

OFFER NO 01/2013

PASCHIMANCHAL VIDYUT VITRAN NIGAM LIMITED

**Empanelment of Chartered Accountant Firms for Internal audit
of the units of PVVNL.**

The Management of Paschimanchal Vidyut Vitran Nigam Limited hereby invites proposals from the experienced firms of Chartered Accountants to undertake Internal Audit of various drawing & disbursing units of PVVNL located in various districts in Western Uttar Pradesh. The firms with minimum 5 years standing and having experience in public sector audit may send their firm's profile indicating specifically the location of branch offices, along with supporting documents, preference of units for undertaking Internal Audit, if any, but not more than 3 with locations to the undersigned within 15 days of publication of this advertisement for their empanelment. Management of PVVNL reserves all the rights of consideration for allotment of units and cancellation of proposal in totality. The details of units under consideration and other details may be seen/downloaded in/from our website www.pvvnl.org The expected professional charges may also be quoted against each unit. Dy. General Manager (Accounts), Room No. 213, 1st Floor, Urja Bhawan, Victoria Park, Meerut.

"SAVE ELECTRICITY FOR THE NATION"


Dy. General Manager (Finance)
Paschimanchal Vidyut Vitran Nigam Ltd.
Victoria Park, Meerut

Paschimanchal Vidyut Vitran nigam Ltd., Meerut

A. List of units under ZAO(D), Meerut

Sl. No.	Name of units	Category of unit	Place/Name of the City
1	2	3	4
1	SE(HQ)PVVNL MRT	A	MEERUT
2	EUDD-I, Meerut	A	MEERUT
3	EUDD-II, Meerut	A	MEERUT
4	EUDD-III, Meerut	A	MEERUT
5	EUDD-IV, Meerut	A	MEERUT
6	EDD-I, Meerut	A	MEERUT
7	EDD-II, Meerut	A	MEERUT
8	EDD-III, Meerut	A	MEERUT
9	EDD, Mawana	A	MEERUT
10	EDD-I, Baraut	A	BAGHPAT
11	EDD-II, Baraut	A	BAGHPAT
12	EDD, Baghpat	A	BAGHPAT

13	C.E.(D) MRT	B	MEERUT
14	Dy.CAO(D) MRT	B	MEERUT
15	ESD, MRT	B	MEERUT
16	EWD, Meerut	B	MEERUT
17	ESWD, Meerut	B	MEERUT
18	EUTD, Meerut	B	MEERUT
19	ETD, Meerut	B	MEERUT
20	ETD, Baghpat	B	BAGHPAT

21	EUDC, Meerut	C	MEERUT
22	ECDD, Meerut	C	MEERUT
23	CBSC, Meerut	C	MEERUT
24	EUCD, Meerut	C	MEERUT
25	EDC, Meerut	C	MEERUT
26	EDC, Baghpat	C	BAGHPAT

FOR "A" CATEGORY	20 WORKING DAYS
FOR "B" CATEGORY	12 WORKING DAYS
FOR "C" CATEGORY	06 WORKING DAYS

Dy. General Manager (Finance)
Paschimanchal Vidyut Vitran Nigam
Victoria Park, Meerut

Paschimanchal Vidyut Vitran nigam Ltd., Meerut

A. List of units under ZAO(D), Ghaziabad

Sl. No.	Name of units	Category of unit	Place/Name of the City
1	2	3	4
1	EUDD-I,GZB	A	GHAZIABAD
2	EUDD-II,GZB	A	GHAZIABAD
3	EUDD-III,GZB	A	GHAZIABAD
4	EUDD-IV,GZB	A	GHAZIABAD
5	EUDD-V,GZB	A	GHAZIABAD
6	EUDD-VI,GZB	A	GHAZIABAD
7	EUDD-VII,GZB	A	GHAZIABAD
8	EUDD-VIII,GZB	A	GHAZIABAD
9	EDD,Pilkhuwa	A	GHAZIABAD
10	EDD,Modinagar	A	PILKHUWA
11	EDD,Loni	A	MODINAGAR
12	EDD,Hapur	A	LONI
13	EDD,Garh	A	HAPUR
14	EDD,Khurja	A	GARH
15	EDD-I,BSR	A	KHURJA
16	EDD-II,BSR	A	BULANSHAHAR
17	EDD-III,BSR	A	BULANSHAHAR
18	EDD-IV,BSR (Syana)	A	BULANSHAHAR
19	EDD,Jahangirabad	A	BULANSHAHAR
20	EDD,Debai	A	JAHANGIRABAD
21	EUDD-I ,Noida	A	DEBAI
22	EUDD-II,Noida	A	NOIDA
23	EUDD-III ,Noida	A	NOIDA
24	EUDD-IV ,Noida	A	NOIDA
25	EUDD-V ,Noida	A	NOIDA
26	EDD,Khora	A	NOIDA
			KHODA
27	ESD, GZB	B	GHAZIABAD
28	EUTD-I,GZB	B	GHAZIABAD
29	EUTD-II,GZB	B	GHAZIABAD
30	ETD,GZB	B	GHAZIABAD
31	ETD,Hapur	B	GHAZIABAD
32	ETD-I,BSR	B	HAPUR
33	ETD-II,BSR	B	BULANSHAHAR
34	EUTD ,Noida	B	BULANSHAHAR
			NOIDA
35	C.E.(D), GZB	C	GHAZIABAD
36	Dy.CAO(D), GZB	C	GHAZIABAD
37	EUCD,GZB	C	GHAZIABAD
38	ECDD,GZB	C	GHAZIABAD
39	EUDC-I,GZB	C	GHAZIABAD
40	EUDC-II,GZB	C	GHAZIABAD
41	EDC,GZB	C	GHAZIABAD
42	EDC-I,BSR	C	GHAZIABAD
43	EDC-II,BSR	C	BULANSHAHAR
44	EDC,Hapur	C	BULANSHAHAR
45	CBCC, Noida	C	HAPUR
46	EUDC ,Noida	C	NOIDA
47	EUDD,Greater Noida	C	NOIDA
			GREATER NOIDA

FOR "A" CATEGORY	20 WORKING DAYS
FOR "B" CATEGORY	12 WORKING DAYS
FOR "C" CATEGORY	06 WORKING DAYS

Dy. General Manager
Paschimanchal Vidyut Vitran Nigam Ltd., Meerut

Paschimanchal Vidyut Vitran nigam Ltd., Meerut

A. List of units under ZAO(D), Moradabad

Sl. No.	Name of units	Category of unit	Place/Name of the City
1	2	3	4
1	EUDD-I, MBD	A	MORADABAD
2	EUDD-II, MBD	A	MORADABAD
3	EUDD-III, MBD	A	MORADABAD
4	EDD-I, MBD	A	MORADABAD
5	EDD-II, MBD	A	MORADABAD
6	EDD, Chandausi	A	CHANDAUSI
7	EDD, Sambhal	A	SAMBHAL
8	EDD, Amroha	A	AMROHA
9	EDD, Gajraula	A	GAJRAULA
10	EDD-I, Rampur	A	RAMPUR
11	EDD-II, Rampur	A	RAMPUR
12	EDD, Bijnor	A	BIJNOR
13	EDD, Nazibabad	A	NAZIBABAD
14	EDD, Dhampur	A	DHAMPUR
15	EDD, Chandpur	A	CHANDPUR

16	ESD, MBD	B	MORADABAD
17	EUTD, MBD	B	MORADABAD
18	ETD, MBD	B	MORADABAD
19	ETD, Sambhal	B	SAMBHAL
20	ETD, Amroha	B	AMROHA
21	ETD, Rampur	B	RAMPUR
22	ETD, Bijnor	B	BIJNOR

23	CE, (D) MBD	C	MORADABAD
24	ZAO(D), MBD	C	MORADABAD
25	ECDD, MBD	C	MORADABAD
26	EUDC, MBD	C	MORADABAD
27	EUCD, MBD	C	MORADABAD
28	EDC-I, MBD	C	MORADABAD
29	EDC, Sambhal	C	SAMBHAL
30	EDC, Amroha	C	AMROHA
31	EDC, Rampur	C	RAMPUR
32	EDC, Bijnor	C	BIJNOR

FOR "A" CATEGORY	20 WORKING DAYS
FOR "B" CATEGORY	12 WORKING DAYS
FOR "C" CATEGORY	06 WORKING DAYS

Dr. Gaurav Singh
 Executive Engineer
 Moradabad

Paschimanchal Vidyut Vitran nigan Ltd., Meerut

A. List of units under ZAO(D), Saharanpur

Sl. No.	Name of units	Category of unit	Place/Name of the City
1	2	3	4
1	EUDD-I ,SRE	A	SAHARANPUR
2	EUDD-II,SRE	A	SAHARANPUR
3	EDD-I,SRE	A	SAHARANPUR
4	EDD-II,SRE	A	SAHARANPUR
5	EDD ,Deoband	A	DEOBAND
6	EDD ,Nakur	A	NAKUR
7	EUDD-I, Muzaffarnagar	A	MUZAFFARNAGAR
8	EUDD-II, Muzaffarnagar	A	MUZAFFARNAGAR
9	EDD-I, Muzaffarnagar	A	MUZAFFARNAGAR
10	EDD, Khatauli	A	KHATAULI
11	EDD-I, Shamli	A	SHAMLI
12	EDD-II, Shamli	A	SHAMLI
13	EDD-III, Shamli	A	SHAMLI

14	ESD,SRE	B	SAHARANPUR
15	EWD,SRE	B	SAHARANPUR
16	EUTD ,SRE	B	SAHARANPUR
17	ETD ,SRE	B	SAHARANPUR
18	EUTD, Muzaffarnagar	B	MUZAFFARNAGAR
19	ETD, Muzaffarnagar	B	MUZAFFARNAGAR
20	ETD, Shamli	B	SHAMLI

21	CE, (D) Saharanpur	C	SAHARANPUR
22	ZAO(D), Saharanpur	C	SAHARANPUR
23	EUDC, Saharanpur	C	SAHARANPUR
24	EDC ,SRE	C	SAHARANPUR
25	ECDD, Muzaffarnagar	C	MUZAFFARNAGAR
26	EWD,Muzaffarnagar	C	MUZAFFARNAGAR
27	EUDC, Muzaffarnagar	C	MUZAFFARNAGAR
28	EDC, Muzaffarnagar	C	MUZAFFARNAGAR
29	EDC, Shamli	C	SHAMLI

FOR "A" CATEGORY	20 WORKING DAYS
FOR "B" CATEGORY	12 WORKING DAYS
FOR "C" CATEGORY	06 WORKING DAYS

Dy. General Manager
Paschimanchal Vidyut Vitran Nigam Ltd.,
Victoria Park, Meerut

Terms of Reference for Conducting Internal Audit

1-Background :-

U.P. Power Sector Reforms Scheme has trifurcated the erstwhile UPSEB viz. U.P. Power Corporation for Transmission & Distribution work, U.P.R.V.U.N.L. for Thermal generation and J.V.N.L. for Hydro generation. KESCO a subsidiary was separated w.e.f. 15.01.2000 to look after the distribution work of Kanpur City. The distribution work of Power Corporation was further transferred to four Discoms w.e.f. 12.08.03 under U.P. Power Sector Reform (Transfer of Distribution undertaking scheme 2003 dt. 12.08.03 namely :-

1-Madhyanchal V.V.N.Ltd 2-Poorvanchal V.V.N. Ltd 3-Dakshinanchal V.V.N.Ltd.
4-Pashchimanchal V.V.N.Ltd.

The Creation of U.P. Power Corporation, and further splitting in KESCO & four Discoms were mandated by the notification of GOUP. These notification consist of the broad headwise opening balances to be taken by the concerned company. Therefore the companies started with those gross opening balance in the broader head of accounts groups. Being the Corporate entities, the Balance Sheet & Profit & Loss A/c of the aforesaid companies are being prepared as per the requirements of Indian Companies Act 1956 and as per the provision of the Electricity (Supply) Act 1948 as well as ESAAR 1955.

The function of UP Power Transmission Corporation Ltd. have been ordered to be commenced w.e.f. 01.04.07 (Pending finalization of Transfer Scheme) The work of UPPTCL is still being done by the existing officers/official of UPPCL.

Objective :-

The management of UPPCL/Transco has decided to conduct Internal Audit through outside agencies w.e.f. 1.4.08 for financial period w.e.f. 01.4.07. As per decision of the management, Internal Audit work is to be carried out by the Empanelled firms of Chartered Accountants. The very prime objective of management is to cover up all the areas of the activities under Internal Audit for which detailed scope of works has been formulated (Appended with this TOR). The Internal Audit will aim at ensuring proper and full compliance of rules, orders, procedures as prescribed and to avoid inefficiencies as well. The objective of getting the internal audit work through outside agencies is to get maximum benefit of professional skills and also to meet out the requirement of various enactments e.g. CARO 2003 (Amendment 2004) Indian Companies Act 1956 as regards to provision of audit committee and Auditors' report of Govt. Companies and provisions of Income Tax, Fringe Benefit Tax/Vat etc.

NR

(2)

Accounting Set-up of Organization of URCL/UPPTCL & Subsidiaries (Discoms).
Up - bottom Veiw

Sl. No.	Level	Accounting function
1-	Company H.Q.	Receipt/payments/ Personal payments/Establishment funds management etc. Initial accounting - Maintenance of Cash Book, Sectional Journal & other related accounting records. Compilation of Accounts . Balance sheet preparations etc.
2-	ZONES	Initial Accounting , Maintenance of Cash Book, Sectional Journal others related accounts records. Compilation of MTB of units under controls.
3-	*Circles	Initial Accounting, Maintenance of Cash Book, Sectional Journal & other related accounts records etc.
4-	Divisions	Initial Accounting, Maintenance of Cash Book, Sectional Journal & other related accounts records etc.
5-	Sub-Divisions	Initial Accounting, Maintenance of Pay & Day Cash Book & other related records etc.

* Circles which are working as drawing & disbursing units.

Scope of work :

Empanelled firms of Chartered Accountant will be required to examine and check the Books of Accounts and records incidental to the working of company headquarter/Zone/Circle/Division/Sub- Division concerned as per list enclosed at annexure- A , which is forming part of scope of work and this ToR. The empanelled firms of Chartered Accountants will also be required to complete the internal audit work and submit the Internal Audit Report within the time stipulated as mentioned against the units /offices as per annexure-B . The irregularities noticed/found will be grouped under the following sub heads :-

- 1- Serious financial irregularities - which results in financial loss to corporation i.e. embezzlement and excessive use of financial power and expenditure over and above budgeted limits.
 - 2- Normal nature financial irregularities - diversion of funds and irregularities which cause temporary loss to the corporation .
 - 3- Procedural irregularities which resulted due to non compliance of prescribed procedures - Internal Audit report shall be submitted to the Zonal Accounts Officer concerned alongwith the pre-receipted bill of internal audit work done.
- M+

Mode of payment-

Payment of Internal Audit work done in respect of Company Headquarter/ Zones/Circles/Division/sub Division assigned to the empanelled firms will be made as per the rates prescribed at annexure-B.

Empanelled firms of Chartered Accountants will be paid for the Internal Audit work conducted as per terms and conditions of ToR and on timely submission of Internal audit report and Tax report separately alongwith the pre receipted bill. The pre-receipted bill will be verified by the respective Zonal Accounts Officer and the payment of the bill will be made by the concerned company HQ.

No payments will be made for incomplete internal audit work and submission of incomplete Internal Audit report.

Other Conditions

1- If the empanelled firms of Chartered Accountant do not undertake the internal audit work or complete the internal audit work in time, the management of UPPCL/UPPTCL/Discoms may assign the work to other firms of Chartered Accountants and the loss of work shall be considered as the penalty to original allottee of the works and the name of that particular firm will be removed from the list of empanelment. and extra expenses incurred by the management in getting this work done shall be levied on the original allottee .

2- The management of UPPCL/UPPTCL/Discoms will have full right to oust any of the firm from empanelment without assigning any reason and also to change the units & offices allotted for internal audit work of empanelled firms.

3- If any embezzlement, fraud or financial irregularities is noticed / found in units/offices for which internal audit work has already been conducted by the empanelled firms of Chartered Accountants, the said firm will also be ousted from the empanelment for future also.

4. Units / offices allotted for internal audit for one financial year will be changed in next financial years and efforts would be made to avoid repetition of units / offices.

At h

Detailed Scope of work
Forming the part of TOR

- 1- As per Cash Book of the Units/Divisions, the month of the maximum payment/Transactions will be taken as "Test Month".
- 2- All the transactions of the Test Month selected as above will be thoroughly checked and the retrospective and progressive effect of all the transactions of the test month will be highlighted. Further the transactions of other months of the year will also be test checked.
- 3-A **Transactions related to establishment** :- In this regard the following transactions/ documents will compulsorily be audited :-
 - i- Service Book (Pay fixation, leave availed, service verification, leave entitlement, annual increment, last pay certificate etc.)
 - ii- Incumbancy Register (New appointment/posting transfer, retirement etc.)
 - iii- Documents related to the transactions of stores material and T&P especially in connection with the issue of no dues certificate to the employees.
 - iv- Miscellaneous advances accounted for and disposed off against the officers and officials.
 - v- To tally the list of the employees going to be retired with their service book, personal file, incumbancy register.
 - vi- The position of the availability of GPF/CPF schedules and submission of consolidated statements to UP. Power Sector Employees Trust so that Trust may issue the GPF/CPF slips well in time.
 - vii- To ensure that all the papers required for pensionary benefits of the retired as well as of the deceased employees as per rules and their timely submission to the competent authority so that the objections, if any, may be removed timely.
- B- **Transactions related to Works.**
 - i- Thorough checking of the transactions of main cash book and subsidiary cash book (Pay & T.A.) and physical verification of the cash as per balance of the cash book.
 - ii- Verification of the transactions of SJ 1 to 4 with the related vouchers and invoices.
 - iii- Checking of the stock accounts- issue and receipt of stock and T&P
 - iv- Checking of Physical verification reports of the stores material and T&P.
 - v- Checking of the ERD/Suspense Register with the cash book and monthly accounts.
 - vi- Assessment of the F.B. Tax, deduction of Income Tax at sources and their timely remittance to appropriate authorities.
 - vii- Accounting, adjustment and closing of P.I. & T.I.'s
 - viii- Checking of the Register of Fixed Assets, Plant, work-in-progress to capitalize the assets.
 - ix- Checking of monthly accounts with the balances of subsidiary books and records.

AK

- x- Checking of the budget provisions, tender, work orders, supply orders, estimates and their administrative and financial approval.
- xi- Checking of the pending cases with the courts vis-a-vis occurring of contingent liability.
- xii- Checking of the log book of the Car/Jeep etc.(Deptt. vehicle)
- xiii- Checking of the papers related to the Bank Reconciliation statement of the banks of the division/unit and actions and accounting their of .
- xiv- Checking of reconciliation of revenue realisation and its remittances with revenue cash book and with main cash book at the end of the month.
- xv- Checking of the particulars of R-4 & R-5 with the cash book and bank statement.
- xvi- Checking of the reconciliation of AG-33 , AG-34
- xvii- Checking of the Register of ATD/ATC, Debit note/Credit note, WMDR/WMCR with cash book/monthly accounts and its accounting after adjustment if any and confirmation as the case may be.
- xviii- Checking of Pay bill Register/T.A. bill Register.
- xix-(a) Checking of the Register of receipts/issue of M.B.

- xx- Checking of the final payment cases of pension/GPF/CPF
- xxi- Checking of accounting of the payment of interest and repayment of loans and loan/grants/subsidy in accordance with the Loan agreement/instructions of Govt. orders (in case of Co./Discom H.Q/offices. It should also be checked in accordance with the order issued by UPPCL/Discoms.

C- Checking of the records ,documents related to Revenue

- i- Sanction of Load with records/register.
- ii- Register of the agreement of consumers.
- iii- Reports of new connection released at division/sub-division level.
- iv- Ledgerisation as per division /sub-division records.
- v- Issue of first bill of new consumers.
- vi- The following issues related to Revenue Assessment :-
 - (a) 100% checking of the bills of heavy consumers and their posting in consumers' ledgers.
 - (b) To check that division has issued 100% bills of all the consumers and their posting in consumers ledgers.
 - (c) To check applicability and implementation of Tariff.
 - (d) Checking of the N.R., I.D.F., A.D.F. bills & bills revision Register
 - (e) Revenue assessment in case of theft, raid, regular checking and burnt & jammed meters.
- vii- **The following issues in connection with revenue receipts.**
 - (a) Checking of Revenue Cash Book (Computer/Manual both)
 - (b) Checking of reconciliation of Revenue Cash Book and revenue realisation statement.
 - (c) To check whether the revenue received from the consumers has been deposited in division timely and remitted in time to the bank also.
 - (d) Checking of the remittance deposited in bank on the basis of bank statement and cash book.

ML

viii- **The following issues related to dishonoured cheques :-**

- (a) Checking of minus entries in Revenue Cash Book.
- (b) Checking of charging the amount of dishonoured cheques, bank charges and surcharge to the consumer concerned.
- (c) Checking of the realization of the amount of dishonoured cheques (by cash or bank draft)

ix- **Other revenue matter to be checked :-**

- (a) Checking of input/output data of computer/manual billing.
- (b) Checking of the cases of disconnection of defaulter consumers.
- (c) Checking the cases of permanent disconnection and waiver of fictitious dues.
- (e) Checking of the maintenance of the records/documents required as per section 3 and section 5 .
- (f) Investigations of the appeals and 'Shaman Shulk'.
- (g) Checking of the records relating to waiving off the LPS by Govt./one time settlement.
- (h) To check the cases of the electricity dues received from consumers in instalment.
- (i) To check the bills of temporary connections and realisation related thereto.
- (j) To check bank reconciliation statement of the Revenue Cash Book with Bank account (Revenue)
- (k) Old and pending cases of embezzlement.
- (l) Cases of the sanction of the load reduction.
- (m) Security received from the consumers and interest thereon and its account.
- (n) Checking of the commercial statements (R-1, R-2, CS-3, CS-4, SG-iv)
- (o) Implementation of orders related to Revenue receipts issued by UPPCL.
- (p) Checking of the Register of money Receipt Books from HQ and its issue to the collecting agents.
- (q) Checking of the used receipt books and its return.

Other Important Matters:

- 1- Thorough checking of the agreements of sale, purchase of energy at Central & State level, Wheeling charges (Receivable & Payable), Surcharge (Receivable & Payable), Rebate (Receivable & Payable), U.I. charges/ Reactive energy charges (Receivable & Payable), Sale/Purchase/Reconciliation of Co-generation in accordance with the instructions and rates/guidelines prescribed so far by the central/State Electricity Regulatory Board/the management/NRPC and account of these.
- 2- Checking of the statement of Annual Revenue Requirement (ARR) submitted by Corporation/Discoms presented to UPERC.
- 3- Checking of the agreements made for sale/purchase of energy and its impact on accounting.

The Internal Auditors while conducting Internal Audit will also ensure that in all accounts and in related accounting records all and required procedures have been complied with in accordance with CARO 2003 (Amended 2004), Accounting standards and reports of statutory and supplementary audit of A.G.

AK

ANNEXURE - B

क्र० सं०	भत्ता	प्रोपाइटर/पार्टनर के लिए	क्वालीफाइड सहायकों के लिए	अनक्वालीफाइड सहायकों के लिए
1	2	3	4	5
1.	यात्रा भत्ता	प्रथम श्रेणी रेल किराया/प्रथम श्रेणी (वातानुकूलित) रेल किराया - यदि इन श्रेणियों द्वारा यात्रा की जाय। बस द्वारा यात्रा करने पर वास्तविक किराया यदि मार्ग बस/रेल द्वारा लिंक न हो तो एक पूरी टैक्सी का किराया।	प्रथम श्रेणी रेल किराया/द्वितीय श्रेणी (वातानुकूलित) रेल किराया, यदि इन श्रेणियों द्वारा यात्रा की जाय। बस द्वारा यात्रा करने पर वास्तविक बस किराया। यदि मार्ग बस/रेल द्वारा लिंक न हो तो एक पूरी टैक्सी का किराया।	प्रथम श्रेणी रेल किराया/तृतीय श्रेणी (वातानुकूलित) रेल किराया यदि इन श्रेणियों द्वारा यात्रा जाय। बस द्वारा यात्रा करने पर बस किराया। यदि मार्ग बस/रेल से लिंक न हो तो टैक्सी का सीट का किराया।
(ब)	निजी कार से यात्रा करने पर	प्रतिमाह अधिकतम 500 किमी० तक की यात्रा अनुमन्य पेट्रोल चालित वाहन द्वारा रू० 4.50 प्रति किमी० एवं डीजल चालित वाहन द्वारा रू० 3.50 प्रति किमी० की दर से देय होगा।	प्रतिमाह अधिकतम 500 किमी० तक की यात्रा अनुमन्य पेट्रोल चालित वाहन द्वारा रू० 4.50 प्रति किमी० एवं डीजल चालित वाहन द्वारा रू० 3.50 प्रति किमी० की दर से देय होगा।	अनुमन्य नहीं।

उपरोक्त 'अ' में प्रस्तावित दरें उ० प्र० पावर कारपोरेशन लि० की वर्तमान में अनुमन्य दरें कमशः वि० श्रेणी, प्रथम एवं तृतीय श्रेणी पर आधारित हैं किन्तु अनक्वालीफाइड सहायकों को वातानुकूलित चैयर कार के स्थान पर वातानुकूलित तृतीय श्रेणी प्रस्तावित किया गया है। निजी कार से यात्रा करने पर, पेट्रोल चालित वाहन द्वारा रू० 4.50 प्रति किमी० एवं डीजल चालित वाहन द्वारा रू० 3.50 प्रति किमी० की दर से उ० प्र० पावर कारपोरेशन में लागू दरों से अनुमानित प्रस्तावित किया गया है।

2.	लाजिंग चार्ज	1. उ० प्र० में यात्रा भत्ता के उद्देश्य से श्रेणी अ के शहरों के लिए वास्तविक व्यय इस प्रतिबन्ध के साथ कि यह व्यय रू० 800/- प्रति सिंगिल बेड प्रतिदिन से अधिक नहीं होगा। 2. अन्य श्रेणी के शहरों के लिए रू० 650/- प्रति सिंगिल बेड प्रतिदिन।	उ० प्र० में यात्रा भत्ता के उद्देश्य से श्रेणी अ के शहरों के लिए वास्तविक व्यय इस प्रतिबन्ध के साथ कि यह व्यय रू० 525/- प्रति सिंगिल बेड प्रतिदिन से अधिक नहीं होगा। अन्य श्रेणी के शहरों के लिए रू० 425/- प्रति सिंगिल बेड प्रतिदिन।	उ० प्र० में यात्रा भत्ता के उद्देश्य से श्रेणी अ के शहरों के लिए वास्तविक व्यय इस प्रतिबन्ध के साथ कि यह व्यय रू० 300/- प्रति सिंगिल बेड प्रतिदिन से अधिक नहीं होगा। अन्य श्रेणी के शहरों के लिए रू० 300/- प्रति सिंगिल बेड प्रतिदिन।
----	--------------	--	--	--

ML

Annexure-B

Category	Name of the Units	Time stipulated (Nos. working days).	Proposed rates for one Test month/one year
	2	3	4
A-	Company Headquarter/ Electricity Distribution Division.(Urban/Rural) & other like units.	20 days	Rs.25,000/- per unit
B-	Electy. Store Division, Secondary works Division/Workshop Division/Electy. Test Division/Electy. Transmission Division/Civil Distribution Division/Test & Commissioning Division/Taj Trapeziam Division/Civil Transmission Division / Electy Construction Division & other like units.	12 days	Rs.15,000/- per unit
C-	O/O C.Z.E./ O/O Chief Engineer (Transmission)/Zonal Accounts Office (Distribution/Transmission/M.M.)Distribution Circle/Store Circle/Civil Circle/Works Circle/C.B.S.E. Unit/Taj Trapeziam Circle/ Chief Engineer (Plannin/g. M.M/ Tranmsission Design & other like units.	06 days	Rs. 7,500/- per unit

Submission of Internal Audit Report/Tax Report – within 15 days of completion of Internal Audit work in respect of all units of A.B & C category.

Note :

In addition to proposed rates as above . The empanelled firms will get T.A. & D.A. as per rates decided and enclosed as Annexure – B-1.

Adh

लाजिंग चार्जेज लखनऊ स्थित विभिन्न होटलों की दरों को दृष्टिगत रखते हुए प्रस्तावित है -

बोर्डिंग चार्जेज	कानपुर, लखनऊ, आगरा, वाराणसी, इलाहाबाद, मेरठ, गाजियाबाद, बरेली, गोरखपुर, अलीगढ़, भुरादाबाद।	झांसी, रामपुर, शाहजाहापुर, राहारनपुर, गधुरा, गिर्जापुर, फैजाबाद, गिरोजाबाद, गुजफ्फरनगर एवं फर्रुखाबाद।	रतम-1 एवं 2 को छोड़कर प्रदेश के अन्य स्थानों के लिए।
(i) प्रोपाइटर/ पार्टनर्स	रु० 125/- प्रतिदिन प्रति व्यक्ति।	रु० 100/- प्रतिदिन प्रति व्यक्ति।	रु० 85/- प्रतिदिन प्रति व्यक्ति।
(ii) क्वालीफाइड सहायक	रु० 120/- प्रतिदिन प्रति व्यक्ति।	रु० 100/- प्रतिदिन प्रति व्यक्ति।	रु० 85/- प्रतिदिन प्रति व्यक्ति।
(iii) अनक्वाली- हाईड सहायक	रु० 100/- प्रतिदिन प्रति व्यक्ति।	रु० 85/- प्रतिदिन प्रति व्यक्ति।	रु० 75/- प्रतिदिन प्रति व्यक्ति।

स्थानों का वर्गीकरण उत्तर प्रदेश पावर कारपोरेशन लि० में लागू नियमों के अनुसार किया गया है जबकि दरें रिजर्व बैंक ऑफ इण्डिया में अनुमन्य दरें कमशः मेजर 'ए' क्लास सिटीज एरिया एवं अन्य स्थानों के आधार पर प्रस्तावित है।

	प्रोपाइटर/ पार्टनर्स	क्वालीफाइड सहायक	अनक्वालीफाइड सहायक
4 दैनिक वाहन भत्ता	वारस्तविक किराया परन्तु 50/- प्रतिदिन से अधिक न हो।	वारस्तविक किराया परन्तु 25/- प्रतिदिन से अधिक न हो।	वारस्तविक किराया परन्तु 20/- प्रतिदिन से अधिक न हो।

दैनिक वाहन भत्ता रिजर्व बैंक ऑफ इण्डिया की अनुमन्य दरों पर आधारित है।

नियम एवं शर्तें।

- 1- सम्प्रेक्षकों द्वारा अपने मुख्यालय अथवा शाखा कार्यालय से बाहर सम्प्रेक्षण की दशा में यात्रा भत्ता देय होगा।
- 2- निजी कार से 500 किमी० प्रतिमाह से अधिक यात्रा करने पर प्रथम श्रेणी रेल किराया ही अनुमन्य होगा।
- 3- दैनिक वाहन भत्ता के लिए सम्प्रेक्षकों को स्वयं घोषणा पत्र देना होगा।
- 4- अंकेक्षकों के यात्रा भत्ता बीजकों एवं अंकेक्षण शुल्क का भुगतान सम्बन्धित उप महाप्रबन्धक(लेखा एवं वित्त)/उप मुख्य लेखाधिकारी के द्वारा सम्पूर्ण अंकेक्षण कार्य समाप्त होने के पश्चात् किया जायेगा।
- 5- रेल या बस यात्रा भत्ता हेतु टिकिट संख्या का उल्लेख करना अनिवार्य होगा। काग़ से यात्रा हेतु प्रमाणक प्रस्तुत करना होगा।
- 6- बोर्डिंग एवं लाजिंग चार्जेज हेतु वास्तविक व्यय के सम्बन्ध में बीजक/प्रमाणक प्रस्तुत करना होगा।
- 7- जिस स्थान पर ठहरने की सुविधा नहीं होगी, सम्प्रेक्षकों को निकटतम स्थान पर रुकना चाहिए तथा उस स्थान से दैनिक यात्रा व्यय, दैनिक वाहन भत्ता से अधिक नहीं होगा।
- 8- होटल व्यय सिंगिल बेड के लिए ही देय होगा।
- 9- रेल या बस उपलब्ध न होने पर टैक्सी द्वारा यात्रा की जा सकती है परन्तु यह यात्रा अल्पतम मार्ग द्वारा होनी चाहिए तथा प्रथम श्रेणी रेल किराये से अधिक नहीं होना चाहिए।
- 10- सम्प्रेक्षकों को यात्रा भत्ता अग्रिम देय नहीं होगा।
- 11- सम्प्रेक्षण समाप्त होने के पश्चात् उत्तर प्रदेश पावर कारपोरेशन लि० द्वारा निर्धारित प्रारूप में सम्प्रेक्षकों द्वारा 2(दो) प्रतियों में यात्रा भत्ता बीजक, टिकिट संख्या, बीजक प्रमाणक आदि सहित प्रस्तुत करना होगा।
- 12- यात्रा भत्ता बीजकों में सम्प्रेक्षकों के कार्यालय एवं इकाई के मध्य की दूरी का उल्लेख करना होगा।

प्राप्त।

- (1) संप्रेक्षा अवधि Test Month का उल्लेख तथा Test Month के सभी मदों के 100% transactions के सत्यापन का प्रमाण।
- (2) संप्रेक्षा प्रारम्भ करने की दिनांक को व्यय खाता, राजस्व खाता पूजीगत प्राप्ति-खाता की रोकड़ बही लिखे जाने की रिधति एवं संप्रेक्षा प्रारम्भ के पूर्व माह तक की उपरोक्त रोकड़ बहीयों लिखी गयी हैं तथा उपलब्ध अवशेषों का प्रमाण अंकित किया गया है अथवा नहीं।
- (3) राजस्व रसीद बुक Issue & Receipt back के रजिस्टर का रख-रखाव। फ्रेंचाईजी को जारी रसीद बुकों की वापसी की रिधति। Test Month तक उपयोग की गयी राजस्व रसीद बुक का उनकी तृतीय/द्वितीय प्रति से प्राप्ति का मिलान किया जाना तथा 100% घनराशि खण्ड-की राजस्व रोकड़ बही में प्राप्त होने का प्रमाण।
- (4) Fund Control Register का रख-रखाव तथा Test Month के व्ययों की प्रविष्टियों का रजिस्टर से सत्यापन एवं उपलब्ध मदवार अवशेषों की रिधति।
- (5) Test Month में खण्ड/उपखण्ड अधिकारियों द्वारा जारी क्रय तथा कार्य आदेशों के अनुक्रम में उनकी प्राप्ति/कार्य सम्पादन का अवर अभियन्ता के I-S तथा माप-पुस्तिका से सत्यापन का प्रमाण।
- (6) संप्रेक्षा अवधि में जारी सभी (स्थायी/अस्थायी) नये कनेक्शनों का Ledgerisation, Billing प्रारम्भ होने एवं प्रथम बिल निर्गमन का प्रमाण एवं Ledgerisation हेतु लंबित संयोजनों की सूची (यदि कोई हो)।
- (7) अनादृत चैकों की रोकड़ बही में (-) प्रविष्टि, उपभोक्ता लेजर में डेबिट प्रविष्टि तथा अगला बिल नियमानुसार जारी होने के सत्यापन का प्रमाण।
- (8) संप्रेक्षा सम्पन्न होने तक खण्ड में कार्यरत अवर अभियन्ताओं का विवरण एवं अवर अभियन्ता वार स्टाक एवं टी एंड पी लेखों के प्रस्तुतीकरण की रिधति।
- (9) पूर्व संप्रेक्षा में Non-put up अभिलेखों का विवरण एवं उनकी 100% सम्प्रेक्षण का प्रमाण।
- (10) Test Month के भुगतान किये गये अधिष्ठान बीजकों का पे-स्लिप तथा सेवा पुस्तिका में अंकित देतन निर्धारण (जो उपमुख्यलेखाधिकारी से विधीक्षत है) से जाँच सत्यापन का प्रमाण।
- (11) Test Month में नगद व्यय, समायोजन प्रविष्टियों तथा CS-3/CS-4 का Monthly Account में उचित लेखांकन के सत्यापन का प्रमाण।

संप्रेक्षक द्वारा उपरोक्त निर्देशानुसार संप्रेक्षा संपादन कर प्रत्येक बिन्दु पर प्रतिवेदन में प्रमाण पत्र अंकित किया जाना एवं प्रतिवेदन सम्बन्धित इकाई व संबंधित उपमुख्यलेखाधिकारी को प्रस्तुत करने से पूर्व इन बिन्दुओं पर चर्चा किया जाना अनिवार्य होगा।

Draft Internal Audit Report

Introduction :

We..... M/s.....
 (Name of the firm) conducted the Internal Audit of.....
 (Name of the unit) for the period
 as per offer /agreement No.....Dateof
 (Name of the Office/Company) .
 We have conducted Internal Audit as per T.O.R. and detailed Scope
 of Work attached to T.O.R. and we hereby report that :

1- In.....(Name of Unit) during(period)
 of Internal Audit the following officer & staff were working with the
 assignment /job mentioned against their names :-

Sl. No.	Name of the Officer/Officials	Designation	Period	Jobs dealt

2- Test Month i.e. has been selected on the basis of highest
 payment made as per main cash book .
 3- The following records could not been referred by the Auditors. (List
 of records with the reason e.g. non production / non availability)

Irregularities noticed in establishment matters on the points of T.O.R.

- (i) Serious financial Irregularities

- (ii) Normal nature financial irregularities.

- (iii) Procedural Irregularities.

(Note : Specific case to be quoted with financial impact)

Irregularities noticed in the matters related to works on the points of T.O.R. Serious financial Irregularities

.....

(ii) **Normal nature financial irregularities.**

(iii) **Procedural Irregularities.**

(Note : Specific case to be quoted with financial impact)

6- **Irregularities noticed in the matters related to revenue on the points of T.O.R.**

(i) **Serious financial Irregularities**

(ii) **Normal nature financial irregularities.**

(iii) **Procedural Irregularities.**

(Note : Specific case to be quoted with financial impact)

7- **Other Important matters for the knowledge of management :**

(a) **Subsidiary Register & records** maintained & kept with.....(Name of Division) are (Status: Upto date /Pending) and balances (Debit/Credit for the year) recorded aretallying /not tallying with monthly accounts (MTH) are
Note : Specific name of the records and of the registers to be mentioned along with full explanation.

(b) **Report on dishonored cheques and actions pertaining to it.**

(I) No. & Amount of dishonored cheques

(II) No. & Amount of minus entry in the revenue cash book.

(III) No. & Amount of debit raised to the consumers in consumers' ledger.

(IV) No. & Amount which have been recovered.

(VII) Action taken for recovery (No. & Amount)

(c) **Report on compliance of AS** - The accounts and accounting records of the division complied accounting standard specially AS-1, AS-2, AS-4, AS-6, AS-9, AS-10, AS-15, AS-16, AS-29 etc. If otherwise the specific mention to be made along with the reasons.

(d) **Report on compliance of CARO 2003 (Amendment 2004)**
 Special reference to fixed assets, physical verification of inventory, proper records of inventory, contracts & arrangement, Loans etc.

(e) **Status of physical verification work in respect of stocks & assets.**

(f) **Report on contingent liabilities.**

(g) **Report on fraud and its modus operandi.**
 (Specific case with full details to be quoted)

(h) **Report on work-in-progress capitalisation.**
 (i) Amount capitalised Basic of capitalisation
(Completion Report)

(i) **Report on Bank Reconciliation on Bank Accounts.**
 e.g. A- Expenditure Accounts / B- Receipt Accounts/C-Earmarked capital fund accounts/D-Other accounts, if any.

Sl. No.	Account	Status (upto.....month)	Accounting adjustment in Cash Book/Monthly account(Amounts)	Remarks
---------	---------	-------------------------	---	---------

(j) **Report on reconciliation of In-flow or out-flow of funds (HQ to unit & unit to HQ) - AG-34 & AG-33 with status.**

(k) **Report on inter-unit/inter-company transactions with status.**
 (A) Intra Company.
 (a) ATD, ATC (Accountal and acceptances)
 (b) WMDR, WMCR
 (B) Inter Company.
 (a) Debit Note & Credit Note
 (b) Its confirmations

(Note : Amount as per cash book & monthly account to be referred)

(l) **Report on Accountal of payment of interest & repayment of loans.(for Company HQ)**

(m) **Report on expenditure on supply & works orders**

(A)

Supply/ Works	Cases of EE's Committee(Amt)	Cases of SE's committee(Amt)	Cases of CE's committee(Amt)	Cases of MD's committee(Amt)
Supply				
Works				

(B) With-in financial limit& Budget provision, if not specific case and amount to be quoted.

(n) **Report on status of ledgerisation of new connection and issue of first bill. (In nos.)**

8- **Report on statutory tax deductions and its remittances.**

This is also reported that in (Name of the unit) during (period) the following Statutory Tax has been deducted and remitted to the appropriate authority as per details given below :-

Sl. No.	Head of Tax	Amount deducted	Amount remitted	Amount left for remittance

9- **Suggestions** (if any for improvements in accounts and working of the Division/Office).

Signature of Prop./Partner
 with date & seal