



ISO 9001 : 2000

उत्तर प्रदेश राजकीय निर्माण निगम लिमिटेड

(उत्तर प्रदेश सरकार का उपक्रम)

विश्वेश्वरैया भवन, विभूति खण्ड, गोमती नगर, लखनऊ

पी0बी0एक्स0 संख्या—2720671, 2720665, 2720670 फैक्स—2720846

पत्रांक—३३६/ए०सी०/१२/ई—टेण्डर/रानिनि/२०२६

दिनांक—०५.०२.२०२६

अल्पकालिक ई—निविदा सूचना

उ०प्र० राजकीय निर्माण निगम लि० के मुख्यालय, अंचल कार्यालय एवं अधीनस्थ इकाईयों के अभिलेखों के वित्तीय वर्ष 2024—25 (आगामी 04 वर्षों हेतु विस्तार योग्य) के आन्तरिक सम्परीक्षा कार्य हेतु E.O.I. के माध्यम से निगम में Empanelled चार्टर्ड/कॉर्स्ट एकाउण्टेन्ट्स फर्मों को निगम मुख्यालय, अंचल कार्यालयों (अधीनस्थ इकाईयों सहित) एवं सुदूर स्थित इकाईयों के आन्तरिक सम्परीक्षा कार्य आवंटन हेतु दिनांक—०६.०२.२०२६ को ई—निविदा आमंत्रित की जाती है, जो दिनांक—२१.०२.२०२६ को सांय ०५:०० बजे तक खुली रहेगी। निविदा से सम्बन्धित विस्तृत विवरण, प्रपत्र व नियम एवं शर्तें <https://etender.up.nic.in> पर देखी जा सकती है।

मुख्य लेखाधिकारी

ई-निविदा की नियम एवं शर्तें

1. ई-निविदा दिनांक-06.02.2026 से प्रारम्भ होकर दिनांक-21.02.2026 के बाये तक खुली रहेगी। इच्छुक चार्टर्ड/कॉर्स्ट एकाउण्टेन्ट्स फर्म निर्धारित समय तक ई-निविदा प्रपत्र भरकर निविदा में भाग ले सकते हैं। तत्पश्चात दिनांक-23.02.2026 की प्रातः 11:00 बजे निविदा खोली जायेगी।
2. तकनीकी मूल्यांकन हेतु अर्हता निम्नवत होगी:-
 - I- फर्म का पिछले 03 वित्तीय वर्षों (2022-23, 2023-24 एवं 2024-25) में औसत टर्नओवर 50 लाख या अधिक।
 - II- फर्म में कार्यरत स्टिकल्ड स्टाफ की संख्या 10 या अधिक।
 - III- फर्म का कार्य अनुभव (रजिस्ट्रेशन प्रमाण-पत्र के आधार पर) 10 वर्ष या अधिक।
 - IV- पूर्व के वर्षों में उ0प्र0 राजकीय निर्माण निगम लिंग में आंतरिक सम्परीक्षा का कार्य अनुभव।
3. फर्म द्वारा निविदा शुल्क के रूप में रु० 100/- + (जी.एस.टी. 18 प्रतिशत) अर्थात रु० 118/- की धनराशि उ0प्र0 राजकीय निर्माण निगम लिंग के इण्डियन ओवरसीज बैंक, शाखा-विभूति खण्ड, लखनऊ के बैंक खाता विवरण 177301000006858, ISFC-IOBA0001773 में RTGS के माध्यम से जमा कराते हुए संलग्न प्रोफार्मा पर यूटी.आर. संख्या दिनांक सहित जमा की गयी धनराशि अंकित कर ई-टेंडर वेबसाईट पर अपलोड करना होगा। (संलग्न प्रारूप-1)
4. फर्म द्वारा E.M.D. के रूप में धनराशि रु० 5000/- की धनराशि उ0प्र0 राजकीय निर्माण निगम लिंग के इण्डियन ओवरसीज बैंक, शाखा-विभूति खण्ड, लखनऊ के बैंक खाता विवरण 177301000006858, ISFC-IOBA0001773 में RTGS के माध्यम से जमा कराते हुए संलग्न प्रोफार्मा पर यूटी.आर. संख्या दिनांक सहित जमा की गयी धनराशि अंकित कर ई-टेंडर वेबसाईट पर अपलोड करना होगा। (संलग्न प्रारूप-2)
5. किसी एक फर्म को एक अंचल कार्यालय (अधीनस्थ इकाई कार्यालयों सहित) के अभिलेखों के आन्तरिक सम्परीक्षा कार्य आवृत्ति किया जायेगा। (अंचल एवं उनके अधीनस्थ इकाईयों की अद्यतन विवरण संलग्न है।)
6. निगम स्तर से अंचलीय कार्यालय (अधीनस्थ इकाईयों सहित) मुख्यालय व अंचल कार्यालय से सुदूर स्थित इकाईयों की आन्तरिक सम्परीक्षा कार्य हेतु फर्म को भुगतान की जाने वाली फीस/दर की सूची निविदा प्रपत्रों में उपलब्ध करायी जा रही है।
7. फर्म को ई-निविदा वेबसाईट <https://etender.up.nic.in> के माध्यम से तकनीकी विड एवं फाइनेशियल विड पृथक-पृथक अपलोड करनी होगी।
8. निविदादाता द्वारा निगम स्तर से प्रस्तावित फीस/दर (अधिकतम) से अप्रत्याशित रूप से कम दरें प्रस्तुत करने पर निविदा स्वीकार नहीं की जायेगी। निगम द्वारा प्रस्तावित फीस/दर से 25 प्रतिशत से अधिक नीचे (Below) दरें कोट करना अप्रत्याशित की श्रेणी में मानते हुए अर्थीकृत कर दी जायेगी।
9. प्रथम न्यूनतम निविदादाता द्वारा उनके द्वारा कोट की गयी दर के आधार पर निर्धारित फीस के 10 प्रतिशत की धनराशि परफार्मेंस सिक्योरिटी के रूप में कार्य आवंटन से पूर्व जमा करनी होगी।
10. अर्ह निविदादाता के अतिरिक्त अन्य निविदादाता की जमा धरोहर धनराशि मुख्य लेखाधिकारी की अनुमति प्राप्त करते हुए तत्काल वापस कर दी जायेगी।
11. मुख्यालय, अंचल कार्यालय एवं इकाई कार्यालयों के आन्तरिक सम्परीक्षा कार्य हेतु निगम द्वारा वांछित प्रारूप व रिपोर्ट (Scope of Work) E.O.I. के समय उपलब्ध करायी जा चुकी है, जिसे पुनः अपलोड किया गया है। आवश्यकतानुसार अन्य दिशा-निर्देश कार्य आवंटन आदेश के साथ उपलब्ध कराये जायेंगे।
12. कार्य आवंटन के दिनांक से 02 माह के अन्दर सम्बन्धित फर्म को आन्तरिक सम्परीक्षा पूर्ण कर निगम के Scope of Work के अनुसार निगम के निर्धारित प्रारूपों को भरकर इकाई प्रभारी व सम्बन्धित लेखा प्रभारी के हस्ताक्षर सहित चार्टर्ड/ कॉर्स्ट एकाउण्टेन्ट्स फर्म की मुहर, हस्ताक्षर सहित सम्परीक्षा रिपोर्ट प्रस्तुत करना अनिवार्य होगा।
13. उपरोक्तानुसार किसी अंचल (अथवा इकाई) के आन्तरिक सम्परीक्षा कार्य हेतु कार्यादेश निर्गत होने के उपरान्त कार्य करने से मना करने की स्थिति में अथवा समयान्तर्गत कार्य पूर्ण न किये जाने पर सम्बन्धित फर्म की Performance Security एवं धरोहर धनराशि जब्त कर ली जायेगी।
14. फर्म द्वारा कार्य पूर्ण कर प्रस्तुत की गयी रिपोर्ट का मुख्यालय स्तर पर परीक्षण किया जायेगा तथा संतोषजनक पाये जाने पर ही फर्म के विल का भुगतान किया जायेगा।
15. बिना कोई कारण बताये अथवा नोटिस दिये निविदाओं को स्वीकार या अस्वीकार करने हेतु उ0प्र0 राजकीय निर्माण निगम लिंग के पास सर्वाधिकार सुरक्षित रहेगा।
16. निविदा सम्बन्धी विस्तृत जानकारी निगम के आधिकारिक वेब साईट <https://www.uprnn.upsdc.gov.in> एवं ई-निविदा पोर्टल <https://etender.up.nic.in> पर उपलब्ध है।

5/2/26

आन्तरिक सम्परीक्षा कार्य (वित्तीय वर्ष 2024-25) हेतु तकनीकी विड का प्रारूप

फर्म का नाम:-

फर्म का पता:-

फर्म का रजिस्ट्रेशन नम्बर (एफ.आर.सी.):-

क्रमांक	विवरण
1	सम्परीक्षा कार्य हेतु अंचल का नाम
2	निगम की इम्पैनल्ड लिस्ट में फर्म का क्रमांक
3	फर्म का कार्य अनुभव (फर्म रजिस्ट्रेशन प्रमाण पत्र संलग्न करें) (देखें शर्त बिन्दु संख्या-1)
4	स्किल्ड स्टॉफ की संख्या (फर्म द्वारा प्रमाणित सूची संलग्न करें) (देखें शर्त बिन्दु संख्या-1)
5	वर्ष 2022-23, 2023-24 एवं 2024-25 का औसत टर्नओवर (ऑडिटेड बैलेन्सशीट संलग्न करें) (देखें शर्त बिन्दु संख्या-1)
6	निर्माण निगम में कितने वर्षों का कार्य अनुभव है। (देखें शर्त बिन्दु संख्या-1), (साक्ष्य संलग्न करें)
7	निविदा प्रपत्रों हेतु शुल्क रु० 100/- +(जी.एस.टी. 18 प्रतिशत) जमा किये जाने का विवरण (देखें शर्त बिन्दु संख्या-2)
8	ई.एम.डी. धनराशि (रु० 5000/-) जमा किये जाने का विवरण (देखें शर्त बिन्दु संख्या-2)

शर्तों:-

- उपर्युक्त तालिका के क्रमांक नम्बर-3,4,5 व 6 में अंकित की गयी सूचनाओं की पुष्टि हेतु साक्ष्य/प्रमाण-पत्र/बैलेन्सशीट आदि संलग्न किया जाना आवश्यक है। गलत सूचना/तथ्य अंकित किये जाने की स्थिति में फर्म को तकनीकी रूप से अनर्ह मानते हुए फर्म की वित्तीय विड को संज्ञान में नहीं लिया जायेगा।
- फर्म द्वारा निविदा शुल्क के रूप में रु० 100/- +(जी.एस.टी. 18 प्रतिशत) अर्थात रु० 118/- की धनराशि एवं E.M.D. के रूप में धनराशि रु० 5000/- की धनराशि उ०प्र० राजकीय निर्माण निगम लिं० के इण्डियन ओवरसीज बैंक, शाखा-विभूति खण्ड, लखनऊ के बैंक खाता विवरण 177301000006858, ISFC-IOBA0001773 में RTGS के माध्यम से पृथक-पृथक जमा कराते हुए संलग्न प्रोफार्मा पर यू.टी.आर. संख्या दिनांक सहित जमा की गयी धनराशि अंकित कर ई-टेण्डर वेबसाईट पर अपलोड करना होगा।
- तकनीकी विड में अर्ह न पाये जाने वाली फर्मों की तथा वित्तीय विड में सफल न हो पाने वाली फर्मों की ई.एम.डी. धनराशि तत्काल वापस कर दी जायेगी।
- कार्य आवंटन हेतु चयनित फर्म की ई.एम.डी. धनराशि कार्य आवंटन के साथ जमानत धनराशि जमा कराये जाने के उपरान्त वापस कर दी जायेगी।

अधिकृत हस्ताक्षरी का पूरा नाम

हस्ताक्षर

१२/२५

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आन्तरिक सम्परीक्षा कार्य (वित्तीय वर्ष 2024-25) हेतु फीस/दर का फाइनेंशियल
बिड का प्रारूप

फर्म का नाम:-

फर्म का पता:-

फर्म का रजिस्ट्रेशन नम्बर (एफ.आर.सी.):-

क्र०सं०	अंचल का नाम	फर्म द्वारा प्रस्तावित फीस/दर रूपये में (जी.एस.टी. अतिरिक्त)
1	2	3

नोट:-

1. किसी एक फर्म को केवल एक अंचल कार्यालय (अधीनस्थ इकाईयों सहित) का आन्तरिक सम्परीक्षा कार्य ही आवंटित किया जायेगा। यदि फर्म द्वारा एक से अधिक अंचल के लिए दरें प्रस्तुत की जानी हैं तो प्रत्येक अंचल (यथा—आवश्यकता इकाई) हेतु पृथक—पृथक वित्तीय निविदा प्रस्तुत किया जाना अनिवार्य होगा।
2. दिल्ली अंचल के अन्तर्गत सुदूर स्थित इकाईयों क्रमशः हैदराबाद, बैंगलूरु एवं मुम्बई इकाई—अ के लिए पृथक से सिर्फ इकाई के अभिलेखों के आन्तरिक सम्परीक्षा कार्य हेतु फीस/दर प्रस्तुत की जानी है। इसी प्रकार गोरखपुर अंचल के अन्तर्गत सुदूर स्थित इकाईयों क्रमशः पटना, समस्तीपुर एवं डिल्लूगढ़ इकाई के लिए भी पृथक से सिर्फ इकाई के अभिलेखों के आन्तरिक सम्परीक्षा कार्य हेतु फीस/दर प्रस्तुत की जानी है।
3. दिल्ली अंचल एवं उसके अन्तर्गत स्थित इकाईयों तथा गोरखपुर अंचल उवं उसके अन्तर्गत स्थित इकाईयों हेतु प्रस्तावित फीस/दर उनकी सुदूर स्थित इकाईयों हेतु फीस/दर को घटाकर अंकित किया जाना है।
4. वित्तीय बिड में सफल हुई फर्म की ई.एम.डी. रोकते हुए शेष फर्म्स द्वारा प्रस्तुत ई.एम.डी. वापस कर दी जायेगी एवं सफल होने के उपरान्त कार्य न करने की स्थिति में ई.एम.डी. की धनराशि जब्त कर ली जायेगी।
5. निविदादाता द्वारा निगम स्तर से प्रस्तावित की गयी फीस/दर से 25 प्रतिशत से अधिक नीचे (Below) दरें कोट करना अप्रत्याशित मानते हुए अस्वीकृत कर दी जायेगी।

फर्म की सील सहित अधिकृत के हस्ताक्षर

अधिकृत हस्ताक्षरी का पूरा नाम

5/4/26

Receipt of Tender Form fees

The Bidder will have to deposit of Rs.100 as cost of bid documents and Rs. 5000 as a cost of E.M.D. through RTGS/NEFT

Detail of RTGS/NEFT is given as under:

Name of Beneficiary:- Uttar Pradesh Rajkiya Nirman Nigam Ltd.

Name of Bank: Indian Overseas Bank

Name of Branch of Bank: Vibhuti khand, Lucknow

Account No: 177301000006858

IFSC CODE: IOBA00017773

Payment Receipt with details of UTR Number is to be scanned and uploaded as pre-qualification document.

The payment for tender fees is non-refundable

The payment for E.M.D. fees is refundable

Payment of Tender Fee

*The required fee of tender i.e. Rs..... has been deposited in _____ Bank A/c No.-
_____ RTGS and the scanned copy of UTR No. _____ (receipt along with Transaction
Id uploaded with E-tender documents).*

Assistant Account Officer

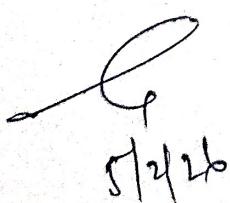
The payment for tender fees is non-refundable

Payment of E.M.D. Fee

*The required fee of E.M.D. i.e. Rs..... has been deposited in _____ Bank A/c No.-
_____ RTGS and the scanned copy of UTR No. _____ (receipt along with Transaction
Id uploaded with E-tender documents).*

Assistant Account Officer

The payment for E.M.D. fees is refundable


5/2/16



6

आन्तरिक सम्परीक्षा कार्य हेतु निगम द्वारा प्रस्तावित फीस/दर की सूची
(वित्तीय वर्ष 2024-25)

क्र०सं०	मुख्यालय, अंचल एवं सुदूर इकाई का नाम	प्रस्तावित दर/फीस (रुपये में) (जी.एस.टी. अतिरिक्त)
1	2	3
1	मुख्यालय, लखनऊ	25000.00
2	दिल्ली अंचल कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ (हैदराबाद, बैंगलूरू व मुम्बई इकाई-अ को छोड़कर)	93000.00
3	उत्तर अंचल देहरादून कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	105000.00
4	उत्तर पश्चिम अंचल बरेली कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	54000.00
5	लखनऊ अंचल-1 कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	93000.00
6	लखनऊ अंचल-2 कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	112000.00
7	अयोध्या अंचल कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	92000.00
8	प्रयागराज अंचल कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	47000.00
9	विद्युत अंचल-1, लखनऊ कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	84000.00
10	विद्युत अंचल-2, दिल्ली कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	78000.00
11	आगरा अंचल कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	116000.00
12	विद्युत अंचल-3 बरेली कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	74000.00
13	यांत्रिक अंचल, लखनऊ कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	25000.00
14	विद्युत अंचल-4 लखनऊ कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	95000.00
15	गोरखपुर अंचल कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ (पटना, समस्तीपुर एवं डिब्बूगढ़ इकाई को छोड़कर)	65000.00
16	वाराणसी अंचल कार्यालय एवं उसके अन्तर्गत स्थित इकाईयाँ	88000.00
17	हैदराबाद इकाई	15000.00
18	बैंगलूरू इकाई, बैंगलूरू	17000.00
19	मुम्बई इकाई-अ	22000.00
20	पटना इकाई, पटना	20000.00
21	समस्तीपुर इकाई, समस्तीपुर	22000.00
22	डिब्बूगढ़ इकाई, डिब्बूगढ़	24000.00

नोट:-

- दिल्ली अंचल के अन्तर्गत सुदूर स्थित इकाईयों क्रमशः हैदराबाद, बैंगलूरू एवं मुम्बई इकाई-अ के लिए पृथक से सिर्फ इकाई के अभिलेखों के आन्तरिक सम्परीक्षा कार्य हेतु फीस/दर अंकित किया गया है। इसी प्रकार गोरखपुर अंचल के अन्तर्गत सुदूर स्थित इकाईयों क्रमशः अंकित पटना, समस्तीपुर एवं डिब्बूगढ़ इकाई के लिए भी पृथक से सिर्फ इकाई के अभिलेखों के आन्तरिक सम्परीक्षा कार्य हेतु फीस/दर किया गया है।
- दिल्ली अंचल एवं गोरखपुर अंचल हेतु प्रस्तावित अधिकतम फीस/दर को उनकी सुदूर स्थित इकाईयों (क्रमांक 17, 18, 19 एवं क्रमांक 20, 21, 22 पर अंकित) के सम्परीक्षा हेतु फीस/दर को घटाकर अंकित किया गया है।

8/2/26



निगम मुख्यालय, अंचल एवं उसके अन्तर्गत स्थित इकाईयों का विवरण

प

Sl.	Name of Zone & Address	Sl. No.	Name of Unit & Address	Address
1	HEAD QUARTER, UPRNN Ltd.			
2	L.M.U. Zone, Lucknow, UPRNN Head Office, Vibhuti Khand Gomtinagar, Lucknow	1	Listed Mashinery Unit, Lucknow	UPRNN, Near Nishatganj Flyover, Ashok Marg, Lucknow.
3	Dehradoon Zone, Dehradoon, E-34 Nehru Colony, 1st Floor Dehradun- 248001	1	Dehradoon Unit-1, Dehradoon.	Doon University Campus, Ajabpur, Dehradun
		2	Srinagar Unit-2, Srinagar	Bense Hospital Campus Shrikot, Srinagar
		3	Haldwani Unit, Haldwani	One Hospital Unit, Rampur Road, Haldwani
		4	Meerut, Unit, Meerut	3A, Rajivpuram, Gard Road, Meerut-250004
		5	Saharanpur Unit, Saharanpur	Medical College Campus, Pilakhni, Saharanpur.
4	Lucknow Zone-1, Lucknow, UPRNN, Near Nishatganj Flyover, Ashok Marg, Lucknow.	1	Maintenance Unit, Lucknow	UPRNN Head Office, Vibhuti Khand Gomtinagar, Lucknow
		2	Unit-11, Lucknow	03/20 Vishal Khand, Gomti Nagar, Lucknow
		3	Unit-21, Lucknow	Plot No-4, Sector-7, Gomti Nagar Vistar, Lucknow
		4	Unit-17, Lucknow	K.M.C Language University Compound, Stipur Hardoi Baipass, Post- Digoriya Lucknow-226020
		5	Vidhanchal Unit, Mirzapur	Plot No.04, Sector-7, Gomti Nagar, Lucknow.
		6	KANPUR UNIT-1, KANPUR	Chhatrapati Shahu Maharaj University, Compound, Kanpur
5	Lucknow Zone-2, Lucknow, UPRNN, Near Nishatganj Flyover, Ashok Marg, Lucknow.	1	UNIT-19, LUCKNOW	Plot No-4, Sector-7, Gomti Nagar Vistar, Near Ekana Cricket Stadium, Lucknow
		2	High Court Unit-1, Lucknow	Plot No-4, Sector-7, Gomti Nagar Vistar, Near Ekana Cricket Stadium, Lucknow
		3	P.G.I Unit-1, Lucknow	P.G.I Raibareilly, Lucknow
		4	MEDICAL COLLEGE UNIT, HARDOI	Zila Court Compound, Near Fast Track Court, Hardoi-241001
		5	UNIT-10, LUCKNOW	King Gorge Medical College Compound, Lucknow
6	Delhi Zone, Noida, C-20/1A/7, 1st Floor, Sec-62, Noida-201309	1	E.S.I.C Medical College Unit, New Delhi	B-5/101, Safdarjung Enclave, New Delhi-110039
		2	GAZIABAD UNIT, GAZIABAD	Amrit Nagar, G.T Road Near Amrit Vanaspati, Ghaziabad
		3	NOIDA UNIT-3, NOIDA	C-20/1A/7, 1st Floor, Sec-62, 3rd Floor Noida-201309
		4	ALIGARH UNIT, ALIGARH	300 Beded Hospital, Ramghat Road, Aligarh
		5	Mumbai unit, Mumbai	E.S.I Hospital Road Vasi Navi Mumbai
		6	Hyderabad Unit, Hyderabad	House No-7-1-216/2/1, Dharam Karam Road, Balkampet, Hyderabad
		7	Banglore, unit Banglore	E.S.I.C Model Hospital Campus 2nd Block, Rajajinagar, Bangalore-560010
7	Electrical Zone-1, Lucknow UPRNN Head Office, Vibhuti Khand Gomtinagar, Lucknow	1	ELECTRICAL UNIT-18, LUCKNOW	Plot No-4, Sector-7 (Arjunganj Shaheed Path), Gomtinagar, Lucknow- 226002
		2	ELECTRICAL UNIT-2, GORAKHPUR	Indra Gandhi Pratishtan, Vibhuti Khand, Gomti Nagar, Lucknow-226010
		3	ELECTRICAL UNIT, PRAYAGRAJ	24, Court Room, Civil Court Campus, Kacheri, Prayagraj
		4	ELECTRICAL UNIT, PATNA	Samastipur Medical College Gardanibagh, Near Bapu Tower 752, Awas, Patna
		5	ELECTRICAL UNIT, VARANSI	Plot No-06, Patel Nagar Coloney, Rajabazar, Varansi
8	Electrical Zone-2, New Delhi UPRNN Nigam Coloney, Near Tikoniy Park, Jamiya Nagar, Okhla	1	ELECTRICAL UNIT, DELHI	Awas No-1, UPRNN Coloney, Tikoniy Park, Jamiya Nagar, Delhi-110025
		2	ELECTRICAL MAINTENANCE UNIT, NEW DELHI	U.P Sadan, Near Akbar Hotel, Chanakpuri, New Delhi-110021
		3	CONSULTANCY ELECTRICAL UNIT, GAZIABAD	Amrit Nagar, Front of Gagan Enclave, Under the Bridge, G.T Road, Ghaziabad-201009
		4	ELECTRICAL UNIT, MEERUT	B-88, Surya Nagar, Near L.I.C Saket, Meerut-250001
9	Electrical Zone-3, Bareilly 300 Beded Hospital Campus, Back Of Mental Hospital, Khurram Gotiya Road, Bareilly-243005	1	ELECTRICAL UNIT, BAREILLY	300 Beded Hospital Campus, Back Of Mental Hospital, Khurram Gotiya Road, Bareilly-243005
		2	ELECTRICAL UNIT, DEHRADUN	Grukul Kangri University Compound, Dayanand Dwar, Haridwar
		3	ELECTRICAL UNIT, ETAWAH	Medical Science University Campus, Safai, Etawah-206130
10	Electrical Zone-4, Lucknow UPRNN Head Office, Vibhuti Khand Gomtinagar, Lucknow	1	ELECTRICAL UNIT, KANPUR	P.J.L.M Rajkiya Halopathic College Campus, Kanpur
		2	ELECTRICAL UNIT, LUCKNOW	Plot No-4, Sector-7, Gomti Nagar Vistar, Near Ekana Cricket Stadium, Lucknow
		3	HIGH COURT ELECTRICAL UNIT, LUCKNOW	New Campus High Court, Vibhuti Khand, Gomti Nagar, Lucknow
		4	MANYAWAR KASHIRAM ELECTRICAL UNIT, LUCKNOW	Plot No-4, Sector-7, Gomti Nagar Vistar, Near Ekana Cricket Stadium, Lucknow
11	Varanasi Zone, Varanasi S-8/392-C 5, Khajori Gola Pandeypur, Thana Cantt, Varanasi-221002	1	BHADOHI UNIT, BHADOHI	Plot No-2, Vivekanand Coloney, Loha Mandi, Maladhiya, Varanasi-221002
		2	VARANSI UNIT-1, VARANSI	B-1/2 Ananta Coloney, Nandeshwar, Varanasi-221004
		3	AZAMGARH UNIT, AZAMGARH	1st Floor Mamta Trading Co (Dabar Agency), Near Railway Crossing Sidhri, Azamgarh-231001
		4	SONBHADRA UNIT, SONBHADRA	UNDER Construction Rajkiya Medical College Agriculture Area, Pipragard, Mirzapur- 231001

5/2/26



निगम मुख्यालय, अंचल एवं उसके अन्तर्गत स्थित इकाईयों का विवरण

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Sl. No.	Name of Zone & Address	Sl. No.	Name of Unit & Address	Address
12	Agra Zone, Agra 1st Floor -150, Dormitory Building Shilpgram, Agra-282001	1	MAINPURI UNIT, MAINPURI	Near Rajkiya Truma Centre, Zila Hospital Compound, Firozabad-283203
		2	SODIC UNIT-2, ETAWAH	Dr. Bhimrao Ambedkar Zila Hospital Compound, Etawah
		3	AGRA UNIT-1, AGRA	150, 1st Floor Dormitory Compound Shilpgram, Tajganj, Agra-282001
		4	MEDICAL COLLEGE (RESI) UNIT, KANNOJ	Rajkiya Medical College Compound, Tirwa Road, Kannoj
		5	KANPUR UNIT-1, KANPUR	Chhatrapati Shahu Maharaj University, Compound, Kanpur
		6	JHANSI UNIT, JHANSI	B.I.E.T Campus Kauchabawar, Kanpur Road, Jhansi-284001
		7	Basti Unit, Basti	Circuit House, Basti, Zila Basti-272001
13	Prayagraj Zone, Prayagraj SG/5, Tagore Town, Prayagraj-211002	1	PRAYAGRAJ UNIT-2, PRAYAGRAJ	Machinery & Structural Sector-D 6 & D 7 Nani, Prayagraj
		2	BANDA UNIT, BANDA	Rajkiya Halopathic Medical College, Narendi Road, Banda
14	Bareilly Zone, Bareilly 108, Nirman Niketan, Civil Lines, Bareilly-243001	1	BAREILLY UNIT-1, BAREILLY	Under Construction 300 Beded Hospital, Compound Near Mental Hospital Back SideKhurram Gotiya Marg, Ram Vatika in Front of Gate No-1, Bareilly-243001
		2	MURADABAD UNIT, MURADABAD	Near Sonkar Stadium Gate 1007-V-1, Ramganga Vihar Phase-1, Muradabad
15	AYODHYA ZONE, AYODHYA UPRNN, Near Nishatganj Flyover, Ashok Marg, Lucknow.	1	AYODHYA UNIT, AYODHYA	Rajkiya Halopathic Medical College Compound, Ganja- Ayoudhya, Zila Ayoudhya-224133
		2	AYODHYA UNIT-2, AYODHYA	Sri Ram Birth Place Holy Pilgrimage, Ayoudhya
		3	Balrampur Unit, Balrampur	Balrampur
		4	RAJKIYA ALLOPATHIC MEDICAL COLLEGE UNIT, BAHRAICH	Rajkiya Halopathic Medical College Behraich
16	Gorakhpur Zone, Gorakhpur H.I.G-II/24 Siddhartpuram, Tara Mandal Road, Gorakhpur	1	GORAKHPUR UNIT, GORAKHPUR	Auditorium Work Place Near Carmal School, Civil Lines, Gorakhpur-273001
		2	Basti Unit, Basti	Circuit House, Basti, Zila Basti-272001
		3	KUSHINAGAR UNIT, KUSHINAGAR	Rajkiya Halopathic Medical College Administrative Building Compound, Near Maharaja AgrasenInter College, Deoria-274001
		4	SAMASTIPUR UNIT, SAMASTIPUR	E-T-203, Twin Tower, South Gandhi Maiden, Patna (Bihar)-800001
		5	Patna Unit, Patna	Construction site of Bapu Tower, Near Electrical Office, Gardanibagh Road No-15, Patna (Bihar)-800001
		6	DIBRUGARH UNIT, DIBRUGARH	Project Manager, D-502, Angan, Chaukidngi, Dibrugarh-786003, Assam.


5/2/26

Scope of work for Internal Audit

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 Competent 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.


29/12/20

(10)

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.

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 encashement:-

- (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.

28/11/16

11

(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 haring 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.
- 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) Maintainance of records that in reasonable details, accurately and fairly refelect 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.

SP
29/12/26

- (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. Nodal 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 reversal of entry on award of work or refund received, on non award of work.

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.

Note:-

The Internal Auditor while conducting Internal Audit will also ensure that in accounts and in related accounting records procedures have been complied with in accordance with CARO 2020, IndAS and reports of statutory and supplementary audit of A.G.

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FOR ZONE

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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 entries in books of Accounts are being made or not.

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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.
- (v) Fixed Assets Register.
- (vi) FDR Register (FDR if any).

6. 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) Trial 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.

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- (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

- (a) 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)
- (b) 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)

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(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.

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.

9(L) Enquiry/legal case

(a) Report the enquiry/legal cases pending at units under control of Zonal office and action taken at Zonal office.

(b) 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.

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- (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.

Note:-

The Internal Auditor while conducting Internal Audit will also ensure that in accounts and in related accounting records procedures have been complied with in accordance with CARO 2020, IndAS and reports of statutory and supplementary audit of A.G.


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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/OtherAdvances/ 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.

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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.
- (vii) 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.
- (viii) Report age of approved PCR & basis of which rates are allowed in Supply order/Work order.

4. (i) 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.

(ii) Whether proper specifications/Makes/Marks are being mentioned, as approved by PCR, in supply orders or not.

(iii) Whether more than one Supply order/Work Order are in use for each job sites, if Yes please report.

(iv) 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.

(v) 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.

(vi) Whether Work Orders have been issued as per para 20 of working manual of Nigam duly amended on: 27/06/2014 or not (As per Para 20 of working manual duly amended by Board Meeting Dt. 27/6/2014, Works could be allotted to PRW through Work Order upto Rs. 10,00,000/- at a time. If PRW complete the work satisfactory further work within Rs. 10,00,000/- could be awarded. Work order above Rs. 10,00,000/- will be deemed to be a case like Sub Contract for purpose of reporting the case to Board)

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 Within the month.

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(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

(i) Whether Store records/MAS 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 unit Accounts Incharge or not.

(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.

(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/scrap/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.

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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 205AB 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 .
- (iii) Whether any liability has been ordered under VAT Assessment Order, please enclose Assessment Order and action taken by unit.
- (iv) Specify the current Status of Assessment under Concered Commercial Department.

(C) 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.

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

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22. 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.

Note:-

The Internal Auditor while conducting Internal Audit will also ensure that in accounts and in related accounting records procedures have been complied with in accordance with CARO 2020, IndAS and reports of statutory and supplementary audit of A.G.


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