and / or any other matter or thing whatsoever, as Bank's liability under these presents being absolute and unequivocal.

4. For the purposes of Clause 3, "business day" means a day on which commercial banks are open for business in [mention city of the bank branch].
5. This bank guarantee shall not be determined, discharged or affected by the liquidation, winding up, dissolution or insolvency of the Supplier and shall remain valid, binding and operative against the Surety. The bank guarantee shall not be discharged by any change in Surety's constitution, constitution of CWC or that of the Supplier or change in appropriate laws.
6. The Surety agrees that CWC shall have the fullest liberty without the Surety's consent and without affecting in any manner, Surety's obligations hereunder to vary any of the terms and Conditions of Contract or to extend time for performance of the Contract by the said Supplier and to enforce, or to forebear to enforce any of the terms and conditions relating to the Contract and the Surety shall not be relieved from its liability by reason of any such variation, or extension being granted to the Supplier or any forbearance, act or omission on the part of CWC or any indulgence shown by CWC to the Supplier or any such matter or thing whatsoever which under the Applicable Laws may, but for this provision, have effect of relieving the Bank.
7. The Surety hereby agree and acknowledge that this guarantee is irrevocable and shall remain in full force till it is fully and finally discharged by CWC in writing or [insert date] whichever is later, and all dues of CWC under or by virtue of the Contract have been fully paid and all its claims satisfied or discharged.
8. The Bank also agrees that this bank guarantee shall be governed and construed in accordance with Indian laws and subject to the exclusive jurisdiction of Courts at New Delhi.
9. All charges, fees, commission and other costs shall be to the account of the Supplier. Failure of the Supplier to make such payments shall not in any way affect the Surety's obligation under this bank guarantee and CWC shall be paid the money due to it under this bank guarantee without any deduction.

10. The Surety confirms that this bank guarantee has been issued with observance of appropriate laws of India.
11. Notwithstanding anything contained hereinabove:
    (i) Surety's liability under this bank guarantee is limited to INR _____ (in words) and Bank's guarantee shall remain in force until [insert date].
    (ii) Any claim under this bank guarantee must be received by Surety or or before [insert date]. If no such claim has been received by us by the said date, the right of CWC under this bank guarantee will cease.
    (iii) Any letter from the CWC to the Manager, (Insert Branch name) branch of the Surety, under the seal of CWC shall be deemed to be sufficient and valid demand for payment under this bank guarantee.
    (iv) The Bank undertakes not to revoke this bank guarantee before the expiry of this bank guarantee including during extension period, if any.

Cover message for this Bank Guarantee has been sent to CWC bankers i. e. ICICI Bank, 9 Phelps Building, Connaught Place, New Delhi, (IFSC Code: ICIC0000007) through Structured Financial Messaging System (SFMS).

In witness whereof, the Surety through its authorized officer has set its hand and stamp on this [insert date] day of [insert month], [insert year] at [insert place of execution].

----------	----------
(Signature)	(Signature)
Full name and official address with bank stamp	Full name and official address with bank stamp

EXHIBIT-7
Format for Agreement

(On Non Judicial Stamp Paper)

Tender Ref. No.: _____ Date: _____

The Central Warehousing Corporation having agreed to grant the contract for "Name of work", in response to the uploading of e-tender by me/us on "Date" the "Name of Tender Awarding Authority" Central Warehousing Corporation, Delhi. I/ We,__(here enter full name and address of Bidder) am/are executing this agreement on and herebyconfirm that I/we have thoroughly examined and understood the terms and conditionsof Notice Inviting Tender and the Invitation to Tender and Instructions to Tender by the Name of Tender Awarding Authority, Central Warehousing Corporation, Delhi for "Name of Work" I/we am/are willingly undertaking the said work consequent on the award of work given to me/us by the, Name of Tender Awarding Authority, Central Warehousing Corporation, at the rate quoted by you i.e. Rs…… /- which forms part of this agreement and as per terms and conditions of the tender.
I/We, assure the said Corporation that I/we will undertake the said work to the best of my/our ability at all stages, during the tenure of the contract. This agreement will remain in force for a period as mentioned in LOA/ e-tendering portal contract order i.e. with effect from _____{Date of start of contract is to be mentioned) till _____ (end date of contract is to be mentioned) or the date upto which the contract is extended.

On completion of the agreement period the CWC shall be free either to continue with the Bidder by extending the arrangements as per the extension clause of the contract. The payment for the extension period shall be released as per the payment terms of the original contract.

(Tender Awarding Authority)	(Authorized Signatory of Bidder)
01 Witnesses (name and no. of any Govt ID.):-	01 Witnesses (name and no. of any Govt ID.):-
02 Witnesses (name and no. of any Govt ID) :-	02 Witnesses (name and no. of any Govt ID) :-

EXHIBIT-8
Format for Non-Disclosure Agreement

(On Non Judicial Stamp Paper)

Tender Ref. No.: _____ Date: _____

WHEREAS, we the undersigned, having our principal place of Business/ Head office at_____ _____, hereinafterreferred to "Bidder" the, are desirous of e-tendering for Bid No. ……dated___providing "Name of Work" to the Name of Tender Awarding Authority, Central Warehousing Corporation, Corporate Office, New Delhi-110016.

WHEREAS, the bidder is aware and confirms that the information, software, hardware, business data, architecture schematics, designs, storage media and other documents made available by Name of Tender Awarding Authority in the documents during the tendering process and thereafter, or otherwise (confidential information for short) is privileged and strictly confidential and/ or proprietary to Name of Tender Awarding Authority, Central Warehousing Corporation, Corporate Office New Delhi.

NOW THEREFORE, in consideration of the foregoing, the agrees to all the following conditions, in order to induce Name of Tender Awarding Authority, Central warehousing Corporation, Corporate office New Delhi to grant the specific accesses to confidential information, property, information systems, network, databases and other data of Central Warehousing Corporation.

IT IS HEREBY AGREED AS UNDER:

a) The Bidder agrees to hold in trust any confidential information received by CWC, as part of the Tendering process or otherwise, and the shall maintain strictest of confidence in respect of such confidential information. The Bidder also agrees:

- **i)** To maintain and use the confidential information only for the purposes of tendering for this Bid and only as permitted herein;
- **ii)** To only make copies as specifically authorized by the prior written consent of CWC and with the same confidential or proprietary notices as may be printed or displayed on the original;
- **iii)** To restrict access and disclosure of confidential information to such of their employees, agents, consultants and representatives strictly on a "need to know" basis, to maintain confidentiality of the confidential information disclosed to them in accordance with this clause;
- **iv)** To treat confidential information as confidential unless and until CWC notifies thereof release of its obligations in relation to the said confidential information.

b) Confidential information does not include information which;

- **i)** The Bidder knew or had in its possession, prior to disclosure, without limitation on its confidentiality;
- **ii)** Is independently developed by the Bidder without breach of conditions under this Tender;
- **iii)** Information in the public domain as a matter of law;
- **iv)** Is received from a third party not subject to the obligation ofconfidentiality with respect to such information;
- **v)** Is released from confidentiality with the written consent of CWC. The Bidder shall have the burden of proving herein above are applicable to the information in the possession of the bidder.

c) Notwithstanding the foregoing, the Bidder acknowledges that the nature of activities to be performed as part of the Tendering process may require the bidder's personnel to be present on premises of CWC or may require the 's personnel to have access to software, hardware computer networks,databases and storage media of the CWC while on or off premises of CWC. It is understood that it would be impractical for CWC to monitor all information made available to the Bidder's personnel under such circumstances and to provide notice to the Bidder of the confidentiality of all such information. Therefore, the Bidder agrees that any technical or business or other information of CWC that the Bidder's personnel representatives or agents acquire while on CWC premises, or through access to computer systems or databases while on or off CWC premises, shall be deemed confidential information.

d) Confidential information shall at all times remain the sole and exclusive property of CWC. Upon completion of the tendering process, confidential information shall be returned to CWC or destroyed, if incapable of return. The destruction shall be witnessed and so recorded, in writing, by an authorized representative of CWC. Nothing contained herein shall in any manner impair rights of CWC in respect of theconfidential information.

e) In the event that the Bidder becomes legally compelled to disclose any confidential information, the Bidder shall give sufficient notice to CWC to enable CWC to prevent or minimize to the extent possible, such disclosure, shall not disclose to a third party any confidential information or the contents of this Bid without the prior written consent of CWC. The obligations of this Clause shall be satisfied by handling confidential information with the same degree of care, which the Bidder applies to its own similar confidential information but in no event less than reasonable care.

f) The obligations herein shall survive the completion or cancellation of theTendering process.

For and on behalf of: _____(Name of Bidder)

Authorised Signatory Name:_____
Designation: _____
Office Seal:_____
Place:__
Date:_____

EXHIBIT-9
QCBS/ TECHNICAL EVALUATION CRITERIA

Total Minimum qualifying marks-60 (among all)

The evaluation of technical proposals will be based on the parameters indicated below:

S.N.	Evaluation Parameters	Max Marks	Basis for awarding of Marks	Documentary Proof to be submitted
1.	Experience of the CA/CMA firm	15	12 or more years and less than equal to 15 years – 13 marks More than 15 years less than equal to 20 years – 14 marks More than 20 years - 15 marks	As mentioned in Pre-Qualification Criteria (PQC)/ Eligibility Criteria
2.	No. of Qualified Partners as on tender publishing date	30	2 Marks to each Associate member and 3 Marks to each Fellow Member	As mentioned in Pre-Qualification Criteria (PQC)/ Eligibility Criteria
3.	No of Qualified CA's/CMA's Employee as on tender publishing date	20	2 Marks to each member	As mentioned in Pre-Qualification Criteria (PQC)/ Eligibility Criteria
4	Number of Statutory Audit/ Internal Audit of Autonomous Bodies/ Statutory Bodies/ PSU with minimum contract /work order value of 5 lakh each and minimum annual turnover of Rs. 500 Crore each with multi locations/offices /branches/units on or after financial year 2021-22.	15	2 no. of audits - 13 Marks 3 to 4 no. of audits - 14 Marks 5 and above no. of audits - 15 Marks	As mentioned in Pre-Qualification Criteria (PQC)/ Eligibility Criteria
5	The annual average turnover of the interested CA/CMA Firm for last three financial years i.e., 2023-24, 2024-25 and 2025-26.	15	Rs. 50 lakhs to less than equal to Rs.1.00 crores: 13 Marks Above Rs. 1 crores to less than equal to Rs.3.00 crores: 14 Marks More than Rs. 3 Crores: 15 Marks	As mentioned in Pre-Qualification Criteria (PQC)/ Eligibility Criteria
6	Number of Internal/ Statutory Audit conducted in SAP based Environment of Autonomous Bodies/ Statutory Bodies/ Educational Institution/ PSU on or after financial year 2021-22	05	2 no. of audits - 03 Marks 3 to 4 no. of audits - 04 Marks 5 and above no. of audits - 05 Marks	Work order/completion certificate issued by client AND self-declaration.

EXHIBIT-10
Declaration regarding e-Invoicing

<< To be printed on the Letterhead >> Date: << to be inserted >>

DECLARATION RELATED TO IRN COMPLIANCES TO CENTRAL WAREHOUSING CORPORATION

- We, << Name to be inserted >> (PAN: << PAN to be inserted >>), hereby declare that the provisions of Notification 71/2019 – Central Tax dated 13 December 2019 read with Notification 13/2020 - Central Tax dated 21 March 2020 and subsequent notifications thereof, latest being Notification 10/2023-Central Tax dated 10 May 2023 relating to E-invoicing and generation of Invoice Reference Number ('IRN') do not apply to invoices / debit notes / credit notes issued to us and hence we shall continue to issue our invoices without the reference to IRN, QR code and other requirements that are being made applicable under the notification effective 1 August 2023.
- We further declare that as and when the provisions related to IRN and QR code are made applicable to us, we shall forthwith intimate CENTRAL WAREHOUSING CORPORATION ('the Company') and issue documents duly complying with the requirements specified under the GST law to the Company from the relevant date.
- We hereby confirm that the information furnished above is true & correct and acknowledge our obligation to forthwith intimate the Company in the event of any change therein. We also acknowledge our obligation to comply with the said requirements in respect of other documents, besides invoices and debit/ credit notes, issued by us to the Company, as and when notified by the Government.
- The declaration above has been furnished in respect of all GST registrations held by us (including but not limited to the ones mentioned in the Annexure below) on the date of this letter and shall be deemed to have been furnished in respect of all our GST registrations including GST registrations subsequently obtained by us unless expressly excluded in a communication.

Yours Truly, for << Name to be inserted >>

Authorized Signatory Name:

<< Name to be inserted >>

Designation: << Name to be inserted >>

Annexure:

Sr. No.	State	GST Registration Number

EXHIBIT-11
Undertaking for Sole proprietary firm

(On Letter Head of Bidder)

Tender Ref. No.: _____ Date: _____

I,……..R/o……..
.....…… do hereby Solemnly affirm and declare as under :-

1. That I am Sole Proprietor of_____(Sole Proprietor Firm Name)

2. That the office of the firm is situated at _____

Place:

Date:

(Authorized Signatory)

Annexure -I

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
1	3801 - CW DRASS	OWN	CHANDIGARH	LADAKH	3340	Once in Two Year	Near Indian Army Camp, Thasgam Thasgam - 194102
2	3802 - CW ZANSKAR	OWN	CHANDIGARH	LADAKH	3340	Once in Two Year	Near Indian Army Camp, Sheela Road Marthang Stonday Kumik - 194302
3	1501 - ABOHAR-I	OWN	CHANDIGARH	PUNJAB	26158	Once in Two Year	Kirpa Ram Marg Indira Nagari, Abohar - 152116
4	1503 - AJITWAL	HIRED	CHANDIGARH	PUNJAB	9870	Once in Two Year	Near Cabadia Shop Ajiwal, Ludhiana - Firozpur Highway - 142053
5	1505 - AMRITSAR BD(PEG)	OWN	CHANDIGARH	PUNJAB	55617	On Yearly Basis	Opposite New Grain Market Bhagtanwala - 143001
6	1504 - AMRITSAR	OWN	CHANDIGARH	PUNJAB	20160	Once in Two Year	28/B, Railway Crossing, Mehta Road Vallah - 143001
7	1506 - BATHINDA(PEG)	OWN	CHANDIGARH	PUNJAB	44582	On Yearly Basis	Industrial Growth Center, Opposite Ajit Samachar, Delhi- Mansa Road 400 Killa - 151001
8	1507 - BHOGPUR	OWN	CHANDIGARH	PUNJAB	14900	Once in Two Year	Opp. Govt.(Iti), Near Sugar Mill Vill. Moga Road - 144201
9	1528 - BUDLADA (HIRED)	HIRED	CHANDIGARH	PUNJAB	10000	Once in Two Year	Phulluwal Dogra Road, Budhlada Budhlada - 151502
10	1508 - CHANALON	OWN	CHANDIGARH	PUNJAB	15120	Once in Two Year	B-14-22, Focal Point Chanalon - 140103
11	1509 - FAZILKA	OWN	CHANDIGARH	PUNJAB	6594	Once in Two Year	Fazilka - Ferozepur Road Fazilka Fazilka - 152123
12	1510 - GARSHANKAR	OWN	CHANDIGARH	PUNJAB	14980	Once in Two Year	Near Grain Market Garhshankar - 144527
13	1511 - GURDASPUR	OWN	CHANDIGARH	PUNJAB	7980	Once in Two Year	Pandori Road Gurdaspur, Near Gurdaspur Railway Station Gurdaspur - 143521
14	1512 - HOSHIARPUR	OWN	CHANDIGARH	PUNJAB	15120	Once in Two Year	Near Pressure Coocker Factory, Focal Point-4C Hoshiarpur - 146001
15	1514 - LUDHIANA	OWN	CHANDIGARH	PUNJAB	13020	Once in Two Year	185-A, G.T Road Dhandari Kalan - 141014

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
16	1515 - MANDI GOBINDGARH(PEG)	OWN	CHANDIGARH	PUNJAB	17330	Once in Two Year	Plot No. C -10 To 14 Ajnali - 147301
17	1516 - MANSA	OWN	CHANDIGARH	PUNJAB	19100	Once in Two Year	Near Samrat Cinema, Khokhar Road Mansa - 151505
18	1517 - MOGA-I	OWN	CHANDIGARH	PUNJAB	16772	Once in Two Year	Opposite Bhag Cinema, Near Dr. Kitchlu Public School Fci Road - 142001
19	1518 - MOGA-II(PEG)	OWN	CHANDIGARH	PUNJAB	110600	On Yearly Basis	Behind Nestle India Ltd. Moga-Ferozepur Highway - 142001
20	1519 - MOHALI	OWN	CHANDIGARH	PUNJAB	21191	Once in Two Year	El 1 Phase 9 Industrial Area Mohali Mohali - 160062
21	1520 - MUKTSAR	OWN	CHANDIGARH	PUNJAB	126	Once in Two Year	Near Dav School, Maur Road Muktsar - 152026
22	1521 - NABHA	OWN	CHANDIGARH	PUNJAB	11760	Once in Two Year	Near New Grain Market Opp. Market Committee Office Malerkotla Road - 147201
23	1522 - NABHA BD	OWN	CHANDIGARH	PUNJAB	120470	On Yearly Basis	Opposite Truck Union , Malerkotla Road Nabha - 147201
24	1523 - PATHANKOT BD	OWN	CHANDIGARH	PUNJAB	50400	On Yearly Basis	Prem Nagar, Pathankot Pathankot - 145001
25	1524 - ROPAR(PEG)	OWN	CHANDIGARH	PUNJAB	17052	Once in Two Year	New Anaj Mandi, Near Bhatta Sahib Gurudwara Ropar - 140001
26	1525 - SIRHIND	OWN	CHANDIGARH	PUNJAB	14280	Once in Two Year	Near Peer Baba Colony, Sirhind - 140406
27	1601 - CHANDIGARH	OWN	CHANDIGARH	U T CHANDIGARH	3649	Once in Two Year	Plot No 5, Industrial Area, Phase-2, Chandigarh - 160002
28	RO CHANDIGARH	EGIONAL OFFI	CHANDIGARH	PUNJAB	--	On Half Yearly Basis	Central Warehousing Corporation, Bay Nos. 39 – 42, Sector 31A, Chandigarh – 160030.
29	CORPORATE OFFICE	RPORATE OFF	CORPORATE OFFICE	DELHI	--	On Half Yearly Basis	Warehousing Bhawan, 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016.

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
30	1101 - KIRTI NAGAR	OWN	DELHI	DELHI	20389	Once in Two Year	Warehousing Scheme, Block No.2, Kirti Nagar - 110015
31	1102 - NANGLOI	HIRED	DELHI	DELHI	5611	Once in Two Year	Cw, Nangloi, Mahalaxmi Building,A-9, Shiv Ram Park, Nilothi Crossing, - 110041
32	1103 - NARELA	OWN	DELHI	DELHI	15530	Once in Two Year	Cw, Narela, Industrial Area, Dsidc Complex - 110040
33	1104 - OKHLA-I	OWN	DELHI	DELHI	8067	Once in Two Year	Cw, Okhla-I, F-82 Okhla Industrial Area, Phase-I, Opp. Dtc Workshop - 110020
34	1105 - OKHLA-II	OWN	DELHI	DELHI	13105.83	Once in Two Year	Cw, Okhla-Ii, B-13 To 15, Okhla Industrial Area, Phase-I, Near Tata Steel - 110020
35	1107 - PATPARGANJ-ICD	OWN ICD	DELHI	DELHI	31013.67	On Quarterly Basis	Inland Container Depot,. Near Ghazipur Village, Road No. 56, - 110091
36	1108 - R.P.BAGH	OWN	DELHI	DELHI	41122	On Yearly Basis	Cw, R.P. Bagh, Opp. State Bank Colony G.T. Karnal Road - 110033
37	1111 - RWC-SHAKURBASTI	RWC	DELHI	DELHI	14038	Once in Two Year	Railside Warehouse, , North West Delhi Complex Cement Siding - 110034
38	1224 - GURGAON	OWN	DELHI	HARYANA	22850	Once in Two Year	Cw Gurgaon Nh 8 Near Anaj Mandi Road - 122001
39	1810 - CW DADRI	OWN	DELHI	UTTAR PRADESH	17020	Once in Two Year	National Highway-95, Dadri, National Highway-95 - 203207
40	1814 - CW GHAZIABAD-1	OWN	DELHI	UTTAR PRADESH	22690	Once in Two Year	Plot No-C1 To C5, Industrial Area - 201001
41	1851 - GRT. NOIDA-I	OWN	DELHI	UTTAR PRADESH	93621.74	On Yearly Basis	Inland Container Depot, Cwc, Plot No. 2-C, Udyog Kendra - 201206
42	1853 - KASNA	OWN	DELHI	UTTAR PRADESH	20210.33	Once in Two Year	Epip, Site-5 Upsidc - 201206
43	1854 - LONI-ICD	SAMO ICD	DELHI	UTTAR PRADESH	171600	On Quarterly Basis	Inland Container Depot, Near Noli Railway Station, Banthala Chirori Road - 201102

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
44	1856 - NOIDA(NSEZ)	OWN ICD	DELHI	UTTAR PRADESH	2715	On Yearly	Nsez, Plot No.68, Dadri Road Noida - 201301
45	1855 - NOIDA	OWN	DELHI	UTTAR PRADESH	15000	Once in Two Year	Sector-68, Plot No. C-1A, Opp. Transport Nagar, Noida - 201307
46	1857 - SAHIBABAD-I(MN)	OWN	DELHI	UTTAR PRADESH	6879	Once in Two Year	Cw-Sahibabad-I, Gt Road, Mohan Nagar - 201007
47	1858 - SAHIBABAD-II	OWN	DELHI	UTTAR PRADESH	12155	Once in Two Year	Cw-Sahibabad-Ii 4, Industrial Area, Industrial Area - 201010
48	1859 - SURAJPUR(UP)-I	OWN	DELHI	UTTAR PRADESH	21307.25	Once in Two Year	Plot No. A-2/3 Upsidc Industrial Area, Near Dmil Noida Dadri Road - 201306
49	1867 - RWC-GHAZIABAD	RWC	DELHI	UTTAR PRADESH	8744	Once in Two Year	N.M Siding, Ghaziabad Kotgaon Railways Crossing - 201009
50	1901 - BAZPUR	OWN	DELHI	UTTARAKHAND	12740	Once in Two Year	Bazpur Road, Kashipur-224713 - 224713
51	1907 - DEHRADUN	HIRED	DELHI	UTTARAKHAND	8455	Once in Two Year	Cw, Nepali Farm, Haridwar-Dehradun Road Shyampur Road - 249201
52	1902 - JASPUR	OWN	DELHI	UTTARAKHAND	14980	Once in Two Year	Cw, (Us Nagar) Jaspur - 264712
53	1903 - KASHIPUR-I	OWN	DELHI	UTTARAKHAND	12040	Once in Two Year	Cw, New Anaj Mandi, Moradabad Road - 244713
54	1904 - KASHIPUR-II	OWN	DELHI	UTTARAKHAND	10080	Once in Two Year	Cw, New Anaj Mandi, Moradabad Road - 244713
55	1905 - KHATIMA	OWN	DELHI	UTTARAKHAND	14280	Once in Two Year	Cw, New Mandi Complex, Pilibhit Road - 262308
56	1906 - SRI NAGAR(PEG)	OWN	DELHI	UTTARAKHAND	6860	Once in Two Year	Cw, Anandniwas, Near Govt. Hospital, Pauri Road - 246174
57	RO DELHI	EGIONAL OFFI	DELHI	DELHI	--	On Half Yearly Basis	Central Warehousing Corporation, Scope Minar, Core-3, Ist Floor, Laxmi Nagar, District Centre, New Delhi - 110092.
58	1201 - ASSANDH	OWN	PANCHKULA	HARYANA	23000	Once in Two Year	Near Nanakpura Chowk Sirsal Road Assandh - 132039

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
59	1202 - BARHI	OWN	PANCHKULA	HARYANA	32533	On Yearly Basis	Plot No 475-478,Hsiidc Complex, Phase-I Barhi - 131101
60	1203 - BHIWANI	HIRED	PANCHKULA	HARYANA	5800	Once in Two Year	Plot No. 75, Sector-21, Industrial Area, Bhiwani - 127021
61	1228 - CW BIBIPUR (JIND)	OWN	PANCHKULA	HARYANA	14800	Once in Two Year	Main Bhiwani Road, Opposite Water Tank Vpo Bibipur - 126102
62	1204 - CHARKHI DADRI	OWN	PANCHKULA	HARYANA	15800	Once in Two Year	Near Bus Stand, Mc Colony, Charkhi Dadri - 127306
63	1205 - FATEHABAD	HIRED	PANCHKULA	HARYANA	4200	Once in Two Year	Near New Anaj Mandi Market Committe Godown Near Sbi Fatehabad Fatehabad - 125050
64	1207 - HISSAR	OWN	PANCHKULA	HARYANA	28400	Once in Two Year	Near New Anaj Mandi, Sirsa Road Hisar - 125001
65	1208 - INDRI	OWN	PANCHKULA	HARYANA	15180	Once in Two Year	Plot No. 536, Near New Anaj Mandi Indri - 132041
66	1209 - JAGADHARI	OWN	PANCHKULA	HARYANA	28750	Once in Two Year	Plot No. 8-11, Industrial Area, Hsiidc Complex Manakpur - 135003
67	1210 - KAITHAL	OWN	PANCHKULA	HARYANA	25700	Once in Two Year	Opposite Sunshine School, Jind Road, Kaithal - 136027
68	1211 - KARNAL-I	OWN	PANCHKULA	HARYANA	12600	Once in Two Year	Near Old Grain Market, Matak Majri Karnal - 132001
69	1213 - KARNAL-III	OWN	PANCHKULA	HARYANA	72100	On Yearly Basis	Bazida Road, Near Grain Market Karnal - 132001
70	1225 - KUNDLI	OWN	PANCHKULA	HARYANA	18592	Once in Two Year	459 A,Epip,Phase-Iv, Hsiidc Complex, Kundli - 131028
71	1215 - LADWA	OWN	PANCHKULA	HARYANA	25200	Once in Two Year	Near New Vegitable Market, Hinori Road Ladwa - 136132
72	1216 - CW MANDI ADAMPUR	OWN	PANCHKULA	HARYANA	17250	Once in Two Year	Near Anaj Mandi, Mandi Adampur Mandi Adampur - 125052
73	1217 - NARAINGARH	OWN	PANCHKULA	HARYANA	32084	On Yearly Basis	Near Govt P G College, Kulladpur Road Naraingarh - 134203
74	1218 - NARWANA	OWN	PANCHKULA	HARYANA	6000	Once in Two Year	Near Punjabi Bhawan, Oppo. Kapas Mandi, Narwana - 125001

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
75	1220 - ROHTAK	HIRED	PANCHKULA	HARYANA	5842.21	Once in Two Year	Lal Godown Kaccha Beri Road Rohtak - 124001
76	1221 - SIRSA	OWN	PANCHKULA	HARYANA	23700	Once in Two Year	Plot No. 7 - 22, Hsiidc Complex, Near Delhi Pul, Hissar Road Sirsa - 125055
77	1222 - SONEPAT	OWN	PANCHKULA	HARYANA	18540	Once in Two Year	Near Kalupur Chungi, Old Rohtak Road, Sonipat - 131001
78	1223 - TOHANA(PEG)	OWN	PANCHKULA	HARYANA	24880	Once in Two Year	Hsiidc Complex, Opp. Railway Station Tohana - 125120
79	1401 - DEHRA(PEG)	OWN	PANCHKULA	HIMACHAL PRADESH	6790	Once in Two Year	Near Khabli Dosarka Po Barwara Po Barwara - 177117
80	1402 - MANDI	OWN	PANCHKULA	HIMACHAL PRADESH	2370	Once in Two Year	Village Nerchowk, Po. Bhangrotu Nerchowk - 175008
81	1403 - SOLAN	OWN	PANCHKULA	HIMACHAL PRADESH	2500	Once in Two Year	Solan, P.O. Chambaghat, New Kather - 173213
82	RO, PANCHKULA	EGIONAL OFFI	PANCHKULA	HARYANA	--	On Half Yearly Basis	Regional Office Panchkula, Bay Nos. 35 - 38, Sector - 4 Panchkula, Haryana

Annexure -II

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
1	2501 - BALAGHAT(PEG)	OWN	BHOPAL	MADHYA PRADESH	18908	Once in Two Year	Waraseoni Road Garra - 481001
2	2502 - BHIND(PEG)	OWN	BHOPAL	MADHYA PRADESH	22763	Once in Two Year	Lahar Road Industrial Area - 477001
3	2503 - BHOPAL-I	OWN	BHOPAL	MADHYA PRADESH	39507	On Yearly Basis	Near Nishatpura Cabin Chhola Road - 462010
4	2505 - BURHANPUR-I	OWN	BHOPAL	MADHYA PRADESH	20177	Once in Two Year	Bhahadurpur Road Burhanpur - 450331
5	2507 - CHHINDWARA(PEG)	OWN	BHOPAL	MADHYA PRADESH	52621	On Yearly Basis	Jawahar Nagar Kashi House - 485001
6	2508 - GWALIOR	OWN	BHOPAL	MADHYA PRADESH	19460	Once in Two Year	Laxmibai Ganj Mandi Lashkar - 474001
7	2509 - INDORE-I	OWN	BHOPAL	MADHYA PRADESH	16478	Once in Two Year	Laxmibai Nagar Mandi Indore - 452002
8	2511 - INDORE-III	OWN	BHOPAL	MADHYA PRADESH	22128	Once in Two Year	Near Laxmigang Mandi Bagarda Road - 452001
9	2513 - INDORE-V	OWN	BHOPAL	MADHYA PRADESH	25500	Once in Two Year	Sector-F, Industrial Area Sanwer Road - 452001
10	2514 - KATNI	OWN	BHOPAL	MADHYA PRADESH	27376	Once in Two Year	Panna Road Kuthala - 483501
11	2515 - KHANDWA-BD(PEG)	OWN	BHOPAL	MADHYA PRADESH	53850	On Yearly Basis	Anand Nagar Khandwa - 450001
12	2517 - MAKSI(PEG)	OWN	BHOPAL	MADHYA PRADESH	27600	Once in Two Year	Plot No-28, Industrial Area Maksi - 465106
13	2518 - MALANPUR	OWN	BHOPAL	MADHYA PRADESH	15960	Once in Two Year	R/1-A,Industrial Area Ghirongi - 477117
14	2519 - MORENA-I	OWN	BHOPAL	MADHYA PRADESH	22267	Once in Two Year	Jiwaji Ganj Morena - 476001
15	2520 - MORENA-II(PEG)	OWN	BHOPAL	MADHYA PRADESH	30015	On Yearly Basis	Krishi Upaj Mandi Samiti Premises Morena - 476001

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
16	2521 - NARSINGHPUR-I(PEG)	OWN	BHOPAL	MADHYA PRADESH	25876	Once in Two Year	Krishi Upaj Mandi Samiti Premises Narsinghpur - 487001
17	2522 - PITHAMPUR(PEG)	OWN	BHOPAL	MADHYA PRADESH	15181	Once in Two Year	Sector-1, Plotno.250 Pithampur - 454774
18	2523 - SANWAR	OWN	BHOPAL	MADHYA PRADESH	6834	Once in Two Year	Krishi Upaj Mandi Samiti Premises Sanwer - 453551
19	2525 - SHEOPURKALAN-I	OWN	BHOPAL	MADHYA PRADESH	11000	Once in Two Year	Khatouli Road Jaida - 476337
20	2526 - SHEOPURKALAN-II(PEG)	OWN	BHOPAL	MADHYA PRADESH	56936	On Yearly Basis	Stationa Road Sheopurkalan - 476337
21	2527 - SOHAGPUR	OWN	BHOPAL	MADHYA PRADESH	5040	Once in Two Year	Pipariya Road Sohagpur - 461771
22	2528 - RWC-NISHATPURA	RWC	BHOPAL	MADHYA PRADESH	11870	Once in Two Year	Nishatpura, Chhola Road Bhopal - 462001
23	RO BHOPAL	EGIONAL OFFIC	BHOPAL	MADHYA PRADESH	--	On Half Yearly Basis	Central Warehousing Corporation, 75 Arera Hills, Bhopal - 462011, Madhya Pradesh.
24	1702 - BARAN	OWN	JAIPUR	RAJASTHAN	50120	On Yearly Basis	Spl. No. 01 Riico Indl Area - 322505
25	1734 - BARMER	HIRED	JAIPUR	RAJASTHAN	5261	Once in Two Year	Kh. No. 463 Barmer Mithra Road Village-Mahabar Barmer - 344001
26	1703 - BEAWAR	HIRED	JAIPUR	RAJASTHAN	14849	Once in Two Year	Opposite Krishna Dharma Kanta Udaipur By Pass - 305901
27	1735 - BEAWAR-2	HIRED	JAIPUR	RAJASTHAN	5900	Once in Two Year	Infront Riico Area Gram -Gohana Beawar - 305901

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
28	1704 - BHARATPUR	OWN	JAIPUR	RAJASTHAN	16716	Once in Two Year	Plot No. G-162 To 165 & F-166 To 171 Brij Ind. Area, Behind Nafed Plant, Phase-Ii, Hathni Road - 321001
29	1706 - BIKANER-I	OWN	JAIPUR	RAJASTHAN	24780	Once in Two Year	Behind Sabzi Mandi, Pugal Road, Bikaner - 334004
30	1707 - BIKANER-II	OWN	JAIPUR	RAJASTHAN	35120	On Yearly Basis	Opposite Govt. Engineering College, Karni Indutrial Area, Ph.Ii Bikaner - 334004
31	1737 - CHAKSU	HIRED	JAIPUR	RAJASTHAN	13440	Once in Two Year	Near Nimodiya Road ,Chaksu Jaipur - 303901
32	1708 - CHOMU	OWN	JAIPUR	RAJASTHAN	63388	On Yearly Basis	Via Udaipuria Po-Bhopawas, Tehsil - Chomu - 303807
33	1709 - DEOLI	OWN	JAIPUR	RAJASTHAN	19010	Once in Two Year	Plot No. Spl-04, Richo Area Deoli, Distt : Tonk - 304804
34	1710 - HANUMANGARH -I	OWN	JAIPUR	RAJASTHAN	20700	Once in Two Year	Sector - 8 New Mandi, Hanumangarh Junction, Hanumangarh - 335512
35	1711 - HANUMANGARH -II	OWN	JAIPUR	RAJASTHAN	47044	On Yearly Basis	Ricco Phase-Ii Opposite Ricco, Water Works, Hanumangarh - 335512
36	1712 - JHUNJHUNU	OWN	JAIPUR	RAJASTHAN	22687	Once in Two Year	Plot No. Sp-287 Ricco Industrial Area,Jhunjhunu - 333001
37	1714 - KOTA-I	OWN	JAIPUR	RAJASTHAN	31880	On Yearly Basis	Ind. Area Dcm Road, Nr New Grain Market Kota - 324007
38	1715 - KOTA-II	OWN	JAIPUR	RAJASTHAN	43412	On Yearly Basis	Lndraprasth Md. Area, Road,No. 1, Near Daknia Railway Station Kota - 324005
39	1716 - KOTA-III	OWN	JAIPUR	RAJASTHAN	34860	On Yearly Basis	Plot No. Sp-1 Kuber Ind. Area, Ranpur, Kota - 324003

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
40	1717 - KOTPUTLI	OWN	JAIPUR	RAJASTHAN	17971	Once in Two Year	Near Cement Factory Vill.- Ramsinghpura Gopalpura Road,Kotpuli. - 303108
41	1718 - KUSHALGARH	OWN	JAIPUR	RAJASTHAN	0	Once in Two Year	Village-Mor - 327801
42	1720 - NAGAUR	HIRED	JAIPUR	RAJASTHAN	10080	Once in Two Year	Near All India Radio, Basni Road, Nagaur - 341001
43	1721 - PARBATSAR	HIRED	JAIPUR	RAJASTHAN	28093	Once in Two Year	Ardc -Godown Godown, Near Old Railway Station Kishangarh Road Parbatsar Dist. Nagaur - 341512
44	1722 - SIKAR	OWN	JAIPUR	RAJASTHAN	26302	Once in Two Year	Village Jagmalpura, Via-Katrathal, Post-Bhadwasi ,Sikar - 332001
45	1723 - SITAPURA-I	OWN	JAIPUR	RAJASTHAN	33764	On Yearly Basis	Plot No Spl-1296 Epip Sitapura Ind. Area - 302002
46	1724 - SITAPURA-II	OWN	JAIPUR	RAJASTHAN	79358	On Yearly Basis	Plot No. Sp-1,Riico Industrial Area Sitapura - 302002
47	1725 - SRIGANGANAGAR-I	OWN	JAIPUR	RAJASTHAN	24470	Once in Two Year	Near Power House Sriganganagar - 335001
48	1726 - SRIGANGANAGAR-II	OWN	JAIPUR	RAJASTHAN	15597	Once in Two Year	Plot No. E-194 To202 Udhyog Vihar Sriganganagar - 335001
49	1727 - SRIMADHOPUR	OWN	JAIPUR	RAJASTHAN	20280	Once in Two Year	Near Hanspur Road, Srimadhopur - 332715
50	1751 - CW SURATGARH (HIRED)	HIRED	JAIPUR	RAJASTHAN	14280	Once in Two Year	National Seeds, Corporation Ltd,Central Seed Farm Suratgarh, Sriganganagar, Rajasthan - 335804
51	1729 - UDAIPUR	OWN	JAIPUR	RAJASTHAN	11467	Once in Two Year	Opposite Fci Depot, Udaisagar Road, Udaipur - 313001

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
52	RO JAIPUR	EGIONAL OFFI	JAIPUR	RAJASTHAN	--	On Half Yearly Basis	Central Warehousing Corporation, A-25, Sidharth House, Tilak Marg, C-Scheme, Jaipur, Rajasthan - 302005.
53	1801 - BAHRAICH	OWN	LUCKNOW	UTTAR PRADESH	11570	Once in Two Year	P.O. Kalpipara Bahraich - 271801
54	1802 - BALLIA	OWN	LUCKNOW	UTTAR PRADESH	25250	Once in Two Year	P.O. Tikhampur Ballia - 277001
55	1803 - BANDA	OWN	LUCKNOW	UTTAR PRADESH	8500	Once in Two Year	Near Nawab Tank, Naraini Road Po-Badokharkhurd Banda - 210001
56	1804 - BASTI	OWN	LUCKNOW	UTTAR PRADESH	35640	On Yearly Basis	Plastic Complex, Po-Puranibasti Basti - 272001
57	1805 - BIJNORE	OWN	LUCKNOW	UTTAR PRADESH	25790	Once in Two Year	Rasulpur Pirthi, Nazibabad Road Bijnore - 246701
58	1806 - BISALPUR	OWN	LUCKNOW	UTTAR PRADESH	0	Once in Two Year	Near Railway Station Pilibhit - 262201
59	1807 - CHANDAUSI-I	OWN	LUCKNOW	UTTAR PRADESH	20874	Once in Two Year	Chandausi-I Sambhal - 244412
60	1808 - CHANDAUSI-II	OWN	LUCKNOW	UTTAR PRADESH	10640	Once in Two Year	Navi Mandi Moradabad - 244923
61	1809 - CHIRGAON	OWN	LUCKNOW	UTTAR PRADESH	14450	Once in Two Year	Chirgaon Jhansi - 284501
62	1811 - DUMARIAGANJ	OWN	LUCKNOW	UTTAR PRADESH	10000	Once in Two Year	Near Baidola Chauraha Dumariaganj - 272189
63	1812 - ETAWAH	OWN	LUCKNOW	UTTAR PRADESH	21940	Once in Two Year	New Krishi Utpadan Mandi, Bharthana Road Etawah - 206001
64	1813 - AYODHYA	OWN	LUCKNOW	UTTAR PRADESH	7750	Once in Two Year	Navin Mandi,Raibareilly Road Faizabad - 224001
65	1815 - GOLA GOKARNATH	OWN	LUCKNOW	UTTAR PRADESH	17213	Once in Two Year	Aliganj Road, Gola Gokarannath Kheri - 262802

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
66	1816 - GORAKHPUR	OWN	LUCKNOW	UTTAR PRADESH	29700	Once in Two Year	Near Nakaha Jungle Rly Station, Fertilizer Factory Gorakhpur - 273001
67	1818 - HARDOI(PEG)	OWN	LUCKNOW	UTTAR PRADESH	43200	On Yearly Basis	132,K.V.Power Station, Lucknow Road Hardoi - 241001
68	1819 -BHADOHI	OWN	LUCKNOW	UTTAR PRADESH	20874	Once in Two Year	Inland Container Depot, Vill.-Ismaila,Post Uchetha, Dist. Ravidas Nagar,Sant Ravidas Nagar (Bhadohi) Icd-Bhadohi - 221401
69	1822 - JAHANGIRABAD-I	OWN	LUCKNOW	UTTAR PRADESH	10000	Once in Two Year	Bahipur Doraha, Jahangirabad Bulandshahar - 202394
70	1823 - JAHANGIRABAD-II	OWN	LUCKNOW	UTTAR PRADESH	15000	Once in Two Year	Navi Mandi, Jahangirabad Bulandshahar - 202394
71	1824 - JHANSI	OWN	LUCKNOW	UTTAR PRADESH	15240	Once in Two Year	Shivpuri Road, Nandan Pura Jhansi - 284003
72	1825 - KANPUR CB	HIRED	LUCKNOW	UTTAR PRADESH	4677	Once in Two Year	C/O State Warehousing Corporation, Site-2,Panki Industrial Estate, Panki Kanpur - 208022
73	1826 - LUCKNOW-I	OWN	LUCKNOW	UTTAR PRADESH	27651	Once in Two Year	Mohan Road Near Bauli Police Chowki Lucknow - 226017
74	1827 - LUCKNOW-II	OWN	LUCKNOW	UTTAR PRADESH	9316	Once in Two Year	New Mandi Complex, Sitapur Road Lucknow - 226020
75	1828 - MAUNATH BHANJAN	OWN	LUCKNOW	UTTAR PRADESH	14980	Once in Two Year	Plot No-1, Tajopur Industrial Area, Gazipur Road, Maunath Bhanjan Mau - 275101
76	1829 - MUZAFFAR NAGAR BD	OWN	LUCKNOW	UTTAR PRADESH	134933	On Yearly Basis	Bamanheri (Base Depot), Po-Rampur Muzaffarnagar - 251002

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
77	1830 - MUZAFFAR NAGAR-I	OWN	LUCKNOW	UTTAR PRADESH	31450	On Yearly Basis	Kukra Road Muzaffarnagar - 251001
78	1831 - NAINI(PEG)	OWN	LUCKNOW	UTTAR PRADESH	25600	Once in Two Year	Central Warehouse, Plot No D-1,Upsidc Industrial Area , Po-Psl,Naini Allahabad - 211010
79	1832 - RAMPUR	OWN	LUCKNOW	UTTAR PRADESH	24400	Once in Two Year	Crpf Road, Aghapur, Rampur (Up) Rampur - 244901
80	1833 - ROBERTSGANJ	OWN	LUCKNOW	UTTAR PRADESH	6850	Once in Two Year	Mandi Samiti Campus, Robertsganj Sonbhadra - 231216
81	1834 - SAHARANPUR BD	OWN	LUCKNOW	UTTAR PRADESH	62705	On Yearly Basis	Base Depot, Pilkhani Saharanpur - 247232
82	1835 - SAHARANPUR-I	OWN	LUCKNOW	UTTAR PRADESH	25050	Once in Two Year	Janta Road Saharanpur - 247001
83	1836 - SHAHGANJ	OWN	LUCKNOW	UTTAR PRADESH	53400	On Yearly Basis	Near Rly Crossing, Opp. Sugar Mill ,Shahganj Jaunpur - 223101
84	1837 - SHAHJAHANPUR	OWN	LUCKNOW	UTTAR PRADESH	45700	On Yearly Basis	Krishi Utpadan Mandi Samiti Shahjahanpur - 242306
85	1838 - SHAMLI	OWN	LUCKNOW	UTTAR PRADESH	5000	Once in Two Year	New Mandi,Bhoswal Road,Shamli,Muzaffarnagar-01398-25 Muzaffarnagar - 247776
86	1861 - PFT BAMANHERI(MUZAFFARNAGAR)	OWN-PFT	LUCKNOW	UTTAR PRADESH	43000	On Yearly	Bamanheri (Base Depot), Po-Rampur Muzaffarnagar - 251002
87	1860 - CWC ICD KANPUR	SAMO ICD	LUCKNOW	UTTAR PRADESH	8575	On Yearly	Inland Container Depot 0512 Chakeri Gt Road Ahirwaan Kanpur Nagar - 208007
88	1863 - RWC-YAMUNA BRIDGE	RWC	LUCKNOW	UTTAR PRADESH	14327	Once in Two Year	Railside Warehousing Complex Yamuna Bridge Good Shed, P.O. Yamuna Bridge Agra - 282006

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
89	1864 - RWC-ALAMNAGAR	RWC	LUCKNOW	UTTAR PRADESH	11137	Once in Two Year	Railside Warehousing Complex Near Alamnagar Good Shed, Opposite Alamnagar Railway Station Lucknow - 226017
90	1865 - RWC-BHOPATPUR	RWC	LUCKNOW	UTTAR PRADESH	17357	Once in Two Year	Bhopatpur Good Siding,Bhopatpur Railway Station, Bhopatpur,Barkheda Pilibhit - 262203
91	1866 - RWC-ROZA	RWC	LUCKNOW	UTTAR PRADESH	13023	Once in Two Year	Railside Warehousing Complex Roza Railway Good Shed,Shahjahanpur, Roza Shahjahanpur - 242001
92	1881 - CW GIDA GORAKHPUR	OWN	LUCKNOW	UTTAR PRADESH	14614	Once in Two Year	Gida, Gorakhpur - 273209
93	RO LUCKNOW	EGIONAL OFFI	LUCKNOW	UTTAR PRADESH	--	On Half Yearly Basis	Central Warehousing Corporation, Near Roadways Workshop, Vibhuti Khand, Gomti Nagar, Lucknow - 226010, Uttar Pradesh.
94	2301 - BHATAPARA-I(PEG)	OWN	RAIPUR	CHHATTISGARH	24100	Once in Two Year	Opp. Shiv Shakti Rice Mill Bhatapara - 493221
95	2302 - BHATAPARA-II	OWN	RAIPUR	CHHATTISGARH	28900	Once in Two Year	Surkhi Road Bhatapara - 493118
96	2303 - BILASPUR-I	OWN	RAIPUR	CHHATTISGARH	28140	Once in Two Year	Near Housing Board Colony Deorikhurd - 495001
97	2304 - BILASPUR-II(PEG)	OWN	RAIPUR	CHHATTISGARH	38028	On Yearly Basis	Industrial Area Tifra - 495001
98	2314 - DHAMTARI	OWN	RAIPUR	CHHATTISGARH	32760	On Yearly Basis	Majratola Ward No:18 Bhatgaon, Soram Road - 493773
99	2307 - RAIGARH-I	OWN	RAIPUR	CHHATTISGARH	11200	Once in Two Year	Kabir Chowk Orissa Road - 496001

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
100	2308 - RAIGARH-II(PEG)	OWN	RAIPUR	CHHATTISGARH	32065	On Yearly Basis	Gurh Umaria Village Orissa Road - 496001
101	2309 - RAIPUR-I	OWN	RAIPUR	CHHATTISGARH	21400	Once in Two Year	New Timber Market Fokatpara - 492009
102	2311 - RAIPUR-III	OWN	RAIPUR	CHHATTISGARH	28841	Once in Two Year	Bhanpuri Industrial Area Bhanpuri - 493221
103	2312 - RAIPUR-IV	OWN	RAIPUR	CHHATTISGARH	30298	On Yearly Basis	Rawabhata Raipur - 493221
104	RO, RAIPUR	EGIONAL OFFIC	RAIPUR	CHHATTISGARH	--	On Half Yearly Basis	Central Warehousing Corporation Regional Office-Raipur, Rawabhata, Chattisgarh - 492003

Annexure -III

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
1	3601-ASKA (PEG)	OWN	BHUBANESHWAR	ODISHA	10080	Once in Two Year	Kurnooli Village, Po-Khandadeuli, Via- Aska,Dist-Ganjam - 761028
2	3602-BALASORE (PEG)	OWN	BHUBANESHWAR	ODISHA	11125	Once in Two Year	Near Industrial Estate P.S. Bamapada, Dist: Balasore - 756056
3	3621-BALASORE II	OWN	BHUBANESHWAR	ODISHA	10058	Once in Two Year	Banpadia, P.O.Kuruda Dist: Balasore - 756056
4	3603-BALJITPARA (PEG)	OWN	BHUBANESHWAR	ODISHA	10080	Once in Two Year	Baljitpada, Chunida Road P.O. Balabhadrapur, Via- Annapala, Dist. Bhadrak - 756116
5	3604-BARGARH-I	OWN	BHUBANESHWAR	ODISHA	10080	Once in Two Year	Dist:Bargarh-768028 - 768028
6	3605-BERHAMPUR	OWN	BHUBANESHWAR	ODISHA	52571	On Yearly Basis	Lanjipalli Road, Post: Berhampur,Dist: Ganjam - 760008
7	3606-BOLANGIR (PEG)	OWN	BHUBANESHWAR	ODISHA	30100	On Yearly Basis	Madhiapalli, Near Tata Motors,Dist: Bolangir - 767001
8	3607-CHOUDWAR	OWN	BHUBANESHWAR	ODISHA	14586	Once in Two Year	Gopalpur Industrial Estate Kajalakana, Post: Chasapara,Choudwar, Dist:Cuttack - 754027
9	3608-CUTTACK	OWN	BHUBANESHWAR	ODISHA	16361	Once in Two Year	Post: Naya Bazar, Cuttack - 753004
10	3609-JAJPUR ROAD	OWN	BHUBANESHWAR	ODISHA	11964	Once in Two Year	Dhawalgiri, Post: Jajpur Road, Dist: Jajpur - 750019
11	3610-JATNI (PEG)	OWN	BHUBANESHWAR	ODISHA	37643	On Yearly Basis	(Near Centurion University) At. Sandhapur, P.O. Jatni, Dist. Khurda - 752050
12	3611-JEYPORE	OWN	BHUBANESHWAR	ODISHA	16660	Once in Two Year	Regulated Market Committee Compound, Telliguda,Post:Jeypore,Dist:Koraput - 764002

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
13	3612-JUNAGARH (PEG)	OWN	BHUBANESHWAR	ODISHA	30352	On Yearly Basis	Kuruguda Road, Junagarh, Dist: Kalahandi - 766014
14	3613-KALAMATI	OWN	BHUBANESHWAR	ODISHA	20877	Once in Two Year	Kalamati Boudiapada, Near Omfed Training Centre Via Ca Chiplima, Goshala,Dist. Sambalpur - 760025
15	3614-KENDUPALLI-I (PEG)	OWN	BHUBANESHWAR	ODISHA	26600	Once in Two Year	Kendupalli-I, Near Dasmile Chhak, P.O. Chakarkenda Dist. Bargarh - 768033
16	3615-KENDUPALLI-II (PEG)	OWN	BHUBANESHWAR	ODISHA	34560	On Yearly Basis	Kendupalli Village Road, P.O. Chakarkenda Dist. Bargarh - 768033
17	3616-KOKSARA (PEG)	OWN	BHUBANESHWAR	ODISHA	12906	Once in Two Year	P.O. Koksara, Dist. Kalahandi - 766019
18	3617-NABARANGPUR (PEG)	OWN	BHUBANESHWAR	ODISHA	20160	Once in Two Year	Kosagumuda Road, Near Polytechnic Engg. Ciollege,Po-Agnipur Dist.Nabarangpur - 764051
19	3618-RAYAGADA	OWN	BHUBANESHWAR	ODISHA	13020	Once in Two Year	Near Tv Tower, Thumbiguda, Dist: Rayagada - 765001
20	3619-SONEPUR (PEG)	OWN	BHUBANESHWAR	ODISHA	10080	Once in Two Year	Babupalli, Kalapathara, P.O. Sonepur, Dist: Subarnapur - 767017
21	3620-MARSHAGHAI (PEG)	OWN	BHUBANESHWAR	ODISHA	14688	Once in Two Year	Mashakani, P.O.Jadupur, Dist.Kendrapada - 754213
22	3623-ROURKELA	HIRED	BHUBANESHWAR	ODISHA	15795	Once in Two Year	Chikitmati, Mouza-San Naugaon Lathikata, Brahmani Tarang Dist-Sundargarh Odisha-769001 - 769001
23	3625-RWC-MANCHESWAR	RWC	BHUBANESHWAR	ODISHA	9500	Once in Two Year	Mancheshwar Station Road, Mancheshwar, Bhubaneshwar - 751017

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
24	3626-SOHELA	OWN	BHUBANESHWAR	ODISHA	12880	Once in Two Year	Sohela, Haldipali Chowk, Odisha-768033 - 768033
25	3627-CHHATABAR (HIRED)	HIRED	BHUBANESHWAR	ODISHA	26101	Once in Two Year	Chhatabar, Odisha - 751024 - 751024
26	RO, BHUBANESHWAR	EGIONAL OFFIC	BHUBANESHWAR	ODISHA	--	On Half Yearly Basis	Indradhanu Market Complex, Block No. F/4 (2Nd Floor) Irc Village, Nayapalli, Bhubaneswar - 751015
27	3001 - AMINGAON	OWN	GUWAHATI	ASSAM	21836	Once in Two Year	Epip Complex Amingaon - 781031
28	3002 - DHUBRI	OWN	GUWAHATI	ASSAM	12100	Once in Two Year	R.K.Mission Road P.O. Bidyapara - 783324
29	3012 - CW- AZARA OPEN YARD	OWN	GUWAHATI	ASSAM	1139	Once in Two Year	Near Lgbi International Airport Azara - 781015
30	3008 - FSD JOGIGHOPA.	HIRED (PMS)	GUWAHATI	ASSAM	7000	Once in Two Year	Jogighopa Fci Bazar - 783382
31	3015 - FSD LALA BAZAR	HIRED (PMS)	GUWAHATI	ASSAM	5000	Once in Two Year	Fsd Lalabazar Umednagar , Lalabazar - 788163
32	3007 - PMS NILAMBAZAR	HIRED (PMS)	GUWAHATI	ASSAM	5000	Once in Two Year	Iswareshree Fci Campus - 788722
33	3004 - JORHAT-I	OWN	GUWAHATI	ASSAM	11220	Once in Two Year	Cinnamara Po- Cinnamara - 785008
34	3005 - JORHAT-II	OWN	GUWAHATI	ASSAM	5504	Once in Two Year	Kendugiri Po-Chengeligaon - 785010
35	3003 - MALIGAON	OWN	GUWAHATI	ASSAM	11462	Once in Two Year	Gate No 1 Opposite North East Frontier Railway Head Quarter Maligaon - 781011
36	3018 - SILCHAR	HIRED	GUWAHATI	ASSAM	6516	Once in Two Year	Hospital Road, Sonabarighat - 788001
37	3006 - SORBHOG	OWN	GUWAHATI	ASSAM	17200	Once in Two Year	Near B.N. College P.O.- Sorbhog - 781317
38	1302 - CW IMPHAL	HIRED	GUWAHATI	IMPHAL	1751	Once in Two Year	Ghari Lukram Leirak Road Imphal - 795001

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
39	3201 - DIMAPUR	OWN	GUWAHATI	NAGALAND	13376	Once in Two Year	Khermahal Opp.Naga Cemetry - 797112
40	2601 - CW NAMSAI	OWN	GUWAHATI	ARUNACHAL PRADESH	1680	Once in Two Year	Village: Jaipur Near Crpf 186Bn Headquarter - 792103
41	3101 - AGARTALA	OWN	GUWAHATI	TRIPURA	19638	Once in Two Year	Near Ongc Complex Po. Hapania Hapania - 799014
42	3102 - AGARTALA C.S.	OWN	GUWAHATI	TRIPURA	3735	Once in Two Year	Coldstorage, P.O. Amtoli P.O. Amtoli - 799130
43	3105 - CW SUBROOM	OWN	GUWAHATI	TRIPURA	9073	Once in Two Year	Sabroom Paschim Jalefa - 799145
44	RO GUWAHATI	EGIONAL OFFI	GUWAHATI	ASSAM	--	On Half Yearly Basis	Central Warehousing Corporation, 39, Sapta Swahid Path, Sarumotoria, Dispur, Guwahati – 781006.
45	3301 - BELDA	OWN	KOLKATA	WEST BENGAL	5645	Once in Two Year	Satyanarayan Rice Mill Gazna Po. Belda. Dist. Midnapur (East) - 721424
46	3302 - BERHAMPORE(PEG)	OWN	KOLKATA	WEST BENGAL	31666	On Yearly Basis	Vill Bhanjethia (Near Hata Colony) Raj. Dist. Murshidabad - 742102
47	3303 - BISHNUPUR	OWN	KOLKATA	WEST BENGAL	17884	Once in Two Year	Jamunabandh Colony P.O. Bishnupur Dist.Bankura. - 722122
48	3304 - BONHOOGHLY	OWN	KOLKATA	WEST BENGAL	29287	Once in Two Year	Rehabi Itation Industries Corpn. Ltd. Industrial Estate, Bonhooghly, - 700108
49	3305 - BURDWAN-I	OWN	KOLKATA	WEST BENGAL	4742	Once in Two Year	Sadarghat Road, Distt: Burdwan - 713101
50	3329 - CFS KOLKATA	SAMO CFS	KOLKATA	WEST BENGAL	50480	On Quarterly Basis	18.Coal Dock Road, Kolkata - 700043
51	3309 - CHANDRAKONA ROAD(PEG)	OWN	KOLKATA	WEST BENGAL	31600	On Yearly Basis	Rangamati (Sukantamore), Po.- Digri ,C.K Road , Dist. Midnapore - 721252
52	3310 - COOCH BEHAR	OWN	KOLKATA	WEST BENGAL	9418	Once in Two Year	N.N.Road (North) Distt. Coochbehar - 736101

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
53	3311 - DURGACHAK	OWN	KOLKATA	WEST BENGAL	32400	On Yearly Basis	Near Durgachak Police Stn, P.O.Durgachak Midnapore - 721602
54	3313 - IMPORT-EXPORT KOLKATA	OWN	KOLKATA	WEST BENGAL	42147	On Yearly Basis	Opp. Netaji Subhas Dock Gate No 4.Circular Garden Reach Road - 700043
55	3307 - CFS-HALDIA	OWN	KOLKATA	WEST BENGAL	15000	Once in Two Year	Near Haldia Port Maingate, Chiranjibpore. P.O· Haldia,.Midnapore - 721604
56	3315 - KHARAGPUR(PEG)	OWN	KOLKATA	WEST BENGAL	9437	Once in Two Year	Po.Rakhajangall Kharagpur - 721301
57	3316 - MALDA(PEG)	OWN	KOLKATA	WEST BENGAL	18976	Once in Two Year	Near Narayanpur Silk Factory, P.O.Natayan Pur, Maida - 732141
58	3317 - MATIGARA	OWN	KOLKATA	WEST BENGAL	14887	Once in Two Year	Paribah An Nagar Com Plex.Rear Side Of North Bengal Science Centre, P.O.Math Palsa, Matigara (Siliguri), Darjeeling - 734428
59	3318 - MOGRA(GOARA)	OWN	KOLKATA	WEST BENGAL	11500	Once in Two Year	G.T.Road (Military Camp),P.O. Diksue Via. Mogra,Distt. Hooghly - 712146
60	3319 - PANCHPARA	OWN	KOLKATA	WEST BENGAL	15403	Once in Two Year	Satyan Bose Road P.O. Radhadasi, Distt. Howrah - 711103
61	3320 - PANIHATI	OWN	KOLKATA	WEST BENGAL	34766	On Yearly Basis	Kishori Mohan Banerjee Road,P.O.Panihati Distt. 24 Parganas(North) - 700114
62	3322 - RANINAGAR(PEG)	OWN	KOLKATA	WEST BENGAL	20876	Once in Two Year	Wbllidc Complex, P.O.Patkata. Dist. Jalpaiguri, - 735101
63	3324 - SARGACHI(PEG)	OWN	KOLKATA	WEST BENGAL	18260	Once in Two Year	Vil Mankara. P.O.Balarampur Colony , Murshidabad - 742165

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
64	3325 - SARUL	OWN	KOLKATA	WEST BENGAL	20345	Once in Two Year	Viii & P.O.Ura,G.T.Road, Distt. Burdwan - 713433
65	3326 - STRAND BANK ROAD	HIRED	KOLKATA	WEST BENGAL	0	Once in Two Year	Np-58, S.B.Road, Kolkata, - 700034
66	3327 - TARATOLLA ROAD	OWN	KOLKATA	WEST BENGAL	1499	Once in Two Year	2. Taratala Road ,Kolkata - 700088
67	3328 - ULUBERIA (PEG)	OWN	KOLKATA	WEST BENGAL	37590	On Yearly Basis	Industrial Growth Centre P.O.Mahish Rekha, P.S.U Luberia Distt Howrah - 711315
68	3330 - RWC-DANKUNI	RWC	KOLKATA	WEST BENGAL	12690	Once in Two Year	M7Gv+Q7W, Dankuni Station, Dankuni Station Rd, Station Pally, Dankun - 712311
69	RO KOLKATA	EGIONAL OFFIC	KOLKATA	WEST BENGAL	--	On Half Yearly Basis	Central Warehousing Corporation, New Market Complex, Phase-I, 6Th Floor, 15-N, Nellie Sengupta Sarani, Kolkata-700087, West Bengal.
70	3417 - BETTIAH(PEG)	OWN	PATNA	BIHAR	24001	Once in Two Year	Krishi Utpadan Bazar Samiti Campus - 845438
71	3401 - DARBHANGA	OWN	PATNA	BIHAR	6379	Once in Two Year	Apmc Yard, Shivdhara - 846004
72	3402 - FATUHA	OWN	PATNA	BIHAR	6385	Once in Two Year	Warehouse Industrial Area, Near Telephone Exchange, - 803201
73	3404 - KATIHAR	OWN	PATNA	BIHAR	8149	Once in Two Year	Marketing Yard, Tingachhiya, - 8541050
74	3418 - KHAGARIA(PEG)	OWN	PATNA	BIHAR	12936	Once in Two Year	C/O-Apmc Market Yard, Bazar Samiti, Sanhauli - 851204
75	3405 - KISHANGANJ	OWN	PATNA	BIHAR	12222	Once in Two Year	College Road, Paschhimpali, - 855107
76	3406 - MADHEPURA	OWN	PATNA	BIHAR	5020	Once in Two Year	Ganesh Asthan, College Road, - 852113

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
77	3407 - MOHANIA	OWN	PATNA	BIHAR	4950	Once in Two Year	Apmc Yard - 821109
78	3408 - MOKAMA	OWN	PATNA	BIHAR	5000	Once in Two Year	Apmc Yard - 803302
79	3409 - MUNGER	OWN	PATNA	BIHAR	20528	Once in Two Year	Apmc Yard, Safiabad - 811214
80	3410 - MUSALLAPUR	OWN	PATNA	BIHAR	7750	Once in Two Year	Apmc Yard, P.O. - Mahendru - 800006
81	3411 - NOKHA	OWN	PATNA	BIHAR	6220	Once in Two Year	Apmc Yard, Po-Nokha - 802215
82	3412 - PATNA CITY	OWN	PATNA	BIHAR	7240	Once in Two Year	Bazar Samiti, Katra Bazar - 800008
83	3413 - SAMASTIPUR	OWN	PATNA	BIHAR	17806	Once in Two Year	P.O. - Jitwarpur - 848101
84	3414 - SIWAN	HIRED	PATNA	BIHAR	31300	On Yearly Basis	Abdul Samadnagar, Mohiuddinpur - 841226
85	3415 - SUPAUL	OWN	PATNA	BIHAR	6280	Once in Two Year	Gaurav Garh, Supaul, Pipra Road, Near Jawahar Navoday Bidyalaya - 852131
86	3425 - RWC-FATHUA	RWC	PATNA	BIHAR	15305	Once in Two Year	Railside Warehousing Complex, Fatuha Station Good Yard, Dd2 Line - 803201
87	3426 - RWC-PAHLEJA	RWC	PATNA	BIHAR	9593	Once in Two Year	Railside Warehousing Complex, Near Pahleja Railway Station, Po-Pahleja, - 821305
88	3501 - HAZARIBAGH	OWN	PATNA	JHARKHAND	15300	Once in Two Year	Jail Road, P.O. - Hazaribagh - 825301
89	3502 - JAMSHEDPUR	OWN	PATNA	JHARKHAND	19480	Once in Two Year	Phase-4, Plot No.-M-45, Industrial Area, Gamhariya, Opp-Beltron, Po-Tayo, - 832108
90	3503 - RANCHI	OWN	PATNA	JHARKHAND	16441	Once in Two Year	Central Warehouse, Ranchi, P.O. -Hehal, Ratu Road, - 834005

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
91	3507 - RWC-HATIA	RWC	PATNA	JHARKHAND	10492	Once in Two Year	Railside Warehousing Complex, Hatia Railway Yard, Near Sudha Dairy, - 834003
92	RO PATNA	EGIONAL OFFIC	PATNA	BIHAR	--	On Half Yearly Basis	Central Warehousing Corporation, Regional Office, Mauryalok Complex, Block-A, 2Nd Floor Dak Bungalow Road, Patna City, Patna, Bihar - 800001.

Annexure -IV

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
1	2402 - AHMEDABAD-I	OWN	AHMEDABAD	GUJARAT	30356	On Yearly Basis	Central Warehouse, Opp P&T Colony Shahalam - 380028
2	2403 - ANAND	OWN	AHMEDABAD	GUJARAT	5928	Once in Two Year	Central Wahouse, Borsad Road, - 386001
3	2404 - BARODA-I	OWN	AHMEDABAD	GUJARAT	16650	Once in Two Year	Central Warehouse, Old Channi Road, B/H Kiran Motors Ltd - 390002
4	2405 - BHAVNAGAR	OWN	AHMEDABAD	GUJARAT	13634	Once in Two Year	Near Anandnagar, Octroi Post, New Bunder Road - 364005
5	2414 - ISHANPUR	HIRED	AHMEDABAD	GUJARAT	7306	Once in Two Year	C/O Punit Godown, Vatva Road, - 382443
6	2415 - JAMNAGAR	OWN	AHMEDABAD	GUJARAT	19700	Once in Two Year	Hapa Industrial Area, - 361120
7	2417 - KARACHIA	OWN	AHMEDABAD	GUJARAT	19372	Once in Two Year	Central Waerhouse, Nr Fly Over Bridge, Ipcl Road, Karachia Post Ranoli, - 391350
8	2418 - MUNDRA	OWN	AHMEDABAD	GUJARAT	66000	On Yearly Basis	Plot No. 01 Adani Port Main Gate, Behind Mict Cfs, - 370421
9	2420 - NADIAD	OWN	AHMEDABAD	GUJARAT	8500	Once in Two Year	Marida Gate - 387001
10	2421 - PIPAVAV	OWN	AHMEDABAD	GUJARAT	49160	On Yearly Basis	Post Piapavav Port, Taluka - Rajula, P B No- 29 - 365560
11	2422 - RAJKOT	OWN	AHMEDABAD	GUJARAT	25000	Once in Two Year	Central Warehouse, B/ Old Grain Market Yard - 360003
12	2424 - SURAT	OWN	AHMEDABAD	GUJARAT	21400	Once in Two Year	Nana Varachha Road Near Geetanjali Cinema - 395006

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
13	2427 - CW VADOD	OWN	AHMEDABAD	GUJARAT	17300	Once in Two Year	Nr. Vadod Railway Station - 388370
14	2437 - RAJKOT(HIRED)	HIRED	AHMEDABAD	GUJARAT	7439	Once in Two Year	Revenue Survey No.100/1 P-3, Plot No2-5, H K Industrial Zone, Kuchiyadad, Rajkot 360023 - 360023
15	2438 - JAMNAGAR(HIRED)	HIRED	AHMEDABAD	GUJARAT	11371	Once in Two Year	Rajkot Highway, R.S. No. 834, Plot No. 14 To 17 Near Soyou Toll Naka, Dhrol - 361120
16	2443 - CW PATAN(HIRE	HIRED	AHMEDABAD	GUJARAT	6348	Once in Two Year	Rs No. 181/Plot No. 2 At Kunger Patan - 364255
17	2444 - CW DHORAJI (HIRED)	HIRED	AHMEDABAD	GUJARAT	4176	Once in Two Year	R.S. No 128/1 Mota Gundala Jetpur Dhoraji - 360370
18	2445 - CW KALAVAD (HIRED)	HIRED	AHMEDABAD	GUJARAT	31797	On Yearly Basis	Survey No 496 ,Nani Vavdi Village,Kalavad Taluka - 361160
19	2446 - CW SURAT	HIRED	AHMEDABAD	GUJARAT	7730	Once in Two Year	Sachin Gidc Hojiwala Road No. 7 - 394230
20	2431 - CFS KANDLA	OWN CFS	AHMEDABAD	GUJARAT	51600	On Quarterly Basis	Central Warehousing Corporation,Container Freight Station,Opp:Custom, Boundary Of Kpt,Near West Gate No.2.P.B.No.1, - 317310
21	2432 - CFS MUNDRA	SAMO CFS	AHMEDABAD	GUJARAT	121000	On Quarterly Basis	Container Freight Station, Pb No-18 Old Bunder Road - 370421
22	2435 - ICD VALVADA	SAMO ICD	AHMEDABAD	GUJARAT	36473	On Quarterly Basis	Inland Container Depot, Village - Valvada, N H No-8, Talukaumbergaon - 396105

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
23	2439 - RWC-GANDHIDHAM	RWC	AHMEDABAD	GUJARAT	22935	Once in Two Year	Railways Goods Office, Nr. Gandhidham Railway, Station - 370201
24	2440 - RWC-KANDLA	RWC	AHMEDABAD	GUJARAT	33312	On Yearly Basis	Ailside Warehousing Complex Kandla Railway Good Shed Kandla Port, Near Shirva Rly. Station New Kandla - 370210
25	CW JUNAGADH - HARIHAR WAREHOUSE	HIRED	AHMEDABAD	GUJARAT	1831	Once in Two Year	New Rsn 37, Plot No.4, Industrial Area, Sondarda,, Junagadh - 362227
26	CW RAJKOT - VIII - MAXWELL INDUSTRIES	HIRED	AHMEDABAD	GUJARAT	3385	Once in Two Year	Survey No 319 Gujarat State Highway 25, - 360110
27	CW JUNAGADH - RAMDEV WAREHOUSE	HIRED	AHMEDABAD	GUJARAT	3341	Once in Two Year	Rsn 126, P1/P1, Gereraj Udyog Nagar-2, Plot No.11,12,13, Sondarda, - 362227
28	CW RAJKOT - VIII - MANMOHAN GINNING INDUSTRIES, TARGHADI	HIRED	AHMEDABAD	GUJARAT	5496	Once in Two Year	Jamnagar Rajkot Highway - 360110
29	CW RAJKOT-X-RADHAKRIS	HIRED	AHMEDABAD	GUJARAT	1836	Once in Two Year	Survey No-245/1, National Highway Jetalsar Chokdi, Jetpur - 360370
30	CW JUNAGADH - BARVADIYA GODOWN,	HIRED	AHMEDABAD	GUJARAT	3581	Once in Two Year	Survey No-65/P1, Sondarda, Keshod - 362227

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
31	CW RAJKOT - VIII - BHOOMI GODOWN, TARGHADI	HIRED	AHMEDABAD	GUJARAT	654	Once in Two Year	Survey No.307/1, Opp. Ioc Petrol Pump, Jamnagar-Rajkot Highway, Targhadi, Dist. Rajkot, Gujarat, 360110 - 360110
32	CW JUNAGADH - PRAMUKH RAJ,	HIRED	AHMEDABAD	GUJARAT	1582	Once in Two Year	Ganesh Udyog Nagar, Sondarda, Keshod, Junagadh, Gujarat, 362220 - 362220
33	RO AHMEDABAD	REGIONAL OFFICE	AHMEDABAD	GUJARAT	--	On Half Yearly Basis	Mahalaxmi Char Rasta, Opp: Unnati Vidayalay, Paldi, Ahmedabad-380007
34	2201 - AKOLA-I	OWN	MUMBAI	MAHARASHTRA	16805	Once in Two Year	Deshmukh File, - 444001
35	2202 - AKOLA-II(PEG)	OWN	MUMBAI	MAHARASHTRA	27400	Once in Two Year	Behind Apmc Market, Near Mohta Mill Complex - 444006
36	2239 - CFS AMBAD	OWN CFS	MUMBAI	MAHARASHTRA	16403	On Yearly	Cfs C-9 Midc Indl. Estate, Ambad - 422010
37	2205 - AMBERNATH-I	OWN	MUMBAI	MAHARASHTRA	10387	Once in Two Year	Ambernath Badlapur Raod, Chikhloli Phata, Post-, Jambhul, Midc Ambernath Badlapur Road Ambernath - 421301
38	2206 - AMRAVATI	OWN	MUMBAI	MAHARASHTRA	29400	Once in Two Year	New Cotton Market Road, Rampuri Camp, (Opposite School No. 17, Vilas Nagar) - 444603
39	2240 - CFS PUNE	OWN	MUMBAI	MAHARASHTRA	12500	Once in Two Year	Pimpri, Chinchwad Indl. Area,Pimpri - 411018
40	2208 - CHIKALTHAN	OWN	MUMBAI	MAHARASHTRA	6256	Once in Two Year	Plot No. 91 Midc Area, Chikalthana - 431006

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
41	2209 - GONDIA-I	OWN	MUMBAI	MAHARASHTRA	11716	Once in Two Year	Near Sindhi High School Sawara Toly Muri Road Gondia - 441601
42	2210 - GONDIA-II(PEG)	OWN	MUMBAI	MAHARASHTRA	15000	Once in Two Year	Midc Plot B-28-29 Post Dhakhani, Gondia - 441614
43	2214 - KOLHAPUR-I	OWN	MUMBAI	MAHARASHTRA	11349.8	Once in Two Year	Plot M -12 Shahu Market Yard - 416005
44	2215 - KOLHAPUR-II	OWN	MUMBAI	MAHARASHTRA	20000	Once in Two Year	Plot No A/3 Midc,Gokul Shirgaon,A/3, Midc Area - 416234
45	2216 - MALIWADA	HIRED	MUMBAI	MAHARASHTRA	0	Once in Two Year	M/S.Laxmi & Co, Wanjar Wadi, Near Daulatbad Rly St. Maliwada - 431002
46	2218 - MIRAJ	OWN	MUMBAI	MAHARASHTRA	10000	Once in Two Year	P-8,Block-C Midc Area - 416410
47	2219 - MIRAJ BD	OWN	MUMBAI	MAHARASHTRA	80000	On Yearly Basis	Near Manik Nagar, Raiwaly Colony - 416410
48	2220 - NAGPUR	OWN	MUMBAI	MAHARASHTRA	24158	Once in Two Year	Wardhaman Nagar - 440008
49	2255 - CW NANDED	OWN	MUMBAI	MAHARASHTRA	18084	Once in Two Year	At Post. Martala Tq. Loha Dist. Nanded - 431602
50	2222 - NASIK ROAD	OWN	MUMBAI	MAHARASHTRA	20243	Once in Two Year	Devlali Village,Near Nasik Road, Rly Stn. - 422101
51	2224 - SANGLI	OWN	MUMBAI	MAHARASHTRA	16084	Once in Two Year	Market Yard - 416416
52	VASHI	OWN	MUMBAI	MAHARASHTRA	55308	On Yearly Basis	Sector 20 Near Turbhe Railway Station, Vashi, - 400703
53	2241 - ICD WALUJ	OWN	MUMBAI	MAHARASHTRA	15232	Once in Two Year	Plot No. H-22 Midc Area, Bajaj Nagar, Waluj - 431136

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
54	2229 - YAVATMAL(PEG)	OWN	MUMBAI	MAHARASHTRA	23714	Once in Two Year	Near Octroi Check Post, Dhamangaon Road - 445001
55	2248 - RWC-BADNERA	RWC	MUMBAI	MAHARASHTRA	12143	Once in Two Year	Durgapur Road, Behind S T Bus Stand - 444701
56	2250 - RWC-NASIK ROAD	RWC	MUMBAI	MAHARASHTRA	6530	Once in Two Year	Railside Warehouse Complex, Dr. Ambedkar Nagar, Gulabwadi Railway Maldhakka - 422101
57	2251 - RWC-SASWAD ROAD	RWC	MUMBAI	MAHARASHTRA	13630	Once in Two Year	Railside Warehousing Complex, Below Fursungi Flyover, Landmark - Ahead Of Apeksha Lawns, Powerhouse, Taluka Haveli, Fursungi, Saswad Road - 412308
58	2245 - CFS D'NODE	SAMO CFS	MUMBAI	MAHARASHTRA	146353	On Quarterly Basis	Sector-1 Dronagiri Node - 400707
59	2244 - CFS DISTRIPARK	SAMO CFS	MUMBAI	MAHARASHTRA	117611	On Quarterly Basis	Sector-7 Dronagiri Node - 400707
60	2246 - CFS LOGISTIC PARK	SAMO CFS	MUMBAI	MAHARASHTRA	350451	On Quarterly Basis	Ambernath Badlapur Raod, Chikhloli Phata, Post-, Jambhul, Midc Ambernath Badlapur Road Ambernath - 421301
61	2243 - CFS IMPEX PARK	SAMO CFS	MUMBAI	MAHARASHTRA	52158	On Quarterly Basis	Sector-1 Dronagiri Node - 400707
62	2242 - IRT KALAMBOLI	OWN-PFT	MUMBAI	MAHARASHTRA	102954	On Yearly	Mumbai-Pune Highway,Kalamboli - 410218
63	2101 - VERNA, GOA, ICD	OWN	MUMBAI	GOA	21215	Once in Two Year	Plot No.50 To 54 Phase-Iii (B),Verna Indl. Estate,Verna Salcete, South Goa - 403722

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
64	2103 - RWC VERNA GOA	RWC	MUMBAI	GOA	9367	Once in Two Year	Rwc Verna Goa, Verna Good Shed, Nagoa–Cansaulim Road, Verna, Salcete, South Goa - 403722
65	RO MUMBAI	REGIONAL OFFICE	MUMBAI	MAHARASHTRA	--	On Half Yearly Basis	Central Warehousing Corporation, Sector - 20, Near Turbha Railway Station, Vashi, Navi Mumbai - 400703.

Annexure -V

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
1	4001 - ADONI	OWN	AMARAVATI	ANDHRA PRADESH	14522	Once in Two Year	A.M.C.Road - 518301
2	4002 - ANKAPALLY	OWN	AMARAVATI	ANDHRA PRADESH	16207.77	Once in Two Year	Amal College Road - 531001
3	4006 - DUGGIRALA	OWN	AMARAVATI	ANDHRA PRADESH	10850	Once in Two Year	Door No 2-88 Opp Railgate - 522330
4	4007 - GUDIVADA	OWN	AMARAVATI	ANDHRA PRADESH	39459	On Yearly Basis	Pamarru Road - 521301
5	4008 - GUNTUR	OWN	AMARAVATI	ANDHRA PRADESH	23342	Once in Two Year	G.T Road - 522004
6	4009 - KADAPA	OWN	AMARAVATI	ANDHRA PRADESH	62709	On Yearly Basis	New Industrial Estate - 516004
7	4010 - KAIKALUR	OWN	AMARAVATI	ANDHRA PRADESH	20119.66667	Once in Two Year	Atapaka - 521333
8	4011 - KAKINADA	OWN	AMARAVATI	ANDHRA PRADESH	21482	Once in Two Year	New Port Area,Tarvangi - 533007
9	4012 - MACHILIPATNAM	OWN	AMARAVATI	ANDHRA PRADESH	48003	On Yearly Basis	Chilakalapudi - 521002
10	4013 - NANDIKOTKUR	OWN	AMARAVATI	ANDHRA PRADESH	10000	Once in Two Year	Kurnool Guntur Road, Beside Market Yard - 518401
11	4014 - NANDYAL	OWN	AMARAVATI	ANDHRA PRADESH	43576	On Yearly Basis	R S Road - 518502
12	4015 - NELLORE	OWN	AMARAVATI	ANDHRA PRADESH	47102	On Yearly Basis	Opp Govt Iti College, Venkateswara Puram - 524005
13	4016 - NIDAMANUR	OWN	AMARAVATI	ANDHRA PRADESH	43326	On Yearly Basis	Santhi Nagar Via Vijayawada - 521104
14	4017 - ONGOLE	OWN	AMARAVATI	ANDHRA PRADESH	10053	Once in Two Year	Opp Kims Hospital Nh16, Throvagunta - 523262
15	4018 - PEDAKAKANI	OWN	AMARAVATI	ANDHRA PRADESH	75837	On Yearly Basis	Beside S- Convention Function Hall - 522509

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
16	4019 - RAJAHMUNDRY	OWN	AMARAVATI	ANDHRA PRADESH	50629	On Yearly Basis	Sriramnagar - 533105
17	4020 - RAYANAPADU	OWN	AMARAVATI	ANDHRA PRADESH	50591	On Yearly Basis	Base Depot, Via-Vijayawada - 521241
18	4021 - RENIGUNTA	OWN	AMARAVATI	ANDHRA PRADESH	55971	On Yearly Basis	Old Airport Road - 517520
19	4022 - SATTENAPALLI	OWN	AMARAVATI	ANDHRA PRADESH	10000	Once in Two Year	Near Modern Rice Mill - 522403
20	4023 - TADEPALLIGUDEM	OWN	AMARAVATI	ANDHRA PRADESH	72164	On Yearly Basis	Nallajerla Road - 534101
21	4024 - VADLAMUDI	OWN	AMARAVATI	ANDHRA PRADESH	35000	On Yearly Basis	Near Sangam Dairy, Via Tenali - 522213
22	4025 - VIJAYWADA-I	OWN	AMARAVATI	ANDHRA PRADESH	10148	Once in Two Year	Door No.18-7-101 Kadareswarapet Vijayawada-I Survey No.25,25C,26 - 520003
23	4026 - VIJAYWADA-II	OWN	AMARAVATI	ANDHRA PRADESH	15811	Once in Two Year	D.No 76-15-8 Opp Out Agency Nh65 - 520012
24	4027 - VIZAG-I	OWN	AMARAVATI	ANDHRA PRADESH	17441	Once in Two Year	Central Warehouse Unit-1 Dls Colony, Meghadripeta - 530008
25	4028 - CFS VIZAG	SAMO CFS	AMARAVATI	ANDHRA PRADESH	49193	On Yearly	Container Freight Station Naval Base Post - 530014
26	RO, AMARAVATI	EGIONAL OFFI	AMARAVATI	ANDHRA PRADESH	--	On Half Yearly Basis	Warehousing Sadan, Behind Gandhi Bhavan, P.B.No.34 Nampally, Hyderabad - 500 001.
27	4101 - ADILABAD	OWN	HYDERABAD	TELANGANA	26755	Once in Two Year	Khursheed Nagar - 504001
28	4102 - BODHAN(PEG)	OWN	HYDERABAD	TELANGANA	66666	On Yearly Basis	Gunj Road - 503185
29	4103 - CFS KUKATPALLY -BONDED WH	OWN CFS	HYDERABAD	TELANGANA	23573	On Quarterly Basis	Balanagar, Townshp Post - 500037

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
30	4104 - CHITYAL	OWN	HYDERABAD	TELANGANA	8600	Once in Two Year	Industrial Area, Gopalayapally(Vil) - 508114
31	4105 - GADWAL(PEG)	OWN	HYDERABAD	TELANGANA	20000	Once in Two Year	Ieeja Road - 509125
32	4106 - JANGAON	OWN	HYDERABAD	TELANGANA	5890	Once in Two Year	Grain Market Road - 506167
33	4107 - KARIMNAGAR-I	OWN	HYDERABAD	TELANGANA	29243	Once in Two Year	Goddam Gadda - 505001
34	4108 - KARIMNAGAR-II	OWN	HYDERABAD	TELANGANA	30000	Once in Two Year	Garepalli Village - 505186
35	4109 - MEDAK	OWN	HYDERABAD	TELANGANA	28123	Once in Two Year	Near Govt. Women'S College - 502110
36	4110 - MEHABOOBNAGAR	OWN	HYDERABAD	TELANGANA	40127	On Yearly Basis	New Motinagar - 509001
37	4111 - NAMPALLY	OWN	HYDERABAD	TELANGANA	22339	Once in Two Year	Behind Gandhibhavan - 500001
38	4112 - NIZAMABAD	OWN	HYDERABAD	TELANGANA	31000	On Yearly Basis	Gurubha Abhadhi Road, Dubba, Subhash Nagar - 503002
39	4113 - SANATHNAGAR FO	OWN	HYDERABAD	TELANGANA	6599	Once in Two Year	Sanathnagar Flyover Industrial Estate - 500018
40	4114 - SARANGPUR	OWN	HYDERABAD	TELANGANA	48695	On Yearly Basis	Jannepally X Road - 503186
41	4115 - SIDDIPET	OWN	HYDERABAD	TELANGANA	17876	Once in Two Year	Dubbak - Siddipet Road - 502103
42	4116 - SURYAPET	OWN	HYDERABAD	TELANGANA	60600	On Yearly Basis	Industrial Estate - 508213
43	4117 - WARANGAL-I	OWN	HYDERABAD	TELANGANA	10535	Once in Two Year	Narasmpet Road - 506002
44	4118 - RWC-SANATHNAGAR	RWC	HYDERABAD	TELANGANA	9381	Once in Two Year	Cental Railside Warehouse Company Limited(Crwc) Shakti Nagar - 500018

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
45	4119 - CW KHAMMAM (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	5446	Once in Two Year	H.3-99, Ponnekal Khammam Rural - -
46	4121 - CW-ADILABAD-II(HIRED)	HIRED	HYDERABAD	TELANGANA	811	Once in Two Year	Amc Adilabad - 504001
47	4124 - CW-MADHIRA (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	8264	Once in Two Year	Amc Madhira - 507203
48	4125 - CW-SINGA REDDLY PALEM (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	5232	Once in Two Year	Amc, Singa Reddly Palem Sub Yard Of Amc Nelakondapally - 507160
49	4126 - CW-NELAKONDAPALLY (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	4940	Once in Two Year	Amc Nelakondapally Market Yard - 507160
50	4127 - CW-TEKULAPALLY (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	5510	Once in Two Year	Amc Tekulapally Sub Yard Of Amc Yellandu - 507123
51	4131 - CW-NEKKONDA (HIRED)	HIRED	HYDERABAD	TELANGANA	9560.4	Once in Two Year	H.No.3-4/6 & 3-4/4 M Sahiti & C Linga Reddy Godowns - 506122
52	4132 - CW-MELLACHERUVU (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	17195.5	Once in Two Year	Pallav Kumar Godown, Mallachervu - 508216
53	4134 - CW-DHARMARAM (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	12622	Once in Two Year	Sainath Godowns (Dharmaram) - 506330
54	4135 - CW-AMC MULUGU (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	6667	Once in Two Year	Amc Mulugu - 506343
55	4139 - CW POCHERA (HIRED)	HIRED	HYDERABAD	TELANGANA	3127	Once in Two Year	Ncml(National Commodity Management Services Limited) - 504304
56	4140 - CW CHANDA T (HIRED)	HIRED	HYDERABAD	TELANGANA	8564	Once in Two Year	M/S Diamond Service Centre - 504002

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
57	4146 - CW AMC BHEEMADEVARAPALLY (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	5000	Once in Two Year	Amc Bheemadevarapally - 505497
58	4147 - CW STAMBAMPALLY (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	3251.3	Once in Two Year	Maruti Godown (Kishan Agarwal & Kiran Devi) - 506004
59	4148 - CW RAMPUR ROAD II (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	1662.9	Once in Two Year	M/S Surya Chandra Industries - 506151
60	4151 - CW ELIKATTA (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	2450	Once in Two Year	Elikatta Godowns - 509410
61	4152 - CW BIBINAGAR (HIRED)	CCI-HIRED	HYDERABAD	TELANGANA	8480	Once in Two Year	Poosala Godowns - 508126
62	3674-Warangal	OWN	HYDERABAD	TELANGANA	10500	Once in Two Year	Enumamula Market, Warangal - 506006
63	RO HYDERABAD	EGIONAL OFFI	HYDERABAD	TELANGANA	--	On Half Yearly Basis	Pb.34, Behind Gandhi Bhavan, Patel Nagar, Nampally, Hyderabad - 500001.

Annexure -VI

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
1	4532 - Aerospace Park, Devanshalli	OWN	BANGALORE	KARNATAKA	61325	On Yearly Basis	Plot No. 162 - 163, Kiadb Hi-Tech Defense Aerospace Park (It Sector), Near Bangalore International Airport, Arbenamangala Village, Jala Hobli, Bengaluru North Taluk, Bengaluru Urban District-562149 - 562149
2	4501 - BANG-I/APMC/YESHWANTPURA	OWN	BANGALORE	KARNATAKA	29400	Once in Two Year	Central Warehousing Apmc Yard - 560022
3	4502 - BELGAUM	OWN	BANGALORE	KARNATAKA	15998	Once in Two Year	Apmc Yard Nehru Nagar - 590010
4	4503 - BIDAR	OWN	BANGALORE	KARNATAKA	24300	Once in Two Year	Plot No. 11 A & B, Kolhar Industrial Area, Bidar- 585403 - 585403
5	4504 - CFS,WHITEFIELD	OWN CFS	BANGALORE	KARNATAKA	91554	On Quarterly Basis	Plot No.107-109, Epip, Kiadb Ind. Area, - 560066
6	4506 - DAVANGERE	OWN	BANGALORE	KARNATAKA	21513	Once in Two Year	Central Warehouse, Opposite Drr School, P.B.Road, - 577003
7	4507 - DHARWAD	OWN	BANGALORE	KARNATAKA	35483	On Yearly Basis	Central Warehouse Corporation, No.129/B, Kiadb, Belur Industrial Area - 580011
8	4509 - GADAG-I	OWN	BANGALORE	KARNATAKA	23500	Once in Two Year	Sambhapur Road, Gadag - 582101
9	4510 - GADAG-II(PEG)	OWN	BANGALORE	KARNATAKA	31879	On Yearly Basis	Kiadb Industrial Area Gadag – 582 102 ,Narasapur, - 582101

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
10	4511 - GULBARGA-I	OWN	BANGALORE	KARNATAKA	9780	Once in Two Year	Central Warehouse, Gulbarga-585104 Humnabad Road, Nehru Ganj, - 585104
11	4512 - GULBARGA-II	OWN	BANGALORE	KARNATAKA	67000	On Yearly Basis	Central Warehouse, Hirapur Post, - 585103
12	4513 - CW GULBARGA-III (HIRED)	CCI-HIRED	BANGALORE	KARNATAKA	1428	Once in Two Year	Campus-I - Kswc, State Warehouse, Kalaburagi Unit - Ii, Nandoor Industrial Area, Next To Adarsh Petrol Pump, Shahabad Road, Nandoor. K, - 585229
13	4515 - HUBLI	OWN	BANGALORE	KARNATAKA	38630	On Yearly Basis	Central Warehouse Hubballi, Near Kof, Taj Nagar, - 580031
14	4539 - CW KAMMASANDRA	HIRED	BANGALORE	KARNATAKA	3800	Once in Two Year	Sy No. 89, Kamasandra Village, - 560043/560099
15	4517 - MANNGUDA/MANGALORE-I	OWN	BANGALORE	KARNATAKA	18459	Once in Two Year	Central Warehouse, Warehouse Road, Mannagudda, - 575003
16	4518 - NARGUND	OWN	BANGALORE	KARNATAKA	19336	Once in Two Year	Apmc Market Yard Nargund - 582207
17	4519 - PANAMBUR/CFS	OWN CFS	BANGALORE	KARNATAKA	14000	On Yearly	Central Warehousing Corporation, Near Nmpt Admin Office, Panambur, - 575010
18	4520 - R.V. LAYOUT/BANG-V	OWN	BANGALORE	KARNATAKA	5254	Once in Two Year	No. 15, 3Rd Cross, Raghavendra Layout, Opp: Mei, Tumkur Road, - 560022
19	4521 - RAICHUR	HIRED	BANGALORE	KARNATAKA	12202	Once in Two Year	Campus I -Laxmi Narasimha Warehouse, No.71/1, Hunsihalhunda Village, Kalmala Gram Panchayat, Lingasugur Road - 584102

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
20	4522 - SEDAM	OWN	BANGALORE	KARNATAKA	9000	Once in Two Year	Central Warehouse Corporation, Chincholi Road. Tq - 585222
21	4523 - SHIKARIPUR	OWN	BANGALORE	KARNATAKA	10500	Once in Two Year	Shimoga Road, Shikaripur - 577427
22	4525 - SOUNDATTI	OWN	BANGALORE	KARNATAKA	9000	Once in Two Year	Apmc Yard Belgaum District Soundatti - 591126
23	4526 - TUMKUR/GUBBI	OWN	BANGALORE	KARNATAKA	23065	Once in Two Year	Plot No. 137-139, Kiadb Industrial Area, Antharasanahalli, Tumkur-572106 Kiadb Industrial Area, Antharasanahalli, - 572106
24	4535 - RWC-MYSURU	RWC	BANGALORE	KARNATAKA	9051	Once in Two Year	Railside Warehouse Complex New Goods Terminal Near Rpf Station, Mysore-570020 , Mysore , Karnataka - 570020
25	4546 - RWC-THOKUR	RWC	BANGALORE	KARNATAKA	1344	Once in Two Year	Central Warehousing Corporation Rwc Thokur Mangalore Dakshina Kannada Mangalore - 574146
26	4545 - RWC-UDUPI	RWC	BANGALORE	KARNATAKA	2505	Once in Two Year	Central Warehousing Corporation Rwc Udupi Indrali, Hayagreeva Nagar Udupi - 576104
27	4536 - RWC-WHITEFIELD	RWC	BANGALORE	KARNATAKA	21859	Once in Two Year	Railside Warehousing Complex, Satellite Goods Terminal Whitefield, - 560066
28	RO BANGALORE	REGIONAL OFFICE	BANGALORE	KARNATAKA	--	On Half Yearly Basis	Central Warehousing Corporation, Lf-10, Circular Road, Saraswathipura, Adjacent To Rbi Quarters, Nandini Layout, Bengaluru – 560096.

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
29	4401 - AMBATTUR	OWN	CHENNAI	TAMIL NADU	6056	Once in Two Year	Plot No.21/B (Np) Ambattur - 600098
30	4402 - CHIDAMBARAM	OWN	CHENNAI	TAMIL NADU	17683	Once in Two Year	Chidambaram - 608602
31	4403 - CHROMEPET	OWN	CHENNAI	TAMIL NADU	77960	On Yearly Basis	Chrompet - 600064
32	4404 - COIMBATORE	OWN	CHENNAI	TAMIL NADU	7621	Once in Two Year	No.2 Sidhapudur - 641044
33	4405 - CUDDALORE(PEG)	OWN	CHENNAI	TAMIL NADU	16680	Once in Two Year	Plot No. 18 Cuddalore - 607005
34	4406 - ERODE	OWN	CHENNAI	TAMIL NADU	10748	Once in Two Year	Erode - 638004
35	4407 - HOSUR(PEG)	OWN	CHENNAI	TAMIL NADU	44383	On Yearly Basis	No.96 Hosur - 635126
36	4408 - KUMBAKONAM	OWN	CHENNAI	TAMIL NADU	12400	Once in Two Year	Kumbakonam - 612001
37	4409 - MADHAVARAM	OWN	CHENNAI	TAMIL NADU	28671	Once in Two Year	Madhavaram - 600110
38	4411 - MADURAI-II	OWN	CHENNAI	TAMIL NADU	37581	On Yearly Basis	Madurai - 625010
39	4412 - MANNARGUDI	OWN	CHENNAI	TAMIL NADU	50600	On Yearly Basis	Mannargudi - 614014
40	4413 - MEPZ	OWN	CHENNAI	TAMIL NADU	3676	Once in Two Year	Central Warehouse Madras Export Processing Zone - 600045
41	4414 - MOOLAPALAYAM	OWN	CHENNAI	TAMIL NADU	12000	Once in Two Year	No.42 Moolapalayam - 638002
42	4415 - NAGERCOIL	OWN	CHENNAI	TAMIL NADU	16323	Once in Two Year	Nagercoil - 629003
43	4416 - ROYAPURAM	OWN	CHENNAI	TAMIL NADU	5044	Once in Two Year	No.131 Royapuram - 600013

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
44	4417 - SINGANALLUR	OWN	CHENNAI	TAMIL NADU	18690	Once in Two Year	Singanallur - 641033
45	4418 - THANJAVUR	OWN	CHENNAI	TAMIL NADU	75274	On Yearly Basis	No.1 Thanjavur - 613007
46	4425 - CTT, TIRUVOTTIYUR	OWN DPE	CHENNAI	TAMIL NADU	31108	On Quarterly Basis	Tiruvottiyur - 600019
47	4420 - THOOTHUKUDI CFS	OWN CFS	CHENNAI	TAMIL NADU	30200	On Quarterly Basis	No.10 Tuticorin - 628101
48	4421 - TRICHY	OWN	CHENNAI	TAMIL NADU	140826	On Yearly Basis	Trichy - 620021
49	4422 - UDUMALPET	OWN	CHENNAI	TAMIL NADU	19577	Once in Two Year	Udumalpet - 642126
50	4423 - VIRUDHUNAGAR(PEG)	OWN	CHENNAI	TAMIL NADU	17675	Once in Two Year	No.23 Virudhunagar - 626001
51	4424 - VIRUGAMBAKAM/CFS	OWN	CHENNAI	TAMIL NADU	78846	On Yearly Basis	No.1 Virugambakkam - 600092
52	4427 - RWC-KOODALNAGAR	RWC	CHENNAI	TAMIL NADU	8944	Once in Two Year	Koodal Nagar - 625018
53	4428 - RWC-KORUKKUPET	RWC	CHENNAI	TAMIL NADU	22889	Once in Two Year	Korukkupet - 600039
54	4447 - CW AYYANADAIPPU -2	HIRED	CHENNAI	TAMIL NADU	5500	Once in Two Year	Ayyanadaippu - 628101
55	4201 - PORT BLAIR	OWN	CHENNAI	ANDAMAN & NICOBAR	6450	Once in Two Year	Dollygunj - 744103
56	4301 - PUDUCHERY	OWN	CHENNAI	PUDUCHERY	36	Once in Two Year	No.74 Puducherry - 605001

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
57	RO CHENNAI	REGIONAL OFFICE	CHENNAI	TAMIL NADU	--	On Half Yearly Basis	Central Warehousing Corporation, Thiruvalar Illam, 4 & 5, North Avenue, Sri Nagar Colony, Saidapet, Chennai–600015 (Tamil Nadu).
58	4601 - EDATHALA,ALUVA	OWN	KOCHI	KERALA	11700	Once in Two Year	Ettekkar, Edathala North P O, Aluva Aluva - 683564
59	4602 - ERNAKULAM	OWN	KOCHI	KERALA	13440	Once in Two Year	Gandhi Nagar, Kadavanthra Po, Ernakulam Kochi - 682020
60	4603 - KAKKANAD	OWN	KOCHI	KERALA	27250	Once in Two Year	Central Warehouse, Kinfra-Epip, Kakkanad, Koch Kochi - 682030
61	4604 - KAKKANCHERRY	OWN	KOCHI	KERALA	14662	Once in Two Year	Kinfra Techno Industrial Park, Calicut University (P.O) Kakkanchery Kakkanchery - 673635
62	4605 - KANJIKODE/PALLAKAD	OWN	KOCHI	KERALA	40284	On Yearly Basis	Kinfra Wise Park, Kanjikode, Palakkad Kanjikode - 678621
63	4606 - KANNUR-ICD	OWN	KOCHI	KERALA	11779	Once in Two Year	Keltron Nagar, Mangattuparambu, Kannur University Campus Post Kannur Kannur - 670567
64	4607 - KOCHI	OWN	KOCHI	KERALA	5094	Once in Two Year	Public Bonded Warehouse Willington Island: Kochi Island - 682003
65	4609 - KOZIKODE/NADUVANNUR	OWN	KOCHI	KERALA	12277	Once in Two Year	Beach Road, West Hill P.O, Kozhikode Kozhikode - 673005

SR. NO.	NAME OF UNITS	TYPE OF UNITS	REGION	STATE	OPERATIONAL CAPACITY	PERIODICITY OF AUDIT	ADDRESS
66	4610 - KUNNAMTHANAM(PEG)	OWN	KOCHI	KERALA	12900	Once in Two Year	Sidco Industrial Park, Thottapapdy, Kunnamthanam Po, Tiruvalla Thiruvalla - 689581
67	4611 - TRICHUR	OWN	KOCHI	KERALA	32877	On Yearly Basis	Kuriachira, Thrissur Trichur - 670101
68	4612 - TRIVANDRUM	OWN	KOCHI	KERALA	19025	Once in Two Year	Kinfra Apparel Park, Menamkulam, Trivandrum Trivandrum - 695586
69	4613 - THALASSERY	OWN	KOCHI	KERALA	10081	Once in Two Year	Rubco Rd, Kunduchira, Thalassery, Kerala Thalassery - 670101
70	4615 - CW MADIKKAI	OWN	KOCHI	KERALA	5329	Once in Two Year	2253 D, Regional Office Complex, Maveli Road, Kadavanthra, Kochi,Kerala Kochi - 682020
71	CW KOLATHUR	OWN	KOCHI	KERALA	0	Once in Two Year	Central Warehouse Kolathur Kolathur - 671541
72	4614 - GODOWN RO KOCHI	OWN	KOCHI	KERALA	900	Once in Two Year	Ihrd Model College Road, Chemmatamvayal - Kalichanadukkam Road, Kanhirapoil, Madikkai, Kasaragod Madikkai - 671531
73	RO KOCHI	REGIONAL OFFICE	KOCHI	KERALA	--	On Half Yearly Basis	Central Warehousing Corporation, 2253 D, Maveli Road, Gandhi Nagar, Kadavanthra, Kochi, Ernakulam, Kerala-682020.

Annexure "X1"

CHECKLIST GENERAL WAREHOUSES

1. CASH

- Revenue Stamps, warehouse receipt stamps, postage stamps etc. should be verified physically with reference to the relevant records.
- To see that duplicate key of the godown and cash chest have been deposited into the bank with reference to bank receipt obtained in this regard.
- To verify that the Imprest Book / Cash Book and Temporary Advance Books have been properly maintained in accordance with the instructions issued from time to time. Further, the physical balance of Imprest/ Temporary Advance are tallying with the balance as per the Imprest and Temporary Advance book maintained in WMS.
- To review the insurance cover for cash in chest/cash in transit in reference to the amount of transactions in the warehouse. Further, a copy of the Insurance Policy to be retained at the warehouse and cross checked with the actual quantum of transaction undertaken.
- To check if the warehousing charges collected through cash books tally with the corresponding delivery orders issued and if check for any discrepancies.
- To check the Register maintained to record the receipt of warehouse receipt books/ cash receipt books, acknowledgment books and cash book and check for books in use/already used/balance at the warehouse.
- To check whether the Cash receipt are generated through WMS
- The Internal Audit Team will also audit the Imprest Account and Temporary Advance Accounts with reference to the original vouchers pending in Warehouse for submission to Regional Office.
- To review that the monthly Cash Book is being submitted regularly to Regional Office in accordance with the instructions contained in Corporate Office Circular No. CWC/Fin-Stg Instructions dated 2.12.82 and No. CWC/Fin-Stg. / Instructions /84 dated 27.3.1984.
- Copy of budget, as received from the Regional Office, to be checked and examine whether the expenditure incurred through Imprest and Temporary Advance are justified and within the budgetary limits fixed for the Warehouse.
- To verify that the Budgetary Control Register is being maintained properly and where the monthly limits have been exceeded, ex-post-facto sanction has been sought for from the competent authority.
- To verify whether the expenditure incurred on any item has exceeded the power delegated to the Warehouse Manager, the sanction of competent authority has been obtained.
- To check that the Cheque/DD Register has been properly maintained. To verify that the Cheque/DDs and the cash received have been deposited into the bank regularly within the stipulated time. In case, there has been delay in depositing the same, the reasons may be obtained

from the Warehouse Manager and it should be satisfied that the action was justified.

- To check that the Storage Charges due against any delivery order have been received and accounted for in the Cash Book and to test check computation of Storage Charges. Where credit facility has been extended to any depositor, it should be verified, whether approval of the competent authority has been obtained.
- Whether the Monthly Bank Statements in respect of Collection Account have been arranged for Regional Office regularly by 7th of every month detailing thereby the statement of every deposit (bill wise) made in the bank account as prescribed by Finance Division.
- To verify that the Temporary Advances remitted by Regional Offices have been spent for the purpose for which these were sent and have not been used for any other purpose without prior approval of the competent authority. To see also that the accounts are rendered to the proper authority in time and the unspent balance remitted to account/deposited into the Bank as the case may be, without delay.
- To check that cash payments for purposes other than advances do not exceed the threshold limit fixed by the corporation as per the applicable laws in force.

2. RECEIPT OF STOCKS

- To verify that all deposit applications are serially numbered, duly signed by the depositor and acknowledged by the Godown-Keeper after approval by Warehouse Manager.
- To check that whether all warehouse receipts have been issued through software/s in force.
- To check that negotiable warehouse receipt is issued only in case of food grains for which proper grading/analysis facility exists with the corporation. For other notified commodities where grading/analysis are not available with the corporation, no negotiable warehouse receipt has been issued. However, warehouse receipt has been insisted upon, the same has been done after the proper analysis from the NABL, Laboratory by sending the samples. Check whether the cost of testing has been charged to the depositor.
- To check that in case of receipt of stock above the moisture limit, whether the prescribed procedure has been followed for acceptance of such stocks.
- To check whether the procedure followed for ensuring quality of stocks is as per

  the prescribed procedure.
- To check that Warehouse Receipt/Acknowledgement has been issued simultaneously on the date of deposit and all the columns have been properly filled therein.
- To review the Weight-check Memo Register and test check that the weight as shown in the Weight Check Memo Register tallies with the weight recorded in the Deposit Application, Stock Register and other relevant records. In case the stock has been received and weighed at Weighbridge, the Weighbridge Register should be examined and tallied with the receipt of stocks.
- Where the materials have been received by Rail, it should be verified that: -

I. Entries in Railway Receipt Register have been properly made against each RR & Wagon No.

ii. Shortages and excess received against each wagon and RR have been properly indicated in the RR Register.

iii. To verify that H&T Contractor has obtained the requisite shortage certificates from the Railways.

iv. The claim of shortages has been filed with the Railways or the shortage certificates have been sent to the depositor for lodging the claim, as the case may be.

v. To verify the Unloading Register, whether the number of bags brought to the Warehouse has been properly accounted for in the Stock and other relevant records.

vi. Intimation to the depositors has been sent regarding the quantity of stock received and the shortages noticed. Whether transit and storage· losses are properly reported to the depositors, pursued and settled.

vii. To reconcile the total receipt accounted for in the Stock Register with reference to Railway Receipt Register.

viii. To review the Railway, Claim Register.

ix. To review the Sweepings, register in respect of loose stocks collected by the sweepings and the station platform.

x. Test-check the receipt of stock as per truck-chits and Gate Inward Register to ensure that the work-slip issued to the Contractor are as per entries in the RR Register, Stock Register.

xi. In case of any remarks in the acknowledgement to the effect that bags are received in cut and torn condition or damaged condition, it may be enquired whether 100% weighment has been done and shortage/damage quantity has been reponed/intimated to the depositor.

3. ISSUE OF STOCKS

- To verify that every issue is supported by the Delivery Order, signed by depositor, authorized by Warehouse Manager and signed by Godown-keeper after delivery of the stocks. The receipt of stock should be acknowledged by the depositor in the same

  delivery order Signed by depositor (physical Hard Copy)

- To check that whether all delivery orders have been issued through software/s in force.
- To see that the Delivery Orders are serially numbered. To check the entries of the deliveries with office copy of the Warehouse Receipt in Stock register, depositor ledger and other relevant records.
- To verify that the Warehouse Receipts against which all the deliveries have been affected have been cancelled and sent to Regional Office along with Monthly Cash Book Account. It may also be verified that Warehouse Receipt Issued and Cancellation Register is being maintained properly.
- To verify that the gate passes have been issued properly and test check the same with reference to the delivery orders and entries in the Gate Pass Register.
- Whether the stocks have been dispatched by rail as per instructions of the depositor, it is to be

verified that no shortage has been reported at destination.

- To verify that the work slips issued to the H&T Contractor are for the same quantity as per delivery orders or wagon dispatches.
- To check that the balance in number and weight of the stock received and issued in the Stock Register and Depositor tally. If there is any difference in two records, the same should be reconciled.
- To verify that the losses and gains during storage are properly indicated in the Stock Register, Master Register and Stack-Card/Stack-wise Register. Checking the balances, both in terms of number and weight becomes more important when the Inspecting Officer or Regional Manager has pointed out some discrepancies in the stocks.
- Whether all issues have been made against proper Release Orders/ Delivery Orders.
- Whether Release Order Register is maintained properly and the entries of issues are being entered in this register and also on the back of Release Order.

4. STORAGE

- To verify that the stocks against each Warehouse Receipt have been accounted for in the Stock Register and the Depositor Ledger both for receipt as well as delivery.
- Whether Stack-cards are maintained in respect of Stocks.

5. STANDARDIZATION OPERATION/SALVAGING OPERATION:

- Check authorization of depositor for such operation.
- To check that whether Standardization register, Palla Account Register, Stackwise Register & Empty Gunny Bag register have been maintained through software(s) in force.
- Check Standardization Register with reference to Standardization Report and Daily Transaction Report.
- Check work-slip issued with reference to Standardization Report and Daily Transaction Report.
- Check that the empty gunnies supplied/released at the time of standardization have been accounted for in the Empty Gunny Register properly.
- Check new empty gunnies used for standardization and their accounting in Empty Gunny Bag Register.
- To check whether empty gunnies at any time exceeded 1% of the total number of bags for which space is reserved and whether for the excess, storage charges at usual rates on weekly/monthly basis have been claimed and realized.
- Check that the standardization loss/gain has been properly accounted for in the relevant records and necessary intimation has been sent to depositor sand Regional Office/Corporate Office.
- Whether Palla Account Register of sweepings/spillage is maintained properly.
- Whether Stack-card Register/Stack-wise Register is maintained properly.
- Reconcile the balance of stock as per Stock Ledger, Depositor Ledge and Stack-wise Register.

6. PRESERVATION OF THE STOCKS:

- Verify that the chemicals received and issued are based on receipt certificate and indents authorized by Warehouse Manager and also verify chemicals received are having sufficient expiry date.
- Co-relate the entries of issue of chemicals in the consumable Stock Register with reference to Fumigation/Spray Register.
- Check that the consumption of chemicals for fumigation/spraying is as per prescribed dosage.
- Check the consumption of chemicals and co-relate with MTPR, MCR and Fumigation Report.
- Check whether the charges for initial fumigation of stock has been recovered from the concerned depositor.
- Check that fortnightly inspection are being carried out by the technical staff and record maintained properly;
- Check whether deterioration of quality of the stock has been reported and if so, whether remedial measures have been taken.
- Whether the Regional Manager has arranged for a complete physical verification of stocks in the Warehouse periodically, as prescribed in the Inspection Manual.
- Check whether there are complaints by any depositor on poor preservation of stocks by duly verifying Complaints Register.

7. BILLING OF STORAGE CHARGES

- Examine the procedure of billing relating to the reserved storage space in respect of the parties to whom credit facilities are given.
- To check that whether all bills have been issued through software(s) in force.
- Verify that the monthly bills are raised in time and the payment collected from the depositor within the stipulated time.
- Check Storage Charges Bills Register and ascertain the reasons for non-realization in respect of pending Bills. Also examine the correspondence in respect of pending bills.
- Verify that the stocks have not exceeded the reserved capacity. If so, whether the bills for the stock received over and above the reserved capacity, have been raised on the depositors and amount realized.
- To see that mode of billing for over and above stock is in order. Test Check some bills of this nature.
- Check the storage tariff charges as per the standard rates or as agreed with the depositor with the approval of competent authority. The discounts offered are with the prior approval of competent authority.
- Check that insurance charges have been billed wherever applicable.
- Check that the value of stock has been declared by the depositors and same has been taken in the insurance register for the purpose of insurance declarations.

- To check that GST wherever applicable has been charged in the bills raised on the depositors.

8. H&T Operations

- Examine whether the contract of H&T contractor is valid, Test check H&T contractor bills.
- Review the contract and the documents furnished like bank Guarantee as per the terms of the tender.
- Verify whether bill for the reimbursement of H&T charges have been sent to Regional Office with necessary certificates for raising the claim on depositors.
- Verify that the shortage noticed at destination in the wagon dispatches have been recovered from the H&T's Bills, while submitting the bills to the Regional Office.
- Verify, if the contractor has brought any smaller number of bags that unloaded at station and, if so, whether the recovery h's been made from the contractor's bills promptly.
- To verify that recovery of demurrage/wharfage charges, if any, has been made from contractor.
- To verify that the work-slips are issued daily and H&T Bills of the Contractor are submitted monthly and regularly.

9. INSURANCE

- Test-check the Insurance Register and see that it is being maintained properly.
- Examine two/three dates and see that the stocks taken in Insurance Register tally with the stock balance in Stock Register.
- Valuation is properly done and is correct.
- Monthly declarations are being sent to regional office.
- Examine any insurance claims pending and whether the documents are requested by the insurer have been submitted on time.
- Check that hazardous and non-hazardous stocks are stored separately.

10. MISCELLANEOUS

- Check the Bank Lien Register with regard to the stocks hypothecated with the bank for taking loan by the depositor and value of goods is recorded properly in the warehouse receipts.
- To check the TDS certificates Register. Check that all TDS certificates have been forwarded to RO and matter has been taken up with the depositor for any excess/short TDS amount reflected in TDS certificates.
- To check whether the TDS as appearing in the books of accounts tallied with the Form 26AS.
- To verify the records of own construction Godowns i.e., area of land used in construction of Godowns (sq. yards/sq. meters/sq. feet), date of registry/conveyance deed, date of mutation, cost of land in rupees. If the land is on lease basis, amount paid for lease rental to be checked.
- Study the files relating to the bulk depositors and see whether there is any dispute with the depositor.
- Study the confidential files available at the Warehouse.

- To verify that whether all files have been maintained digitally through software/s in force like e- office.
- Verify that the discrepancies pointed out by Inspecting Officers have been complied with.
- Review that all the instructions issued by Corporate Office and Regional Offices are being complied with.
- Examine the various registers maintained at the Warehouse e.g., Complaint Register, Dead Stock Register, disposal of damaged stocks of materials, Chowkidar Duty Register, Godown Opening and Closing Register, Casual labor Register supplied by the Contractor.
- Verify that all the returns are sent regularly to Corporate Office and Regional Offices as per instructions issued.
- Verify that all the returns required by depositors are being sent regularly as per clarifications of the depositor.
- Examine the economy of the Warehouse.
- It should be examined whether the procedure adopted in the Warehouse is in accordance with the instructions issued Corporate Office and see that there are no loop holes in the procedure adopted by the Warehouse.
- Whether the Gunnies (serviceable/unserviceable) Account of the various depositors are being maintained properly.
- Check Attendance Register with regard to the information given in the Monthly Absentee Statement sent to Regional Office for drawing the salary. Also verify the weekly off given to the daily rated staff.
- Check amount spent on casual labour and ensure such engagement of casual labour is within the norms of Corporation.
- To review the Dead-Stock Register in the Warehouse and to ensure that physical verification by the Inspecting Officer and warehouse Manager has been carried out periodically.
- To check the Recovery Register in respect of advances like Festival Advance or any other advance, as applicable from time to time, granted to the staff in the Warehouse.
- To check the TA Advance Register and submission of Bills along-with supporting documents thereof and verify whether these are being settled within the allowable time period.
- To check that warehouse building is properly maintained.
- To check any dispute with the landlord or the state administration over payment of rent, payment of cost of Land lease charges/payment of stamp duty and whether the same is being attended to regularly.

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Annexure "X2"

CHECKLIST CUSTOM BONDED WAREHOUSES

- To see that SAC has been issued on receipt of application in the prescribed form from the bonder and the warehouse charges have been realized in cash for the minimum period of two weeks.
- In case of S.A.Cs issued for storage of goods pending clearance under Section 49 of Customs Act, it may be verified whether Customs approval had been obtained.
- Whether at any stage SAC was issued for space in excess of the reservation and charges for excess, if any, have been realized.
- Whether at any stage SACs were issued for an area more than bonded space available with the units (to be verified from SAC Register and the Space Register).
- To see that if the initial period of reservation of 2 weeks is extended for a further minimum period of 2 weeks at a time, the Storage Charges for the extended period have been collected in cash at least one week before the expiry of initial period of reservation.
- To check that the Storage Charges are collected at the rate/tariff prescribed from time to time.
- To check that the Insurance Charges are collected at the rate prescribed from time to time.
- To see that if the depositor has its own arrangements of insurance of goods, the Insurer has made endorsement on the Insurance Policy to satisfy the requirements of law relating to bonding of goods and dues of the Corporation.
- To check that Deposit Application is supported by B.O.E. duly signed by Customs Authorities.
- To check the entries of receipts in Depositor/Stock/Bond Register with reference to Truck Chit and Deposit Application.
- To see that the delivery of goods has been made against S.O.E. and D.O. (out of charge) of the Custom Authorities.
- To see that the following registers are being maintained and entries updated
  - (a) SAC Register
  - (b) Waiting ListRegister
  - (c) Bond wiseRegister
  - (d) Space Register
  - (e) Time-barred Bind Register
  - (f) Bank-Lien Register
  - (g) Reservation Register
- To check entries of issues in the Deposit/Stock/Bond Registers with reference to Delivery/Release Orders and Gate Pass.
- To check that Gate Pass issued by the Godown In-charge is duly entered in the Gate Out Register with complete particulars.

- In case the work of transport, handling and weighment of goods is entrusted to the CWC, to check that necessary Handling Charges at the rate prescribed from time to time have been collected in cash before delivery of goods.
- To see that the current handling contract is valid and the contractor had deposited the prescribed Security Deposit.
- To see that the Work-slips to the contractors are issued on day-to-day basis. The work-slips issued to the contract or for a period, as decided, to be checked.
- The check-list for checking/scrutiny of Cash/Imprest/Temporary Advance Books will be the same as prescribed in case of General Warehouse.
- Check any cases of storage loss and the status there of.
- In case of any insurance claim whether the necessary documents as asked by insurers have been submitted in time and any deviation to be reported.
- To see that the number of time barred bonds and expired bonds. What action has been taken for auction of time barred bonds. Whether due intimation has been given to depositors/customs that corporation is not responsible in case of any loss or damage due to fire, flood or other risk etc.
- Check the cost of recovery charges paid to the customs staff and whether they have correctly charges.
- Review the maintenance contract bills.

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Annexure "X3"

CHECKLIST FOR AUDIT OF CFS/ICD/ICP

S. No	Particulars	Obligation as per Agreement	Actual Date of execution	Remarks
1.	Date of commencement of service	Date as per relevant clause of agreement	Actual date from which billing commenced	Discrepancy, if any, along-with reason.
2.	Date of raising of invoice	Date as per relevant clause of agreement	Actual date of raising of bill	Discrepancy, if any, along-with reason.
3.	Date of receipt of amount from SAMO	Timelines as per the Agreement	Actual date of receipt of amount	Discrepancy, if any, along-with reason.
4.	Charging of penal interest in reference to delay as under:			
	i. Delay of raising of invoice	Date of charging interest at the rate prescribed	Actual date of raising invoice/demand note for charging penal interest	Discrepancy, if any, along-with reason.
	ii. Delay in receipt of amount from SAMO	Date of charging interest at the rate prescribed	Actual date of raising invoice/demand note for charging penal interest.	Discrepancy, if any, along-with reason.
5.	Whether billing in reference to income and reimbursement done as per terms of the agreement	Fixed fee/ variable fee and reimbursement invoices raised as per the terms of the contract	Actual billing to be verified	Discrepancy, if any, along-with reason.
6.	Insurance of stock stored by the depositor as well as properties and assets of the Corporation.	The valuation for insurance purpose of stock stored by the depositor shall be as per the prevailing guidelines of the corporation.	Actual valuation taken for insurance of stock.	Discrepancy, if any, along-with reason.

In addition to above, following transaction/activities needs to be reviewed on sample basis during the course of audit, **where the sample from each month shall be taken**:

1. **IMPORT-**
   - To see that the charges are remitted by the Shipping Lines through cheques, to verify that all the cheques /cash have been properly accounted for in Cash Book at CFS and cheques have been credited to the CWC Account and realization of cheques watched. The realizations are to be linked with the requests made by the Shipping Lines and the time of movement of containers.
   - To review if third party cheques have been received and if so, whether the same is as per the authority and if any instances of dishonor of cheques are there, the necessary action has been taken with the depositor and also ensure that the cheque shall not be accepted from such parties in future and to accept only **Demand Draft** or **Direct Bank transfer.**
   - Time of movement of container noted on truck-chit issued by ICD to be linked with C.F.S. Entry Gate Register to examine whether container moved in the F.N. from ICD was received in F.N. or A.N. at CFS.
   - To examine the cases where, on inspection, the seal of the container was found tampered and what action has been taken by the warehouse manager.
   - Container wise /Shipping line-wise Stocks Register to be checked with reference to entries in the Master Stock Register.
   - The entries in the Stock Register of Import Unit to be checked with reference to tally sheet prepared at the time of destuffing. Also, to verify whether such a statement has been signed by all concerned i.e., Customs, Handling Agent, Shipping Lines and the CWC.
   - Storage Charges/Entry Fee/Demurrage Charges collected at the time of delivery of stock, as per Import Cargo Statement, to be checked 100%.
   - In the Bill of Entry and Bill of Lading submitted by the party importing goods, the Customs clearance is to be verified.
   - To check for cargo not cleared, i.e. uncleared cargo for long time and whether billing done.
   - Whether signatures of the party, who imported the goods, or their authorized agent, obtained on the Gate pass.
   - To check cheques/cash realization with the statement received from staff posted at ICD.
   - To check that billing has been done correctly as per the prevalent tariff or tariff agreed.
   - To ensure that no consignment of import is left without billing and internal control exists to verify the same.

2. **EXPORT:** -

- Whether Application made by the Exporting Agents accompanied by Shipping Bill Number, Carting Order etc.
- To verify the Entries in the Stock Register with reference to Cargo Declaration Form, Acknowledgement and other documents furnished by the Export Agent.
- To link up Cargo Declaration Form with Gate Register where entry for empty truck is recorded.
- Acknowledgement issued to be linked with stock entry. Cargo Declaration Statement and other documents submitted by the Export Agent.
- DTR statement to be test checked with reference to Gate Entry(Inward as well as Outward).
- H&T and other charges collected to be verified 100%.
- Movement of container right from the day of entry upto the time it leaves warehouse to be linked with charges collected, to verify whether demurrage and other charges have been collected as per tariff.
- To verify if the Shipping Lines have utilized more space than reserved and ORC Billing done and realized. Turnover billing has also to be checked.
- Storage Charges Bill Registers to be test checked.
- Billing for Empty Container to be test checked.
- To check whether correct storage tariff and billing for the full period of storage, full movements/handling have been billed.
- To check for cargo not cleared, i.e. uncleared cargo for long time and whether billing done.
- To check that no consignment remains unbilled and there IS internal control system to verify the same.

3. **GENERAL:** -

1. To verify at random correctness of the classification given for various transactions such as: -

   i. Warehousing Incomes
   a. Storage Charges
   b. Ground Rent- Empty ground rent/ loaded ground rent

   ii. H&T Charges:
   a. Transportation
   b. Handling
   c. Miscellaneous (Custom Examination etc.)

   iii. Miscellaneous Receipt: Over time charges, fumigation charges - to ensure that proper account is maintained.

   iv. Bank Charges: Amount recovered from C.H.As. for outstation cheques/DDs.

2. To review the rates of operation and amount to be collected from the importer/ exporter under various heads.
3. To check whether the reconciliation of work slip issues has been done with regard to containers Gate in/Gate out and whether collection of various charges has been made as per works slips issued.
4. To see that charges remitted by the Shipping Lines by way of D.D/cheque. In respect of L.C.L. Container and C.H.As. by Cash/DD/Cheques for movement of the containers from port to C.F.S. are properly linked with container movement.
5. To ensure that physical verification certificate of cash has been recorded together with denominations thereof in the Cash Book.
6. To ensure that payments received by way of cheques are honored and if dishonored due to any reason, action taken for recovery of CWC charges and in case of dishonored cheque, ensure cheque shall not be received and accepted from such parties and to accept only **Demand Draft or Direct Bank Transfer**.
7. Whether amount has been collected in time from the CHAs/Shipping line and any outstanding from them.
8. Check whether TDS certificates have been received from the parties for TDS deducted.

Procedure of Container Movement:

• Time for movement of the container noted on truck-chit issued by Port to be linked with Entry Gate Register of CFS/ICD/ICP to examine whether the container moved in the forenoon/afternoon from port was received in F.N. or A.N. at CFS/ICD/ICP.

• To examine the cases where on inspection seal of the containers was found tampered and action taken thereon.

• Container-wise/Shipping Line-wise Stock Register to be checked with reference to the entries in the Master Stock Register.

• The entries in the Stock Register of Import Unit to be checked with reference to tally the sheet prepared at the time of destuffing. Also, to verify whether such a statement has been signed by all concerned, i.e., Customs, Handling Agent, Shipping Lines and the CWC.

• In the Bill of Entry and Bill of Lading submitted by the party importing goods, the Customs clearance to be verified.

To check for cargo not cleared, i.e. uncleared cargo for long time and whether billing done.

• Whether signatures of the party, who imported the goods or their authorized agent, obtained on the Gate Pass.

Accounting of Storage Charges

• To test check that the basic data given by the Import Section is factually correct with reference to original record maintained in the Import Section.

• To verify that the assessment of Storage/Handling Charges in respect of (1) above is correct with reference to approved tariff.

• To verify from Cash Book that the amounts due as per payment sheet have been actually realized.

• To verify Custom Examination Register maintained in the Import Section and ensure that wherever destuffing and re- stuffing has been done for re-export or transfer of cargo from port CFS to ICD, and whether- necessary charges per TEU have been collected.

• To verify the Lock Register maintained by the Import Section and ensure that necessary charges per lock per night have been collected at prescribed rates and the same have been duly accounted for.

• To verify Gate Register and ensure wherever containers have been received for customs seal, whether Entry Fee at prescribed rates per TEU has been collected.

• To verify whether any loaded containers have been received from Port /places other than port and ensure that necessary charges have been collected thereof.

• In case of FCL containers, if Cargo h s been destuffed in the godown from the Container Yard at the request of the Importer, ensure that necessary lift-on charges per TEU are collected. (F.C.L. containers are not generally de-stuffed in the godown now).

Billing:

• To verify cent-percent bills raised by CFS against the Shipping Lines against the advances received from them on account of following charges:

a) Transportation of loaded LCL Containers from port yard to CFS.

b) Empty Container Ground Rent at CFS.

c) Lift-on Charges for empty container moved to private godowns of Shipping Lines.

d) Lift-off Charges for empty container brought in by Shipping Lines to CFS.

e) Transportation Charges for empty container for empty containers movement from CFS to port for export or to other CFS for Export Stuffing.

f) Bank Charges, if any, recoverable from Shipping Lines for outstation DDs.

• To verify whether sufficient advances have been collected from Shipping Lines and the same are adjusted by raising bills there-against.

• To ensure that all the containers as per Container Movement Register have been billed.

• To verify the charges collected for shifting of goods/container from ones hipping line to another shipping line and correspond with the H & T works slips issued to the H&T Contractors.

• To test check the entries made in the following registers from the basic records, like

a) Gate Register (In and Out Statement)

b) Destuffing statement for Cargo.

c) Single Line Register (Container Movement Register) date- wise for all Shipping Lines.

d) Shipping Line-wise/Voyage-wise Single Line Register.

e) Daily Activity Register of containers.

Note: - Billing is made on the basis of above documents.

Physical Verification of Stock:

To ensure that Stock Registers are properly maintained and certificate of physical verification of the Stocks is recorded therein at the end of every month.

Accounts: -

• Books of Accounts are maintained properly and updated.

• Reports/Returns required by port/Regional Office/Corporate Office are submitted in time to the respective offices.

• The Accounts are reviewed and to ensure that all the subsidiary registers are maintained.

EXPORT: -

A. Procedure:

• Whether application made by the Exporting Agent is accompanied by Shipping Bill Number, Carting Order etc.

• To verify the entries in the Stock Register with reference to Cargo Declaration Form acknowledgement and other documents furnished by the Export Agent.

• To link up Cargo Declaration Form with Gate Register, where entry for empty truck is recorded.

• Acknowledgement issued to be linked with stock entry and also Cargo Declaration Statement and other documents submitted by the Export Agent.

• H&T and other charges collected to be verified 100%.

• Movement of Container right from the day of entry up to the time it leaves warehouse to be linked with charges collected to verify whether demurrage and other charges have been collected as per tariff.

• Verification of CLP (cargo layout plan) or ER 4 with the carting register.

B. Billing: -

The procedure for billing is the same as prescribed for Import. Billing is to be done in respect of following items: -

a) Reserved space given to Shipping Lines.

b) Warehousing Charges (CFS General Area) for other than reservation in the CFS area.

c) Reservation for parties other than CFS area (SAIL etc.).

d) Ground Rent for Empty Container.

e) Lift-off charges for Empty Container brought in CFS.

C. H&T Bill: -

• 100% verification of bills in reference to the sample drawn. Test check with reference to the approved agreement and maintenance of various registers. Review the work slips issued to the H&T contractor under various clauses and whether the same is as per contract.

• Review cost recovery charges to be paid to customs.

• Check whether Pre-Deposit Account (PDA) is properly maintained and whether there is positive/negative balance.

• In case of negative balance, check whether proper permission has been obtained before allowing the transactions in the account.

• To check the movement of containers has been done as per the time specified after the placement of movement order/job order and if the. Same is as per the relevant contract terms.

• Review availability of equipment's of the contractor to handle the volume or works as per the tender terms.

• Check if Ground rent has been properly collected for retention of container after issuing the movement order/job order.

D. Outstanding: -

• Whether amount has been collected in time from the CHAs/Shipping line and any outstanding from them.

• Check whether TDS certificates have been received from the parties for TDS deducted.

In addition to above, any other matter which shall crop up during the currency of audit may also be reviewed.

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Annexure "X4"

CHECKLIST PEST CONTROL SERVICE

1. Site Survey

- Check that Pest Control Operator have surveyed the PC sites thoroughly and identified the need and type of Pest Control Services required.

- Check that in case of fumigation, the material to be fumigated with all necessary arrangements have been surveyed.

- Check that the Warehouse Manager/PC cell In-Charge/concerned official along with Pest Control Operator have meet the customer and discussed in detail about the treatment and precautionary measures.

2. Pre-treatment preparation

- Check that Whether Chemicals and Equipment along with other accessories have been listed out and kept ready well in advance before Treatment.

- Equipment- Check Whether proper safety equipment have been provided to the workers and supervisors.

- Check Whether availability, adequacy, serviceability & traceability have been ensured at the work places.

- Check Whether disinfestation equipment is selected as per suitability.

3. Treatment Method

Check Whether Appropriate treatment method have been selected depending upon nature of pest available formulation and site of treatment. Various Method are- Dusting, Spraying, Aerosol treatment, fogging, mist Blowing, Fumigating, Trapping (Baiting, Mechanical, Pheromone), Granule spreading, Heat Treatment (Hot Air/Hot Water).Whether any SOP's are being framed or already in place and to verify the adherence to SOP.

4. Monitoring Mechanism

- Check Whether Pest Control Activities are monitored for efficiency & Effectiveness

- Check Customer Feedback on effectiveness of Pest Control Service.

5. Post-Treatment Work

- Check whether service certificate has been obtained or not for the following:

(I) Cleaning/Decontamination

(ii) Inspect for Immediate faults.

(iii) Degassing/Aeration

(iv) Surface treatment

6. Safety And Personal Protection Measures

- Check whether before using pesticides wear all necessary protective equipment properly that will protect the user against health and safety risks while using pesticides which includes-

(i) Skin Protection

(ii) Eye Protection

(iii) Ear Protection

(iv) Head Protection

(v) Protection of Respiratory Parts

(vi) Protection Against Ingestion

7. Reporting of Information on Service

- Check whether Pest Control Service Activities recorded in a register & maintained which is inspected time to time by the Inspecting Officer.
- Check Whether Monthly report on Pest Control Service have been prepared and sent to the regional Office.
- Check Whether Regional Office compiled & submitted monthly report (MIS) to Corporate Office.

8. Duties of Inspecting Officer

- Check Whether Inspecting Officer visited the pest control service site and ascertained the effectiveness of various treatments undertaken and recorded the observation on record.
- Check Whether Inspecting Officer physically verified the chemical stock with consumable stock register.
- Check whether Inspecting Officer also identified requirement of new chemicals/propriety chemicals & source of supply.

9. Customer Management

- Check whether PCS Cell Manager identified and maintained a set of customers data bank within a market.

- Check whether Database of customer is maintained in a prescribed manner which includes-

a) Name of the customer with address.

b) Key person dealing with contact details.

c) Type of Service required (Scope).

d) Existing arrangements i.e., by whom and period.

e) Mode of purchase of the service (Purchase procedure).

f) Location of Work (Site Survey).

- Check whether PCS Cell manager communicated with customers visiting to the customer sites.

- Check whether in case of customer's dissatisfaction PCS Cell manager contacted the customer as early as possible.

10. Miscellaneous

- Check the targets set for pest control income and actual performance by various warehouse.

- Review the contracts for which corporation for submitted its bills and whether the rates charged are as quoted.

- Check whether the incentives have been correctly paid.

- Check the performance of various pest controls centers i.e., income, expenditure and profit earned.

- Check whether required Licenses have been obtained from Quarantine Department and other Statutory Agencies.

- Whether PCS Cell have the adequate number of manpower to perform the PCS Cell Activities on various parties.

- Whether the manpower has been adequately trained.

- Check the records of pest control – e.g., Pest Control business reports.

- Check whether PCS Cell is realizing the amount from parties on timely basis.

- Check whether not realized (Outstanding Amount) amount on services provided have been write off time to time.

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Annexure "X5"

TRUCK TERMINAL RAIL TERMINALS, AIR CARGO COMPLEXES

1. TRUCK TERMINAL

- Check the records being maintained for incoming and outgoing vehicles and whether there is internal control to ensure that charges have been collected from all.
- Check the calculation of charges according to the number of days and prevalent tariff.
- Check the various income, expenditure and related vouchers from receipts, payment vouchers and expenses made out of the Imprest.
- Check whether expenses incurred by the manager in charge areas per DoP.
- Check the upkeep of the truck terminal and security arrangements and records maintained for the security attendance and passing of bill.
- Check the reasonable of expenses as compared to budget allocations.
- Check if there is any leakage of income for trucks/vehicles not being routed through the Truck Terminal but clearance being given by customs.

2. RAIL TERMINAL

- Check the records being maintained for incoming and outgoing trains, containers, and whether there is internal control to ensure that charges have been collected in full.
- Check the expenses being incurred for railway line usage and maintenance and same are being charged to parties as per agreed terms/tariff.
- Check that records maintained for movement of centauries is full proof and wherever the charges are to collected/paid based on containers, there cords tally with each other.
- Check the amount outstanding from the parties and whether the collections are being received in time.
- Check the arrangement for H&T work and whether the charges being paid are reasonable. Check that same are being recovered from the depositor/party correctly.
- Check whether the parties are taking other services from the corporation and how they are being billed to them.
- Please check whether the Billing is timely and collections have been received in time. TDS certificates have been duly received.
- Check for various incomes and payments/expenses from the receipts and payment vouchers. Whether the. expenses incurred are reasonable as compared to budget allocations.
- Review the agreements with the depositors, H & T contractors etc.

3. AIR CARGO COMPLEX

- Check the records being maintained for the incoming and outgoing cargo, income and expenses, attendance and leave records.
- Check that cargo received has been billed and no cargo/consignment/baggage has left without the payment of charges. Check that internal control system is adequate and working efficiently.
- Check the calculation of storage/handling charges for the period of storage, handling and tariff applicable.
- Check the availability of business, availability of manpower, availability of equipment. The economy of the complex is checked.
- Whether there are cased on long standing cargo for which no income· is coming to the corporation and steps have initiated for auction of the same.
- Check incidents of shortage/theft cases. And are there any claims against the corporation.
- Check reasonable of expenses incurred as compared to budget and its allocations.

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Annexure "X6"

CHECKLIST - REGIONAL OFFICES

The objective of these checklists is to supplement the various checks prescribed as per control document no. WI/IAD/01 where audit is prescribed for various books.

1. COMMERCIALOPERATIONS

H&T and Security Contracts

1. Following needs to be checked

- Check the existing contracts that are valid and that the prescribed procedure for initiation of tenders, opening the tenders, preparation and checking up of comparative statements has been followed, the comparative statement has been correctly drawn taking into account all relevant items.
- Check whether the tenderer who qualified in the technical bid fulfilled the technical qualifications as per the tender conditions and then only his price bid was considered.
- Check the documents given by H&T contractor.
- Check whether the reasonability of rates was ascertained by way of checking market rates of H&T contractors working for other agencies viz FCI, Fertilizer Companies, Food & Civil Supplies Department, etc.
- Check whether contracts have been awarded with the approval of competent authority and agreement has been executed on a stamp paper of appropriate value.
- Whether all concerned depositors have been intimated about the rate schedule of H&T Contracts with a copy to warehouse manager and accounts section.
- Whether copy of agreements made for security contracts has been sent to concerned warehouse manager and accounts section.
- In case period of contract is extended, it is to be seen whether the right of extension of contract has been exercised after considering all the pros and cons and inviting fresh tenders and with the approval of competent authority.
- Check maintenance of EMD/SD records and whether release/refund of EMD/SD has been done after the following the prescribed procedure.
- To check that the adhoc contracts are in operation after following the prescribed procedure and where circumstances warrant.
- To check whether the recovery has been made from the bills of the H&T contractor on account of transit losses, demurrage charges or any other recoveries made by the depositor from the bills of CWC for which the H&T contractor is held responsible.

Whether bills raised by the tenderers have been checked against job orders issued, work done statement & terms

- of agreement.

- Whether records in connection with payments made to H&T tenderers & surveyors have been properly maintained.
- Whether penalties have been imposed, wherever required in terms of the agreement.
- To check whether the H&T has been appointed through open tender.
- To check that the award letter has been issued and agreement has been executed on stamp paper.
- To check whether applicable SD/PBG has been deposited by the H&T contractor as per the tender conditions.
- To check whether the labour and other "registration or licence" with PF & ESI have been acquired by the H&T contractor.
- To check whether the bills are submitted by the H&T contractors on time (i.e. within 1 month) and at approved rates. For e.g. the bills for the month of September 2022 should be submitted by the H&T contractor latest by 31st October 2022.
- To check Copy of EPF/ESIC Challans, Proof of payment made to the labourers and other compliances related labour laws.
- To check whether the works lips are duly signed by FCI representatives and Warehouse Manager.

2. Repairs & Maintenance of Godown

- To check cases of repairs including special repairs of warehouses and whether same have been suitably attended to and duly intimated to engineering division/ corporate office.
- Control of expenditure and comparison with budget and procedures adopted. System of authorization for repairs and maintenance jobs and its compliance.
- To check special nature of expenditure which was not included in the budget and whether it is properly justified and necessary approvals obtained.

3. Hiring and Dehiring of Godowns

- To check that for procedure for hiring/Dehiring of godowns is as per controlled document no. P/CD/Management/01, P/CD/Hiring/Dehiring/01has been followed.
- To check the feasibility and viability of Godowns hired by appropriate and competent authority.
- To check whether the enhancement of rent has been done as per the terms of the contract.
- To check that a register for hiring and releasing of the godown is maintained properly with full details.
- To see that a godown proposed to be hired has been inspected by officer-in- charge of the warehouse and other officers deputed for the purpose to determine its suitability.
- To check whether rent agreed is reasonable and proper lease deed has been executed by suitably comparing the rates of similar nature for the premises within the vicinity and proper lease deed has beenexecuted.
- To check whether the hired godowns are gainfully utilized and un-economical godowns have

been dehired after complying with the terms and conditions of the agreement and to assess and quantify the loss of such hiring of un-economical godowns.

- Necessary sanction of competent authority for hiring of godown is obtained, and where necessary sanction could not be obtained by 31st march, whether the accounts section has been intimated to create the liability in the books.
- In case of newly hired godown, check whether the margin (net profit) before RO & CO overhead is more than 20% as per CO circular no. CWC COFDRCVI/38-2020- FIN dated 08.07.2020 & CWC CO-CD0WO/9/2022- COMM dated 25.07.2022.
- To check whether the Regional Office has taken approval from CO for tariff category of the newly hired godown or whether the tariff decided by RM as per circular CWC COCD0WO/9/2022- COMM dated 25.07.2022 is able to generate the minimum margin of 20% before RO/CO overheads. If such margin is not covered, assess and submit the revenue loss thereon.

4. Payment of Property Tax, Lease Rent, Godown Rent

- To check that property taxes, lease rent and godowns rents are being released as per the agreement and legal demands.
- To check whether proper register for payment of property tax, lease rent and godown rent has been maintained.
- To check whether cases of the disputed demands are being attended to regularly for its resolution.
- To check whether sanction order for payment of godown rent/lease rent/property tax is being issued intime.
- Whether the disputed cases have been intimated to accounts with its impact on contingent liability and firm liability.
- To check whether any arrear demand is being paid during the year in compliance to the delegation of powers in force. To check whether any demand is being paid under protest during the audit period and to verify whether separate Register is being maintained for such cases and intimation in this regard has been given to the Accounts department.

5. Tariffs and Rebates

- To check that General terms and conditions of storage have been followed for raising bills on depositors. (Please refer controlled document no. WI/CD/STG/01).
- To check whether tariffs being charged to various depositors are in accordance with the published tariff of CWC (corporate office).
- To check and review if the rates are applicable on bag basis/ areas basis/MT basis and whether prescribed procedures have been followed while fixing the tariff.
- To check whether the discounts/rebates offered are with the prior approval of competent authority.

- To check the tariff applicable for H&T vis-a-vis the charges being paid to the H & T contractor.
- To check for the tariff disputes and whether they are being attended to satisfactorily and such rebates and discounts are intimated to Accounts department on regular basis.

6. Reservation of Space

- To check the register/record maintained for reservation of space and whether requisite information is filled in.
- Whether general terms and conditions governing the payment of storage charges are intimated to the prospective depositor and written acceptance is obtained.
- To confirm that no billing is allowed without the proper Written communication from the depositor such unbilled details to be intimated to Accounts department time to time.
- To check that reservation of space is as per the rules or proper authorization from the competent authority.
- To check whether internal control exists so that raising of bills is not missed
- To check cases of disputes and whether they are being attended to regularly.

7. Management Warehouses

- To check the records/files of management warehouses in operation and whether the payments are being received as per agreement and in time and to verify in case of delayed payments any inherit/penalties are being levied are not as per the agreement.
- To check whether the management charges collected from the party is as per the rates fixed by CWC (Corporate Office).
- To review the agreement and to check whether the payment of storage charges has been received in time.
- To check cases of disputes and whether they are being attended to regularly

8. Time Barred Bonds

- To check cases of time barred bonds and steps being taken for their liquidation.
- To check cases of disputes and whether they are being attended to regularly.

9. Strategic Alliances and Dedicated warehouses

- To review the agreements/ files of strategic alliances and dedicated warehousing and whether terms and conditions are being complied with as per the agreement.
- To check the bills being raised based on per TEUs handled and fixed /variable charges received as agreed in the contract. Also check whether the payments are being received in time.
- To review the bank guarantee/security deposit furnished by the strategic alliance partner/ depositor of dedicated warehouse and check whether the same is as per the agreed format and same is unconditional one and no deviation has been made with the regard to agreed/laid down format and to maintain a separate register for same with necessary details.
- To check cases of disputes and whether they are being attended to regularly.

10. Economy of Warehouses

- To review economy of warehouses and whether necessary steps being taken to improve the unviable warehouses.

11. Disputes and Legal Cases

- To check cases of disputes/legal cases and whether they are being attended to regularly.
- To check whether the accounts section has been intimated about the contingent liability to be disclosed or firm liability to be created duly indicating financial impact.

12. Growth of Business and Capacity Utilization

- To review the warehouse-wise total capacity available and capacity utilization and growth of the business over the past period and to obtain/ascertain the reasons for such under utilization.

FINANCE AND ACCOUNTS

1. Salary & Related Payments

The objective of this checklist is to ensure that correct amount of salary and allowances has been paid, all statutory and other deductions have been made, payment is made to the right person, payment is made for services actually rendered and receipt of salaries and allowance is duly evidenced.

Following checks will be exercised:

- Samples to be selected from salary sheets prepared.
- Ensure that gross salary is computed in accordance with the rules of the Corporation.
- Check the input documents sent by salary section for the preparation of Payroll Master to verify the amount of increment, the grant of allowances, basic pay, D.A., promotion order etc.
- Check the fixed deduction statement and variable deduction statement with the basic records of attendance to ascertain the correctness of the deductions made through payroll.
- Check the absentee statement received from warehouses and monthly attendance sheet as generated from HRMS/any other software in use and whether effect on salary is taken.
- Whether the masters in respect of HR and Payroll functions are updated regularly.
- Check the D.A. rate control information in the Salary Section with the information received from personnel department for the changes in the D.A. indices.
- Tally net amount payable in Pay bill Summary with amount in payment voucher.
- Check the overtime hours paid with overtime statements received, ensure that overtime work was duly authorized for work actually done and computation of overtime wages is in accordance with the rules of the corporation.

2. Incentive Payments and Statutory Deductions

- Ensure that incentive payments are correctly computed and that incentive percentages have been correctly worked out in accordance with the incentive scheme.
- Ensure that the statutory deductions on salary have been deposited with the appropriate

authority within the stipulated time limits and to ensure that deduction are after duly complying of Minimum Wages Act.

3. Unpaid Salary & Wages

- Check the· amount of unpaid salaries & wages is entered in correct head of income with the Pay Bill and the corresponding cash voucher prepared for it.
- Disbursement of unpaid wages/salaries to be checked.
- In case of unclaimed salary/wages remaining unpaid for six months ensure that amount of such unclaimed salary/wages is transferred to Unclaimed Salary/Wages Account.

4. Other Checks

- Check regulation of salaries and wages in accordance with the rules framed by the management and its adherence to the registration of the other acts such as Minimum Wages act, P.F Act etc.

5. Accounting and Remittances

- Verify the correctness of pay orders and cheque or bank advice.
- Verify the journal vouchers for accounting the pay roll disbursements and various deductions and check the classification with the salary bill and other schedules.
- Check the various schedules prepared along with the pay bills for their correctness.
- Verify remittances to outside agencies for correctness and payment within due dates.
- Check up the subsidiary records maintained for the purpose.
- Check up the unclaimed cheque/cheques yet to be realized (if any)

6. Traveling Bills, Leave Travel Concession and Medical Claims including Advances:

- Select sample.
- Check delays in payment of claims, sanction by controlling authorities after proper checks, admissibility under the rules, adjustment of advances etc.
- Check that the registers of TA/LTC, medical have been maintained correctly.

7. Loans/Advances

- Select the sample
- Verify that loans and advances have been sanctioned in accordance with the rules and by the authorities competent to do so, payments have been duly recorded in the concerned registers of advance and recoveries are affected promptly and correctly.
- Check interest calculation.
- Check whether the settlement of advances are in time.

8. Encashment of Earned Leave

- Select the sample
- Check correctness of encashment allowed with reference to leave records and also pay bills rules etc.

- Check recording of encashment suitably.

9. PLI/Bonus Payments

- Select the sample. Check correctness of the total earnings for the year and the rates.
- Check entitlement of employees. Check correctness of records maintained as per the Payment of Bonus Rules/PLIscheme.
- Whether the rules and procedures laid down in respect of establishment matters have been duly complied with.

10. Other Payments

- Check correctness of payments like payment of gratuity, encashment of half-pay leave, corporation's contribution to Provident Funds etc. with reference to the respective rules and orders.

11. Fixed Asset Register

The checks in this regard will be:

- To check whether the asset register is being maintained properly and all particulars with regard of asset identification; original cost, location, etc. is dully filled in.
- To check the transfer of Assets from one location to another from the concerned division.
- Follow-up on the managements' action to establish the physical existence of the asset or if non-existence is established, to pinpoint responsibility for the loss and to ensure write off of the assets from the books and removal from the Fixed Asset Register on due authorization.
- To physically verify the title deeds of properties (land & building) of the Corporation falling under the jurisdiction of the auditee.
- To verify whether Fixed Assets Register and other records have been maintained as per the prevalent rules.
- To report any discrepancies observed on above account and whether the same has been dealt properly in the books of accounts.

12. Compilation of Accounts

- To check whether there is correct booking/accounting of warehousing income, PCS income, income from strategic alliances, and other miscellaneous income.
- To check whether there is correct booking/accounting of expenses and payments based on vouchers for warehouse-imprest cash, settlement of temporary advances, salary, purchases, other payments by cash and Bank, payments to third parties like payment of godown rent, H&T Bills payment, refund of EMD/Security Deposit, depreciation, accounting and adjustment of prepaid and outstanding expenses.
- Check whether the vouchers as entered in the books of accounts are supported with the relevant documents.
- Check the correctness of inputs to compilation and whether regular Trial Balance is being prepared and sent to corporate office.

- Check the summaries of cash/bank receipt journal vouchers, cash/Bank disbursement journal vouchers, income journal vouchers and accounts payable journal vouchers and also Cash Book for receipts of payment, check the journal entries prepared on the basis of summaries.
- Check the correctness of outputs from Compilation Section.
- To examine whether the system of maintenance of accounts is proper or needs further improvement.
- To verify that opening balances, as intimated by corporate office, as per last trial balance on 31st march have been carried forward correctly, if any difference found, same shall be brought to the notice of Corporate Office.

Review the trial balance to see that: -

- Adverse or unorthodox balances are not appearing under any account code and action taken to rectify suchbalances.
- There are no misclassifications or wrong codes used. Ensure that all subsidiary ledgers are properly maintained and reviewed and balances reconciled with the control totals in the Ledger.

13. Billing for storage, Market Facilitation, Pest control and other Charges

- To check that bills have been raised to depositors/parties in time and there are no unusual delays.
- To check that bills are raised correctly and proper GST has been charged and same is supported with the relevant documents e.g., Contractor's bills enclosed in case of H & T billing.
- To check that monthly storage charges bills for reserved/ guaranteed storage space and other charges are being raised in advance every month regularly.
- To check that payment of the bills is being collected within the prescribed period and proper follow up is being for the outstanding bills.
- To check the statement of reservations of space and that the bills have been raised for the reservations for the all the relevant months.
- To check that monthly information for storage of excess stocks over and above reserved capacity is being received and proper bills for such stocks have been received from the warehouse manager, pre-audited by the RO and raised to the concerned depositor.
- To see that amount excess billed is reversed by way of cancellation of bill or

  alternatively issue of credit note for the excess amount billed. The Fresh bills have been raised wherever necessary.
- To check that bills raised are promptly dispatched/delivered to the concerned depositors.
- To check whether the refund, if any, of excess storage charges/ advance storages/TDS, has been made after following the corporate office guidelines.
- To check that write off of storage charges/bills has been done as per the prescribed procedure and with Necessary approval.
- To review TDS certificates received and outstanding. Whether for excess/ shortage in value of TDS certificates, the matter has been taken up with the depositor and corrective steps taken.

14. Receipts & Payments

- To check that Bills for payment of personal advances and passing of TA bills, Medical Bills, LTC Bills or any other bills have been followed (please refer controlled document nos. BMP/Fin/salary / 01 to 04)
- To check that all payments by cash, cheque or DD or e-payment are properly sanctioned and recorded in the related cash book and cash book is signed by the concerned officer on daily basis and to be reviewed on periodical basis by another competent officer.
- To check that payment of utilities like electricity, water, telephone etc. is being made in time.
- To check that all collections (cash/Cheques/DDs) are banked in RM collections account promptly and recorded on daily basis in the cash book.

15. Payment of H&T Bills

- To check that payments to contractors have been made as per the rates agreed as per the contract and the required security deposit has been received from the contractor.
- To check that timely payment to contractor is made on the basis of bills received in terms of the agreement and after due certification, checking and sanction.
- To check for the advance/on account payment made to the contractor as per the terms and conditions of the agreement and tender documents as well as the prevailing guidelines of the Corporation and whether in such cases valid reasons are recorded in support thereof and same is adjusted immediately against the payment of subsequent bill. If any such advance is not adjusted against payment of subsequent bill shall be brought to the notice of Audit Committee and Accounts Department.
- To check whether the advance/on account payment made has been adjusted from the related bills and not from the subsequent bills. To check whether the bills have raised on the depositors within a week's time.
- Detailed scrutiny of H & T bills already paid for one or more months be carried out.
- Cases of abnormal delays in payment to be identified and whether the reasons for delay are satisfactory.
- To check that correct GST has been charged in bills and correct TDS has been deducted from the bills.
- To check whether required security deposit as applicable is received from the contractor.

16. Sundry creditors

- Samples selected for checking Input goods/input services shall be selected for checking Sundry Creditors.
- Verify whether separate records/data is maintained for MSME Vendors and other vendors
- Verification of delay in payment to MSME vendors, payment of interest and other compliances.
- Verification of age-wise data of the Sundry creditors with reasons for holding payment beyond credit policy of CWC

- Check age wise liabilities and provisions made in earlier years and their assessment.
- Verification of EMD/Security Deposits received and lying pending specifically in cases where contracts/arrangements have been completed.
- Tally the amount as per creditor ledger with sanction order and check for bill wise payment.
- Check posting to Cash/Bank Book for actual payment.
- Scrutinize party files in respect of disputed claims of the creditors to ascertain nature of disputes and validity of the Corporation's contentions.
- Check whether advances paid, if any is properly adjusted while disbursing any payments to vendors. Scrutiny of debit balances to be checked.
- Check postings to general ledger.

17. Funds Management

Adherence of guidelines on the funds managements issued by the Corporate Office and compliance of the same. Internal Auditor will check:

- Whether the funds are flowing from one account to other account as per the guidelines of the Corporation.
- Check whether the funds are utilized optimally and no ideal funds have been kept in the bank accounts.

Short-term deposits made during the year

- and procedure adopted.

Whether the interest rate at which deposit

- is made is reasonable.

Instances of idle funds.

18. Payment towards Godown/Office Rent

- To check the completeness of records/register for payment. Godown /Office rent with respect to date of hiring, capacity, name of the owner, monthly rent, amount paid, sanctioning authority etc.
- To check whether payment of rent is charged to correct head of account, e.g., unpaid liability/ Rent rates & taxes- godown/Office rent.
- To check that payment voucher is supported by proper bill of the owner or a requisite certificate of concerned warehouse Manager.
- In case Godown rent is to be paid by certain date in advance without receipt of proper bill, the relevant sanction order be seen.
- Check that correct GST has been charged and correct TDS has been deducted from the rent payments.

19. Budgetary control

- To check whether budgetary control system is functioning in the region and adverse deviations from the Budget estimates/revised estimates are being controlled and proper sanction is being obtained.
- To check for the deviations from the budgeted income and expenditure head-wise and to obtain approval from the competent authority for such deviation and for the revised budget estimation.
- To check the expenditure incurred on Guest House if any for its reasonableness and justification.

20. Imprest to Warehouses

- To review that imprest recoupment register, whether maintained in physical form or in WMS is maintained unit/depot/centre-wise.
- To check that Imprest amount sanctioned in respect of each unit/centre/depot are duly recorded.
- The recoupment being remitted plus closing balance in hand shown in the imprest account received is not more than the sanctioned limit.
- To check that remittance is arranged immediately on its receipt in regional office and each recoupment is duly authorized/signed by the competent authority.
- To check monthly statements of prepaid cards and check the amount disbursed as per the expenses and approvals and to verify whether any register of such prepaid cards Is maintained with the relevant details to whom it was given and the value of cards etc.

21. Temporary advances

- To review that temporary advance records are maintained properly, necessary entries in respect of each payment is made.
- To check that advance payments are duly sanctioned and no advance is outstanding for more than one month for which the account is not maintained and adjustment voucher passed.
- To check old balance of unsettled temporary advances and action for settlement of the same.
- Whether the details of the individual temporary advances as per subsidiary ledger tallies with the balance in the General Ledger and such unsettled temporary advances to be brought it to the notice of Accounts Department on regular basis.

22. Tax Compliances

a) Income Tax

1) Tax deducted at source by depositors

- Whether any tax deducted by the depositors and tax deduction certificate received from them. Whether TDS certificate guidelines are complied with.

2) Tax deducted at source by Corporation

- Whether TDS deduction has been made from the payments as per the provisions of the Income Tax Act, 1961 and the TDS certificates have been issued in time.

- Whether the tax returns have been filed by the Corporation in time and whether there are any disputes with the Income Tax Department.
- Whether there is any need to reflect the liability on account of tax demand raised by the Income Tax Department.

b) Goods And Services Tax

- Internal auditor shall verify/analyze the internal control on compliance/adherence to Goods and GST rules/procedures.
- Check the Goods and GST registrations obtained for the services being provided and rate of GST applicable.
- Check whether different business units in different state have obtained different GST registration Certificate.
- Check GST being correctly charged in the Bills.
- Whether prescribed procedures are strictly followed with reference to charging of GST, deposit of GST, filing of returns with the GST authorities.
- Whether Input tax Credit on inputs and input services Is correctly used by the corporation and accounted for.
- Whether the returns are being filed with the Goods and GST Authorities in time.
- To check whether input tax credit has been utilized to the extent it is available and reflected in GSTR2A on the last day of the month also to check any unavailed ITC.
- Reconciliation of:
- GSTR1 with GSTR3B;
- Books of accounts with GSTR1 and GSTR3B
- ITC as reflected in GSTR2A and ITC claimed in GSTR3B.
- Check instances of late payment of GST and interest thereon, If any.
- Tax on Reverse Charge Mechanism (RCM) Auditor needs to take care whether taxes on RCM has been paid in cash or not.
- Check:
- Computation of Ratio of reversal of Input Tax Credit on the basis of Exempt turnover to Total Turnover for the tax period as per the laws applicable.
- Whether the ITC has been reversed, on the basis of reversal ratio, in the returns filed.
- Reversal of Input Tax Credit in case of non- payment of invoice in 180 days.
- Check Bifurcation of ITC availed.

23. Capital expenditure

The checklist on capital expenditure, renewals and replacements aims to ensure:

a) That all capital expenditure is incurred as per annual budget duly approved.

b) That the tendering and placement of orders, etc. are properly authorized and approved and this is to be intimated to Account Department for concurrence before placing of order and going for tender

Select samples for capital expenditure and check:

- that all proposals for capital expenditure were initiate– on the basis of cost - benefit studies and duly approved by competent authority.
- that all orders have been placed or contracts awards by the Purchase Department strictly according to the purchase procedure laid down by the corporation.
- Check that in case of order not executed according to time schedule reasons for such delay management actions have been taken out at the appropriate level.

24. Sundry Debtors

- To check the storage charges outstanding from the depositors and to check whether the payments have been realized on month-to- month basis and whether any steps taken in this regard as prescribed in the Debtor Management Policy and Debtor Recovery management policy.
- To check whether any outstanding amount due on account of storage loss, quality complaints and reservation disputes etc.
- To check whether proper follow up is being done for realization of old outstanding. In case of abnormal storage losses, whether proper enquiry and investigation has been undertaken by RO and if proper follow up action has been taken for the same.
- To review sundry debtors and verify if FCI has made deductions on account of storage losses, transit losses etc. Please check for the follow action taken with FCI for settlement of these cases. In case of any fault on the part of the H & T contractor, whether the recovery has been affected from hisbills.

1 BANK GUARANTEES

- To ascertain details of bank guarantees available towards security deposit in respect of individual contracts and they are in approved format.
- Physically verify the Bank Guarantees and also confirmations obtained from the individual banks about issue of guarantees by them.
- To ensure that all Bank Guarantees are valid and entered in the Bank Guarantee Register.
- To check whether the action for claim or extension of bank guarantee has been taken.

2 CASH & BANK BALANCES VERIFICATION

- To check that cash book/bank Book is currently posted and kept update and supporting documents are available.
- To check cash and bank transactions receipts and payments
- That cash in hand and cash at bank is not excessive having regard to daily cash requirements of the office.

- To check whether strict control is exercised over custody of cheque book and counting of cash at the end of each day.
- To check that cheque signing procedures are followed.
- That vouchers are suitably numbered and defaced to prevent the same being used again.
- To ensure that Bank account is reconciled every month and check for old entries appearing in reconciliation.
- To ensure physical verification of cash by another officer on regular basis.

PERSONNEL/ESTABLISHMENT

1. The checklist for internal audit aims to ensure that management policies for recruitment, promotion, etc. are carried out as per rules and procedures and policies of the corporation and as per statutory regulations. (Also refer controlled document nos. BMP/P/PER/EST/01 to 08, BMPIWI/PERIEST 01 to 04) and shall have to exercise the following checks:

- Check that all rules and regulations for recruitment of employees are strictly followed and that all records in this regard are properly maintained.
- Check that promotions are as per policy and procedures of the Corporation.
- Check that all statutory returns and forms under Industrial Disputes Act, and other labour laws are regularly compiled and submitted to the authorities concerned.
- Check that leave records are maintained properly in HRMS/any other software in force and test check certain entries in leave record with supporting documents through HRMS/any other software in force.
- Check correctness of final settlement for retired/resigned/superannuated/ terminated employees.
- Check whether the prescribed records of employees are maintained in E Office/any other software in force.
- Check correctness of payments to casual labour, payments of LTC, leave encashment etc.
- Review the sanctions for various posts.
- Ensure that personnel files of the employees are properly maintained in E Office/any other software in force and are complete.
- Review cases of pay fixation and grant of special pay/ allowances.
- Ensure that suitable records are maintained to check against double payment of

L.T.C. claims, leave encashment, festival advance etc.

- Whether a Scale Register showing posts sanctioned and posts operated has been maintained up-to-date.
- Whether operative staff strength is in accordance with the category-wise sanctioned posts/actual requirement.
- Whether recruitments were done according to the procedure laid down.

- Whether the recruitment fee received from applicants in the form of postal orders/demand drafts from were properly entered in the register and sent to Finance Division as per the procedure.
- Whether Security Deposit in cash has been taken in respect of posts for which such conditions have been prescribed at the time of acceptance of offer and to check the relevant register in this regard.
- To check cases of fixation of pay at the time of recruitment/promotion/absorption.
- Whether leave account maintained in HRMS/any other software in force in prescribed form and to check the leave account.
- Whether Service Books are being maintained properly in the prescribed form.
- To check the Leave Encashment Orders and L.T.C. Encashment Orders.
- To check the Terminal Leave benefits granted to persons, who have retired/ resigned/ superannuated/terminated from the service of the Corporation.
- Whether Surety Bonds have been obtained from the persons, whose terms of appointment prescribe production of such bonds?
- To check the sanctions issued in respect of grant of Conveyance/Festival/House Building/Flood/Fan and other advances to staff.
- To see whether the formalities to be completed after the grant of advance of the concerned official, such as Mortgage of Building/Flat/Vehicle/Insurance of Building/Vehicle, as required in the rules, have been completed.
- Whether allotment of staff quarters in accordance with the rules/instructions. Whether vacant staff quarters are allotted/occupied without delay.
- Whether hiring of office accommodation had been according to the prescribed procedure.
- To check the sanctions of Medical Reimbursement including Medical Advance, Children Education Allowance, Tuition Fees, Overtime etc.
- To check the sanctions for Gratuity Payments/leave encashment payments
- Whether register of persons nearing retired/ resigned/ superannuated/terminated is being maintained in E-office/HRMS/any other software in use.
- To check the sanctions issued for payment of Grants/Subsidy to Recreation Club etc.

2. Utilization of Manpower

Following checks will be exercised: -

- Check and compare the actual manpower to sanctioned manpower.
- Check the overtime hours against normal hours; review the trend of OTA payment. Verify that overtime payment is within the approved limits.
- Check the engagement of casual labour, check how these jobs were executed in the past and whether the present manpower is not adequate.
- Examine record of employee's absenteeism and whether it is normal or abnormal.

- Applicability of the P.F and E.S.I to the manpower and adherence to the rules/provision by the personal establishment department.
- Examine the accuracy of records m respect of attendance, leave, time keeping etc.

3. Hiring of Vehicles

The activity includes the bus/car facilities arranged, if any for the employees: The auditor will check:

A. Examination of agreements with contractors-covering the number of vehicles, routes, rate per kilometre.

B. Utilization of vehicles vis-a-vis the cost.

4. Administration

1. Internal audit will cover mainly the repairs and maintenance of vehicles/office equipment's, air conditioners etc. and purchase of vehicles, furniture, printing and stationery etc.
2. Internal Audit will select samples from various registers/records maintained by the Department and:
   - Ensure that all quotations are obtained in sealed covers before awarding any job/contract.
   - Ensure that regulatory guidelines with reference to procurement of goods/services from GeM Portal is being followed.
   - Ensure that job/contract is awarded to lowest tenderer on various jobs; check whether deviations from this policy are approved by competent authority.
   - Ensure that proper -internal control is there for maintenance of records of various jobs and financial concurrence is obtained wherever required before awarding any contract or placement of order.
   - Check whether all repairs and maintenance are entered in log books/registers maintained for vehicles, office equipment's, air-conditioners etc.
   - Check all purchases (furniture, office equipment's, printing and stationery) have been made in accordance with the prescribed procedure.
   - Verify physically the stocks of printing and stationery
   - Check that issues of printing and stationery are properly authenticated and are based on norms.
   - Check the records maintained for the use of vehicles and ensure that log book for each vehicle is maintained properly, consumption of fuel, oil parts etc. are in accordance with norms and that repairs are not excessive.
   - Check that recovery of charges for private use of vehicles is being made in accordance with the rules.
   - Check that emergency/local purchase were justified, not excessive and were made according to the prescribed procedure.
   - Check that proper records are maintained for electricity and water bills, telephone and telex bills etc. and are correctly certified for payment with reference to consumption/us.
   - To check livery purchases and its supply to the employees.

- Verify Log Books and Petrol Books and whether the expenses are reasonable.
- Whether maintenance and servicing of the vehicles had been done according to the rules laid down and expenses are reasonable.
- Whether mileage run per liter consumed is justifiable.
- Whether history sheet of vehicles is properly maintained.
- Whether recoveries in respect of private journeys in office vehicle has been effected and verify whether the register is being recorded properly and updated
- Whether office vehicle has been insured and status of the insurance claims if any.
- To check the payment of Electricity and Telephone Bills so as to ensure that there was no double payment for the same period. Also check the relevant registers in this regard.
- Whether the system of allotment of room in the Guest House is correct and receipts/recoveries have been properly/accounted for.
- Whether the expenditure incurred for provision of food in the Guest House is justifiable.
- Whether the rates of rent charges in the Guest House for CWC employees and others are correct.
- Whether the recoveries of rent have been made in all cases.
- Whether records have been kept in respect of fittings, furnishings, installations, furniture and other equipment's in the Guest House and whether these items were physically verified by the Caretaker or a competent authority at the time of vacation and occupation of the accommodation by theallottee.
- Whether the Guest House Register has been maintained as per the prescribed procedure.

5. Security Contracts

The audit will check that security service contract rates are competitive and payments have been regulated in accordance with the no. /type of guards posted. The audit will check:

- Whether the appointment of security contractor has been made-through DGR

sponsored agencies and after following the DGR guidelines. If security is hired from

other agencies whether the same is as per the instructions of corporate office.

- Whether the security agency is following the DGR guidelines properly particularly for disbursement of payment to its employees and making other statutory payments like Provident Fund andESI.
- Whether the minimum-security guards provided by the agency are ex- servicemen as per terms of the contract/Applicable Guidelines wherever applicable.
- Whether all the statutory deductions i.e., ESI, PF etc. including employers share of PF have been deposited by the Security Contractor regularly on month-to-month basis.
- To verify whether the proof of deposit of GST/any other tax with the concerned department has been made/obtained as per the prevailing laws.
- The service contract entered into, the rates applicable and other terms and conditions.

- Whether there is proper record of attendance which is verified as per the procedure by the security in charge.
- The payments of bills, GST and TDS deductions.
- Is labor laws compliance being made by the Security contractor like deposit of provident Fund with Provident Fund department?
- Are there any cases of theft incidents and what is efficacy of the security? Whether the recoveries have been made from the security agency wherever it is warranted.

TECHNICAL

The purpose of audit check is to ensure that stocks deposited by customers are maintained in good condition. The checks will include the following:

- Whether the technical inspections of warehouse have been carried out as per the guidelines.
- Whether there is proper monitoring of compliance reports from warehouses, whether any proper action is being taken for any deficiency /deviations noticed.
- Whether there is sufficient stocks of chemicals, dunnage and fumigation covers for the safe storage of stocks. Are there any cases of excess/shortage stocks or deterioration of stocks due to expiry ormishandling?
- To check the status of storage loss cases and whether actions are being taken for regularization/ settlement of dispute of storage loss.

PROCUREMENTAND STORES

In case procurement is from GeM portal, checks in this regard will be:

- To check whether goods/services procured through GeM portal. In case, the same is not available on GeM portal whether Availability/evidence report is place in file.
- To check whether proper approval has been obtained before modification in existing order has been obtained.
- To check that procuring department do not place any order outside GeM. For purchases, if any, outside GeM, relevant guidelines should be followed.
- To check whether the item available on GeM meets the requisite quality, specification and delivery period.
- To check whether reasonability of rates has been ascertained from last purchase price on GeM.
- To Ensure of quantity particulars.
- To check whether technical, qualitative, performance characteristics chosen in bid document and response of bidders thereto meet just the bare essential needs of Procuring Department/User Department and no superfluous and non-essential features which may result in unwarranted expenditure have been included.
- To check whether procurement is through the supplier (L1) having lowest price after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM

In case procurement is from other than GEM portal, checks in this regard will be:

- Check that Furniture items have been purchased as per the norms prescribed in controlled document no. WI/PER/furniture Norm/01 and BMP/WI/PER/furniture Norm/01
- To check whether the tender process is as prescribed in controlled document no. WI/PUR/01.
- To check whether the supply orders placed is as per Controlled document no., WI/Pur/03.
- To check whether the inspection of lorry weigh bridges installed at warehouses as prescribed in controlled document no. WI/Pur/04 has been carried out.
- To check whether for purchase of stores, the instructions as per controlled document no, WI/Pur/05 have been followed.
- Internal Audit will verify that physical verification of assets has, been carried out in accordance with the corporation's policy.
- Review action taken on the items where discrepancies were found on the last verification as regards the physical existence.
- Follow-up on the managements' action to establish the physical existence of the asset or if non-existence is established, to pinpoint responsibility for the loss and to ensure write off of the assets from the books and removal from the Fixed Asset Register on due authorization.
- Follow-up on all assets disclosed as damaged, obsolete or surplus by physical verification reports to ensure that damaged items were subsequently repaired and put to use and that steps have been taken to dispose-off obsolete or surplus items after necessary survey.

Note: In addition to the above, Government guidelines with respect to Procurement policy, as amended from time to time, applicable to the corporation, to be followed.

1. Checklist for procurement of Stores and Spares

- Samples are to be selected from Purchase Order Register.
- Note GRN (Goods Received Note) No. and date, invoice No., date and amount, purchase order No., for the items included in the samples.
- Trace GRN to invoice.
- Compare (i) Quantity and (ii) rate as per GRN with these incorporated in the invoice.
- Compare actual delivery date and stipulated delivery date and check whether any liquidated damages or penalty are recoverable and levied as per terms of Purchase Order.
- Trace Purchase Order to check the basis and amount advanced and amount adjusted against such advance. In case of adjustment of advance, check relevant journal entry.

  Check that adequate precautions are taken to guard against the passing of a subsequent claim for the same supply or against payment for supplies in excess of P.O quantities.
- Check that all recoveries noted on the GRN are promptly made and credit afforded to the head of account concerned.

- Check posting with Bank Book and entry in Bank statement for final payment after adjustment of advance.
- Check relevant journal entry and posting to creditor's subsidiary ledger for adjustment.
- Check authenticity and accuracy of invoice and freight calculations. In case of freight payment, refer to railway receipt/ earners receipt in support of freight payment.
- Check delays in payment of supplier's bills. Examine cases of payment of demurrage and wharfage.

2. Further Checks are: -

- Ensure from Purchase Order Register that liability has been provided for in respect of goods supplied, bills for which are yet to be received by the Corporation
- Review the Journal Vouchers to ensure that the adjustments made are correct and based on proper documents; verify the postings.

3. Following procedure tests will be applied in the Purchase Department:-

- Ensure that an approved list of suppliers is maintained for the purpose of making enquiries.
- Ensure that a proper system of vendor performance review exists.

Check whether the approved supplier's list is periodically reviewed/updated.

- Ensure that all quotations received have been filed and maintained for future reference. Check, there from, whether the lowest tender was accepted. Note exceptions.
- Check that the tenders are so invited as to ensure adequate competition and that the prescribed procedures for single tender/limited tender have been followed.
- Check that the prescribed procedure for opening of tenders/quotation, comparative statements, consideration of delayed quotations and negotiations is followed.
- Check that any deviation from standard terms of payment has been vetted by Finance and approved by competent authority.
- Check that purchase order is complete in all respects and that the terms and conditions incorporated therein are as per approval for purchase on the file and/or the standard terms and conditions.
- Check that purchase is approved by the competent authority and Finance concurrence, wherever required has been obtained.
- Check that there is no case of receipt of materials before issue of purchase order.
- Check the system of emergency purchases and check a few emergency purchases by reference to stocks available and actual issues I consumption.
- Check the effectiveness of the procedure for follow up of purchase order.
- Check also, whether the acceptance of the higher tender has been duly authorized.
- Ensure that purchases are not excessive as compared to consumption and are within the

approved budget.

- Review the various records maintained like Requisition Register, Inquiry Register, Tender Register, Purchase Order Register and the management reports.

INSPECTIONS

- Check the number of inspection and frequency of inspections planned as per the groupings.
- Check whether the inspections have carried out as per guidelines contained in the controlled document P/INSP/01, F/INSP/01 to 04 and F/PCD/03.
- Check major observations/ quality complaints made during inspection and steps taken to rectify the situation.
- Whether Inspection review reports on major discrepancies are being regularly submitted to higher management for control purposes.
- Check for effectiveness of inspections carried out.
- Check records being maintained for control purposes i.e., Inspections carried out.
- Whether periodicity of inspection is being followed
- Whether the compliance to the observation/discrepancy mentioned in the technical inspection have been submitted and remedial action is being taken for prevention of occurrence of the observations

TECHNICAL & GENERAL INSPECTIONS

- Check the number of inspection and frequency of inspections planned according to the groupings.
- Check whether the inspections have done according to guidelines contained in the controlled archive P/Tech/10.
- Check the data on quality complaints got and whether inspections have been done.
- Check significant perceptions/quality complaints made during inspection and steps taken to amend what is happening.
- Whether Inspection review reports on major discrepancies are being regularly submitted to higher management for control purposes.
- Check for adequacy of inspections conducted.
- Check records being kept up with for control purposes i.e., Inspections.
- Whether periodicity of inspection is being followed
- To check whether putting out fires equipment's are accessible, placed and kept up with according to guidelines P/TECH/12 and CSP.

ENGINEERING DIVISION

TENDERS AND AWARD OF CONTRACTS

The works contracts may be of revenue nature or capital nature. Select samples of works contracts of each type from Contract's Register and following checks will be exercised (the procedure for repairs and maintenance of structural facilities vide controlled document no. P/Engg/01 and Document no. F/Engg/01 to 06, WI/Engg/0 1 are also to be referred):

- To scrutinize the tenders issued and contracts made for repairs and construction jobs.
- To verify if the tender forms have been issued to the eligible contractor as per the bid condition.
- Ensure that the estimates are administratively approved considering essentiality, reasonableness and the same are covered by the provision made in the budget. The departmental charges as intimated by corporate office have been considered.
- Examine whether estimates have been concurred by Finance. Also examine the difference between departmental estimates and the quotations received.
- To verify the reasonability of rate with the Cost Index.
- Check that the construction project has been approved by the competent authority.
- Check that the prescribed procedure for initiation of tenders, opening the tenders, preparation and checking up of comparative statements has been followed, whether the comparative statement has been correctly drawn taking into account all relevant items.
- Ascertain whether the work is allotted to the lowest tenderer. If the work is allotted to any tenderer other than the lowest tenderer ensure that reasonable and satisfactory justification is recorded.
- Check whether the tender documents contain complete description of work to be done and also detailed specification etc. without any ambiguity.
- Scrutinize from the final contract and see that it covers all the essential conditions required for the execution of work.
- To check that contracts awarded are as per delegation of powers and agreements have been duly signed.
- Scrutinize the receipts of earnest money/security deposit as per terms or contract with the entry in the Earnest Money/ Security Deposit Register.
- To check whether the award of work is by call of tender, limited tender, without call of tender.
- To check on test basis whether tender evaluation process and award of work was proper.
- To check the execution of contracts, progressive payments, deductions made as per the contract, Liquidated damages, Security Deposit, disputes.
- To check the Material at Site and its reconciliation and checking of compliance of relevant statutory clause.
- To check that the construction material is to be valued at 'weighted average cost' as per Accounting Policy of the Corporation.

- To check the damaged construction material, if any, and if the same has been utilized to the extent possible or not, if it is not utilized verify the procedure for it's disposal and it's adherence
- In case of Risk and Cost contract, to check whether the risk and cost amount involved has been correctly accounted for. Whether the expenditure on risk and cost contracts (Civil) in excess of Security Deposit available has been charged to Works pending its recovery is to be ensured.
- To verify that the unserviceable/obsolete construction material are valued at weighted average cost pending proper survey and write off sanction where after these are to be reflected at realizable value.
- To check legal compliances with reference to Works Contract Tax and GST.

Review of Deposit work

I. Review the Agreement and amount realized and to check whether the D.C. charges in the Deposit Work is complete including the overhead involved in such work.

To check the amounts received from deposit work and

ii. amountspent out of these funds.

iii. The GST tax compliance relating to Deposit Work is, also to be verified

RUNNING AND FINAL BILLS: -

Select samples of bills to be checked from bill Receipt Register and exercise the following checks:

- Verify the signature of the concerned engineer forwarding the bills after approval.
- Verify the quantum of work done, either from the measurement book or from the other certificates attached to the bill.
- Check the accuracy of measurement book. Verify the rate from the contract.
- Ensure that the cost of materials issued to the contractors are recovered from running bill and are fully recovered before final payment is made.
- Verify that advances paid if any are admissible and within limits and are fully adjusted.
- Verify that the job codes/numbers are properly given for revenue/ capital jobs in the bill.
- In case of delay in execution of works contract, ensure that the penalty/liquidated damages as per terms of contract are recovered; in case of waiver, sanction has been obtained from the competent authority.
- Ensure that income tax is deducted from bills as per provisions of law.
- Ensure that the security deposit is released only after the warranty period (wherever applicable) is over and is authorized by the competent authority.
- Check the correctness of running and final payments.
- Check that all payments made to the contractor are duly recorded on the face of the contract/contract file and that after the final payment, contract is closed.
- In case of capital jobs, it may be verified that the total expenditure has not exceeded the sanctioned amount. If there is any excess expenditure, whether it has been fully justified and

sanction obtained from the competent authority.

- Check that for capital items a completion report is prepared for each job and the same to be given to Accounts Department also along with copy of M-book.
- To Check the running and Final Bills on test basis with reference to entries in tariff rate, quantity, deviation, extra substituted items, time extension, reduced rate items. calculations etc. To check that deductions have been made for sub-standard work.
- To check whether TDS deducted at source is deposited in time.
- To check whether GST payment is as per the contract and has been charged correctly by the contractor.
- To check whether proper deduction has been made for any material supplied by the corporation or defect in quality or quantity of work.
- To check whether there are proper bills i.e., in the prescribed and commercially acceptable format giving GST registration no. business address, bill no., date, other required tax registration and signatures.
- For contractsother
- there is proper authorization for payment,
- Payments are in accordance with the terms decided in contract.

PROGRESS OF CONSTRUCTION & REPAIR JOBS

- To check the expenditure on repairs and construction works and review the work in progress and to verify the same with budget estimates and to obtain reason for such deviations from the budget estimates.
- To verify if the contractor's payment has been made through e-payment system.
- To check whether the jobs are going as per the schedule.
- To check the reason for delays and whether for contractor's delay, due intimation has been given to him.
- To see whether penalty has been levied on account of faulty/delayed completion of work and whether the same has been effects in the bills.
- To check whether there is proper system in place for monitoring the execution of works and same is working effectively.
- To check the status of bank Guarantees, Refund of EMD and Security Deposit as per the terms of tender/contract.
- To check the running bills with reference to entries in the MBs and other records and to see that payments made are recorded properly.

IMPREST & TEMPORARYADVANCES

- To check the imprest, register and all imprest sanctioned /made is recorded properly in the register and all columns are filled.

- To check that recoupments are duly authorized /signed by the competent authority and are within limits.
- To check that Remittances arranged immediately on its receipt.
- To check whether at the place where both AE and SO are posted, imprest sanction is given to AE only.

- To check that necessary entries for advance payments are made in concerned registers in the name of individuals.
- To review the outstanding temporary advances for more than one month for which account is not rendered or adjustment voucher not passed.

BOOKS OFACCOUNTS

- All accounts records required to be maintained are maintained in prescribed forms.
- The instructions for maintenance of cash books, contingent register, stock and stores accounts, log book and other accounts are duly observed.
- Check the journal vouchers prepared with reference to the supporting documents and the narration furnished on the journal vouchers and link them with entries in the journal and ledger.
- In case of any deposit work/ work against grant from the government, check for amount received, spent, balance and refund for the balance amount after completion of work.
- Check no loss is made on deposit work after considering the all-related cost including departmental charges.
- Check the summaries of cash receipt journal vouchers, cash disbursement journal vouchers, and accounts payable journal vouchers.
- Check the journal entries for the main journal prepared on the basis of summaries.
- Check the correctness of outputs i.e., accounts statements from the computer.

Review the trial balance to see that:

- Adverse or unorthodox balances are not appearing under any account code and action taken to rectify suchbalances.
- There are no misclassifications or wrong ·accounts codes used. Ensure that all subsidiary ledgers are properly maintained and reviewed and balances reconciled with the control totals in the Ledger.
- Whether the Trial Balance is being prepared on monthly basis and sent to CO.
- Whether necessary adjustment entries have been made as pointed by C & AG or statutory auditor in the previous audits.
- Are there any old balances of temporary advances, debtors, creditors, advance to suppliers, EMD/Security Deposit and what action is being taken for its adjustment/refund.

REVIEW OF REGISTERS TO BE MAINTAINED

- Estimates Register - Rates in estimates should be compared with schedule of rates.
- AA & ES Register- To check the AA & ES accorded by EE for R&MO works under his own competence. Bills Register Material-Account, ensure that the Bills Register for Material Account is being maintained with quantity details also.
- Works Register
- Surplus/unserviceable stores register
- Empty cement bag register.
- Tender opening Register
- Agreement registers
- MAS Register
- Daily Cement consumption Register.
- MB movement Register
- Arbitration and court cases.
- Ensure that the above Registers are properly maintained and kept updated.

ARBITRATION AND LEGAL CASES

- To check status of arbitration and court cases and progress made therein.
- To check whether the cases are well attended and corporation interest is being protected.

REVIEW OF INTERNAL CONTROLS

- To check whether the rules, procedures, systems etc. as applicable are being complied with and whether internal controls systems are adequate.

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Annexure "X7"

CHECKLIST DIVISIONS AT CORPORATE OFFICE

A. FINANCE DIVISION

The objective of this checklist is to supplement the various checks prescribed as per control document no. WI/IAD/01 where audit is prescribed for various books of Accounts. The following check list prepared section wise will help the internal auditors in conducting the audit.

SALARY SECTION

1. Salary and related payments

The objective of this checklist is to ensure that correct amount of salary and allowances has been paid, all statutory and other deductions have been made, payment is made to the right person, payment is made for services actually rendered and receipt of salaries and allowance is duly evidenced.

Following checks will be exercised: -

- Samples to be selected from salary sheets prepared as per size and nature of the organization.
- The size of the sample shall be decided by the auditor according to judgement provided it shall not be less than.
- Ensure that gross salary is computed in accordance with the rules of the Corporation.
- Check the input documents sent for the preparation of Payroll Master to verify the amount of increment, the grant of allowances, basic pay, D.A., promotion order etc.
- Check the fixed deduction statement and variable deduction statement with the basic records of attendance to ascertain the correctness of the deductions made through payroll.
- Check the absentee statement prepared by various sections with variable attendance data statement and effect on salary is taken.
- Check the D.A. rate control information in the salary Section with the information received for the changes in the D.A. indices.
- Tally net amount payable in Pay bill Summary with amount in payment voucher.
- Check the overtime hours paid with overtime statements received, ensure that overtime work was duly authorized for work actually done and computation of overtime wages is in accordance with the rules of the corporation.
- Check statutory compliance in case of overtime wages/salary.
- To test check the payment of Children Education Allowance and Tuition Fee Bills.
- To check the recovery of rent in respect of persons occupying the CWC quarters.
- To verify that rent collected in above point is as per government policy.
- Ensure where accommodation is provided by CWC, no HRA is paid except in cases of relocation/transfer.

- To check whether H.R.A. is being paid to employees on the basis of proper certificates/receipts in accordance with rules in force from time to time.

2. Incentive Payments and Statutory Deductions
   - Ensure that incentive payments are correctly computed as per the performance management scheme (PMS) or applicable inventive scheme and those incentive percentages have been correctly workedout.
   - Ensure that the statutory deductions on salary have been deposited with the appropriate authority within the stipulated time limits.
3. Unpaid Salary & Wages
   - Check the amount of unpaid salaries & wages is entered in Wages/Salaries Register with the Pay Bill and the corresponding cash voucher prepared for it.
   - Check disbursements of unpaid salary & wages.
   - In case of unclaimed salary/wages remaining unpaid for six months ensure that amount of such unclaimed salary/wages is transferred to Unclaimed Salary/Wages Account.
4. Other Checks
   - Check regulation of salaries and wages in accordance with the rules framed by the management.
5. Accounting and Remittance of salary
   - Verify the correctness of pay orders and cheque or bank advice.
   - Verify the journal vouchers for accounting the payroll disbursements and various deductions and check the classification with the salary bill and other schedules.
   - Check the various schedules prepared along with the pay bills for their correctness.
   - Verify remittances to outside agencies for correctness and payment within due dates.
   - Check up the subsidiary records maintained for the purpose.
6. Traveling Bills, Leave Travel Concession and Medical Claims including Advances:
   - Select Sample.
   - Whether recoveries of advances to staff and TA Advances are being regularly made and to review the Recovery Registers maintained in this regard.
   - In case of reimbursement, check proper bills and other supporting documents are present and it has been sanctioned by appropriate authorities as per DoP.
   - Check TA/LTC advance or reimbursement is within limit as established in SOP or as per policy circular released from time to time.
   - Check delays in payment of claims, sanction by controlling authorities after proper checks, admissibility under the rules, adjustment of advances etc.

- Check that the registers of TA/LTC, medical have been maintained correctly.

7. Loans/Advances

- Select the sample
- Verify that loans and advances have been sanctioned in accordance with the rules and by the authorities competent to do so, payments have been duly recorded in the concerned registers of advance and recoveries are effected promptly and correctly.
- Check interest calculation.
- Check interest recovery and penal interest charged in case of default as per policy of the organization.

8. Encashment of Earned Leave

- Select the sample as per nature and size of organization.
- Check the correctness of formula for calculating the Earned Leave encashment.
- Check correctness of encashment allowed with reference to leave records and also pay bills rules etc.
- Check recording of encashment suitably.

9. Bonus Payments

- Select the sample. Check correctness of the total earnings for the year and the rates.
- Check entitlement of employees. Check correctness of records maintained as per the Payment of Bonus Rules.

10. Other Payments

- Check correctness of payments like payment of gratuity, encashment'of half pay- leave, corporation's contribution to Provident Funds etc. with reference to the respective rules and orders.

PAYMENT SECTION/CASH

11. Receipts & Payments

- To check that all collections (cash/cheques/DDs) are banked in collections account promptly and recorded on daily basis in the cash book. Check the correctness of outputs from computerized system.
- To check that BMP for payment of supplier bills payment of personal advances and passing of TA bills have been followed (please refer controlled document nos. BMP/Fin/salary/ 01 to 04)
- To check that all payment by cash, cheque or DD pre-payment are properly sanctioned and recorded in the related cash book and cash book is signed by the concerned officer on daily basis.
- To check that payment of utilities like electricity, water, telephone etc. is being made in time.
- To check that payments have been made based on proper sanction orders and are as per DoP of concerned officials.

- To check payments of petrol bill/medicals bills /tuition fee on sample basis.

12. Payment of supplier Bills

- To check that payments to contractors/suppliers have been made as per the rates agreed as per the contract and the required security deposit has been received from the contractor.
- To check that timely payment to contractor/suppliers is made on the basis of bills received in terms of the agreement and after due certification, checking and sanction.
- To check that payment to MSME vendors is made as per applicable provisions of MSME Act.
- To check in case of delay in payment to MSME Vendors, any interest liability or other compliance.
- Check payment to suppliers is routed through GeM.
- To check for advance or on account payment made to the contractor/supplier and whether in such cases valid reasons are recorded in support thereof and same is adjusted immediately against the payment of subsequent bill.
- Detailed scrutiny of bills already paid for one or more months be carried out.
- Cases of abnormal delays in payment to be identified and whether the reasons for delay are satisfactory.
- To check that correct GST has been charged in bills and correct TDS has been deducted from the bills, wherever applicable.

13. Sundry creditors

- Samples selected for checking Purchases shall be selected for checking Sundry Creditors.
- Tally the amount as per creditor subsidiary ledger with payment advice.
- Check posting to Cash/Bank Book for actual payment.
- Scrutinize party files in respect of disputed claims of the creditors to ascertain nature of disputes and validity of the Corporation's contentions.
- Check whether the total balance of individual creditors as per the creditor’s subsidiary ledger tallies with control account in General Ledger and the differences, if any, were analyzed; check if bills are lying unpaid for long and ascertain reasons therefore.
- Check postings to general Ledger.
- Check that the advances paid to sundry creditors are correctly adjusted as per terms of the contract. Scrutinize cases of irregular balances in sundry creditor’s ledger and obtain reason for such irregular balances from Accounts department.
- Verify that advances made to various suppliers are duly adjusted and accounted for in proper heads ofaccount.
- Check whether advances are lying unadjusted for long time.

14. Payment towards Rent of Guest Houses/leased accommodation

- To check the completeness of records/register for payment of rent with respect to date of hiring, capacity, name of the owner, monthly rent, amount paid, sanctioning authority etc.
- To check whether payment of rent is charged to correct head of account, e.g., unpaid liability/rent.
- To check that payment voucher is supported by proper bill of the owner or a requisite certificate of concernedsection.
- In case rent is to be paid by certain date or in advance within receipt of proper bill, the relevant sanction order is seen.
- Check that correct GST has been charged and correct TDS has been deducted from the rent payments.

15. Imprest toofficials

- To review that imprest recoupment register is maintained.
- To check that Imprest amount sanctioned in respect of each employee are duly recorded.
- To check that each recoupment is duly authorized /signed by the competent authority.

16. Temporary advances

- To review that temporary advance records are maintained properly, necessary entries in respect of each payment is made.
- To check that advance payments are duly sanctioned and no advance is outstanding for long for which the account is not submitted and adjustment voucher passed.
- To check old balance of unsettled temporary advances and action for settlement of the same.
- Whether the details of the individual temporary advances or as per subsidiary ledger tallies with the balance in the General Ledger

COMPILATION SECTION

17. Fixed Asset Register The

checks in this regard will be:

- To check whether the asset register is being maintained properly and all particulars with regard of asset identification, original cost, location, etc. is dully filled in.
- Follow-up on the managements' action to establish the physical existence of the asset or if non-existence is established, to pinpoint responsibility for the loss and to ensure write off of the assets from the books and removal from the Fixed Asset Register on due authorization.
- To verify that physical verification of fixed assets has been carried out at stated dates.
- To see that system of movement of assets from one place to another place is in order.

18. Compilation of Accounts

- To check whether there is correct booking/accounting of interest, dividend, accrued income, and other miscellaneous income.

- To check whether there is correct booking/accounting of expenses–and payments based on vouchers - imprest cash, settlement of temporary advances, salary, purchases, other payments by cash and Bank, payments to third parties like payment of guest house rent, payment for repairs and maintenance, payment against purchases, refund of EMD/Security Deposit, depreciation, accounting and adjustment of prepaid and outstanding expenses.
- Check the journal vouchers prepared by the various sections with reference to the supporting documents and the narration furnished on the journal vouchers and link them with entries in the journal and ledger.
- Check the correctness of inputs to compilation and whether regular Trial Balance is being prepared.
- Check the summaries of cash/bank receipt journal vouchers, cash/Bank disbursement journal vouchers, income journal vouchers and accounts payable journal vouchers and also Cash Book for receipts and payment.
- Check the journal entries prepared on the basis of summaries.
- Check the correctness of outputs from Compilation Section.
- To examine whether the system of maintenance of accounts is proper or needs further improvement.
- To verify that opening balances as per last trial balance on 31stmarch have
- been carried forward correctly.
- Check EMD/Security Deposit register and steps taken for old balances adjustments/refund.
- Review the trial balance to see that:
    i) Adverse or unorthodox balances are not appearing under any account code and action taken to rectify such balances.
    ii) There are no misclassifications or wrong codes used. Ensure that all subsidiary ledgers are properly maintained and reviewed and balances reconciled with the control totals in the Ledger.
- Check that Trial Balances being received from units are being reviewed and Corporate Office is being reconciled at least quarterly and inter office entries is being regularly responded.
- Check that the important ledgers accounts have been sent by compilation section to concerned sections and same are being reconciled.
- Check that Depreciation and engineering overheads absorption calculations on test basis.
- Check whether any GST paid on Capital Assets is utilized as ITC.
- Check that records are being retained as per the internal guidelines.
- Check for action taken on audit reports issued by Statutory Auditors and C&AG.
- Check whether relevant accounting standards have been followed

CASH & BANK (FUND MANAGEMENT)

19. Funds Management

Adherence of guidelines on the funds managements issued by the Corporate Office and compliance of thesame.

Internal Audit will check:

- To physically verify the cash in chest to see that it tallies with the balance as per cash book/ imprest cash book/temporary advance book.
- To see that duplicate key/keys of the cash chest has/have been deposited with the bank.
- To see that insurance cover for cash in chest and in transit has been taken and same is adequate.
- Whether the surplus funds from the Regions are being received from the RM collection Accounts and surplus funds are being invested in Fixed Deposits or as approved by the Government regularly.
- Whether reasonable amount has been kept in the Bank Accounts at Corporate office
- Fixed deposits made during the year and procedure adopted.
- Whether the interest rate at which deposit is made is reasonable.
- Check whether the funds invested in Fixed Deposits efficiently.
- Instances of idle cash/bank balances.
- Verify whether Fixed Deposit Register is being maintained with all details including rates of interest, date of maturity etc.
- The verify the dividend payments received have been credited to bank account.

BUDGET SECTION

20. Budget Preparation & Control

- To check whether budgetary control system is functioning in the corporate office and adverse deviations from the Budget/revised estimates are being reported and controlled.
- To check for the deviations from the budgeted income and expenditure head- wise.

TAXATION CELL

21. Tax Compliances

a) Income Tax

i) Tax deducted at source by other parties

Whether any tax deducted by the parties and tax deduction certificate received from them. Whether TDS certificate guidelines are complied with.

ii) Tax deducted at source by Corporation

Whether TDS deduction has been made from the payments as per the provisions of the Income Tax Act, 1961 and the TDS certificates have been issued in time.

Whether the tax returns have been filed by the Corporation in time and whether there are any disputes with the Income Tax Department.

Whether there is any need to reflect the liability on account of tax demand raised by the Income Tax Department.

b) Goods and GST (GST)

- Internal audit shall verify/analyze the internal control on compliance/adherence to GST rules/procedures with regard to amount billed from corporate office or tax distribution i.e., insurance.
- Check the GST registrations obtained and rate of GST applicable.
- Check GST being correctly charged in the Bills.
- Whether prescribed procedures are strictly followed with reference to charging of GST, deposit of GST, filing of returns with the GST authorities.
- Whether GST credit on input and input services is correctly used by the corporation and accounted for.
- Whether the returns are being filed with the GSTAuthorities in time.
- Check instances of late filing of returns and penalty thereof, if any.
- To check whether GST credit has been utilized to the extent it is available on the last day of the month.
- Reconciliation with GSTR 1 & 3B.
- Check instances of late payment of GST and interest thereon, If any.
- Tax on Reverse Charge Mechanism (RCM) Auditor needs to take care whether taxes on RCM has been paid in cash or not.
- Check Reversal of Input Tax Credit in case of non-payment of invoice in 180 days.
- Check Bifurcation of ITC availed.

c) Tax compliance and control

- To check whether TDS certificates have been received from units regularly and they are properly accounted for.
- To check whether the returns of income tax have been filed correctly and in time.
- To check whether the tax assessment and appeal cases have been properly attended and follow up actiontaken.
- To check accounting for tax liability, deferred tax asset and deferred tax liability, MAT liability/ credit, carry forward of losses/depreciation.
- To check whether the change in tax regulations have been timely intimated to units and their queries are regularly attended to.
- To check treatment of old balances of tax deduction at source (TDS) for which credit is not expected as per tax laws.

22. REVENUE AND CAPITAL EXPENDITURE

- To check whether the revenue and capital expenditure incurred is reasonable and within the budget allocated.
- To check whether expenditure made is as per the DoP of sanctioning authority.

23. LEGAL COMPLIANCES OF TDS/INCOME TAX AND GST

- To check the legal compliances as applicable. Whether Tax deduction has been made from payments as per the provisions of the Income Tax Act, 1961 and TDS certificates have been issued intime.
- Whether TDS returns have been filed in time.
- To check GST registrations obtained for the services being rendered and rate of GST applicable.
- To check whether GST is charged/paid correctly on contracts bills.
- To check whether the GST returns are being filed with authorities in time.

WORKS ACCOUNTS SECTION

24. Works Accounts

- Check the control system for execution for various projects.
- Whether the accounting for deposit work is proper.
- Check efficiency of system of Funds transfer, checking of Project cost, checking of IRR, checking of Final Bills, financial evaluation/vetting of tenders

25. Capital expenditure

The checklist on capital

expenditure:

a. That all capital expenditure is incurred as per annual budget duly approved.
b. Check on selective basis IRR calculations of new projects and actual expenditure made vis-a-vis the amount estimated.
c. That the tendering and placement of orders, etc. are properly authorized and approved.

Select samples for capital expenditure and check:

- that all proposals for capital expenditure were initiated on the basis of cost benefit studies and duly approved by competent authority.
- that all orders have been placed or contracts awards by the Purchase Department/authorized department strictly according to the purchase procedure laid down by the corporation.
- Check that in case of order not executed according to time schedule reasons for such delay management actions have been taken out at the appropriate level.
- Check events of impairment of assets, if any.
- In case of impairment, ensure proper impairment study was done to record the reasons and it shall be reported to HOD.

- IA shall have the power to review the impairment study report and shall incorporate in his report any matter he considers necessary.

INSURANCE SECTION

26. Insurance Premium and Claims

- To check that insurance policies have been purchased as per the requirement of the corporation and as per the procedure in vogue.
- To check that all insurance policies have been received from the Insurer and same have been sent to all the units in time.
- To check whether the declarations of stock of depositors and other property is being received from the units in time and same has been submitted to insurer.
- To check the details of claim outstanding status and whether necessary formalities have been completed by the units and follow up action is found to be satisfactory.

PROVIDENT FUND SECTION

27. Provident Fund Accounting

- Whether required records are being maintained properly- input and output statements.
- Check that deductions of Provident Fund, employer's contribution, PF loans; interest on, loans and recoveries made have been properly accounted for.
- Check the reconciliation of CPF account and CWC Account.
- Check whether the CPF loans have been disbursed as per the rules of the CPF Trust.
- Check whether the CPF investments made are as per the scheme of the Government and regular returns are being maintained.
- Check for any investment with low yields and reasons for the same and whether the investments have been realized on maturity.
- Check whether the CPF contributions are being received by CPF trust from the corporation in time.
- Check for any statutory auditor's observations and action taken.
- Check cases of transfer of CPF funds and settlement on retirement for contribution and interest calculations.

MOU /COORDINATION SECTION

28. MOU and coordination

- Check accuracy and efficiency of MOU preparation, periodical performance status, performance evaluation and sending other MIS reports as required by the various agencies.

RECOVERY SECTION

29. Recovery management

- Check the records maintained for outstanding recovered and control system.
- Check whether the SOP is being followed.
- Check the status of disputes with the depositors and steps being taken to resolve the same.
- Check the trend of recoveries made and outstanding amount.
- Check whether sufficient provision exists in books for bad and Doubtful debts.
- Check whether the bad debts are being regularly written off by units with the approval of competent authority.

B. COMMERCIAL DIVISION

1. Check Award of H&T Contracts within the powers of Corporate Office as per DoP and Processing of H&T Tenders. Fixation of Management Charges and agreements approved.
2. Check Fixation of storages rates and need for its revision. Also check the storages charges fixed for Management Charges for Bonded Warehouses and discount offered.
3. To check whether Terms and Conditions for Storage of goods in General Warehouses are as per SOP and circulars.
4. Check Cases of Refund/Waiver of Charges and whether sanctioned by the Competent authority as per DoP.
5. Any disputes with H&T contractors, Depositors, owners of the hired warehouses and progress there on Whether the contingent liability has been disclosed and liability has been created for the amount which is probable to be paid by the corporation.
6. Obtain list of loss-making warehouses and remedial measures taken.
7. Marketing efforts made e.g., RM's Conference, Depositors conference, Warehouse Manager's Conference, Publicity, advertisement and webinar with prospective and existing clients.
8. Major Tariff and hired warehouses disputes and action taken on the same.
9. Check the capacity availability and utilization region-wise and efforts made to increase the utilization of low-capacity utilization regions.

C. NEW BUSINESS PROJECT & PLANNING DIVISION:

1. Check Award of H&T Contracts within the powers of Corporate Office as per DoP for CFS/ICD and Processing of H&T Tenders. Fixation of Management Charges and agreements approved.
2. Terms and Conditions for storage of goods in case of special warehouses like CFS/ICD.
3. Terms and Conditions for H&T operations as per SOP for special warehouses like CFS/ICD.
4. Any disputes with Strategic Alliance Operator and progress there on Whether the contingent liability has been disclosed and liability has been created for the amount which is probable to be paid by the corporation.

- Review the number of projects budgeted with estimated capacity addition during the year and progress against the same.
- Check the number of Lands purchased and status of registration/execution of sale deeds/lease deed.
- Check for action taken to expedite the execution of lease deeds.
- Check for the disputed cases and actions taken on that whether required records are being maintained properly- input and output statements.
- Check the IRR calculations for the projects cleared during the year.
- Check the records maintained for the planning and monitoring the project.

D. BUSINESS DATA & ANALYTICS

- Check the projects planned during the year and progress achieved on that. The procedure vide document no. P/R & D/0 1 may please be referred.
- Check for budget and compared the actual expenses.
- Check for the usefulness of results of projects.
- Check the cost of equipment's purchased during the year and income tax incentive, if any, is availed.
- projects planned during the year and progress made.

E. PERSONNEL DIVISION:

1. The checklist for internal audit aims to ensure that management policies for recruitment, promotion, etc. are carried out as per rules and procedures and policies of the corporation
2. Internal Audit will:
    - Check that all rules and regulations for recruitment of employees are strictly followed and that all records in this regard are properly maintained in HRMS/any other software in use.
    - Check that promotions are as per policy and procedures of the Corporation.
    - Check pay fixation calculations and orders consequent upon pay revision of the employees.
    - Check that all statutory returns and forms under Industrial Disputes Act, and other labour laws are regularly compiled and submitted to the authorities concerned.
    - Check that leaves records are maintained in HRMS/any other software in use and test check certain entries in leave record with supporting documents.
    - Check correctness of final settlement for retired/ terminated/ superannuated/ resigned employees.
    - Check whether the prescribed records of employees are maintained in HRMS/any other software in use.
    - Check correctness of payments to casual labour, payments of LTC, leave encashment etc.
    - Review the sanctions for various posts.

- Ensure that personnel files of the employees are properly maintained in E-office/any other software in use and are complete.
- Review cases of pay fixation and grant of special pay/allowances.
- Ensure that suitable records are maintained to check against double payment of L.T.C. claims, leave encashment, festival advance etc.
- Whether a Scale Register showing posts sanctioned and posts operated has been maintained up-to-date.
- Whether operative staff strength is in accordance with the category-wise sanctioned posts/actual requirement.
- Whether recruitments were done according to the procedure laid down.
- Whether the recruitment fee received from applicants in the form of postal orders/demand drafts from were properly entered in the register and sent to Finance Division as per the procedure.
- Whether Security Deposit in cash has been taken in respect of posts for which such conditions have been prescribed at the time of acceptance of offer and to check the relevant register in this regard.
- To check cases of fixation of pay at the time of recruitment/ promotion/ absorption.
- Whether increments have been correctly given and to check the register prescribed in this regard with special reference to orders in regard to stoppage of increment etc.
- Whether leave account maintained in HRMS/any other software in use in the prescribed form and to check the leave account.
- Whether Service Books are being maintained properly in the prescribed form.
- To check the Leave Encashment Orders and L.T.C. Encashment Orders.
- To check the Terminal Leave benefits granted to persons, who have resigned/ terminated/ superannuated/ retired from the service of the Corporation.
- To check the sanctions issued in respect of grant of Conveyance/Festival/ House Building/Flood/Fan and other advances to staff.
- To see whether the formalities to be completed after the grant of advance of the concerned official, such as Mortgage of Building/Flat/Vehicle/Insurance of Building/Vehicle, as required in the rules, have been completed.
- Whether allotment of staff quarters in accordance with the rules/instructions.
- Whether vacant staff quarters are allotted/occupied without delay.
- Whether hiring of office accommodation had been according to the prescribed procedure.
- Whether rent for paid leased premises was in accordance with the agreement.
- Whether agreement of hiring accommodation have been entered into.
- To check the sanctions of Medical Reimbursement including Medical Advance, Children Education Allowance, Tuition Fees, etc.

- To check the sanctions for Gratuity Payments/leave encashment payments.
- Whether register of persons nearing retirement/Superannuation is being maintained in E-office/any other software in use.
- To check the sanctions issued for payment of Grants/Subsidy to Recreation Club, Sports Club, and Canteen etc.

3. Utilization of Manpower

Following checks will be exercised:

- Check and compare the actual manpower to sanctioned manpower.
- Check the overtime hours against normal hours; review the trend of OTA payment/verify that overtime payment is within the approved limits.
- Check the engagement of casual labour; check how these jobs were executed in the past and whether the present manpower is not adequate.
- Examine record of employee's absenteeism and whether it is normal or abnormal.
- Examine the accuracy of records in respect of attendance, leave, time keeping etc.
- Check that the leave account of employees transferred from other regions, reaching retirement and cases of VRS and death are duly audited.

To verify: -

- Whether all relevant records/files of the concerned employee are available. In case of any missing link in the file or non-availability of records for a particular period, whether the same has been condoned by the competent authority.
- Whether the EL/HPL has been duly credited to EL/HPL account of the employee and EL bifurcation has been made as cashable and non-cashable leave for eligible employees.
- Whether all leaves availed (EL/HPL) have been debited to the Leave account of the employee.
- For every 10 days of EOL availed by any employee, one EL should be debited while passing credit of EL for the next period of six months to the account of the employee.
- Whether leave records have been duly reconciled with reference to the total leaves credited, leaves availed and balance of leaves available to the employees.
- Verify the relevant records i.e Part-II office order/joining report, medical certificate, fitness certificate, etc. in the employee file.

4. Hiring of Transport Vehicles

The activity includes the bus/car facilities arranged, if any for the officers/employees:

The audit will check:

a. Examination of agreements with contractors-covering the number of vehicles, routes, rate;

b. Utilization levels of vehicles vis-a-vis the cost.

5. Administration

- Internal audit will cover mainly the repairs and maintenance of vehicles/office equipment's, air conditioners etc. and purchase of vehicles, furniture, printing and stationery etc.
- Internal Audit will select samples from various registers/ records maintained by the Department and:
- Ensure that all quotations are obtained in sealed covers before awarding any job/contract.
- In case of Emergency purchases on nomination, if any, to be verified whether proper approvals being obtained and also obtain justification for the same.
- Ensure that job/contract is awarded to lowest tenderer on various jobs; check whether deviations from this policy are approved by competent authority.
- Ensure that proper internal control is there for maintenance of records of various jobs and financial concurrence is obtained wherever required before awarding any contract or placement of order.
- Check whether all repairs and maintenance are entered in log books/registers maintained for vehicles, office equipment's/air- conditioners etc.
- Check all purchases (furniture, office equipment's, printing and stationery) have been made in accordance with the prescribed procedure.
- Verify physically the stocks of printing and stationery
- Check that issues of printing and stationery are properly authenticated and are based on norms.
- Check the records maintained for the use of vehicles and ensure that Log book for each vehicle is maintained properly. consumption of fuel, oil parts etc. are in accordance with the norms and that repairs are not excessive.
- Check that recovery of charges for private use of vehicles is being made in accordance with the rules.
- Check that emergency/local purchase were justified, not excessive and were made according to the prescribed procedure.
- Check that proper records are maintained for electricity and water bills, telephone and telex bills etc. and are correctly certified for payment with reference to consumption/us.
- Verify Log Books and Petrol Books and whether the expenses are reasonable.
- Whether maintenance and servicing of the vehicles had been done according to the rules laid down and expenses are reasonable.
- Whether mileage run per liter consumed is justifiable.
- Whether history sheet of vehicles is properly maintained.
- Whether recoveries in respect of private journeys in office, vehicle has been effected.

- Whether office vehicle has been insured and status of the insurance claims if any.
- To check the payment of Electricity and Telephone Bills so as to ensure that there was no double payment for the same period. Also check the relevant registers in this regard.
- Whether the recoveries for private calls have been affected.
- Whether the system of allotment of room in the Guest House is correct and receipts/recoveries have been properly accounted for.
- Whether the expenditure incurred for provision of food in the Guest House is justifiable.
- Whether the rates of rent charges in the Guest House for CWC employees and others are correct.
- Whether the recoveries of rent have been made in all cases and whether prompt remittance to Finance Division cross- checked from Cash Books.
- Whether records have been kept in respect of fittings, furnishings, installations, furniture and other equipment's in the Guest House and whether these items were physically verified by the Caretaker or a competent authority at the time of vacation and occupation of the accommodation by theallottee.
- Whether the Telephone Register has been maintained in the Guest House for the recovery of Private Trunk Calls.
- Whether the Guest House Register has been maintained as per the prescribed procedure.

Publicity Section:

- Check the publicity campaigns undertaken by the corporation through print, electronic, outdoor and internet media for special events within India or abroad.
- Check reasonableness of expenses incurred on publicity and promotion and comparison with the beget/revised estimates.
- Check the reasonableness of rates of the advertisement and whether the rates paid are competitive.
- Check the orders placed, advertisement/publicity jobs executed and amounts approved as per the bills.
- Review the quality of publicity complaints.

Purchase Section:

Checklist for Purchases of furniture, Fixtures, Consumables, stores and Spares, Chemicals and other consumption items like stationery

- Check that Furniture items have been purchased as per the norms prescribed in

  controlled document no. WI/PUR/furniture
- To check whether the tender process is as prescribed in controlled document no. WI/PUR/0l.
- Verify any separate register is being maintained for warranties and guarantees for the Equipment purchased/ other assets purchased.

- To check whether the supply orders placed is as per Controlled document no., WI/Pur/03.
- To check whether the instruction for inspection lorry weigh ridges installed at warehouses as prescribed in controlled document no. WI/Pur/04 has been followed.
- To check whether for purchase of stores, the instructions as per controlled document no, WI/Pur/05 have been followed.
- Samples are to be selected from Purchase Order Register.
- Note GRN No. and date, invoice No., date and amount, purchase order No., for the items included in the samples.
- Trace GRN to invoice.
- Compare

(I) Quantity

(ii) rate as per GRN with these incorporated in the invoice.

- Compare actual delivery date and stipulated delivery date and check whether any liquidated damages or penalty are recoverable and levied as per terms of Purchase Order.
- Trace Purchase Order to check the basis and amount advanced and amount adjusted against such advance. In case of adjustment of advance, check relevant journal entry.
- Check that adequate precautions are taken to guard against the passing of a subsequent claim for the same supply or against payment for supplies in excess of P.O. quantities.
- Check that all recoveries noted on the GRN are promptly made and credit afforded to the head of account concerned.
- Check posting with Bank Book and entry in Bank statement for final payment after adjustment of advance.
- Check relevant journal entry and posting to creditor's subsidiary ledger for adjustment.
- Check authenticity and accuracy of invoice and freight calculations.
- In case of freight payment, refer to railway receipt/carrier’s receipt in support of freight payment.
- Check delays in payment of supplier’s bills. Examine cases of late payment of

  demurrage and wharfage.

Further Checks are:

- Ensure from P.O. Register that liability has been provided for in respect of goods supplied, bills for which are yet to be received by the Corporation.
- Review the Journal Vouchers to ensure that the adjustments made are correct and based on proper documents; verify the postings.

Following procedure tests will be applied in the Purchase Section:

- Ensure that an approved list of suppliers is maintained for the purpose of making enquiries.
- Ensure that a proper system of vendor performance review exists.
- Check whether the approved supplier's list is periodically reviewed/updated.
- Ensure that all quotations received have been filed and maintained for future reference. Check, there from, whether the lowest tender was accepted. Note exceptions.
- Check that the tenders are so invited as to ensure adequate competition and that the prescribed procedures for single tender/limited tender have been followed.
- Check that the prescribed procedure for opening of tenders/quotation, comparative statements, consideration of delayed quotations and negotiations is followed.
- Check that any deviation from standard terms of payment has been vetted by Finance and approved by competent authority.
- Check that purchase order is complete in all respects and that the terms and conditions incorporated therein are as per approval for purchase on the file and/or the standard terms and conditions.
- Check that purchase is approved by the competent authority and Finance concurrence wherever required has been obtained.
- Check that there is no case of receipt of materials before issue of purchase order.
- Check the system of emergency purchases and check a few emergency purchases by reference to stocks available and actual issues/consumption
- Check also, whether the acceptance of the higher tender has been duly authorized.
- Ensure that purchases are not excessive as compared to consumption and are within the approved budget.
- Review the various records maintained like Requisition Register, Inquiry

  Register, Tender opening Register, Purchase Order Register, Purchase Contracts Register, Bank Guarantee Register, Sanction order and Bill register,
- To check Stock Register for receipt and issues, transfer of stores.
- To obtain List of Arbitration Cases in progress and follow-up of cases in progress as well as decided to be examined/verified.
- Procedure adopted for assessing requirement of various items procured for store to be examined.

F. ENGINEERING DIVISION:

1. TENDERS AND AWARD OF CONTRACTS

- To scrutinize the tenders issued and contracts made for major repairs and construction jobs.
- Ensure that the estimates are administratively approved considering essentiality, reasonableness and the same are covered by the provision made in the budget. The departmental charges as intimated by finance have been considered.
- Examine whether estimates have been concurred by Finance. Also examine the difference between departmental estimates and the quotations received.
- Check whether proper document/ papers for these tenders and award of contracts are being maintained separately.
- Check that the construction projects have been approved by the competent authority.
- Check that the prescribed procedure for initiation of tenders, opening the tenders, preparation and checking up of comparative statements has been followed, whether the comparative statement has been correctly drawn taking into account all relevant items.
- Ascertain whether the work is allotted to the lowest tenderer. If the work is allotted to any tenderer other than the lowest tenderer ensure that reasonable and satisfactory justification is recorded.
- Check whether the tender documents contain complete description of work to be done and also detailed specification etc. without any ambiguity.
- Scrutinize from the final contract and see that it covers all the essential conditions required for the execution of work.
- To check that contracts awarded are as per delegation of powers and agreements have been duly signed.
- To check on test basis whether tender evaluation process and award of work was proper.
- To check the execution of contracts, progressive payments, deductions made as per the contract, Liquidated damages, Security Deposit, disputes.
- In case of delay in execution of works contract, ensure that the penalty/liquidated damages as per terms of contract are recovered; in case of waiver sanction has been obtained from the competent authority.

2. PROGRESS OF CONSTRUCTION JOBS

- To check the expenditure on construction works and review the work in progress.
- To check whether the jobs are going as per the schedule.
- To check the reason for delays and whether for contractor 's delay, due intimation

  has been given to him.
- To see whether penalty has been levied on account of faulty/delayed completion of work and whether the same has been affect in the bills.

- To check whether there is proper system in place for monitoring the execution of works and same is working effectively.
- To check the status of bank Guarantees, Refund of EMD and Security Deposit as per the terms of tender/contract.
- Compare the budgeted capacity expansion and actual progress made.
- Check the technical Audits and technical examination of construction work in different regional offices and what observations have been during such audits.
- Remedial action taken on technical audit observations.
- Review the periodical inspections carried out at centers to check the progress and ensuring quality and actions taken based on such inspections.
- Check the construction complaints/defects and action taken to repair the same.
- Check the cases of delay in projects and whether liquidated damages recovered from such parties.

G. BOARD AND COORDINATION DIVISION:

- Check the monitoring system of State Warehousing Corporation like Completion of accounts, holding of Annual General Meetings, Declaration of Dividend and rising of additional share capital.
- Any disputes with State Warehousing Corporation with regard to business, transfer of property, subscribing to share capital.
- Check whether all AGM's of SWCs have been attended to.
- Review the appointment of nominated directors by CWC and how many posts were vacant.
- What is the status of accounts and budget of the various SWCs and also verify other data such as storage capacity, marketing network etc.
- Check for share capital and shared certificates received from SWCs and are under proper custody
- Check for the vacant post of directors and action taken to fill up the vacancy.
- Whether necessary records are being maintained about the directors as required by law e.g. Any interest in any transaction with the corporation has been disclosed.
- Check for the number of Board meetings taken place is as per the corporate governance guidelines.
- Check the list of shareholders maintained, copy of share certificates.

Corporate Governance

- Check composition of Board of directors as per DPE guidelines.
- Check that remuneration /fees of directors, including independent directors shall be fixed by Board of directors subject to the DPE guidelines.

- Check the compliance with regard to minimum number of board meetings and time gap between two boardmeetings.
- Check that a Director shall not be a member in more than 10 committees or act as Chairman of more than five committees across the corporation in which he is a Director.
- Check the existence of code of conduct for board members.
- Check that Annual report of the corporation shall contain a declaration that all Board members and senior management personnel shall affirm compliance with the code on an annual basis signed by its Chief Executive.
- Check composition of Audit committee as per DPE guidelines.
- Check prior approval is obtained from Audit Committee for fixation and payment of audit fees.
- Check existence of whistle Blower Mechanism.
- Check that statement of related party submitted by management contains all the related parties and management letter has been issued for full inclusion of related parties.
- Check existence and composition of remuneration committee.
- Check that all related party transactions are reviewed and approved by Audit Committee or the person appointed in this behalf.
- Check the compliance with regard to minimum number of Audit Committee meetings and time gap between two board meetings.
- Check that disclosure requirements of DPE guidelines are being followed.

H. QUALITY SYSTEMS DIVISION:

- Check the present status of implementation of quality systems and validity of certificates for the units.
- Check the expiry date of the certificates, whether renewal of certificates have been done.
- Check whether processes are followed as per standards defined in ISO Certificates.
- Whether periodic audits required have been carried out.
- Check steps taken to comply with the audit observations.
- Whether control documents have been properly maintained, updated and circulated to the field.
- Check various records maintained for its completeness and usage e.g., register of quality policies, audit reports register.
- Check expenditure on quality certifications and audit.
- Whether corporation's officials have been sufficiently trained for carrying out internal assessment/audit of quality systems.
- Check the utility of manpower in quality system division.

I. MIS DIVISION:

- Check for activities being carried out by the division and what is the efficiently of the systems.
- Check for various software implemented in the corporation and how they are performing.
- Check whether Software licenses and virus guard software have been renewed and installed in the corporation.
- Check efficiency of MIS division in monitoring the implementation/ running of hardware and software in the corporation.
- Check the guidelines for backup/safety of information/data and action taken thereon.

Data Capturing from various IT resources in to Accounting Software:

- Checking of E-Invoicing generation as per GST Regulations and reconcile in Books of Accounts
- Checking of correct mapping of IRN from E-invoicing portal and Books of Accounts
- Check payment received through various payment gateways and reconcile the same in WMS and Books of accounts
- To reconcile Vendor Ledgers from "Party Utility" through Accounting software.
- To check whether salary generated and disbursed as per the automated attendance calculation and inputs through HRMS/any other software in use
- Checking the new staff personal record and updation of data in HRMS/any other software in use through variance report prepared by salary section in CO/RO.
- Checking of TA bills and the corresponding entries in Accounting software as well as reconciliation of report from HRMS/any other software in use. Checking temporary/imprest payment entries in books of accounts along with reconciliation with corresponding approvals, payment advice and checking the integration in WMS.
- Checking of automated billing from Warehouse Management software in Books of accounts.

J. TECHNICAL DIVISION:

- Check the quality control inspections planned and executed.
- Check for any shortfall in inspections carried out and action taken to complete the same.
- Check the code of storage practices developed and its implementation in the field.
- To review the storage losses cases pending regions wise and amount deducted/not paid by the depositor, the progress made for regularization and resolution of disputes.
- To review the stock of consumables i.e., chemicals, dunnage and fumigation covers, whether same is in short, excess or sufficient.
- To check system of monitoring of stocks of consumables, whether reports are received in time and system is efficient to avoid the infestation/damage of stocks.

- To evaluate the FESS (Farmers Extension Service Scheme).
- To review the requirement, availability and distribution of technical manpower in regions.
- Check whether required records have been maintained i.e., Warehouse-wise stocks, damaged goods reports, procurement details, chemical composition reports, monthly technical performance reports, warehouse-wise chemical stock report.
- Whether timely requisition is given for purchase of consumables and pre- inspection/laboratory inspections were carried out before the dispatch/delivery.
- Major quality complaints receive and remedial actions taken.

Inspection Section:

General Inspection

- Check the number of inspections and frequency of inspections planned as per the groupings. Whether periodicity of inspection is being followed.
- Check whether the inspections have carried out as per guidelines contained in the controlled document P/INSP/01, F/INSP/01 to 04 and F/PCD/03
- Check major observations/ quality complaints made during inspection and steps taken to rectify the situation.
- Whether Inspection review reports on major discrepancies are being regularly submitted to higher management for control purposes.
- Check for effectiveness of inspections carried out. Check records being maintained for control purposes i.e., inspections carried out by units.
- Check inspection reports and include the matters of significance in IA report.
- Check whether complaints received is properly recorded and if required, what actions have been taken.
- Check adequacy of System followed to monitor performances of Warehouses and Regions with respect to periodic general.

Technical Inspection

- Check the number of inspection and frequency of inspections planned according to the groupings.
- Check whether the inspections have done according to guidelines contained in the controlled archive P/Tech/10.
- Check the data on quality complaints got and whether inspections have been done.
- Check significant perceptions/quality complaints made during inspection and steps taken to amend what is happening.
- Whether Inspection review reports on major discrepancies are being regularly submitted to higher management for control purposes.

- Check for adequacy of inspections did.
- Check records being kept up with for control purposes i.e., Inspections.
- Whether periodicity of inspection is being followed as per control document.
- To check whether putting out fires equipment's are accessible,

  placed and kept up with according to guidelines P/TECH/12

  and CSP.
- Check inspection reports and include the matters of significance in IA report.
- Check adequacy of System followed to monitor performances of Warehouses and Regions with respect to periodic technical

Pest Control Section:

- Check the targets set for pest control income and actual performance by various regions.
- Check whether the Incentive scheme is effective to help increase the Pest Control
- Check the performance of various pest control Centers i.e., income, expenditure and profit earned.
- Whether required licenses have been obtained from quarantine department and other statutory agencies.
- Whether the manpower has been adequately trained.
- Check for any complaints received from customers and how they have been resolved.
- Check the records of pest control e.g., Pest control business reports.

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