



CENTRAL WAREHOUSING CORPORATION
(GOVT. OF INDIA UNDERTAKING)

By Speed Post / Email

No. CWC/FD-Compilation/An. Closing/17-18

08th December, 2017

Accounts Circular # 16

Subject: Daily Allowance and Lodging Charges of Auditors...reg

Presently, all the expenditures incurred on the Daily allowance and lodging charges i.e hotel and travelling incurred on Branch Auditors are being debited in the corporate office.

With effect from F/Y 2017-18 due to implementation of GST, above expenditures shall be debited and charged by Regional Offices in their accounts instead of sending debit advice to corporate office. For this purpose new account Head "R743- Travelling Expense Auditors" shall be opened in the books of Regional office in Part-A of Trial Balance.

Entitlements of Auditors for different category of Representatives of Branch Auditor is attached.

The Circular may be brought to the notice of all concerned for scrupulous compliance.


(Vijay Kumar Garg)
SAM(Corporate Accounts)

Distribution to:

1. All Regional Managers of CWC.
2. All AGMs/Managers/ (Sr.) Asstt. Managers in-charge of the Finance, Accounts & Internal Audit Wings of all ROs.

RATES OF DAILY ALLOWANCE AND LODGING CHARGES

STATUS OF REPRESENTATIVES	DAILY ALLOWANCE PER DAY		LODGING CHARGES		MODE TRAVEL ADMITTED AS PER EXISTING RULES OF THE CORPORATION
	Cities : classified by Central Govt. as X,Y cities for the purposes of HRA	All Other Cities (Z class cities)	For Principal Cities (Delhi Mumbai Kolkata Chennai Hyderabad Ahmedabad Bangalore Nagpur Lucknow Kanpur & Jaipur).	For other than Principal cities	
1. Partners of the Chartered Accountant firm	Actual Meal charges at Hotels if supported by vouchers + service charges Or Rs.740/-	Actual Meal charges at Hotels if supported by vouchers + service charges, Or Rs.540/-	Limited to Rs.12,000/- Per day	Limited to Rs.9,600/- per day	Air-Economy Class/Rail Ist Class AC/AC Bus.
2. Full qualified Chartered Accountant Employed.	Rs.440/-	Rs.380/-	Limited to Rs.2600/- Per day	Limited to Rs.2000/- per day	Rail AC II tier/AC Bus
3. Article Clerks/ Audit Assistants	Rs.440/-	Rs.380/-	Limited to Rs.1800/- Per day	Limited to Rs. 1400/- per day	Rail AC II tier/AC Bus

NOTES:-

- No local conveyance is admissible.
- Ceiling prescribed for single room in hotels will not include service charges, taxes etc. the same will be reimbursed in addition to actual room rent on production of voucher/bill
- Used Air ticket jackets/Boarding Passes are to be attached alongwith the TA/DA Bill.