



U.P. Rajkiya Nirman Nigam Ltd.

(U.P. Government Undertaking)

Registered Office:- Vishweshwaraiya Bhawan, Vibhuti Khand

Gomti Nagar, Lucknow- 226010.

EPBX: - 0522- 2720665, 2720670.

Notice No- 492 /AC/12/EOI/RNN/2025

Dated:- // 10/2/2025

Expression of Interest

UPRNN Ltd. invites Expressions of Interest (EOI) from Chartered Accountant/ Cost Accountant Firms for Empanelment for conducting Internal Audit of Head Quarter Lucknow, Zones and their field Units located at various places in India for Financial Year 2024-25 and further extendable for another four years.

Detailed description is available on **UPRNN Website:-**<https://www.uprnn.upsc.gov.in>

The last date of submission of application-20th, March 2025 (05:00 P.M.)

Managing Director


07/14/25


07/02/25

Inviting

Expressions of Interest (EOI)

from Chartered Accountant/ Cost Accountant Firms
for Empanelment for conducting Internal Audit of
Head Quarter Lucknow, Zones and their field Units
of UPRRN Ltd. located at various places in India for the Financial Year
2024-25 and further extendable for another four years on yearly
renewable basis depending on their performance. If required Concurrent
Audit of selected units shall also be performed by the firm.



Head Office

Uttar Pradesh Rajkiya Nirman Nigam Limited

(U.P Government Undertaking)

Vishweshwaraiya Bhawan, Vibhuti Khand, Gomti Nagar,
Lucknow 226010 (U.P.)

Phone: 0522-2720670, 2720665

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Details of Expressions of Interest (EOI)

Uttar Pradesh Rajkiya Nirman Nigam Ltd. (UPRNN Ltd.) is a Public Sector Undertaking under the Ministry of PWD, Uttar Pradesh consisting of Head Quarter at Lucknow, 15 Zones and 65 Respective Units all over India. (List of Zones & Units attached.)

UPRNN Ltd. invites Expressions of Interest (EOI) from Chartered Accountant/ Cost Accountant Firms for Empanelment for conducting Internal Audit of Head Quarter Lucknow, Zones and their field Units of UPRNN Ltd. located at various places in India for the Financial Year 2024-25 and further extendable for another four years (up to F.Y. 2028-29) on yearly renewable basis depending on their performance. If required Concurrent Audit of selected units shall also be performed by the firm. The other details viz. Eligibility Criteria, Procedure for Shortlisting of Firms and Note is here as under:-

• ELIGIBILITY CRITERIA

1. The Firm should be a Registered Proprietorship/Partnership/Company.
2. The firm should consist of not less than 05 professionally Skilled/Qualified Staff.
3. The firm should have a minimum of 05 years of experience of Audit in PSU's/ Statutory Corporation/Autonomous bodies and construction companies.
4. The average turnover of the firm in last Three Financial Years should be more than 20 Lakh.

• SHORTLISTING OF FIRMS

1. The prescribed eligibility criteria is minimum in nature and mere possession of the same does not entitle the firm to be shortlisted or for the allotment of work.
2. Age of the firm from the date of Registration Number of skilled/qualified staff members in the firm, Experience of the firm in audit of PSU's/ Statutory Corporation/Autonomous bodies/ Construction Companies, Experience of firm in audit of UPRNN Ltd. and Turnover of the firm in previous 03 years, will be the preferred criteria for shortlisting and allotment of work.
3. In the event of Number of applications being large, UPRNN Ltd. will adopt shortlisting criteria to restrict the number of Firms/Proprietorship/Partnership/ Company to a reasonable number.
4. U.P. Rajkiya Nirman Nigam Ltd. will reserve all the rights related to the shortlisting/ allotment of Work and the decision of the Nigam Authorities will be final.

• Note:-

1. One selected firm will be allotted the audit work of any one zone along with their respective units.
2. The empanelled firm can be allotted work in any other zone instead of their preferred zones.
3. Due to remote location of Bengaluru unit, Bengaluru, Mumbai Unit-A, Mumbai and Hyderabad unit, Hyderabad from their zonal office located at Delhi, the internal audit work of these units may be allotted unit wise separately.
4. Similarly, due to remote location of Patna Unit Patna, Samastipur Unit Samastipur and Dibrugarh Unit Dibrugarh from their zonal office located at Gorakhpur, the internal audit work of these units may be allotted unit wise separately.
5. Travel expenses or any other expenses will not be payable to the concerned firm by the UPRNN for the assigned work.
6. Scope of Work is attached here with.

• Concurrent Audit:-

If concurrent audit of any unit is required on quarterly/half-yearly basis, then the concerned firm may be paid proportionately within the limit of annual fee determined on the basis of turnover for internal audit.

• LAST DATE & TIME FOR SUBMISSION OF APPLICATION:-

20 March, 2025 (05:00 P.M.)

• Address:-

The application with required documents should be completed in all respect and sent to the below mentioned address:-

The Financial Advisor,
U.P. Rajkiya Nirman Nigam Limited,
Vishweshwaralya Bhawan,
Vibhuti Khand, Gomti Nagar,
Lucknow-226010.

The Application should be submitted in a duly sealed envelope on or before 20 March, 2025 (05:00 P.M.)

No Application shall be entertained which are received after the above mentioned Date & Time.

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PROFORMA OF APPLICATION

Details to be Filled by Chartered Accountant/Cost Accountant firms:-

Sr. No	Particulars	Details
1	Name of The Firm	
2	Registered Office Address of the firm	
3	Contact No. and E-Mail Address	
4	Firm Registration No. (Enclose copy of Firm Registration Certificate FRC).	
5	Date of Consitution of Firm/Proprietorship/ Partnership/Company & Years of Expreince from the date of registration.	
6	Whether the firm has attained requisite (05 years) experience? (Yes/No)	
7	PAN of the firm (Enclose Copy of PAN)	
8	GSTIN of the firm (Enclose Copy of GST Registration Ceritificate)	
9	Number of Partners/FCA, FCMA, ACA & ACMA in the firm. (Provide in Annexure-A enclosed)	
10	Staff Position (With details) Skilled & Unskilled. (Provide in Annexure-B enclosed)	
11	Details of Firm's Branches and their Addresses. (Provide in Annexure-C enclosed)	
12	*Preferred location of Audit. (as per location of Head Office/Zones and Units).	
13	Details of the assignment of PSU/Statutory Corporation/ Autonomous bodies etc. (Proof of the same to be attached separately.)	
14	Whether the average turnover of the firm in last Three Financial Years is more than 20 Lakh? (Yes/No). (Enclose Firms Audited Financial Statements of F.Y. 2021-22, 2022-23 & 2023-24).	
15	Enclose a Notarized Declaration on ₹ 100/- stamp paper by the Firm/Proprietorship/ Partnership/Company that it has never been blacklisted by any other organisation /department.	
16	Whether firm has Previously Performed Audit Work at U.P Rajkiya Nirman Nigam. (Yes/No.) if yes proof of the same to be attached.	

* Due to remote location of Bengaluru unit, Bengaluru, Mumbai Unit-A, Mumbai and Hyderabad unit, Hyderabad from their zonal office located at Delhi, the internal audit work of these units may be allotted unit wise separately. Similarly, due to remote location of Patna Unit Patna, Samastipur Unit Samastipur and Dibrugarh Unit Dibrugarh from their zonal office located at Gorakhpur, the internal audit work of these units may be allotted unit wise separately.

The Firm verifies that :-

1. All the documents submitted are true with the facts and duly Signed.
2. We have thoroughly read and understood all the terms & conditions given in the EOI and fully accept the same.

Place:-

Date:-

Authorised Signatory.

Chartered Accountant/Cost Accountant Firm

(On Firms Letter Head)

Annex-A

Details of Full Time Partners of the Firm

Sl. No.	Name of the Partner	Membership No.	Whether FCA, FCMA, ACA & ACMA	Date of joining the firm	Station and Region where residing at present

(Signature of Authorized Person with Seal of the Firm)

Place:-
Date:-



(On Firms Letter Head)

Annex-B

Staff Position:- Skilled & Unskilled

Sl. No.	Name of Staff/Employee	Skilled/Unskilled	Date of joining the firm	Station and Region where residing at present

(Signature of Authorized Person with Seal of the Firm)

Place:-
Date:-


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27/12/25

(On Firms Letter Head)

Annex-C

Details of Firm's Branches:-

Sl. No.	Station at which located	Complete address with PIN Code & Contact No.	Name of the Partner Incharge of the branch	Date of opening of the branch	Nearest Zone/Unit (as per in list provided by UPRNN)

Place:-
Date:-


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(Signature of Authorized Person with Seal of the Firm)

Scope of work for Internal Audit

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FOR HEAD QUARTER

1. Allotment of work:-

- (a) Whether Job Code as per Nigam's prevailing procedure has been allotted for each new work whose fund has been received at HQ/Unit.
- (b) Test check whether funds received by Nigam and reimbursement of funds on concerned work is done after approval of appropriate authority as per Nigam Manual/Office Order.
- (c) Report whether the funds received directly from the clients at Units are transferred to HQ as per the office order issued by HQ as per the GST Challan issued by HQ for such funds.

2. Vouching

- (i) Test Check of Cash vouchers/Journal vouchers and report whether these are duly signed by Authorised officials and whether vouchers have proper Heads of Accounts in which they are to be booked.
- (ii) Whether all the supplier, Agencies/Consultants from whom purchases and payment are made are registered in GST and report that whether all the payment are made as per terms and conditions of Supply order/Work order issued to them/agreement executed with them.
- (iii) Whether proper required Bill /GRN/E-Way Bill & Other documents are enclosed with voucher.
- (iv) Whether the Accounts are being maintained through Tally 9 or manually specify.
- (v) Whether all transactions in ledger/Sub ledger are being posted or not.
- (vi) Sub Ledgers of Advances/Security/Outstanding Liabilities /Unpaid Accounts etc. are being maintained or not.
- (vii) Whether all known liabilities of IUT transfer/Bills/Bonus/Salary/Travelling/Rent etc. have been provided at the end of the year or not.
- (viii) Whether all payments and other transactions are within the powers delegated to the sanctioning authority
- (ix) Whether all payments through cheques are being made as Accounts payee cheques only or not.
- (x) Whether Security Guards/Other persons engaged has approval from Competent authorities or not.
- (xi) Whether Vehicle engaged on-hire basis, the appropriation Competent authorities has taken or not.
If Yes then please report:-
 - (i) Registration of Vehicle as public transport/ Taxi available and its registration Number.
 - (ii) Approval of Competant Authority.
 - (iii) Whether deduction for personal use being deducted every month from salary of officer to whom hired taxi is allotted.
 - (iv) Whether Proper deduction of TDS & provision for G.S.T as per Reverse charges made or not on the hiring of taxi.
 - (v) Whether vehicle provider has GST registration.
- (xii) Whether Payment to Outsourced employees are made as per their approvals, verification made by Competent Authorities Also report regarding non confidence of PF and ESIC Rules/Procedure regarding Outsourced Employees.
- (xiii) Whether office expenses on entertainment etc are made as per approvals of competent authority.
- (xiv) Whether Overtime/Late Sitting are paid to employees as per sanction of the same and rules framed for it.

3. Purchase Committee Report

- (i) Is proper PCR Register as per Working Manual are maintained or not.
- (ii) Test check that all Quotations collected through Market Survey are duly signed by officer authorized for same.
- (iii) Whether market survey has been made from manufacture/authorized dealers/retailers etc of the said materials.
- (iv) Whether rates have been approved by the Purchase Committee.

4. Advances

- (i) Whether Advance, if any, paid as per terms & condition of order/approval of competent Authorities.
- (ii) Whether Adjustment of Advances against Bills for which it was paid are done at regular interval or not.
- (iii) Report any Advances pending for adjustment with tenure of pendency.

5. Inter Unit Transaction

- (i) Whether Proper accounting of Fund received/Fund transfer/Advices received from units/Advices issued to unit are being done.
- (ii) Whether IUT has been reconciled and Reconciliation Certificate issued. Report current Status of unreconciled balance.


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6. Cash Book

- (i) Whether cash book has been written by Authorised officials or not.
- (ii) Whether cash book has been maintained properly and duly signed by Competent Authorities or not.
- (iii) Whether cutting in cash book have been authenticated by Competent Authority or not.

7. Banks

- (i) Whether the Bank Account[s] have been opened with the approval of Competent Authority.
- (ii) List of the Bank Accounts with their nature Savings/Flexi/Current.
- (iii) Whether proper Cheque Issue Registers are being maintained duly signed by the authorized officers or not.
- (iv) Whether regular Bank Reconciliation are prepared or not and report the discrepancies in BRS & any.
- (v) Whether Proper entries of Bank charges/ Interest received/Stale Cheque/payment received or paid through RTGS are being made in Cash Books or not.
- (vi) Report outstanding entries in Bank reconciliation which require special attention.
- (vii) Whether interest Accrued/TDS deducted on interest received on FDR/Flexi Accounts at the year end have been correctly accounted for.
- (viii) Whether all the FDR's/TFR's have been entered in FDR Register and reconciled with respective books.

8. Store Records

- (I) Whether Store records of Stationary/other Assets are being properly maintained by recording all the receipts/issue and calculating balances or not.
- (II) Whether all the columns of store ledger are being duly filled and duly checked & signed by Competent Authority.
- (III) Stock-in-hand at the end of Audit period and also specify period for which such stock remained unutilized. Non moving items be reported separately.

9. Physical Verification

- (I) Whether proper and timely physical verification of Stationary/Dead Stock/other Assets has been done at the end of financial year
- (II) Please Test Check the quantity appearing in Physical Verification Report are tallied with accounts books/store records/assets register.

10. Gratuity/Leave encashment:-

- (1) Check the Actuarial Valuation of Policy taken from Insurance Companies and premium paid accordingly and ensure that whether the demand raised by Insurance Companies has been paid timely.
- (2) Report the position of payment read for LIC and their payment made to employees as per Accounts books.

11. Taxation

Whether all statutory deductions such as Income Tax, G.S.T, TDS Royalty, etc. has been deducted from the payment made to PRW/Sub contractor/Supplier/Staff on applicable rates & whether deposited in Govt. A/c within Schedule dates or not.

- (1) Whether Printed Tax Invoice duly numbered having/GST No. received and PAN/CIN/Tax registration have been taken from Supplier/Contractor/Architect/Consultant etc. or not, specify the same.
- (2) Report whether any payment is being made without obtaining Tax Invoice.

(A) Income Tax

- (i) Provide the Detail relating Tax Audit as per Enclosure **Form-A**
- (ii) Provide the Default report of TDS as on Audit period and action taken by Unit.
- (iii) Please enclose 24Q and 26Q returns of quarters.
- (iv) Provide the details of any Penalty/ Interest paid on late deposit/late Submission of Return/Short Deduction of TDS.
- (v) Whether Form 16A from Client/Bank etc received.
- (vi) Whether Tax Deductions Certificate has been timely prepared and given to deducted or not.
- (vii) Report Current Status of Income Tax Assessment.
- (viii) Report default Report as on last date of Audit period of Nigam as a whole having all TAN numbers issued on Nigam pan number.

(B) VAT

- (a) Specify the current Status of Assessment under Concerned Commercial Department.

(C) GST

Please provide information as per Form-B.

(Provide a list of Observations regarding any other Discrepancy observed during the course of audit with reference to above and other tax laws)

12. Fixed Assets

- I. Whether Fixed Assets Register is being maintained showing full details as required under the Companies Act. 2013 or not.

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- II. (a) Whether Fixed Assets were physically verified during the year or not.
(b) Report any difference as per fixed assets appearing in Accounts book and physical verification report.
 - III. Whether unserviceable Fixed Assets have been disposed off as per norms given in working manual or not.
 - IV. Whether depreciation as per Companies Act 2013 has been provided on Fixed Assets in Accounts or not.

13. Remittances.

- I. Whether EPF/GLIS/GPF has been properly deducted and regularly remitted or not.
- II. Whether regular reconciliation of G.P.F/EPF/GLIS/ Leave encasement of Employees on Deputation are made or not.
- III. Whether remittance of G.P.F/EPF/Leave encasement of Deputation staff to Parent Department made or not.

14. Third Party Confirmation

- (i) Whether Third party confirmation certificates being obtained for outstanding Advances/Liabilities obtained /Issued at close of Financial Year or not.
- (ii) Whether Bank Balances certificate at the close of Financial Year obtained from Banks or not.

15. Balance Sheet

- (I) Status of Balance Sheets for Financial Year 2024-25 of Head office and also to see whether liabilities, provision etc. has been taken into Account or not. If not then specify the liabilities, provision etc. not taken into Account.
- (II) If any amount of lost/ stolen assets, discrepant material, credit and debit balances of House Building Advance/Vehicle Advance appearing in the Books of Accounts, please report the details and action taken.

16. Report regarding Internal Financial Control over Financial Reporting etc:-

- (a) Maintenance of records that in reasonable details, accurately and fairly reflect the transaction.
- (b) Provide reasonable that transaction are recorded as necessary to permit preparation of financial statement in accordance with generally accepted accounting principal and that receipt and expenditures of the company are being made only in accordance with authorised sanction of management and direction of the Nigam.

17. Corporate Governance:-

(A) Internal Audit/AG Audit/Statutory Audit.

- (i) Whether timely response at appropriate level and action has been taken by appropriate authorities on Comments and Observations of Auditors.
- (ii) Report the action taken by Appropriate Authorities on the comment & Observations made by Auditors with their Reports on Specific Coverage of important and critical areas, such as, purchase from unapproved vendors, non maintenance of records, Statutory non-compliance, work done over and above fund received/approved etc.
- (iii) Whether timely action has been taken on Special Audit Conducted as per instruction of Comptelant Authorities are made or not.

B- Others

- (i) Whether Order for necessary/recoveries has been made on unrecoverable Advances reported to H.Q.
 - (ii) Whether timely action regarding financial matter reported to H.Q. has been made or not.
 - (iii) Report about status of merger of Accounts of works. Completed and handover to clients and action taken in this regard.
 - (iv) Report Status of maintenance of Financial Management system (Dolphins) reporting and action taken on Exceptional report derived from system.
 - (v) Report on the points specially marked for Finance wing in Minutes of monthly Zonal Meeting at H.Q.
 - (vi) Report regarding current status of compilation of Nigam's Accounts as a whole for Financial Year 2024-25.
 - (vii) Report about timely reporting to G.S.T. Nodel officer for G.S.T registration at different status and actions taken by H.Q.
 - (viii) Report TDS Default of Nigam as a whole and action taken by H.Q.
18. (i) Report regarding Bank Gauranties issued by H.Q. for the works and its current Status.
(ii) Report regarding Current Status of Earnest money deposits by Head office for participation in Tenders at the end of date of Audit period as Books of Accounts and and their reversed of entry on award of work or refund received, on non award of wand.





19. GST

(i) Whether all the suppliers, Agencies/Consultants from whom purchases and payment are made are registered in GST Act, and payment as per terms and condition of Supply order/Work order/Agreement.

Whether Proper deduction of TDS & Provision for G.S.T as per Reverse charges made or not.


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POINTS IN RESPECT OF TAX AUDIT ALSO TO BE REPORTED IN INTERNAL AUDIT REPORT

1. TIN Number, TAN Number and Service Tax number & GSTIN of the HEAD QUARTER.
2. Complete detail of Addition and disposal made in Fixed Assets during the year. Details include nature of Asset, Amount, Date of Purchase/disposal and any another detail as required.
3. Details of the amount debited to Profit & Loss account being in nature of capital, personal, penalty and offence etc
4. Details of delay in payment of TDS, non payment of TDS, short payment of TDS or non deduction of TDS.
5. Details of disallowance, to be made, due to non payment or non deduction or short deduction of TDS.
6. Details of payment of expenses in cash above 20,000/-
7. Detail of expenditure disallowed as per the provision of section 43B i.e. allowable on actual payment.
8. Detail of all the taxes (Income Tax, TDS, GST etc) payable as on last day of Quarter and their deposit date.
9. Details of expenditure pertain to previous year debited to credited profit & loss Account with approval of H.Q. (Photo copies of vouchers be enclosed) and reason thereof.
10. Details in following format of the Expenses and TDS made thereon during the Audit period.

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

11. Quarter-wise detail of TDS return submitted by the Head Quarter in following format:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported

12. Whether HQ is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish details in following format:

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.

13. Default Report as on Audit Period (as per default Report enclosed):

Amount of Default	Section	Short Penalty	Short Deduction	Interest on TDS Payment default	Interest on TDS deduction Default	Late Filing fees U/s. 234(E)	Interest U/s. 220(2)	Total Default

Name of Financial Advisor :-

Signature with seal-----


27/2/25


27/2/25

Head Quarter.....

GST

1. Whether all the transactions were dully recorded in the Books of Account as per the instruction issued by the Head Office vide letter no. 4697/AC/08/HQ/RNN/2017 dt.19-02-2017.
2. Whether liability for GST has been timely discharged by the Zone on the advances directly received from the client on the works .
3. Whether the following documents have been issued on all applicable transactions. Whether all particulars required under the rules are included in the following relevant documents issued by the Zone:
 - a. Tax Invoice as per rule 46
 - b. Receipt Voucher as per rule 50
 - c. Refund Voucher as per rule 51
 - d. Payment Voucher as per rule 52
 - e. Credit note & Debit note as per rule 53
 - f. Delivery Challan as per rule 55
4. Kindly check whether the monthly GST return (Form 3B, Form 1 and Form 2) are in accordance with the Books of Accounts. Provide the details of discrepancies, if any found.
5. Details of inward supply of notified goods/services liable to RCM u/s 9(3) of the Act vide Notification No. 13/2017- Central Tax (Rate), amended time to time.

Description of goods/ services	HSN/SAC	Tax Rate	Amount (Month-wise)	Deposit Details		
				Challan	Date	Amount

6. Details of inward supply of taxable goods/services effected from unregistered persons liable to RCM u/s 9(4) of the Act.

Description of goods/ services	HSN/SAC	Tax Rate	Amount (Month-wise)	Deposit Details		
				Challan	Date	Amount

7. Details of transactions where the credit had been availed in a month (or more) prior to the month in which credit became available i.e. before receipt of Tax invoice

Month	Value	Tax Type	Tax	Month in which available	Interest thereon

8. Detail of TDS as per Sec 51.
9. Certified that no payment was made after 180 days From date of Tax Invoice, if yes, provide details.
10. Reconciliation of ITC Available as per Form3B With Ledgers.
11. Whether ITC available has been reconciled with 2A and proper entries accounted for in Books and inform un-reconciled ITC, if any.
12. Detail of transaction where the Credit need to be reversed or has been reversed as per the Second provision to section 16(2) of the Act on account of non payment to supplier within a period of one hundred and eighty days.
13. Details of transaction where the ineligible credits has wrongly been taken as per section 17(5) of the Act.
13. Whether any Interest/ Penalty & Late fees has been paid during the year.

Name of Financial Advisor :-

Signature with seal-----





1. Vouching

- (i) Test check of Cash vouchers/Journal vouchers and please report whether they are duly signed by Zonal Accounts Incharge & General Manager and whether vouchers have proper Heads of Accounts to be booked
- (ii) Is Accounting maintained through Tally 9 or manually?
- (iii) Whether All transactions in ledger/Sub ledger are being posted or not.
- (iv) Whether Sub Ledgers of Advances/Outstanding Liabilities / Unpaid Accounts etc. are being maintained or not.
- (v) Whether all known liabilities of Bills/Bonus/Salary/ Travelling/Rent etc. have been provided at the year end or not.
- (vi) Whether all payments and other transactions are within the powers delegated to the General Manager.
 - (a) Whether all payments through cheques are being made as Account payee cheques only or not.
 - (b) Whether Cheques are issued with joint signatures or not.
- (vii) Whether Security Guards/Other persons engaged at Zonal office are as per approval from Competent authorities or not.
- (viii) Is proper PCR made at Zonal office for purchases made at Zonal office or not.
- (ix) Whether Vehicle is on hire basis, if any, is as approved by competent authority.
 - (i) Registration of Vehicle as public transport/ Taxi available and its registration Number.
 - (ii) Whether ₹1000 per month for personal use is being deducted every month from salary of officers to whom hired taxi was/Department vehicle is allotted or not.
 - (iii) Whether Proper deduction of TDS & provision for GST Tax as per Reverse charges made or not on the hiring of Taxi.
 - (iv) Whether payment to hired taxi are within the norms fixed as per approval given by competent Authority.
 - (v) Whether entries in Financial Management system (Dolphin) have been made and voucher are made from Dolphin before payment.

2. Cash Book

- (i) Whether cash book have been maintained properly and duly signed by Zonal Accounts incharge & Verified by General Manager at the end of each month or not.
- (ii) Whether cutting in cash book authenticated by Zonal Account Incharge/General Manager or not.

3. Banks

- (i) List of all Banks as per Annexure-A.
- (ii) Whether proper Cheque Issue Registers are being maintained duly signed by the authorised officers or not.
- (iii) Whether regular Bank Reconciliations are prepared or not.
- (iv) Whether Proper entries of Bank charges/Interest received/ Stale Cheque/payment received or paid through RTGS are being made in Cash Book or not.
- (v) Report outstanding entries which require special attention.
- (vi) Whether interest Accrued/TDS deducted on interest received on FDR/Flexi Accounts at the yearend have been correctly accounted for and bank certificates obtained for the same or not.

4. Store Records

- (i) Whether Store records are being properly maintained by recording all the receipts/issue and balances or not.
- (ii) Whether all the columns of store ledger are being duly filled and duly checked & signed by Accounts Incharge or not.
- (iii) Whether proper Physical verification of Assets have been made or not.
- (iv) Whether reconciliation of Physically Verified Assets with Assets as per Books are made or not.
- (v) Whether recovery/disposal of unserviceable Assets/Short Assets if any are being done and necessary entry in books of Accounts are being made or not.

5. Records

Whether following records are being maintained properly or not.

- (i) Stationery Register. (issued by H.Q./Purchase by Zone)
 - (a) Duly Self attested PAN of all staff.
 - (b) Duly self attested PAN/TIN/GSTIN of all Suppliers.
- (ii) LOG Book of vehicle/Machinery.
- (iii) Salary Register.
- (iv) Service Book of employees.




Fixed Assets Register.
FDR Register (FDR if any).

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Taxation

Whether all statutory deductions such as Income Tax, GST (TDS) Royalty, Labour Cess etc. has been deducted from the payment made to PRW/Sub contractor/Supplier/Staff on applicable rates & whether the same has been deposited in Govt. A/c within Scheduled dates or not.

- (1) Provide the details regarding Tax Audit as per Form-B.
- (2) (i) Whether Printed Tax Invoice duly numbered having GSTIN/ PAN/CIN have been taken from Supplier/Contractor/Architect/Consultant etc. or not, specify the same.
(ii) Report Whether Payment is being made Without obtaining Tax Invoice.
- (3) Whether Zonal office is filing returns as per requirement of the concerned Acts or not.
 - (i) TDS
 - (ii) G.S.T.
- (4) Whether Zonal office is depositing GST liabilities under Reverse Mechanism.
- (5) Whether Zone have received Form-16A from Banks etc and whether the same has been deposited in H.Q. or not.
- (6) Report if there is any penalty/Interest which has been paid on late deposit/late submission of return/short deduction of TDS/G.S.T.
- (7) Whether any amount has been ordered/ levied under Income Tax/Service Tax Assessment order/VAT and report the same. If yes than the amount has been deposited or not.
- (8) Whether TDS Certificates under Income Tax/G.S.T has been timely prepared and given to Deductee or not.
- (9) Please provide information for GST as per Form Form -C.

7. Fixed Assets

- (i) Whether Fixed Assets register is being maintained showing full details as required under The Companies Act. 2013 or not.
 - (ii) Whether Fixed Assets were physically verified during the year or not.
 - (iii) Whether unserviceable Fixed Assets has been disposed off as per norms given in working manual or not.
 - (iv) Whether reconciliation of Fixed Assets as per Physical Verification report made or not.
 - (v) Whether disposal of unserviceable Assets are made as per applicable rules or not.
 - (vi) Whether Depreciation as per revised Schedule-III of The Companies Act 2013 has been charged by unit or not.
8. (i) Whether Third party confirmation certificates has been obtained for outstanding Advances/Liabilities at the close of Financial Year or not.
(ii) Whether Bank Balances certificate at the close of Financial Year has been obtained from concerned Banks or not.

9. Corporate Governance

Comments have to make on compiled Information of all units under Administrative Zone.

9 (A) Allotment of work to Sub-Contractor

- a) Report the work allotted through back to back basis at the units under administrative control of Zone.
- b) Report the proper information sent to H.Q. for their approval by Boards as per direction.
- c) Work being sub-let and sub-contracted to sub-contractor in excess of the amount as per delegation of power to Unit incharge/Zonal General Manager without prior approval of competent authority, if any case comes in knowledge, please report

9 (B) Monthly Zonal Meeting

Please Verify Monthly Meeting file Submitted by units and report:-

- (a) Trail Balance of each work sites prepared on Tally/Financial Management system are enclosed or not.
- (b) Details of Bank A/c in units clearly showing Active/Unactive enclosed or not.
- (c) Bank Reconciliation statements enclosed or not.
- (d) Computation sheet of Turnover/ verify whether Turnover are in accordance with trail Balance Shown in Monthly Meeting file.
- (e) List of Outstanding Advances on running & closed works verify whether outstanding Advance showing in meeting paper are in Accordance with Trail Balance.
- (f) Any information Sought by G.M. as per direction issued time to time.
- (g) Please report the Action taken by Zonal office as per Minutes of Zonal Monthly Meeting.

9 (C) Monitoring Committee Meeting

- (a) Whether monthly meeting of Monitoring committee as per direction of office order no.841/AC/03/600/IUT/RNN/2015 dated 23-03-2015 is being held or not. (Photocopy enclosed)
- (b) Report the total Monitoring Meetings held during the period of Concurrent Audit. (Pls. enclose Photocopies/minutes)
- (c) Actions taken by Zonal office on the outcome of monitoring meeting.

9 (D) Inspection Report



- 26
- Report the number of inspections during the period of Concurrent Audit made by G.M. & Zonal Accounts incharge as per M.D. letter no. 2383/AC/13/600/IUT/RNN/2015, dated 25-07-2015 & 2439 /AC/13/600/IUT /RNN/2015, dated 30-07-2015 (Photocopy enclosed)
- Report major discrepancies reported in the Inspection Report.
- (c) Action taken by Zonal office as per direction issued vide office order no. 841/AC/13/600/IUT/RNN/2015, dated 23-03-2015 (Photocopy enclosed).
- (d) Action taken by Zonal office on Managing Director/Financial Advisor/ other officer's Inspection Report.

9 (E) Advances

- (a) Report the compiled outstanding advances remaining unadjusted, age wise at the units under the administration control of Zonal office as per Form -D.
Action taken by Zonal office for adjustment/recovery of outstanding advances, more than 6 months old as per office order no. 3759 /AC/02/5047/RNN/15 dated 16-11-2015, Letter No.4186/AC/13/600/IUT-Adv./RNN/2015 dated 15-12-2015, 73/AC/13/600/IUT-Adv./RNN/2016 dated 08-01-2016.

9 (F) Inter Unit Transaction

- (a) Report the action taken by Zonal office as per direction issued by office order 2533/AC/13/600/RNN/2008 Dt. 31-01-2008, 1231/AC/13/600/IUT/RNN/2014, dated 11-06-2014 & 2542/AC/13/600/IUT/RNN/14, dated 24-09-14.
- (b) Certificates from Units as per directions of office order no.171/Camp-MD/RNN/2016, dated 01-08-2016 (Copy enclosed) are received at Zonal office and sent to H.Q. or not.
- (c) The action taken by General Manager against Units not sending required certificate/doing I.U.T. against the direction issued by H.Q.

9(G) Purchase Committee Report

- (a) Are there more than one unit at one District under administrative control of Zone, Joint PCR as per working Manual Para 120 duly amended vide the 102nd Board of Directors meeting held on 15-11-1997 is being followed or not. (Photocopy enclosed)
- (b) Is Chairman of JPC duly approved by General Manager and Accounts member of JPC duly approved by Financial Adviser or not.
- (c) Is Minutes of all JPC of Zone duly received in Zonal office.
- (d) Report the action taken by Zonal Office on the directions issued vide office order 2114/AC/04/4522/Misc.JPC/RNN/2015 dated 01-07-2015 letter No. 2601/AC/04/ 4522/Misc/PCR/RNN/2015, dated 12-08-2015.

9(H) Physical Verification

- (I) Whether Physical verification of all units under Zone for F.Y. 2023-2024 as per Zonal order was made or not.
- (II) Is all the Physical verification reports as on 31-03-2019 have been received :-
(a) **At Zonal level** (b) **Sent to H.Q.** (c) **Sent to LMU**
- (III) If Physical verification report not received yet, report the action taken by Zonal office.
- (IV) Is there any discrepancies reported in Physical verification report of any unit :-
(a) Action taken by Zonal office on reported discrepancies
- (v) Report the action taken by Zonal office as per directions issued vide office order no.789/AC/02/0003/2011-12/ Camp/RNN/16, dated 27-02-2016 (Copy enclosed)
- (vi) Report the action taken by Zonal office for disposal of unserviceable Assets/stores as per Physical verification report received from unit.
- (vii) Whether Zone has identified the surplus/obsolete/non moving items of stores/assets/shuttering materials lying unused, if yes, report the age wise and action taken by Zonal Office for their disposal/utilization /transfer.

9(I) Sundry Debtors

- (A) Report the sundry debtors position of works, work wise, age wise under administrative control of Zone.
- (B) Whether revised estimates of work:-
(A) Having Sundry Debtors sent to respected client.
(B) If yes, Report the statement of current position of their sanction by client.
(C) If not, action taken by Zonal office for recovery of excess expenditure made over fund received.
(D) Report the action taken by Zonal office as per direction issued vide letter no. 3414/AC/02/003/Sund.Deb./Camp/RNN/2016 dated 03-10-2016

Whether proposal for writing off Sundry Debtors which are not recoverable sent to H.Q. or not enlist them. Provide the Compiled statement of Zone for Financial Year 2023-24.

9(J) Internal Audit/A.G. / Statutory Audit

- (a) Report Outstanding Internal Audit/AG Audit Paras of units under Administrative Control of Zonal office as per From Form -E&F.
- (b) Whether Zonal office reviewing monitoring and pursuing the Internal Audit/Statutory Audit/A.G. Audit observation.
- (c) Report action taken by the Zonal office on the Internal Audit/Statutory Audit/A.G. Paras referred by H.Q. to Zonal office.
- (d) Report action taken by the Zonal office on the points raised by Statutory Audit/Supplementary Audit.

9(K) Remittance of Fund received at Units/HQ Share on fund received to H.Q.





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Report action taken by Zonal Office as per direction issued by letter no. 921/AC/01/TC/Fund/RNN/2016 dated 10-03-2016. Provide the compiled statement of Zone for Financial Year 2023-2024.

Enquiry/legal case

Report the enquiry/legal cases pending at units under control of Zonal office and action taken at Zonal office.
Report the arbitration cases pending at Units/Zone under control of Zonal office and action taken at Zonal office As per From-G

9(M) Consumption Statement

- (a) Report the position of consumption statement received at Zonal office during the year.
- (b) Report action taken by Zonal office on the consumption statement received at Zone.
- (c) Report the action taken by Zonal office on the units not preparing and submitting consumption statements during the year. Provide the Compiled statement of Zone for Financial year 2023-2024.

9(N) Merger of Accounts

Whether Bank Accounts of work compiled and handed over has been closed or not.
Whether merger of accounts of works completed and handed over to the clients made timely. Please submit the report.

9(O) Technical Sanction

- (a) Whether the technical sanction register has been maintained and the works are obtained or not, report the same. If not, enlist the same and report the action taken by Zonal Office. Provide the Compiled statement of Zone for Financial Year 2023-24.

9(P) List the approval granted by Zonal office for Hiring of Taxi, engagement of Security Guards, Tally Operator/Computer Operator at units under administrative control of Zone. Provide the Compiled statement of Zone for Financial year 2023-24.(As on Audit Period)

P(Q) List the approval Granted/recommended engagement of Third Party Quality Control Architect at Units under administration Control of Zone.

9(R) Whether Zonal Office reviewing and discussing the adequacy and effectiveness of Accounting and Financial Control.

9(S) Whether adequate Internal Financial Control System in place for Zonal office and units under administration control of Zonal office and report about the operating effectiveness of such control.

EPF

- (a) Whether EPF contribution from all employees members are received in time or not.
- (b) Whether proper records of EPF contribution received from Units/Zonal office/HQ are maintained at Zonal office.
- (c) If not report the action taken by zone against defaulters.
- (d) Whether EPF remittance to RPFC office through E-Remittance are made within the time limit of the said Act.
- (e) Report any discrepancies which comes in knowledge regarding EPF contributions received at Zonal Office /Remittance to RPFC.
- (f) Whether year end reconciliation of EPF are being made or not.
 - (g) Report the default in reconciliation with age wise.
- (a) Report the default in reconciliation with age wise.
- (b) Report any damages levied by RPFC.


D/K/S


S/Chakraborty

FORM-A

अचल का नाम :

(रु० लाख में)

बैंक का नाम, पता	खाता संख्या	बचत खाता / चालू खाता / फ्लैक्सी खाता	IFSC	कार्यरत अथवा नहीं	कार्यरत नहीं खातों को बन्द किया गया अथवा नहीं
1	2	3	4	5	6

Name of Zonal Accounts Incharge

Signature with seal


SHEK

Name of General Manager

Signature with Seal


SHEK

POINTS IN RESPECT OF TAX AUDIT ALSO TO BE REPORTED IN INTERNAL AUDIT REPORT

1. TIN Number, TAN Number and Service Tax number & GSTIN of the Zone.
2. Complete detail of Addition and disposal made in Fixed Assets during the year. Details include nature of Asset, Amount, Date of Purchase/disposal and any another detail as required.
3. Details of the amount debited to Profit & Loss account being in nature of capital, personal, penalty and offence etc
4. Details of delay in payment of TDS, non payment of TDS, short payment of TDS or non deduction of TDS.
5. Details of disallowance, to be made, due to non payment or non deduction or short deduction of TDS.
6. Details of payment of expenses in cash above 20,000/-
7. Detail of expenditure disallowed as per the provision of section 43B i.e. allowable on actual payment.
8. Detail of all the taxes (Income Tax, TDS, GST etc) payable as on last day of Quarter and their deposit date.
9. Details of expenditure pertain to previous year debited to credited profit & loss Account with approval of H.Q.(Photo copies of vouchers be enclosed) and reason thereof.
10. Details in following format of the Expenses and TDS made thereon during the Audit period.

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

11. Quarter-wise detail of TDS return submitted by the Zone in following format:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date furnishing, furnished	of if	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported

12. Whether Zone is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish details in following format:

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.

13. Default Report as on Audit Period (as per default Report enclosed):

Amount of Default	Section	Short Penalty	Short Deduction	Interest on TDS Payment default	Interest on TDS deduction Default	Late Filing fees U/s. 234(E)	Interest U/s. 220(2)	Total Default

Name of Zonal Accounts Incharge-----

Signature with seal-----

Name of General Manager-- ...

Signature with seal-----


21/2/25


09/02/25

of Zone.....

GST

1. Whether all the transactions were dully recorded in the Books of Account as per the instruction issued by the Head Office vide letter no. 4697/AC/08/HQ/RNN/2017 dt.19-02-2017.
2. Whether liability for GST has been timely discharged by the Zone on the advances directly received from the client on the works .
3. Whether the following documents have been issued on all applicable transactions. Whether all particulars required under the rules are included in the following relevant documents issued by the Zone:
 - a. Tax Invoice as per rule 46
 - b. Receipt Voucher as per rule 50
 - c. Refund Voucher as per rule 51
 - d. Payment Voucher as per rule 52
 - e. Credit note & Debit note as per rule 53
 - f. Delivery Challan as per rule 55
4. Kindly check whether the monthly GST return (Form 3B, Form 1 and Form 2) are in accordance with the Books of Accounts. Provide the details of discrepancies, if any found.
5. Details of inward supply of notified goods/services liable to RCM u/s 9(3) of the Act vide Notification No. 13/2017- Central Tax (Rate), amended time to time.

Description of goods/ services	HSN/SAC	Tax Rate	Amount (Month-wise)	Deposit Details		
				Challan	Date	Amount

6. Details of inward supply of taxable goods/services effected from unregistered persons liable to RCM u/s 9(4) of the Act.

Description of goods/ services	HSN/SAC	Tax Rate	Amount (Month-wise)	Deposit Details		
				Challan	Date	Amount

7. Details of transactions where the credit had been availed in a month (or more) prior to the month in which credit became available i.e. before receipt of Tax invoice

Month	Value	Tax Type	Tax	Month in which available	Interest thereon

8. Detail of TDS as per Sec 51.
9. Certified that no payment was made after 180 days From date of Tax Invoice, if yes, provide details.
10. Reconciliation of ITC Available as per Form3B With Ledgers.
11. Whether ITC available has been reconciled with 2A and proper entries accounted for in Books and inform un-reconciled ITC, if any.
12. Detail of transaction where the Credit need to be reversed or has been reversed as per the Second provision to section 16(2) of the Act on account of non payment to supplier within a period of one hundred and eighty days.
13. Details of transaction where the ineligible credits has wrongly been taken as per section 17(5) of the Act.
14. Whether any Interest/ Penalty & Late fees has been paid during the year.

Name of Zonal Accounts Incharge.....
Signature with seal.....

Name of General Manager.....
Signature with seal.....

Name of Auditor.....
Signature With Seal.....

[Handwritten Signature]
2/2/25

[Handwritten Signature]
02/02/25

Annexure-D

Uttar Pradesh Rajkiya Nirman Nigam Limited
Outstanding Advance as on Audit Period

Name of Zone _____

Sr. No.	Name of Unit	Name of Staff	PRW Advance		Supplier		Period from which Advances Pending/Date of Advance	Action taken by Zonal office
			Against Bank Guarantee	Without Bank Guarantee	Against Bank Guarantee	Without Bank Guarantee		

Name of Zonal Accounts Incharge _____

Name of General Manager-- _____

Signature with seal _____

Signature with seal _____




FOR UNIT**B. Points on which report have to be submitted**

1. The list of work entrusted to Sub-Contractors through Tender i.e. on Back to Back basis.

- (a) Whether awarding of work to Sub Contractor on back to back basis has been given as per policy laid down in para 473-474 of the working manual of the company duly amended on 8th July 2008 (Copy enclosed) or not.
- (b) Is infrastructure as detailed in Agreement is being provided by Sub-Contractor as per terms of Agreement or not.
- (c) Whether Terms and conditions given in Agreement are being followed by Unit, regarding payment of Mobilization Advances/Other Advances/ Submission of Bills/Adjustment of Bills/Statutory & other deductions /Interest on Mobilization Advance etc. or not.
- (d) Verify whether there is booking of any direct expenditure other than direct expenditure on works Sublette to Sub-Contractors. If yes the same be reported in detail with relevant documents.

2. Vouching

(i) Report that all Vouchers are prepared through Dolfin Software or not.

(ii) Whether entries in Financial Management System Dolphin have been made and voucher is made from Dolfin System before Payment.

- (iii) Test Checking of Cash vouchers/Journal vouchers, Please report whether they are duly signed by Unit Accounts Incharge & Unit Incharge and whether voucher have proper Heads of Accounts in which to the booked.
- (iv) Whether all the supplier, PRW/Sub-Contractor from whom purchases and payment are made are registered in GST and payment are made as per terms and condition of Supply order/Work order /Agreement.
- (v) Whether proper required Bill /GRN/E-Way Bill Other documents are enclosed with voucher.
- (vi) Whether Separate Bank Accounts for overhead expenses in existence at unit and salary/EPF Contribution/other overhead expenses are paid through separate overhead Bank Accounts.
- (vii) Whether overhead expenses are distributes to Project in Turnover bases at end of Quarter/half/yearly.
- (viii) Whether TDS/Income Tax as per Sec192, 194 & 206 Labour Cess, GST (TDS) has been made from payments (Liabilities provided).
- (ix) Work order/agreement issued before dated 30-06-2018 having rates approved including all Taxes, whether extra payment of Taxes such as GST was paid or not after 30-06-2018 if yes then on what basis/grounds.
- (x) Is Accounts maintained through Dolphin Software or not.
- (xi) All transactions in ledger/Sub ledger are whether being posted or not.
- (xii) Sub Ledgers of Advances/Security/Outstanding Liabilities /Unpaid Accounts etc. are being maintained party wise or not.
- (xiii) Whether all known liabilities of material receipt/IUT transfer/Bills/Bonus/Salary/Traveling/Rent etc. have been provided at the year end or not.
- (xiv) Whether all payments and other transactions are within the powers delegated to the unit incharge or not.
- (xv) Whether all payments through cheques are being made as Accounts payee cheques only or not.
- (xvi) Whether Security Guards/Other persons engaged at unit has approval from Competent authorities or not.
- (xvii) Whether Vehicle at unit is on hire basis, has approval from Competent authorities or not.
if Yes then please report:-
 - (i) Registration of Vehicle as public transport/ Taxi available and its registration Number.
 - (ii) Approval of G.M. obtained.
 - (iii) Whether Rs. 1000/- per month for personal use being deducted every month from salary of unit Incharge or not.
 - (iv) Whether Proper deduction of TDS & provision for G.S.T as per Reverse charges made or not.
 - (v) Whether service provider have GST registration.
- (xviii) Whether payment to Work Charge Employees chargeable to work has been charged to work or not. If not charged to work, specify the amount charged to Overhead of Nigam for each job site, instead to work.
Whether Interest has been charged on Mobilization Advance paid to Sub-Contractor.
- (xviii) Whether all the transaction regarding GST were duly recorded in the Books of Accounts as per Instructions issued by Head Office vide letter No. 4697/AC/08/HQ/RNN/2017, Dated 19-12-2017.

3. Purchase Committee Report

- (i) Is proper PCR Register as per working manual being maintained or not.
- (ii) Is total Quantity required for Construction is being calculated as per Detailed Estimate and being properly recorded in Part 'A' of PCR or not.
- (iii) Is Quantity to be purchased are based on the basis of PERT/Bar charts/3 month requirements or not.
- (iv) Test check that all Quotations collected through Market Survey are duly signed by officer authorized for same.
- (v) Whether market survey has been made through manufacture/authorized dealer of the said materials.
- (vi) Whether all parts of PCR (A,B,C) are duly filled and signed by members of PCR or not.

[Handwritten signature]
27/12/17

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27/12/17

If there are more than one units in the District, whether rates have been decided by Joint PCRs of all units of the district or not.

- (i) Report age of approved PCR & basis of which rates are allowed in Supply order/Work order.
- (ii) Whether supply orders/work orders are being issued timely and duly signed by unit Account Incharge & Unit Incharge or not and; Whether Rates are duly Verified by Unit Accounts Incharge as per approved PCR or not.
- (iii) Whether proper specifications/Makes/Marks are being mentioned, as approved by PCR, in supply orders or not.
- (iv) Whether more than one Supply order/Work Order are in use for each job sites, if Yes please report.
- (v) Verify that all Supplier/Sub Contractor/PRW to whom Supply order/ Work order have been issued are registered and have respective Labour Registrations / PAN / GST Registration Number etc. and their self attested Registration certificates of Supplier/Sub Contractor/PRW are available with unit or not.
- (vi) Whether all PRW/Sub Contractor/Supplier has Submitted their Income Tax Return of proceeding 2 years as per requirement of Sec 206AB of the Income Tax Act 1961.
 - (i) Verify whether cement/steel have been purchased from approved manufactures on rates as approved by H.Q.
 - (ii) If cement/steel have been purchased other than Manufacturer, their proper approval from G.M. taken or not.

5. Advances

- (i) Report whether any unsecured Advances, without taking Bank Guarantee is paid during the period of Audit.
- (ii) Whether Advances against supplies other than Steel/Cement Companies are properly secured after obtaining Indemnity Bond and whether they are on Form 68 duly signed by Supplier and Unit Incharge with request of concerned party or not.
- (iii) Whether Adjustment of Advances against Bills are done at regular interval or not.
- (iv) Any Advances pending for adjustment as on 30-09-2020 be reported and action taken by unit for adjustment/recovery as Annexure-D.
- (v) Whether Bank Guarantee against Mobilization Advance is of amount 110% of Mobilization Advance paid to Sub- Contractor and duly recovered in time.

6. Inter Unit Transaction

- (i) Whether Proper accounting of transfer of Material/Fixed Assets/ T&P etc. are being done by issuing MRN/GRN or not and payment have been received or not, with the month to make it Nil.
- (ii) Report IUT made for deposit of Statutory taxes are properly accounted for and cheque issued to make these IUT Nil Withen the month.
- (iii) Are there any cases on which the funds were transferred from one work to other or liabilities/Advances relating to one work was paid from funds available with other work, Report the same if any and also report the person/official responsible for the same.
- (iv) The information regarding IUT as per Form-F duly filled by unit & Certified by Auditors to be enclosed.

7. Cash Book

- (i) Whether cash book has been written by Unit Accounts Incharge himself or not.
- (ii) Whether cash book have been maintained properly signed by unit Accounts Incharge & Verified by Unit Incharge at the end of each month as per para no. 338 and 340 of Working Manual or not.
- (iii) Whether cutting in cash book authenticated by Unit Account Incharge/Unit incharge or not.

8. Banks

- (i) Whether the Bank Account[s] has been opened with the approval of Head Office for each Project separately or not.
- (ii) List of the Bank Account[s] of all job sites as per Annexure-E.
- (iii) Is there more than one Bank Account in operation at any job site, if yes approval of the same be attached.
- (iv) Whether proper Cheque Issue Registers are being maintained duly signed by the authorized officers or not.
- (v) Whether regular Bank Reconciliation are prepared or not.
- (vi) Whether Proper entries of Bank charges/ Interest received/Stale Cheque/payment received or paid through RTGS are being made in Cash Books or not.
- (vii) Report outstanding entries in Bank reconciliation which require special attention.
- (viii) Whether interest Accrued/TDS deducted on interest received on FDR/Flexi Accounts at the year end have been correctly accounted for and bank certificates obtained for the same or not

9. Store Records

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Store records/MAS are being properly maintained by recording all the receipts/issue and calculating balances or whether all the columns of store ledger are being duly filled and duly checked & signed by unit Accounts Incharge or not. Stock in hand at the end of Audit period and also specify period for which such stock remained unutilized. Non moving items be reported separately.

- (iv) Whether proper records for empty cement bags /scraps /unserviceable store /Assets are being maintained or not.
- (v) Whether recovery/disposal of cost of empty cement bages/scraps/unscrap/Assets are being done and necessary entries in books of Accounts are being made or not.
- (vi) Whether valuation of Inventory at the end of the financial year has been made on FIFO method keeping in mind GST rules.
 - (i) Whether proper Measurement Book duly issued by Head Office and properly recorded and issued by unit Account incharge are in use or not.
 - (ii) Whether parallel use of multiple measurement books by the same engineer for the same job are in use or not. If in use then specify the name of that engineer with designation, job name, job code and number of MB's in use and their numbers.
 - (iii) Whether proper Material At Site register recording all the receipt from store and issued to PRWs are maintained by Sub-Engg./ARE or not.
 - (iv) Whether consumption statement at the year end has been made or not.
 - (v) Whether consumption statement as prepared at year end/at close of the work has been checked by Unit Accountant and submitted to G.M./C.A. or not.

11. Gate Register

- (I) Whether Gate Register properly being maintained recording all In/Out of material/Assets/T&P etc or not.
- (II) Whether Gate Register duly checked by ARE/RE and daily closing of Gate Register by ARE/RE are being done or not at Project site.

12. Physical Verification

- (I) Whether proper and timely physical verification as per order of H.Q. /G.M. has been done at the end of financial year 2023-2024 and copy has been send to H.Q. or not.
- (II) Please Test Check the quantity of Stock/Assets/T&P etc. appearing in Physical Verification Report is tallied with accounts books/store records/assets register.
- (III) Please verify the valuation of closing stock has been made are in accordance with GST rules.

13. Records

Whether following records are being maintained properly or not.

- (i) Stationery Register. (issued by H.Q./Purchase by unit)
- (ii) Duly self attested PAN/TIN/Service Tax/Labor Registration of all PRW/Sub Contractors/Suppliers.
- (iii) Log Book of Vehicle/Machinery.
- (iv) Salary Register.
- (v) Service Book of Employees.
- (vi) Fixed Assets Register.
- (vii) FDR Register [If FDR is in existence at unit.]
- (viii) Bank Guarantee Register. (If Bank Guarantee is in existence.

14. Taxation (xi) Specified person as per requirement of Sec 206AB of the Income Tax Act 1961.

Whether all statutory deductions such as Income Tax, G.S.T, TDS Royalty, Labor Cess etc. has been deducted from the payment made to PRW/Sub contractor/Supplier/Staff on applicable rates & whether deposited in Govt. A/c within Schedule dates or not.

- (3) Whether Printed Tax Invoice duly numbered having/GST No. received and PAN/CIN/Tax registration have been taken from Supplier/Contractor/Architect/Consultant etc. or not, specify the same.
- Report whether any payment is being made without obtaining Tax Invoice.

(B) Income Tax

- (ix) Provide the Detail Regarding Tax Audit as per Enclosure Form-G
- (x) Provide the Default report of TDS as on 31.03.2024 and action taken by Unit.
- (xi) Please enclose 24Q and 26Q returns of quarters with Form- 27.
- (xii) Whether TCS has been deducted from amount of sale of scraps/fixed assets/T&P etc.
- (xiii) Provide the details of any Penalty/ Interest paid on late deposit/late Submission of Return/Short Deduction of TDS.
- (xiv) Whether Unit has Received Form 16A from Client/Bank etc and deposited the same in HQ.
- (xv) Whether Tax Deductions Certificate has been timely prepared and given to deductee or not.

(B) VAT

- (a) Report outstanding Vat Amount Deducted from PRW/Supplier (if any) still appearing in the Books of Accounts with date from which remain undeposited.
- (b) Report the WCT deducted by client and their adjustment/Refund

25

Whether any liability has been ordered under VAT Assessment Order, please enclose Assessment Order and action taken by unit.
Specify the current Status of Assessment under Concered Commercial Department.

Service Tax

- (i) Whether refund of Service Tax deposited/ Paid to Sub-Contractor in lieu of notification no. 9/16-ST, dated 01-03-2016 has been Claimed/ Received or not.

(D) Labour cess

- (i) Whether unit is deducting labour cess for the payment of bills of contractor/sub-contractor.
(ii) Please provide information as per Form-H
(iii) Whether Labour Cess has been Sanctioned by the Client in Estimate or not.
(iv) Report if any Client has deducted and deposited Labour Cess.
(v) Whether reconciliation of Input G.S.T with 2A has been made and accounted for in Books of Accounts, Report Outstanding Entries not reconciled with 2A.

(E) GST

- (1) Please provide information as per Form-I & J.

(Provide a list of Observations regarding any other Discrepancy observed during the course of audit with reference to above and other tax laws)

15. Fixed Assets

- I. Whether Fixed Assets register is being maintained showing full details as required under the Companies Act. 2013 or not.
II. (a) Whether Fixed Assets were physically verified during the year or not.
(b) Report any difference as per fixed assets appearing in Accounts book and physical verification report.
III. Whether unserviceable Fixed Assets has been disposed off as per norms given in working manual or not.
IV. Whether depreciation as per Companies Act 2013 has been provided in Accounts or not.

16. MOU/Policies

- I. Whether bills for work done has been prepared as per Agreement/MOU/Estimate or not.
II. Whether value of Work In Progress is as per accounting policies followed by the Nigam (Tender Works). (AS-7) or not.
III. Report records for security/withheld/other deduction amount deducted by client are maintained and whether refund has been received at regular interval/close of work or not.
IV. Whether proper records of Bank Guarantee/Securities submitted to client, received from sub Contractor/Supplier/ Others are being maintained or not.

17. Remittances

- I. Whether EPF/GLIS/GPF has been regularly remitted prescribed in time reconciled or not.
II. Whether Contractor is making ESIC Contribution or not.
III. Whether the contractors/ PRW's are registered under the EPF/ESIC Act.
IV. Whether the contractors/PRW's deducting the EPF amount from their labour & depositing the same in time.
V. Whether Contractor are registered and submitting Certificate in various applicable acts as per Terms & Condition of Contract.

18. Third Party Confirmation

- (i) Whether Third party confirmation certificates being obtained for outstanding Advances/Liabilities obtain /Issued at close of Financial Year or not.
(ii) Whether Bank Balances certificate at the close of Financial Year obtained from Banks or not.

19. Third Party Inspection/Third Party Quality Control

- (i) Whether amount paid for Third Party Quality Control/Third Party inspection are Chargeable to work/UPRNN overhead/recoverable from Sub-Contractor as per Terms & Condition of Agreement/Government order are account for or not.

20. Architect & Payment

- (i) Report if Architect Agency is engaged for providing Drawing & Design at any work, report about their selection as per guidelines issued by H.Q and agreement entered with Architect as per model apparent issued by H.Q or not.
(ii) Whether Payment to Architect made as per Agreement entered with Architect

21. Balance Sheet

- (I) Status of Balance Sheets for Financial Year 2023-2024 of each job site in unit and also to see whether liabilities, provision etc. has been taken into Account or not. If not then specify the liabilities, provision etc not taken into Account.
(II) If any amount of lost/ stolen assets, discrepant material, credit and debit balances of House Building Advance/Vehicle Advance appearing on the Books of Accounts please report the details and action taken by units.

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17/02/15

26
Please verify that the amount of sale price of empty cement bags/scrape/Shuttering/T&P etc. has been credited to respective heads instead of Other Receipt as per HQ letter 191/AC/02/2011-12/Camp/RNN/16, dt. 12-01-2016.

Please Compare and provide the Turnover as per Balance sheet and reported in monthly meeting papers as on 31/03/2024.

Cost Audit Records

- (1) Whether Cost Audit Records as per H.Q. letter 674 /AC /02/00050/ 2015-16 dt. 17-02-2018 has been maintained at unit or not.

23. Monthly Meeting Papers

1. Verify Whether Turnover/Advance/Inventory/Bank Balance Shown in Monthly Meeting Papers as on end of Audit period are in accordance of Trail Balances. If not, report the same.

24. Internal Financial control

1. Whether unit has adequate Internal Financial Control System in place and report about the operating effectiveness of such control.

25. The Auditor shall scrutiny all the records of each job completed/work in progress during year of Audit.


8/1/24


8/1/24

उ०प्र० राजकीय निर्माण निगम लि०
वर्तमान में चल रहे कार्यों हेतु।

अंचल का नाम
इकाई का नाम

इकाई प्रमारी का नाम तथा मोबाइल नम्बर

इकाई लेखा प्रमारी का नाम तथा मोबाइल नम्बर

प्रारूप-'A'
अंकेक्षण अवधि:-

क्र०सं०	कार्य का नाम	कोड सं०	स्वीकृत लागत	तकनीकी स्वीकृति की स्थिति (प्राप्त/अप्राप्त)	इकाई पर प्राप्त धन का विवरण			शुल	टर्नओवर अंकेक्षण अवधि तक	ईक डैलेन्स अंकेक्षण अवधि को	इन्वेंट्री दिनांक अंकेक्षण अवधि को			कार्य पर यदि प्राप्त धन से अधिक व्यय किया गया हो तो अधिक व्यय की धनराशि	वया काय द्वारा स्वयं /अनुभव के तहत कार्या जा रहे है। (अंकित करें)
					अंकेक्षण अवधि तक	सिंचित / विद्युत कार्य अथवा	मुख्यालय से				सीधे इकाई पर	3 माह से अधिक	3 माह से कम		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

इकाई लेखा प्रमारी का नाम.....
हस्ताक्षर (मुहर एवं दिनांक सहित).....

इकाई प्रमारी का नाम.....
हस्ताक्षर (मुहर एवं दिनांक सहित).....

अंकेक्षक की टिप्पणी:-

- कॉलम संख्या-5 के अनुसार तकनीकी स्वीकृति एवं कॉलम संख्या-06 के सापेक्ष कॉलम-10 में अंकित टर्नओवर के सम्बन्ध में स्पष्ट टिप्पणी-
 - प्रत्येक प्रालय एवं संलग्नकों पर इकाई प्रमारी/लेखाप्रमारी के हस्ताक्षरित (मुहर एवं दिनांक सहित) एवं अंकेक्षक द्वारा सत्यापित होना अनिवार्य है।
 - कॉलम संख्या-8 पर इकाई को सीधे प्राप्त धनराशि पर टिप्पणी-
 - प्रत्येक कॉलम की अंकित सूचनाएँ पूर्ण, स्पष्ट एवं पठनीय होनी चाहिए।
- अंकेक्षक का नाम एवं हस्ताक्षर दिनांक सहित.....
- अंकेक्षक फर्म की मुहर.....





अकाश का नाम
इकाई का नाम
इकाई प्रशासी का नाम

प्रमाण-8
अंशदास अश्विनी-

क्रमांक	कार्य का क्रम सं०	वर्गीकरण	वर्गीकरण की श्रेणी (वर्ग/अवकाश)	मिशन/सिपूज कार्य	प्रारंभ तिथि	उत्प्रेषण अवधि का दिनांक	कार्य समाप्त की तिथि	वर्ग में कार्य करने की श्रेणी	वर्ग में कार्य करने की श्रेणी	वर्ग में कार्य करने की श्रेणी	वर्ग में कार्य करने की श्रेणी	वर्ग में कार्य करने की श्रेणी	वर्ग में कार्य करने की श्रेणी	वर्ग में कार्य करने की श्रेणी	वर्ग में कार्य करने की श्रेणी	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

इकाई लेखा प्रशासी का नाम
हरदास (मुहर एवं दिनांक सहित)

इकाई प्रशासी का नाम
हरदास (मुहर एवं दिनांक सहित)

अंशदास की रिपोर्ट:-

- कालम संख्या-5, अथवा एकमात्र स्वीकृति एवं कालम संख्या-07 के संकेत कालम-8 में अंशदास के संभव में सफल रिपोर्ट-
- कालम संख्या-12 में अंशदास की परामर्श के संभव में रिपोर्ट-
- कालम संख्या-16 के अनुसार कार्य-76 मुख्यालय में जमा न कराये जाने एवं कालम-17 के अनुसार कार्य का मुख्यालय की सेवा प्रदाता में अंशदास न कराये जाने पर रिपोर्ट-

अंशदास का नाम एवं हरदास दिनांक सहित.....

अंशदास कार्य की मुहर.....


21/12/25


21/12/25

उ०प्र० राजकीय निर्माण निगम लि०
ग्राहक से सीधे इकाई पर प्राप्त धन का विवरण

अंचल का नाम
इकाई का नाम

प्रारूप-'C'
अंकेक्षण अवधि:-

क्र०सं०	कार्य का नाम	कोड संख्या	ग्राहक से इकाई पर सीधे प्राप्त धनराशि	मुख्यालय को प्रेषित की गई धनराशि का विवरण	अवशेष बैंक बैलन्स	इकाई पर प्राप्त धन की क्रेडिट एडवाइस मुख्यालय को प्रेषित की गई या नहीं	टिप्पणी
1	2	3	4	5	6	7	8

इकाई लेखा प्रभारी का नाम.....
हस्ताक्षर (मुहर एवं दिनांक सहित).....

इकाई प्रभारी का नाम.....
हस्ताक्षर (मुहर एवं दिनांक सहित).....

अंकेक्षक की टिप्पणी:-

- कॉलम संख्या-4 में अंकित ग्राहक से इकाई को सीधे प्राप्त धनराशि मुख्यालय प्रेषित न किये जाने के सम्बन्ध में टिप्पणी-
- कॉलम संख्या-7 के अनुसार इकाई पर प्राप्त धन की क्रेडिट एडवाइस मुख्यालय न प्रेषित किये जाने के सम्बन्ध में टिप्पणी-
अंकेक्षक का नाम एवं हस्ताक्षर दिनांक सहित.....
अंकेक्षक फर्म की मुहर.....

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25/12/25

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25/12/25

**उपरोक्त शासकीय निर्माण विभाग लिंग
अन्तर इकाई लेन-देन का विवरण**

पन्ना-६
अंकेशन कालिका
(१ नमूना ०)

अंशदाता का नाम
इकाई का नाम
इकाई प्रकार का नाम तथा योजना संख्या
इकाई लेखा प्रकार का नाम तथा योजना संख्या

क्रमांक	वर्ष	वर्ष का नाम	वर्ष का संख्या	अंकेशन कालिका को अन्तर इकाई लेन-देन का प्राथमिक अंकेशन		विलेन की संख्या	अंकेशन कालिका से विभाग नाम अन्तर इकाई लेन-देन		अंकेशन कालिका तथा अन्तर इकाई लेन-देन का अन्तिम अंकेशन की संख्या		अन्तर इकाई लेन-देन शून्य न किन्तु जहाँ पर अतिशुद्धि
				देबिट	क्रेडिट		देबिट	क्रेडिट	देबिट	क्रेडिट	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											

इकाई लेखा प्रकार का नाम.....
हस्ताक्षर (मुहर एवं दिनांक सहित).....

इकाई प्रकार का नाम.....
हस्ताक्षर (मुहर एवं दिनांक सहित).....

अंकेशन की दिवशी:-
1. कौलन संख्या-11 के अनुसार अन्तर इकाई लेन-देन शून्य न किन्तु जहाँ के सावधान न दिवशी:-
अंकेशन का नाम एवं हस्ताक्षर दिनांक सहित.....
अंकेशन फर्म की मुहर.....

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उ०प्र० राजकीय निर्माण निगम लि०
बैंक खातों का विवरण

प्रारूप - 'F'
अंकेक्षण अवधि
(₹ लाख में)

अधिल का नाम

इकाई का नाम

इकाई प्रभासी का नाम तथा मोबाइल नम्बर

इकाई लेखा प्रभासी का नाम तथा मोबाइल नम्बर

क्र०सं०	कार्य का नाम	कोड संख्या	बैंक खाता खोलने जाने का मुख्यालय से प्राप्त अनुमोदन का पत्रांक दिनांक सहित	बैंक का नाम, पता	खाता संख्या	बचत/चालू/फलैक्सी खाता	IPSC	बैंक सहायताग विवरण के मिलान की स्थिति	याद बैंक खाता सक्रिय नहीं	बैंक खाता बन्द न किए जाने पर आख्या
1	2	3	4	5	6	7	8	9	10	11

इकाई लेखा प्रभासी का नाम.....

हरताधार (गुहर एवं दिनांक सहित).....

इकाई प्रभासी का नाम.....

हरताधार (गुहर एवं दिनांक सहित).....

अंकेक्षक की टिप्पणी:-

1. कॉलम संख्या-4 अंकित बैंक खाता खोलने जाने हेतु मुख्यालय से अनुमोदन प्राप्त न किये जाने, कॉलम संख्या-7 में अंकित संघालित बैंक खाते फलैक्सी न कराये जाने तथा कॉलम संख्या-11 पर गैर सक्रिय बैंक खाते बन्द न किये जाने के सम्बन्ध में टिप्पणी-

अंकेक्षक का नाम एवं हरताधार दिनांक सहित.....

अंकेक्षक फर्म की गुहर.....


27/1/25


07/02/25

3070 राजकीय निर्माण निगम लि०
POINTS IN RESPECT OF TAX AUDIT ALSO TO BE REPORTED IN INTERNAL AUDIT REPORT

अंचल का नाम
 इकाई का नाम
 इकाई प्रभारी का नाम तथा मोबाइल नम्बर
 इकाई लेखा प्रभारी का नाम तथा मोबाइल नम्बर

प्रा.सू. 'G'
 अंकेक्षण अवधि
 (₹ लाख में)

- 1- TIN, TAN and Service Tax Number & GSTIN of the UNIT-
- 2- Complete detail of Addition and disposal made in Fixed Assets during the year- Details include nature of Asset, Amount, Date of Purchase/disposal and any another detail as required-
- 3- Details of the amount debited to Profit & Loss account being in nature of capital, personal, penalty and offence etc.-
- 4- Details of delay in payment of TDS, non payment of TDS, short payment of TDS or non deduction of TDS-
- 5- Details of disallowance, to be made, due to non payment or non deduction or short deduction of TDS-
- 6- Details of payment of expenses in cash above ₹ 20,000/-
- 7- Detail of expenditure disallowed as per the provision of section 43B i.e- allowable on actual payment-
- 8- Detail of all the taxes (Income Tax, TDS, GST etc) payable as on last day of Quarter and their deposit date-
- 9- Details of expenditure pertain to previous year debited to contract, profit & loss Account with approval of H-Q.(Photo copies of vouchers be enclosed) and reason thereof-

10- Details in following format of the Expenses and TDS made thereon during the Audit period-

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (9) and (8)
1	2	3	4	5	6	7	8	9	10

11- Quarter-wise detail of TDS return submitted by the Unit in following format:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
1	2	3	4	5

12. Whether Unit is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish details in following format:
 Tax deduction and collection Account Number (TAN) Amount of interest under section 201(1A)/206C(7) is payable Amount paid out of column (2) along with date of payment.

1	2	3
---	---	---

13. Default Report as on Audit Period. (as per default Report enclosed):

Amount of Section Default	Short Penalty	Short Deduction	Interest on TDS Payment default	Interest on TDS deduction Default	Late Filing fees U/s. 234E	Interest U/s. 220(2)	Total Default	
1	2	3	4	5	6	7	8	9

इकाई लेखा प्रमारी का नाम.....

इकाई प्रमारी का नाम.....

हस्ताक्षर (मुहर एवं दिनांक सहित).....

हस्ताक्षर (मुहर एवं दिनांक सहित).....

अंकेषक की टिप्पणी:-

1. विन्दु संख्या-11 पर अंकित फार्म-24Q एवं 26Q समय से दाखिल किये जाने तथा विन्दु संख्या-12 में ब्याज के मर में देय धनराशि पर स्पष्ट टिप्पणी-




उ०प्र० राजकीय निर्माण निगम लि०
Details of Labour cess provision made & paid

35

अंचल का नाम

इकाई का नाम

इकाई प्रभारी का नाम तथा मोबाइल नम्बर
इकाई लेखा प्रभारी का नाम तथा मोबाइल नम्बर

प्राक्तप-'H'
अंकेक्षण अवधि
(र लाख में)

Sl. No.	Name of Work	Code No.	Opening amount of provision for Labour cess as on commencement of audit period	Labour Cess deducted from Bill of Contractor /Sub-Contractor	Provision made during the audit period	Collection charges @ 1% of provision during the audit period	Balance amount to be deposited	Amount paid during the audit period	Balance amount of provision for Labour cess	Amount Paid/Challan against Column No. 9
1	2	3	4	5	6	7	8	9	10	11

इकाई लेखा प्रभारी का नाम.....
हस्ताक्षर (मुहर एवं दिनांक सहित).....

इकाई प्रभारी का नाम.....
हस्ताक्षर (मुहर एवं दिनांक सहित).....

अंकेक्षक की टिप्पणी:-

1. कॉलम संख्या-6 के अनुसार लेबर सेस का प्राविधान न किये जाने एवं कॉलम-8 पर अंकित धनराशि जमा न किये जाने के सम्बन्ध में टिप्पणी-


अंकेक्षक



उ०प्र० राजकीय निर्माण निगम लि०
जी०एस०टी० का विवरण

प्रारूप-1'
अंकेक्षण अवधि
(₹ लाख में)

अंचल का नाम
इकाई का नाम
इकाई प्रभारी का नाम तथा मोबाइल नम्बर
इकाई लेखा प्रभारी का नाम तथा मोबाइल नम्बर

1. Whether all the transactions were duly recorded in the Books of Account as per the instruction issued by the Head Office vide letter no. 4697/AC/08/HQ/RNN/2017 dt.19.02.17-
2. Whether liability for GST has been timely discharged by the Unit on the advances directly received from the client on the works Details-
3. Whether the following documents have been issued on all applicable transactions. Whether all particulars required under the rules are included in the following relevant documents issued by the Zone-
 - a. Tax Invoice as per rule 46-
 - b. Receipt Voucher as per rule 50-
 - c. Refund Voucher as per rule 51-
 - d. Payment Voucher as per rule 52-
 - e. Credit note & Debit note as per rule 53-
 - f. Delivery Challan as per rule 55-
4. Kindly check whether the monthly GST return (Form 3B, Form 1 and Form 2) are in accordance with the Books of Accounts. Provide the details of discrepancies, if any found.
5. Details of inward supply of notified goods/services liable to RCM u/s 9(3) of the Act vide Notification No. 13/2017- Central Tax (Rate), amended time to time.

Description of goods/ services	HSN/SAC	Tax Rate	Amount (Month-wise)	Deposit Details		Interest thereon
				Challan	Amount	
1	2	3	4	5	6	7

Month	Value	Tax Type	Tax	Month in which available	Interest thereon
1	2	3	4	5	6

6. Details of transactions where the credit had been availed in a month (or more) prior to the month in which credit became available i.e. before receipt of Tax invoice

7. Detail of TDS as per Sec 51 as per <u>FORM-J</u>
8. Certified that no payment was made after 180 days From date of Tax Invoice, if yes, provide details.
9. Reconciliation of ITC Available as per Form3B With Ledgers.
10. Whether ITC available has been reconciled with 2A and proper entries accounted for in Books and Inform unreconciled ITC, if any.
11. Detail of transaction where the Credit need to be reversed or has ben reversed as per the Second provision to section 16(2) of the Act on account of non payment to supplier within a period of one hundred and eighty days.
12. Details of transaction where the ineligible credits has wrongly been taken as per section 17(5) of the Act.
13. Whether the closing Stock as on 31 st March, 2021 has been valued without taking into consideration the GST Tax.
14. Whether any Interest/ Penalty & Late fees has been paid during the year.

इकाई लेखा प्रभारी का नाम.....

हस्ताक्षर (मुहर एवं दिनांक सहित).....

इकाई प्रभारी का नाम.....

हस्ताक्षर (मुहर एवं दिनांक सहित).....

अंकेषक की टिप्पणी:-

1. उपरोक्त समस्त बिन्दुओं में किसी भी प्रकार की वैधानिक दायित्वों के सम्बन्ध में टिप्पणी-


21/1/25



उ०प्र० राजकीय निर्माण निगम लि०
टी०डी०एस० का विवरण

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अंचल का नाम

इकाई का नाम

इकाई प्रभारी का नाम तथा मोबाइल नम्बर

इकाई लेखा प्रभारी का नाम तथा मोबाइल नम्बर

प्रकम-1
अंकेक्षण अवधि
(र म)

Sr. No.	Name of Job site	Code No.	Amount paid to Supplier/Contractor	TDS deducted From Bills of Supplier/Contractor	Deposited by		Amount	Remark
					Challan No.	Date		
1	2	3	4	5	6	7	8	9

इकाई लेखा प्रभारी का नाम.....

हस्ताक्षर (मुहर एवं दिनांक सहित).....

इकाई प्रभारी का नाम.....

हस्ताक्षर (मुहर एवं दिनांक सहित).....

अंकेक्षक की टिप्पणी:-

1. कॉलम संख्या-4 के सापेक्ष कॉलम संख्या-5 के अनुसार सत्यावर/ठेकेदार के बिलों से टी०डी०एस० की कटौती न किये जाने पर कोड संख्या सहित टिप्पणी-
 2. कॉलम संख्या-5 के सापेक्ष कटौती की गयी टी०डी०एस० की धनराशि जमा न कराये जाने/देरी से जमा कराये जाने पर कोड संख्या सहित टिप्पणी-
 3. प्रत्येक कॉलम की अंकित सूचनायें पूर्ण, स्पष्ट एवं पठनीय होने चाहिए।
 4. प्रारूप के प्रत्येक पृष्ठ एवं अनुलग्नकों पर इकाई लेखा प्रभारी, इकाई प्रभारी के द्वारा हस्ताक्षरित (मुहर एवं दिनांक सहित) तथा अंकेक्षक के द्वारा सत्यापित (हस्ताक्षर, मुहर एवं दिनांक सहित) अनिवार्य है।
- अंकेक्षक का नाम एवं हस्ताक्षर दिनांक सहित.....
- अंकेक्षक फर्म की मुहर.....



