



JAIPUR VIDYUT VITRAN NIGAM LIMITED
CHIEF ACCOUNTS OFFICER (IA)

Room No. 1/11, Vidyut Bhawan, Janpath, Jyoti Nagar, Jaipur.
Ph: 0141-2740264, 2740381(Ext.1436) Email-caoia.jvvnl@gmail.com

SHORT TERM NOTICE INVITING TENDER

REQUEST FOR EMPANELMENT FOR REVENUE AUDIT TN-1

Jaipur Vidyut Vitran Nigam Limited (JVVNL) invites sealed bids from CA Professional Firms/cost Accountants Professional Firms / registered Forum/ Society/Association formed by the retired personnel of power companies / erstwhile RSEB as well as registered Society of retired officials / officers of Accountant General (IPAI) for empanelment to conduct **REVENUE AUDIT**. The sealed bids should address to the undersigned in sealed envelopes.

The empanelment /contract period for conducting audit shall initially be for a period of One Year, which can be extended further as mutually agreed. The brief particulars are as follows:-

Last Date and Time of Receipt of Bids	06 .08.2014 up to 2.00 P.M.
Date & Time of Opening of Bid	3.00 P.M. on dated 06 .08.14 in the presence of representative(s) of the bidder, who wish to be present.
Place of Opening of Bid	In the Conference hall, 1st floor, Vidyut Bhawan , Jaipur
Earnest Money Deposit	75,000/- (Rs. Seventy Five Thousand only)
Cost of Specifications	750/- (Rs. Seven Hundred Fifty only)
Validity	120 days from the date of receipt of bid or from opening of Bid, whichever is later

For other details may visit website www.iaipurdiscom.com

Chief Accounts Officer (IA)



CIN: U40109RJ2000SGC016486

JAIPUR VIDYUT VITRAN NIGAM LIMITED

CHIEF ACCOUNTS OFFICER (IA)

Room No. 1/11, Vidyut Bhawan, Janpath, Jyoti Nagar, Jaipur.

Ph: 0141-2740264, 2740381 (Ext. 1436) [Email-caoia.jvvnl@gmail.com](mailto:caoia.jvvnl@gmail.com)

SHORT TERM NOTICE INVITING TENDER

REQUEST FOR EMPANELMENT FOR REVENUE AUDIT TN-1

Jaipur Vidyut Vitran Nigam Limited (JVNL) invites sealed bids from CA Professional Firms/cost Accountants Professional Firms / registered Forum/ Society/Association formed by the retired personnel of power companies / erstwhile RSEB as well as registered Society of retired officials / officers of Accountant General (IPAI) for empanelment to conduct **REVENUE AUDIT**. The sealed bids should address to the undersigned in sealed envelopes.

The empanelment /contract period for conducting audit shall initially be for a period of One Year, which can be extended further as mutually agreed. The brief particulars are as follows:

Last Date and Time of Receipt of Bids	06.08.2014 up to 2.00 P.M.
Date & Time of Opening of Bid	3.00 P.M. on dated 06.08.14 in the presence of representative(s) of the bidder, who wish to be present.
Place of Opening of Bid	In the Conference hall, 1st floor, Vidyut Bhawan , Jaipur
Earnest Money Deposit	75,000/- (Rs. Seventy Five Thousand only)
Cost of Specifications	750/- (Rs. Seven Hundred Fifty only)
Validity	120 days from the date of receipt of bid or from opening of Bid, whichever is later

The prospective Bidders should have the necessary competence, adequate financial standing, sufficient experience, professional expertise preferably in Power Sector and related infrastructure for executing the contract. The detailed qualifying requirements are given in the specification.

Bids are to be furnished in one part consisting qualification criterion as per requirements detailed therein and exhaustive road map for proposed work(s) together with bidder's professional and financial competencies along-with other conditions.

The specification giving detailed terms and conditions can be obtained from the office of the undersigned on payment of Rs. 750/- (non refundable) on any working day after having deposited cash / DD of any nationalized / scheduled bank, payable to the Accounts Officer

(Cash), J.V.V.N.L., Jaipur. The bid document can also be downloaded from Nigam website although purchase of specification is essential for participation in the bid.

The request offer for empanelment for Revenue Audit work in prescribed format duly completed and signed on each page by the authorized signatory shall be submitted in one part, **Containing Qualification & Commercial Bid.** Offer should be submitted through one sealed big size envelope Superscripted as "Request for empanelment for Revenue Audit" containing three envelopes therein.

First envelope having **Qualification & Commercial Bid** another one having photocopy of earnest money deposit and third one having one signed copy of request offer.

All the above three envelopes should further be enveloped together in a Big Sized Envelope and must be superscripted "Request for empanelment for Revenue Audit" to be opened on dated 06.08.14 and should be addressed and submitted to the undersigned by 2.00 P.M. on dated 06.08.14. The bids furnished after the scheduled time and date shall not be entertained and shall stand summarily rejected.

For other details may visit website www.jaipurdiscom.in

Chief Accounts Officer (IA)



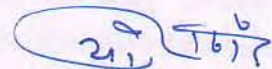
JAIPUR VIDYUT VITRAN NIGAM LIMITED
CHIEF ACCOUNTS OFFICER (IA)

No. JPD/CAO (IA)/AO/Exp.-Cont./F. /D.

Dated: _____

Sub: - Request for empanelment for the "Revenue Audit and Submission of Audit Reports" from the CA Professional Firms, Cost Accountant Professional Firms and Forum / registered Society /Association formed by the retired personnel of power companies / erstwhile RSEB as well as retired officials / officers of Accountant General (IPAI).

As a statutory requirement and also to have control over the system, the J.V.V.N.L. is required to conduct revenue audit of its subdivisions through CA Professional Firms/cost Accountants Professional Firms / registered Forum/ Society/ Association formed by the retired personnel of power companies / erstwhile RSEB as well as registered Society of retired officials / officers of Accountant General (IPAI). The J.V.V.N.L. expects Quality Audit with important data / details and remarks / special comments in the Audit Report. Accordingly you are required to submit your offer for empanelment for revenue Audit work. Offer may be submitted to this office on or before 2 P.M. of dated 06.08.14 on the terms and conditions and brief information of audit work as enclosed herewith.



Chief Accounts Officer (IA)

General Terms & Conditions

The Terms & Conditions of the empanelment/contract shall prevail and shall be binding on the bidder and any change or variation expressed or impressed how so ever made shall be inoperative unless expressly agreed & sanctioned otherwise by the Nigam. The bidder shall be deemed to have fully informed itself and to have specific knowledge of the provisions under terms & conditions of this specification mentioned here under:-

1. General :-

Chief Accounts Officer (IA), J.V.V.N.L., Jaipur on behalf of "Jaipur Vidyut Vitran Nigam Limited" hereinafter referred to "Nigam" will receive sealed tenders for empanelment for the subject work in accordance with the mentioned "Scope of Work", however any work if specifically not mentioned but reasonably implied for the successful implementation and optimal performance of the proposed work shall deemed to be inclusive and shall be an integral part of the "scope of work." The bidders are very well supposed in their own interest to go through the Bid Documents, instructions, forms, terms and general information carefully and thoroughly.

2. Cost of Specification:-

The specification giving terms & conditions and technical data can be obtained from the office of the Chief Accounts Officer (IA), J.V.V.N.L., Jaipur on any working day after paying Rs. 750/- (non refundable) in cash or Bank Draft payable to the Accounts Officer (Cash), J.V.V.N.L., Jaipur. The purchase of the specification is essential for participation in the bid for empanelment.

3. Definition of Terms :-

In constructing these general conditions and the annexed specifications, the words shall have the meaning herein assigned to them unless there is anything in the subject of context inconsistent with such construction.

- (a) The "JVNL" mean the "Jaipur Vidyut Vitran Nigam Limited" represented by the Managing Director and shall include their legal personal representative, successors and assignees. The "Owner" or "Nigam" shall mean "JVNL".
- (b) The "Tenderer / Bidder" shall mean and include CA Professional Firms/cost Accountants Professional Firms / registered Forum/ Society/ Association formed by the retired personnel of power companies / erstwhile RSEB as well as registered society of retired officials / officers of Accountant General (IPAI), who has submitted the bid in response to "REQUEST FOR EMPANELMENT" by J.V.V.N.L.



- (c) The "Bidder" shall mean whose bid has been accepted by the Nigam for empanelment and shall include the Bidder heirs, legal representatives, successors and assignees, approved by the Nigam.
- (d) The "Chairman" shall mean the Chairman, DISCOMS, Jaipur
- (e) The "Managing Director" shall mean the Managing Director, J.V.V.N.L., Jaipur.
- (f) "Works" mean and include the work or works to be done/ carried out by the Bidder under the contract.
- (g) The "Contract " shall mean and include the following :-
- (i) Invitation of Bid
 - (ii) Instructions to Bidders
 - (iii) Earnest Money Deposit
 - (iv) Letter of Intent and its acknowledgement
 - (v) Security Deposit / Guarantee
 - (vi) Formal Work Order
 - (vii) General Conditions of Contract
 - (viii) Special Instructions
 - (ix) Specification, Specific Conditions, Schedules and Annexure
 - (x) Addenda that may hereafter be issued by the Nigam to the bidder in the form of letter and covering letters of empanelment as agreed between the Bidder and the Nigam.
- (h) The "Request for empanelment and Specification" shall mean the specification; specific condition annexed to the General Conditions, the contract schedule and the annexure thereto (if any).
- (i) The word "RFE" means "REQUEST FOR EMPANELMENT".
- (j) The word "Empanelment" shall mean selection of the bidder after evaluation of bid on Professional qualification; commercial /financial standing and technical qualification basis followed by entered a contract with the Nigam for conducting the work.
- (k) The "Month" shall mean, English calendar month i.e. period of 31 / 30 days and week shall mean a period of 7 days.
- (l) "Letter of Intent (LOI)" shall mean the Nigam's letter conveying its acceptance of the Bid for empanelment subject to such reservation(s) as may have been stated therein.
- (m) The "Contract Rate" shall mean the rate per consumer per year fixed by the Nigam at which the revenue audit is to be carried by the empanelled bidder.
- (n) "Formal Work Order" shall mean the Nigam's letter which may be issued in the way of letter of intent containing detailed terms & conditions of the work and such other particulars which the Nigam may like to convey to the empanelled bidder pending execution of a formal written agreement.
- (o) "Writing" shall include any manuscript typed, written or printed statement under or over signature or seal, as the case may be.



- (p) Words importing "Person" shall include firms / companies / corporations / society / forum and other bodies, whether incorporated or not.
- (q) Words importing the singular only shall also include the plural and vice versa where the context requires.
- (r) Terms and expressions not herein defined shall have the same meaning as one assigned to them in the Indian Contract Act (Act IX of 1872) and falling that in the General Clause Act, 1897.

4. **Due Date for receiving Bids :-**

S. No.	Particulars	Date	Time	Place
1	Due date of Submission of Bids	06.08.14	2.00PM	In the Chamber of the CAO(IA),JPD,JPR
2	Due date for opening of Bid	06.08.14	3.00PM	In the Conference hall, 1 st floor Vidyut Bhawan , Jaipur

In case, due date for opening of bid happens to be holiday(s), the due date shall be the next working day, for which no separate intimation will be given.

5. **Directions for Filling in the Bids :-**

Bid shall be submitted as per formats attached / details desired hereto and all blanks in the bid and the annexure of the specifications shall be duly filled in original. The complete forms, annexure shall be considered as part of the contract documents in case of successful bid.

- (a) No alteration should be made to forms of the bid, specifications and annexure. The bid must comply entirely with the specifications.
- (b) The bid and all accompanying documents shall be in English Language and shall be signed by a responsible and authorized person. The name, designation and authority of signatory shall be stated in the bid, along-with documentary proof in favor of authorization of the person undertaking and signing the bidding documents.
- (c) Bids should be filled in only with ink or typed. No bid filled in by pencil or otherwise shall be considered.
- (d) All additions, alterations and overwriting in the bid must be clearly initialed by the signatory to the bidder.
- (e) The contract awarding authority will not be responsible to accept any cost involved in the preparation or submission of the bids.
- (f) **Each of the pages of offered documents should have proper page numbers. The table of contents shall be mentioned in the beginning of offer. The offer should be binded. In absence of such pattern, offer may be rejected.**

[Handwritten signature] *[Handwritten mark]*

6. **Delayed / Late Bids :-**

The Nigam shall not assume any responsibility for any postal delays either for the late receipt of the documents by the Bidder or late receipt of the offer by the Nigam. No extension of time shall be granted in any case and the bid shall be rejected out rightly.

7. **Acceptance / Rejection of Bid :-**

The J.V.V.N.L. would be at liberty to accept any bid, in whole or part or reject any or all the bids without assigning any reason(s) thereof.

8. **Submission of Offer :-**

The request offer for empanelment for revenue Audit work in prescribed format duly completed and signed on each page by the authorized signatory shall be submitted in one part, **Containing Qualification** and financial competence. Offer should be submitted through one sealed big size envelope Superscripted as "**Request for empanelment for Revenue Audit**" having three envelopes therein.

First envelope having **Qualification & Commercial Bid** another one having photocopy of earnest money deposit and third one having one signed copy of request offer.

(A) **Qualification & Commercial Bid**

Envelope shall be superscripted "**Qualification and Commercial Bid**".

1. This envelope will contain information / documents towards qualification criteria for which the Bidder is going to submit his offer as described in **Annexure – 'A'**
2. The information towards commercial details of the firm duly filled in **Annexure – 'B'** along-with supporting documents should be submitted by the Bidder.
3. All information regarding your approach towards Revenue Audit shall be furnished in accordance with **Annexure – 'C'**. [Note: Any offer furnished without complete approach document as required in Annexure-C would be summarily rejected.]
4. Qualification criterion are mentioned in Annexure – 'D'

(B) **EMD against RFE**

1. A small sized envelope containing proof of depositing / furnishing the Earnest Money Rs. 75,000. The envelope shall be superscripted as "**Earnest Money against RFE**".

(C) **One set of signed copy of request offer shall be submitted in separate envelope. Superscripted as "Signed offer for RFE".**

9. **Format & Signing of Bid :-**

The bidders shall submit their proposal in original (marked "Original") complete in all respect with enclosures duly signed on each page.

The person(s) shall sign the bid, duly authorized to make it contractually liable to the contract with Power of Attorney / Resolution, duly accompanied with the bid.

All pages of the bid, including entries or amendments or corrections so put in shall be initialed by the person(s) signing the bid.

This bid document duly signed on each and every page shall also be attached with the bid in token of acceptance of the terms & conditions, except those mentioned in the schedule of deviations.

10. **Telex / Fax / Telegraphic Bid :-**

Telex / Fax / Telegraphic Bids will not be considered under any circumstances.

11. **Validity of offer:** - The offer shall be valid for a period of 120 days from the date of receipt of bid or from the opening of bid, whichever is later.

12. **Amendment in Bid Document :-**

At any point of time prior to the scheduled date and time for submission of bids as well as up to opening of bid, Nigam may for any reason, modify the bid document by issuing amendment(s), which shall form part of the bid documents. The addenda shall be sent in writing to all the prospective bidders. Suitable extension to the scheduled date, if considered necessary may be made on this count.

13. **Incomplete Bids:** - Request offer incomplete in any respect or obscure is liable for rejection.

14. **Criteria for Evaluation for Empanelment :-**

The bids received from the Bidder type-1 shall be evaluated on technical qualifications criteria as per annexure-"E" and the bid securing 60% & above shall only be considered for empanelment.

15. **Successful Bids for Empanelment :-**

The Successful bidders empanelled for the audit work shall be intimated by post at registered/branch office in Rajasthan only or through fax in this regard. The successful bidder through its authorized representative shall submit acceptance of contract to the CAO (IA) within a period of 15 days, failing which, its EMD will be liable to be forfeited.

16. **Professional Fee Rate :-**

The Nigam has fixed Professional Fee @ Rs.19.00 (Rupee Nineteen only) per consumer per year for conducting revenue audit of listed offices at Annexure – 'G' including all expenses e.g. travelling expenses, lodging/boarding etc. to be incurred during audit as



well as all central and state government taxes/duties. A copy of registration certificate for Service Tax shall be submitted along-with first bill. No TA/DA and boarding & lodging facility shall be provided by the Nigam.

17. Price Fall Clause:-

This shall be governed by the clause No. 1.60 of the General Condition of contract of Jaipur Discom.

18. Earnest Money Deposit (EMD) :-

- (a) Tenderer shall deposit EMD of Rs. 75,000/- (Rupees Seventy Five Thousand Only) and proof thereof shall be submitted with the bid documents. If the Earnest Money amount is found to be less than required, the offer will be rejected out rightly.
- (b) The Earnest Money can be deposited in one of the following forms only :
 - (i) By MICR Bank Draft in favour of the Accounts Officer (Cash), JVVNL, Jaipur.
 - (ii) No offer will be accepted without Earnest Money Deposit, unless exempted by the Nigam. If on opening of offer, it is revealed that EMD amount is inadequate / any other discrepancy is noticed, the offer shall be rejected.
- (c) In case, the tenderer withdraws his offer during the validity period or after placement of order, the EMD amount shall be forfeited.
- (d) The Registered Society / Forum / Group of Retired persons of erstwhile R.S.E.B. & successor Discom Companies as well as Registered Society / Forum / Association of Officers of Accountant General (IPAI) will be exempted to deposit Earnest Money with the offer.

Refund of Earnest Money:-

- (i) Earnest Money Deposit shall be refunded to the unsuccessful bidders after producing the original receipt, as soon as possible after the offer has been decided. No interest shall be paid on EMD of Rs. 75,000/- (Rupees Seventy Five Thousand Only)

19. Security Deposit:-

The empanelled Bidders shall deposit an amount of Rs. 75,000/- (Rupees Seventy Five Thousand Only)

- (a) EMD of bidders who has been empanelled for the audit work and on whom the order has been placed, shall be adjusted as Security Deposit.
- (b) The Nigam shall adjust the penalty imposed (if any) from the Security Deposit available with the Nigam.
- (c) The Security Deposit shall be refunded only after due and satisfactory performance as per terms and conditions of the order and on completion of work order or expiry of audit

period, provided that there is no claim(s)/ penalty outstanding to be recovered against the tenderer.

- (d) No interest shall be paid by the Nigam on Security Deposit.
- (e) The Registered Society / Forum / Group of Retired persons of erstwhile R.S.E.B. & successor Discom Companies as well as Registered Society / Forum / Association of Officers of Accountant General (IPAI) will be exempted from deposition of Security Deposit.

20. Ambiguities in the conditions of Bids :-

In case of ambiguity(s) or self contradictory terms and (or) conditions mentioned in the bid, interpretation as may be advantageous to the Nigam; shall be taken without any reference to the Bidder and shall be final & binding.

The Nigam shall not be responsible for any cost or expenses, whatsoever incurred by the bidder in connection with preparation of submission of bid.

The Nigam reserves the right to vary the area, and shall neither be liable for any action nor be under any obligation to inform the bidders about the grounds whatsoever for the variation.

21. Bid forms & Acceptance of Bid :-

Each bidder must prepare and submit his bid strictly according to the procedure laid down in the above mentioned General Terms & Conditions. The bidder may if it deems essential, shall submit in an envelope containing short and concise memorandum or any letter accompanying the bid as to form a part of the bid. Any bidder wishing to submit descriptive matter for consideration must enclose it in a separate envelop, mark and addressed in the same manner as the bid with the addition of the word "Descriptive Matter".

22. Signing of Contract and Completion of Formalities :-

- (a) Successful Empanelled Bidders shall be required to sign the contract documents with the Nigam on non judicial stamp paper of Rs. 1000/-. Cost of stamp paper and revenue stamp to be affixed on document shall be borne by the Bidder. The Nigam shall not reimburse these costs.
- (b) Failure of the Successful Empanelled bidder (s) to sign the contract within 15 days of date of issue of intimation of empanelment shall constitute sufficient grounds for the annulment of the award, in which case the Nigam may blacklist the bidder and Earnest Money deposit will be forfeited make the award to the another Bidder or call for fresh bids.

one 3 12

23. Award /Placement of work :-

Revenue audit of maximum Five Sub Divisions will be allotted to one Empanelled bidder at a time. Further audit work shall be allotted only after successful completion of already assigned audit. The audit fee shall be paid on Per Consumer per Year basis, subject to responsibility and fulfillment of contractual formalities.

Allotment of No. of Audit units, audit year and area (sub-division) shall be at sole discretion on the Nigam. No request of the bidder in this regard shall be considered by the Nigam.

24. Rules & Regulations :-

The work/job shall be carried out as per the rules, regulation and other details as prevailing in the Nigam, which shall be made available to the bidder. These rules and regulations may be modified by the Nigam from time to time and would be intimated to the bidder for adhering to the same. The bidder will also follow the labour regulations and the directions of Government and other authorities enforcing the regulations and comply with any other relevant legislation in force from time to time. For any consequences arising out of non compliance whatsoever in regard to all the prudent and applicable provisions of these acts, regulations etc, the bidder shall be wholly responsible.

25. Disqualification :-

The J.V.V.N.L. may, at its own sole discretion, and at any time during the evaluation process without any information, disqualify any Bidder to empanel, **if the Bidder has:-**

- (a) Made misleading or false representations in the forms, statements and attachments submitted as proof of the eligibility requirements;
- (b) Exhibited a record of poor performance such as abandoning works, not properly completing the contract, inordinately delaying completion, being involved in litigation or financial failure etc.;
- (c) Submitted a proposal which is not accompanied by required documentation or is non-responsive;
- (d) Failed to provide clarifications related thereto, when sought;
- (e) Submitted more than one proposal. This will cause disqualification of all the proposals submitted by such Bidder
- (f) Any action on the part of the bidder to revise the rates / prices and modification in the substance of original bid, submission of any supplementary information unless and otherwise specifically asked for, at its own instance after the opening of the bid may result in rejection of the bid and may also debar him from submission of bids to the Nigam in future for a period as decided by the Nigam.

G B B

- (g) The firms who have taken revenue audit in JVVNL/AVVNL/JdVVNL earlier and whose work is/was not found satisfactory or who have not undertaken the work shall not be eligible for empanelment.

26. Submission of Bills for Professional Fee :-

The Bidder shall submit the first running bill after completion of the audit of 50% consumers (out of total number of consumers mentioned in the order and audit program) and final bill shall be submitted after completion and submission of final & consolidated audit report for each office in three copies as per work order and audit program.

The fee bills in triplicate shall be submitted by the bidder to the Zonal AO (IA-Rev.) concerned, who after having the sample test check carried out through Nigam IAPs shall forward the same duly verified /affixing necessary certificates to the CAO (IA), JVVNL Jaipur for arranging payment.

27. Terms for Payment of Professional Fee :-

No advance Professional Fee shall be paid. The 90% of total professional fee of each bill shall be made generally within 45 days of satisfactory completion of the 50% audit work and submission of the interim report of findings or **detailed / consolidated final Audit Report** after making desired correction in the reports by the auditor, as required by the Nigam's authorities and final acceptance of Audit Report and on submission of the bill in **triplicate**. In case of shortage of any document(s) / report(s) the bills shall not be processed.


The TDS & Service Tax shall be deducted as per rules.

The Service tax deducted at source shall be reimbursed after depositing and providing documentary proof of the same otherwise service tax deducted at source will not be refunded/ returned.

Balance 10 % fee detained from each bill shall be released if no irregularity/ lapses/left out under charges/ cases of audit conducted by the bidder are reported in the interim report of succeeding year's audit of the respective sub-division.

28. Period for Execution of Work :-

The Audit Work(s) awarded has to be executed / completed within the stipulated period which would be calculated depending on the number of consumers to be audited @ 300 consumers per day (by an Audit Party consisting of at least 3 personnel). The Bidder / auditor shall depute working officer to the concerned Zonal Accounts Officer (IA) at least ones in each month during audit period of each office, depending on the work load and as desired by the Corporate/Zonal Office for reporting of work done by the Bidder or to discuss the problems being faced.



29. Audit Program :-

The auditor has to submit its audit program for a particular sub division **within a period of 15 days from the date of allotment of audit work for approval of the CAO (IA). The Audit Program should be prepared according to point no. 28 (Period for Execution of Work).**

The progress of audit awarded must be submitted within a period of 15 days to the concerned Zonal Accounts Officer (IA).

30. Submission of Audit Report :-

The Auditor is required to submit fortnightly interim report to the Unit Officer along with calculation sheet of under recovery etc. pointed out for issuing notices to the consumers. For sample test check after completion of 50% audit work the auditor shall submit interim report to the concerned Zonal AO (IA-Rev.) under intimation to the CAO (IA).

The auditor is required to submit the final/consolidated Audit Report of each office after discussion & duly agreed and signed by the AEN & ARO of audited unit within 15 days from the date of completion of audit.

The consolidated/final audit report should be submitted in three copies. Original report shall be handed over to concerned Unit Office & second copy to the concerned Zonal A.O. (S) along with one copy of calculation sheets, third copy shall be retained by the auditors. One soft copy of final audit report shall also be submitted to the concerned Zonal AO (IA-Rev.).

All the audit findings and observations should be categorized / summarized by the Audit Party in the prescribed formats as under:

- (a) Audit observations involving direct revenue loss to the Nigam in format IAR – 1 (Section – A containing ____ no. of formats)
- (b) Audit observations relating to procedural deviations in format IAR – 1 (Section – B containing ____ no. of formats)
- (c) Audit observations relating to management information in format IAR – 1 (Section – C containing ____ no. of formats)
- (d) Audit certificate in format IAR – 1 (Section – D)
- (e) Detailed / supplementary information in support of the audit findings would also be prepared by the IAP in various prescribed formats IAR 1.1 to 1.41.
- (f) All observations of the Audit Party which are not covered by various check points and reporting formats, but which are vital from the point of Nigam, should be noted on separate audit note sheets and must be enclosed with the report duly numbered and abstracted in format no. 1.42 which would be entered in a register by the concerned A.O. for watching compliance.



31. Sample Test Checking :-

The audit work done by the bidder shall be got verified by the Nigam auditors placed under jurisdiction of concerned Zonal AOs (IA-Rev.) simultaneously so as to ascertain the method of audit and correctness of under charges so prepared. First sample test at completion of 50 % work and last sample test check on submission of final and consolidated audit report shall be carried out.

Sample test checking of minimum 10%, out of consumers audited, shall be carried out by the Nigam. In case 10% irregularities / lapses/calculation errors/tariff mistakes/ left out cases etc. are detected then bidder will recheck all the consumers audited. After this, another sample of minimum 10% will be checked by the Nigam, in case 5% or above irregularities / lapses/calculation errors/tariff mistakes/ left out cases etc. are again detected payment of bill raised, shall not be made on account of penalty and the bidder shall be removed from panel for a period of next 3 Financial year.

32. Compliance of Labour Legislation :-


The bidder shall discharge its liability of employer / bidder in respect of personnel to be engaged for service, as set out in EPF and MP Act-1952, ESI Act-1948 (in ESI implemented area), Workmen's Compensation Act-1923 (in non ESI implemented area), Contract Labour (R&A) Act-1970, Payment of Wages Act-1936, Minimum Wages Act-1948 etc. The bidder is required to get separate code under the provision of EPF & ESI Acts, if not already taken & deposit the employer's contribution along-with employees' subscription, as per rules and submit copies of challans at the time of claiming payment, as per clause 28, failing which an amount equivalent to employer's contribution and employees' subscription shall be deducted from its each bill and deposit with the concerned authorities. The bidder shall be solely responsible for any consequences arising out of breach of any legislation.

33. Safety of Record :-

The documents and records relating to Revenue Audit Conducted shall be handed over to the Nigam in good condition from time to time as and when required by the Nigam in soft as well as hard copies as per "Scope of Work" and finally after completion of the work. The original records taken from any of the office of the Nigam shall be kept safe and intact and handed over back in good condition to the respective office after completion of audit. The bidder shall make good to the Nigam any loss suffered by it due to default of the bidder in this respect.

34. Security & Secrecy :-

Bidder shall not disclose the result of audit wholly or partly to anybody else other than to the designated authority of the Nigam and shall maintain a close secrecy in this regard.



35. **Scope of Audit Work(s)** :- Scope of Audit Work(s) has been mentioned at Annexure – 'F'

36. **Amendment in Scope of Work** :-

The Nigam may revise or amend the scope of work prior to the date notified for opening of tenders. Such revision / amendment, if any, will be communicated to all the participants.

37. **Conduct of Bidder's Staff** :-

If any of the Bidder's employees in the opinion of Nigam is found guilty or commits misconduct or incompetence or negligence, then if so directed by the Nigam, the Bidder shall at once remove such employee and replace him / her by a qualified and competent substitute.

38. **Lien** :-

In case of any lien or claim pertaining to the work and responsibility of the bidder for which the Nigam might become liable, it shall have right to recover such claim amount from the bidder.

39. **Coordination from Auditee Office** :-

Each of the auditee office shall be required to coordinate with the auditor in such a manner so as to complete the audit of respective office within stipulated time.

40. **Penalty** :-

The time for completion of the job as stipulated in **work order** and as per Audit Program shall be deemed to be the essence of the contract. In case of delay or non-execution of the order, penalty @ ½% per week or part thereof for first four weeks and thereafter 1% per week or part thereof, of the contract value, subject to maximum 10% of contract value will be imposed for delay in completion of audit work or delay in submission of Audit Report beyond the time limit prescribed in the order.

For this purpose, the date of receipt of report / information regarding delaying execution audit work/ submission of report in the office of the concerned Zonal AO (IA-Rev.) shall be considered for calculation of penalty. Interim report or incomplete report shall not be considered for submission.

41. **Extension of Order** :-

The empanelment for the work of firm/forum/society will be initially for one year, however, the Nigam reserves the rights to place an order for extension of contract on the same rates, terms and conditions for a further period of one year.



42. **Extension of Time :-**

Any extension in time beyond schedule period as mentioned/calculated for consumers to be audited as per the work order shall only be considered on merits by competent authority i.e. the **Managing Director**.

43. The award/allotment of work shall be made on the basis of the credentials, experience and capability furnished by tenderer and liable to cancellation in the event of any professional or other misconduct, which has been taken cognizance by the Institute of Chartered Accountants of India or any other authority, coming to light at the later date.

44. The Nigam will provide reasonable workspace and furniture for the audit team. Other resources viz. computers, telephone, stationary etc. would have to be arranged by the Bidder at its own cost.

45. The Audit to be carried shall be executed by team consisting of **full time professional and assistant(s) having audit experience**.

46. All the Audit Reports shall be signed by the Authorized Signatory of the Bidder. The person signing the audit report shall be responsible for the all work done by the audit team, irrespective of composition of visiting team at Auditee Office.

47. **Cancellation of Empanelment :-**

The J.V.V.N.L. may upon written notice of default, **terminate contract in the circumstances detail hereunder:-**

- (a) If in the opinion of the Nigam, the empanelled auditor fails to perform the work within the time specified or during the period for which the Nigam has granted extension.
- (b) If in the opinion of the Nigam, the empanelled auditor fails to comply with any of the provisions of this contract. In such case, a written notice shall be served by the Nigam to the empanelled Bidder to stop further activities and take urgent steps towards corrective measures, failing which the empanelment will be cancelled.
- (c) In the event of such termination, the Nigam shall exercise its discretionary powers to award the work to other professional firm after giving due notice to the empanelled Bidder on account at the risk and cost of empanelled Bidder.
- (d) The performance of the firm shall be reviewed periodically and for any unsatisfactory performance, the Nigam reserves the right to terminate the empanelment, giving a notice of **15 days** to the empanelled Bidder.
- (e) The Nigam reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract and empanelment at any time.

- (f) The decision of the Nigam shall be final regarding the acceptability of the report submitted by the auditors and the Nigam shall not be required to give any reason(s) in writing or otherwise at any time towards rejection of the same.

48. Bidder's Default :-

If the empanelled bidder neglects to execute the work with the due diligence and expedition or refuses or neglects to comply with any reasonable orders given in writing by any representative of the Nigam, in connection with the works or contravenes the provision of the contract, the Nigam may give notice in writing to the bidder to make good the failure, neglect or contravention complained of. If the bidder fails to comply with the notice within 30 (Thirty) days from the date of service thereof, then in such case the Nigam shall be at liberty to employ other workmen and forthwith execute such part of the audit as the bidder may have neglected to do or if the Nigam shall think fit, it shall be lawful for it without prejudice to any other right, it may have under the contract, to take the audit wholly or in part out of the bidder's hands and re-contract with any person or persons to complete the audit or any part thereof and in that event the Nigam shall be free to use all bidder's equipments that may have been at the time on the site in connection with the works without being responsible to the bidder over the same and the Nigam shall be entitled to retain and apply any balance which may be necessary, the payment of the cost of executing the said part of the audit. If the cost of completing the audit or executing a part thereof as aforesaid exceeds the balance payment due to the bidder, the empanelled bidder shall pay such excess. Such payment of excess amount shall be exclusive of the liquidated damages for delay, which the empanelled bidder shall have to pay if the completion of audit is delayed.

49. Force Majeure:-

Any cause that is beyond the reasonable control of the Bidder or Nigam will be Force Majeure Condition. The cause of the Force Majeure condition will be taken into consideration only if the tendered within 15 days from the occurrence of such delay notifies. The Nigam shall verify the facts and grant such extension as the facts justify. For extension due to Force Majeure Condition, the empanelled Bidder shall submit its representation along-with documentary evidence for scrutiny by the Nigam and decision of the Nigam in this regard shall be final and binding.

50. Subletting of Contract :-

The empanelled Bidder/Firm shall not sublet the work. In case of getting execution of work through other auditor, the contract shall be terminated.



51. Suspension of Works :-

The Nigam shall not be liable to pay the bidder any compensation whatsoever arising from suspension or for idle labour.

52. Governing Laws & Jurisdiction :-

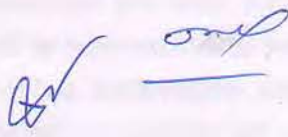
The agreement shall be governed & followed their Indian Laws and Sub Laws. Only the competent court at Jaipur (Rajasthan) alone shall have exclusive court jurisdiction to deal with any matter arising out of or relating to the agreement or otherwise. All disputes, differences, questions, whatsoever arising between the Nigam and the bidder shall be dealt with at Jaipur City only and no court other than Court at Jaipur (Rajasthan) shall have jurisdiction.

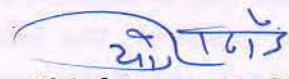
53. Settlement of Disputes :-

In the event of any question, dispute, interpretation or difference whatsoever which may arise between the Nigam and the bidder, the same shall be referred to the MD, Jaipur Discom and the mutual settlement so arrived at shall be final and binding on both the parties.

54. Failure to Execute Contract :-

The successful empanelled bidder(s) failing to execute the order placed on them to the entire satisfaction of the Nigam with terms & conditions set forth therein, will be liable to make good the loss sustained by the Nigam, subsequent to the placing of fresh orders elsewhere at higher rates, i.e. the difference between the price accepted in the contract already entered into and the price at which fresh offers have been placed. This is without prejudice to the imposition of liquidated damages and forfeiture of EMD, Security Deposit, Performance Guarantee and any other financial hold available with the Nigam.





**Chief Accounts Officer (IA),
J.V.V.N.L., Jaipur.**

Format for covering letter to the Proposal submitted by the Bidder

On Bidder's Letter Head

The Chief Accounts Officer (IA),
Jaipur Vidyut Vitran Nigam Limited,
Room No. 1/11, Shed No. 1,
Vidyut Bhawan Premises, Near Vidhan Sabha,
Janpath, Jyoti Nagar, Jaipur

Sub: - Proposal for empanelment for the "**Revenue Audit and Submission of Audit Reports**" from the CA Professional Firms/Cost Accountant Professional Firms / registered Forum / Society / Association formed by the retired personnel of power companies / erstwhile RSEB as well as retired officers/ officials of Accountant General (IPAI).

Sir,

In response to the enquiry, dated _____ issued by the Nigam, we offer our PROPOSAL in respect of bids invited with regards to empanelment for above said work.

We are submitting the PROPOSAL on our own. If selected, we understand that it would be on the basis of the organizational, technical, financial capabilities and experience as specified in the "Request for empanelment" (RFE) document. We understand that the basis for our qualification will be our PROPOSAL, and that any circumstances affecting our continued eligibility under the enquiry, or any circumstances which would lead or have led to our disqualification under the enquiry, shall result in our disqualification under this process.

We understand that, you are not bound to accept any or all PROPOSALS you receive.

We declare that, we have neither entered into nor are party to (whether by conduct or by acquiescence) any restrictive trade practice or sub contracting arrangement or collective arrangement with any other person or entity including the other Bidders for the project, in connection with the preparation and / or submission of our proposals for the work, or preparation of the bidding documents.

We declare that, we are not facing any enquiry or investigation under "Prevention of Corruption Act in India, 1988".

We submit herewith, authenticated copies of the firm's partnership deed (if applicable). We declare that we have disclosed all material information, facts and circumstances to the Nigam, which would be relevant to and have a bearing on the evaluation of our PROPOSAL and selection.

We acknowledge and understand that in the event that Nigam discovers anything contrary to our above declarations; it is empowered to forthwith disqualify us and our PROPOSAL from further participation in the process.

Yours Faithfully,

**Authorized Signatory
Name & Title of Signatory
Name & Address of Bidder**

Annexure – 'A - 1'

Format for submission with the Proposal
Personnel Capabilities

Number and Category of Personnel to be deployed on the Works, if undertaken:
Provide the information as required in the following table:-

S. No.	Name of Personnel	Qualification of Personnel / Name of Post from which retired	Type of work done so far	Experience (in Years)
1				
2				
3				
4				
5				
6				
7				

Annexure – 'A - 2'

Format for submission with the Proposal
Financial Details (as per audited balance sheets)
Not to be filled by the Forum / Society of Retired Personnel

Please enclose copies of audited / certified annual balance sheets and P&L account of past three years.

S. No.	Particulars	Professional receipts from Audit Fees	Total Income (Rs. In Lacs)
1	FY 2011-12		
2	FY2012-13		
3	FY2013-14		
4	Total for past three years		
5	Average of past three financial years		



Commercial Details of the Bidder

1. Full name of Bidder : _____
(Firm/ Society/Association etc.) _____
2. Location of Head Quarter & : _____
Branches _____
3. Full Address of Head Quarter : _____

4. Full Address of Branch in Rajasthan : _____

5. Date of Commencement of Business : _____
6. No. of Years of running actively : _____
7. Telephone / Mobile No. : _____
8. E-mail Address : _____
9. In case of partnership firm : _____
Name & Details of Partners _____
(Also indicate their respective Qualification _____
& Period of Partnership in the firm) _____
10. Details of Audit Conducted Power : _____
Utility (State Electricity Board, Generation _____
/ Transmission / Govt. Company / State / _____
Central / PSU including Banks) if Applicable _____

**Authorized Signatory
Name & Title of Signatory with Seal**

3 

APPROACH TO REVENUE AUDIT

(A) What do you understand of Nigam's :-

1. Background
2. Organizational Setup
3. Sub Divisions

(B) Objective of the audit :-

Highlight significant reasons for conducting such Revenue Audit

(C) Present Information Flow Model :-

1. What output reports are generated
2. Billing Methodology

(D) Approach for taking out underassessment :-

1. Which records to be checked
2. What technical parameters needs to be verified
3. Significant reasons for undercharges

[Handwritten signatures]

QUALIFICATION CRITERION

1. The bidding for empanelment is open only to reputed firms of Chartered Accountants and Cost Accountant Firms (Bidder type 1). The firm should be registered with the Institute of Chartered Accountants of India or the Institute of Cost Accountants of India.
2. Other than above the Registered Forum / Society / Association of the retired personnel of Discoms / Erstwhile RSEB / Accountant General (IPAI) (Bidder type 2) can also apply for empanelment for Revenue Audit work.
3. Both type of Bidders who are presently doing or ever done the LT Revenue Audit satisfactorily in J.V.V.N.L./A.V.V.N.L./Jd.V.V.N.L will be eligible irrespective of years of existence or turnover.
4. Bidder type 1 must be in existence for a minimum period of 3 years as on 1 April 2014.
5. Bidder type 1 must have at least one FCA/FCMA as partner and have a head/branch office in Rajasthan as on 1 April 2014
6. Information related to the aforementioned criterion along-with covering letter (to be provided in Annexure – 'A') must be submitted along-with the offer.

Note: - Relevant documentary proof in respect of Annexure "E" Technical qualification for CA/ICWA firms, all the above requirements needs to be submitted along-with the offer. Without sufficient documentary proof about above qualifying criterion, the offer is likely to be rejected.

5





Annexure - "E"

Technical Qualification for CA/ICWAI Firms

S. No.	Relative Conditions	Weights	Maximum Weights for the conditions
1	No. of Partners		
	Up to 5	5	
	6-10	10	
	11 & above	15	15
2	No. of FCA/FCMA partners		
	1-3	5	
	Above 3	10	10
3	Any DISA/CISA partner	5	5
4	Office in Rajasthan		
	Branch Office	5	
	Head/Registered Office	10	10
5	Year of existence		
	3-5 years	5	
	5-10	10	
	10 & above	15	15
6	Nos. of articles employed with the firm	1 per article up to 5 article	5
7	Average turnover in last 3 F.Y.		
	Up to Rs. 15 Lacs	5	
	Above Rs. 15 Lacs	10	10
8	Exposure of the Firm as Statutory/ internal auditor		
	In electricity/ Power sector companies under central / other state Govt.	10	
	In Erstwhile RSEB/ Discoms.	15	15
9	2 Page Approach Document	15	15

The Firm Securing 60% & above marks will only be considered as technically qualified for empanelment.



SCOPE OF WORK

The Empanelled Firm / Forum / Society /Association (Bidder) will carry out the Revenue Audit of all LT & HT consumers (other than Large Industrial Power Consumers) of sub divisions, by deploying a team of **3 Qualified Persons** (At least one CA/CMA and two Articles in case of Chartered Accountant /Cost Accountant Firm and at least one retired Accountant or higher rank officer and two retd. Officials/Officers, in case of registered society of retired officers / officials of Erstwhile RSEB / Discoms / Accountant General). The audit team shall prepare a statement of under assessment of the audited consumers in triplicate. One copy of the statement of under charges shall be handed over to the concerned AEN / ARO of the sub division on fortnightly basis for approval / acceptance and finalization for serving notices and debiting the same in the consumer ledger account. The revenue audit shall have to be carried out as per audit manual prepared by the Batli Boi & Co. and amendments/ circulars / orders/instructios issued by Nigams time to time.

To prepare the under charges, the following records are to be checked and audited :

1. Checking of Consumer Ledger with Binder and other related records.
2. Checking of service connection files with A-49 register.
3. Checking of pendency of SCOs, delay in issuing 1st bill and breach of prority.
4. Checking of CC&AR register.
5. Checking of in put and out put advices related to billing of consumer (like CB-4, CB-12, & CB- 15, and 16-A B C)
6. Checking of 6-A, B, C with PCCB.
7. Checking of VCR cases and assessment thereof.
8. Checking of settlement register.
9. Checking of cash section record along with physical cash balance.
10. Checking of pendency / billing / compliance of DCOs, MCOs and RCOs.
11. Verification of SOSD & Previous ICRs.
12. Checking recovery of estimation charges from PHED connections released on undertaking.
13. Checking of billing of load extention cases.
14. Checking of billing of temporary connections.
15. Checking of debit raised or not in cases of dishonored cheques.

3 of 8

16. Old outstanding if any left and not carryforwarded in consumer's bills.
17. Other works assigned by the management.
18. Bank reconciliation and timely remittance of cash.
19. Ensuring 100% transfer of Master Data as well as outstanding from one agency to another agency.
20. Detailed audit of SIP/MIP/PHED and mobile tower connections and ensuring correct billing thereof.
21. Under charges for any irregularities noticed during audit period in case of a consumer will be made for whole period irrespective of audit period.
22. The amount charged to the consumer is to be got debited in their accounts through CC&AR. Number and date of the same is to be recorded in SOSP sheet duly signed from AEN and ARO of the sub division.

sp

G

h

Annexure – 'G'


List of Offices to be Audited

Sr. No.	Name Of Circle	Name of Sub-Division	Sr. No.	Name Of Circle	Name of Sub-Division		
1	SE(O&M) Alwar	A-I ALWAR	39	SE (O&M) Bharatpur	O&M ROOPWAS		
2		A-II ALWAR	40		O&M CHHOKARAWADA		
3		A-III ALWAR	41		O&M WEIR		
4		A-IV ALWAR	42		O&M DEEG		
5		O&M MIA	43		O&M KAMAN		
6		A-V ALWAR	44		O&M KUMHER		
7		O&M RAMGARH	45		O&M NAGAR		
8		O&M MALAKHERA	46		SE (O&M) Dausa	O&M BANDIKUI	
9		O&M THANAGAJI	47			O&M MAHUWA	
10		O&M GOVINDGARH	48			O&M BASWA	
11		O&M BANSOOR	49			O&M SIKANDRA	
12		O&M BEHROR	50			(A-I) DAUSA	
13		O&M MUNDAWAR	51			(A-II) DAUSA	
14		O&M SHAJHAPUR (NEEMRANA)	52			O&M NAGAL RAJAWATAN	
15		O&M MUNDHAN	53			(A-I) LALSOT	
16		O&M KHAIRTHAL	54			(A-II) LALSOT	
17		O&M KOTKASIM	55			O&M SIKRAI	
18	SE (O&M), Karauli	O&M K.G.BAS	56	SE (O&M), Karauli	O&M KARULI		
19		O&M TIJARA	57		O&M SAPOTRA		
20		O&M TAPUKARA	58		O&M S.MAHAVEER JI		
21		O&M RAJGARH	59		(A-I) O&M HINDAUN		
22		O&M RENI	60		(A-II) REC HINDAUN		
23		O&M TEHLA	61		O&M TODABHIM		
24		O&M LAXMANGARH	62		REC NADHOTI		
25		SE(O&M), Kota	O&M KHERLI		63	SE(O&M), Kota	AI KOTA
26			O&M KATHOOMAR		64		AII KOTA
27			O&M BHIWARI		65		AIII KOTA
28	SE (O&M), Dholpur		(A-I) DHOLPUR	66	AIV KOTA		
29			(A-II) DHOLPUR	67	AV KOTA		
30			O&M BARI	68	AVI KOTA		
31			O&M RAJAKHERA	69	BI KOTA		
32	REC BASERI	70	BII KOTA				
33	SE (O&M) Bharatpur	A-I BHARATPUR	71	SE (O&M) Bharatpur	BIII KOTA		
34		A-II BHARATPUR	72		BIV KOTA		
35		A-III BHARATPUR	73		BV KOTA		
36		O&M NADBAI	74		O&M ITAWA		
37		O&M UCCHAIN	75		RURAL KOTA		
38		O&M BAYANA	76		O&M KAITHOON		

77	SE(O&M), Kota	O&M SULTANPUR	116	BUNDI	O&M NAINWA		
78		O&M SANGOD	117	SE (O&M) Sawai Madhopur	(A-I) O&M S.MADHOPUR		
79		O&M KANWAS	118		(A-II) RURAL S.MADHOPUR		
80		O&M BAPAWAR	119		O&M KHANDHAR		
81		O&M CHECHAT	120		O&M BONLI		
82		O&M R.MANDI	121		A-II GANGAPUR CITY		
83		O&M SUKET	122		A-I GANGAPUR CITY		
84	SE (O&M), Jhalawar	O&M, CITY JHALAWAR	123		SE (O&M), Tonk	(O&M) BAMANWAS	
85		O&M, RURAL JHALAWAR	124	(A-I) O&M TONK			
86		O&M, CITY J.PATAN	125	(A-II) RURAL TONK			
87		O&M RURAL J.PATAN	126	O&M UNIARA			
88		O&M AKLERA	127	REC DEOLI			
89		O&M BAKANI	128	(A-I) NEWAI			
90		O&M KHANPUR	129	(A-II) NEWAI			
91		O&M MANOHARTHANA	130	O&M MALPURA			
92		O&M SAROKALAN	131	REC T.R. SINGH			
93		O&M RATLAL	132	SE(JCC) JPR		A-I NAL A Power House	
94		O&M BHAWANI MANDI	133			A-II SHASTRI NGR	
95		O&M DUG	134			A-III BHANKROTA	
96		O&M SUNEL	135			A-IV VAISHALI	
97		O&M PIRAWA	136			A-V BINDAYAKA	
98		SE (O&M), Baran	(A-I) URBAN BARAN			137	B-I RAMBAGH
99			(A-II) RURAL BARAN			138	B-II RESIDENCY
100			O&M ANTA			139	B-III GANDHI NGR JAIPUR
101	O&M ATRU		140		B-IV DURGAPURA		
102	O&M CHABRA		141		B-V NIMAN NAGAR		
103	O&M CHIPA BAROD		142		C-I INDIRA MARKET		
104	O&M ATRU-RURAL		143	C-II SANJAY MARKET			
105	O&M HARNAWADA SHAH JI		144	C-III M.I.ROAD JAIPUR			
106	O&M MANGROL		145	C-IV KHASA KOTHI			
107	O&M KISHANGANJ		146	D-I JAWAHAR NGR			
108	O&M SHAHBAD		147	D-II ADARSH NGR JAIPUR			
109	O&M SEESWALI		148	D-III MALVIYA NGR			
110	SE (O&M), BUNDI	(A-I) CITY BUNDI	149	D-IV PURANA GATE			
111		(A-II) RURAL BUNDI	150	E-I JANTA MARKET			
112		O&M HINDOLI	151	E-II RAMGANJ JAIPUR			
113		O&M TALERA	152	E-III NAHARI KA NAKA			
114		O&M K.PATAN	153	E-IV AMBER JAIPUR			
115		O&M LAKHERI	154	E-V BRAHAMPURI			

155	SE (JCC) JPR	F-I SITAPURA	173	SE (JPDC) JPR	O&M BAGRU
156		F-II MANSAROVAR	174		O&M IND. AREA, BAGRU
157		F-III SANGANER	175		O&M SAMBHER
158		F-IV PRATAP NAGAR	176		O&M JOBNER
159		F-V JAGATPURA	177		O&M RENWAL
160		G-I VKIA JAIPUR	178		(A-I) CITY CHOMU
161		G-II VIDYADHAR NAGAR	179		(A-II) RURAL CHOMU
162		G-III MURIPURA	180		O&M GOVINDGARH
163		G-IV JHOTWARA	181		O&M JETPURA
164	SE (JPDC) JPR	O&M BASSI	182		O&M RADAWAS
165		O&M VKIA	183		O&M KALADERA
166		O&M J.RAMGARH	184		O&M SHAHPURA
167		O&M K.K. DHANI	185		O&M VIRAT NAGAR
168		O&M KALAWAR	186		O&M DUDU
169		O&M KANOTA	187		O&M BICHOON
170		O&M CHAKSU	188		O&M KOTPUTLI
171		O&M PHAGI	189		O&M PAWTA
172		O&M SANGANER			




Chief Accounts Officer (IA)
J.V.V.N.L., Jaipur

Jaipur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)
INTERNAL AUDIT REPORT

IAR 1
 (Para 26.3 (a to d))

Name of the Unit/Location _____
 Period of Accounts under Audit _____
 Duration of Audit _____
 Reference of Internal Audit Party _____

SECTION 'A'- AUDIT OBSERVATIONS INVOLVING DIRECT REVENUE LOSS

S. No.	Audit Manual Para Ref. No.	Particulars	Current Audit		Last Audit		Extent of actual checking	Format reference
			No of cases	Amount (Rupees)	from No of cases	To Amount (Rupees)		
1	2	3	4	5	6	7	8	9
1	A. 7.1	Difference between physical and book balance of Cash						IAR -1.1 & 1.2
		(i) Physical balance						
		(ii) Book balance						
	B. 8.0	Other irregularities in cash						IAR - 1.3
2	10, 11, 12, 13, 23, 24 & 25	Non-assessment of average charges in respect of stopped /defective/burnt meters.						IAR - 1.9, 1.12 & 1.13
3	-do-	Incorrect application of tariff.						-do-
4	-do-	Under-assessment of minimum charges.						-do-
5	-do-	Wrong/non-charging of meter rent/fixed service charges						-do-
6	-do-	Wrong/non-assessment against theft/pilferage of energy.						-do-
7	-do-	Short working out of consumption and calculation errors						IAR - 1.9, 1.12, 1.13, 1.15(C&D)
8	-do-	Wrong/non-charging of miscellaneous charges.						-do-
9	-do-	Wrong/non-charging of load surcharge.						-do-
10	11,12,13,23,24 & 25	Wrong/non-carry forward of balances.						IAR - .15(b)
11	11,12,13,14,23,24 & 25	Wrong/non-transfer of amount from CC & AR and irregular credits.						IAR -1.15(e) & IAR - 1.16
12	11,12,13,23,24 & 25	Incorrect posting of realization.						IAR - 1.15(f)
13	16.4	Non-issue of first bills.						IAR - 1.18
14	17 & 21	Under-charges in estimates.						IAR - 1.22
15	19.7	Under-assessment in the case of theft and mal-practices.						IAR - 1.24
16	26.3 (f)	Other (to be specified)						IAR - 1.42
		Total (A)						

[Handwritten Signature]

SECTION 'B' AUDIT OBSERVATIONS RELATING TO PROCEDURAL DEVIATIONS

S. No.	Particulars	Observations	No. of cases	Amount involved if any	Extent of actual checking	Format reference
	3	4	5	6	7	8
1.	Deviations in cash					IAR-1.2
2.	Deviations in PCB/CCB/PCCB					IAR-1.3
3.	Deviations in Remittance Register					IAR-1.4
4.	Deviations in the Register of cheques/DDs					IAR-1.5
5.	Deviations in M.O. Register					IAR-1.6
6.	Irregularities in Bank/Scrolls					IAR-1.7
7.	Deviations in receipts & A-26					IAR-1.8
8.	Irregularities in MRR & A-30					IAR-1.11
9.	Discontinuance of average charges					IAR-1.14
10.	Deviations in the checking of ledgers					IAR-1.15
11.	Incorrect posting of basic information in ledgers					IAR-1.15(a)
12.	Wrong/irregular credits					IAR-1.16
13.	Irregularities in CC & AR					IAR-1.17
14.	Cases of breach of priority					IAR-1.21
15.	Deviations in M.I.S.					IAR-1.25
16.	Irregularities in temporary connections					IAR-1.27
17.	Irregularities in the record of sub-divisions relating to HT consumers					IAR-1.39
18.	Irregularities in the record of sub-divisions relating to MIP consumers					IAR-1.40
19.	Irregularities in the record of sub-divisions relating to SIP consumers					IAP-1.41
20.	Others (to be specified)					IAP-1.42
	TOTAL (B)					

6 and 7

SECTION 'C' AUDIT OBSERVATIONS RELATING TO MANAGEMENT INFORMATION

S. No.	Particulars	Observations	No. of cases	Amount involved if any	Extent actual checking	Format reference
	3	4	5	6	7	8
1.	Deviation from norms of checking the meter readings /seals a) S.En. b) X.En c) A.En. d) J.En. e) M.I.					IAR-1.10
2.	Deviations from norms of Vigilance checking a) S.E. b) X.En c) A.En. d) J.En.					IAR-1.10
3.	Pendency in regular billing					IAR-1.19
4.	Pendency of applications for service connections					IAR-1.20
5.	Irregularities in debtors account					IAR-1.23
6.	Pending service connections					IAR-1.32
7.	Non-providing of T. P. seals					IAR-1.33
8.	Non-compliance of MCOs					IAR-1.34
9.	Position of meter movement					IAR-1.35
10.	Non-compliance of DCOs					IAR-1.36
11.	Non-compliance of RCOs					IAR-1.37
12.	Others (to be specified)					IAR-1.42
	TOTAL (C)					

SECTION 'D' AUDIT CERTIFICATE

Certified that we have followed all the prescribed audit procedure/norms as mentioned in the internal audit manual and other instructions issued from time to time. All the audit findings/observations have been discussed with the unit officer and given in the final form in the prescribed reporting formats. It is also confirmed that the audit has been carried out to the best of our ability and effort.

Signature of ARO
seal

Signature of Unit Officer

Dated Signature of Internal Auditor along with

REQUISITION FORM

IAR – 3
Para 4.2 (ii)

Name of the Unit/Location _____

Name of Unit Incharge _____

Reference of Internal Audit Party _____

Period of Accounts under audit _____

FORM FOR THE REQUIREMENT OF BOOKS ACCOUNT AND OTHER RELEVANT DOCUMENTS TICKED AS BELOW.

A. CASH SECTION

TICK

1. Perforted cash Books. _____
2. Consumer Cash Books & PCCB. _____
3. Cash receipts (A-6, A-8 & A-9). _____
4. Counter folio of bills in case of computer billing with its scroll (s). _____
5. Register of DD/cheque & pay order(A-45). _____
6. Register of money order (A-31). _____
7. Register of Empty receipt Books (A-26). _____
8. Register of Bank Scroll (A-44). _____
9. Register of Revenue Stamps. _____
10. Bank Remittance Register (A-29) _____
11. Bank Reconciliation Statements _____
12. _____
13. _____

B. CONSUMER SECTION

TICK

1. Priority Registers. _____
2. Service connection Register(A-49). _____
3. Service Connection files of the consumer. _____
4. Minimum charge Register. _____
5. Schedule of sanctioned villages. _____

3 of 2

6. Schedule of non-sanctioned villages where Connections were provided.

7. Concurrences received/obtained from Competent Authorities.

8. Store Issue Rates to check estimates.

9. Capacitor Register.

10. _____

11. _____

C. REVENUE SECTION

TICK

1. Consumer ledgers.(Monthly & Annual)

2. Meter Reading Records.

3. MIS 3.1 &3.2.

4. Register of reconnections/Disconnections.

5. Meter Change Order Register.

6. Daily Progress Report of Meter Readers (A-30).

7. Meter Reading/ Billing & Collection Programme.

8. List of Ledger Keepers/Incharge of groups.

9. Register of Adjustment from Advance Deposits.

10. Load extension/reduction files.

11. Name Change Files.

12. Record of EUDR Cases.

13. Enhanced Security Recovery Register/records.

14. AEN checking Register.

15. Vigilance checking Register & files.

16. Computer Output 6A,6B, 6C & 16A,16B, 16C

17. Input Advice CB-4, CB-12, CB-15 & CB-9

18. Consumer files, Meter reading binders & JIRs
Of MIP, SIP& Mix load consumers & other HT consumers

19. Temporary connection files, ledgers & Binders

20. _____

D. OTHERS

TICK

1. Duplicate Bill Register.

2. _____

3. _____

[Handwritten mark]

[Handwritten mark]

[Handwritten mark]

E. JEN RECORDS

TICK

- 1. Meter Sealing Register.
- 2. Connected load Register.
- 3. Work/Job Register.
- 4. Service Connection Register.
- 5. M.C./Meter Movement Register.
- 6. Capaciter Register.
- 7. Register of Dismantled work in case of PDC/M.R. Cases.
- 8. JEN checking register.
- 9. Vigilance checking register.
- 10. Installation /maintenance of transformer register.
- 11. Transformer Failure register.
- 12. DCO/RCO Register.
- 13. MAS accounts register.
- 14. _____
- 15. _____

Dated Signature of Internal Auditor along with seal

6 of 2

**Jaipur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)**

IAR 4
(Para 4.2 (iii))

INTIMATION OF ARRIVAL / DEPARTURE OF THE IAP MEMBERS

No. _____ Date _____
 Ref. of Program No. _____ Date _____

S. No.	Name of the IAP member (s)	Designation	Particulars of departure from headquarter		Particulars of arrival at destination			Particulars of departure from the camp office		Signature of IAP Member(s)	Remarks	
			Date	Time	Mode of journey	Destination	Date	Time	Date			Time
1	2	3	4	5	6	7	8	9	10	11	12	13

To: _____ Dated Signature of Internal Auditor along with seal

The Accounts Officer(IA) _____
 JVVNL, _____
 IAP(), JVVNL
 CAMP _____

3


**JAIPUR VIDYUT VITRAN NIGAM LIMITED
(INTERNAL AUDIT ORGANIZATION)**

IAR-2
Para 4.2(XVIII)

Name of the Unit _____
 Period of accounts under audit _____
 Duration of audit _____
 Name of the present Unit Officer _____
 Name of the present Acct./Jr.Acctt. _____
 Name of the present Cashier _____
 Number of consumers _____

LT-1	LT-2	LT-3	LT-4	LT-5	LT-6	LT-7	HT	TOTAL
Name(s) of Unit Officer(s) posted during the audited period								
Names								

From _____ To _____
 Tenure

Name(s) of Junior Engineer(s) posted during the audited period
 Names

From _____ To _____
 Tenure

Name(s) of Cashier(s) posted during the audited period
 Names

From _____ To _____
 Tenure

Name(s) of Unit Officer(s) posted during the audited period
 Names

From _____ To _____
 Tenure

Name(s) of Service connection Clerk(s) posted during the audited period
 Names

From _____ To _____
 Tenure

Name(s) of Unit Officer(s) posted during the audited period
 Names

From _____ To _____
 Tenure

Name(s) of Internal Audit Party Member(s)
 Designation

Total amount of Under Assessment _____ Total Number of special audit notes issued _____
 Total number of SOSD issued _____ Record not provided to IAP _____ Details of record not audited _____

Remarks, if any

Dated Signature of Internal Auditor along with seal

**JAIPUR VIDYUT VITRAN NIGAM LIMITED
(INTERNAL AUDIT ORGANIZATION)**

IAR-1.1
(Para 7.1.3)

Name of Unit/ Location _____
 Name of Unit Officer _____
 Name of Accountant/Jr. Acctt. _____
 Name of cashier _____
 Date & Time of physical verification _____

REPORT ON PHYSICAL VERIFICATION OF CASH

DETAILS OF CASH PHYSICALLY VERIFIED

A. REVENUE	Rs.	
Rs. 1000 X	=	_____
Rs. 500 X	=	_____
Rs. 100 X	=	_____
Rs. 50 X	=	_____
Rs. 20 X	=	_____
Rs. 10 X	=	_____
Rs. 5 X	=	_____
Rs. 2 X	=	_____
Rs. 1 X	=	_____
COIN	=	_____
TOTAL	=	_____

B. TRANSFER WITHIN CIRCLE	Rs.	
Rs. 1000 X	=	_____
Rs. 500 X	=	_____
Rs. 100 X	=	_____
Rs. 50 X	=	_____
Rs. 20 X	=	_____
Rs. 10 X	=	_____
Rs. 5 X	=	_____
Rs. 2 X	=	_____
Rs. 1 X	=	_____
COIN	=	_____
TOTAL	=	_____

C. IMPREST	Rs.	
Rs. 1000 X	=	_____
Rs. 500 X	=	_____
Rs. 100 X	=	_____
Rs. 50 X	=	_____
Rs. 20 X	=	_____
Rs. 10 X	=	_____
Rs. 5 X	=	_____
Rs. 2 X	=	_____
Rs. 1 X	=	_____
COIN	=	_____
TOTAL	=	_____

B. SHORT DURATION ADVANCE	Rs.	
Rs. 1000 X	=	_____
Rs. 500 X	=	_____
Rs. 100 X	=	_____
Rs. 50 X	=	_____
Rs. 20 X	=	_____
Rs. 10 X	=	_____
Rs. 5 X	=	_____
Rs. 2 X	=	_____
Rs. 1 X	=	_____
COIN	=	_____
TOTAL	=	_____

R G
of

IMPREST/SDA ADVANCE MADE TO:-

S.No.	Name & Designation of employee	Date on which advance made	Purpose	Amount
1	2	3	4	5

CASHIER

ARO/Accountant

Internal Auditor

POSITION AS PER PCB BALANCE ON THE DATE OF CHECKING CASH BALANCE

REVENUE _____
 TRANSFER WITHIN CIRCLE _____
 IMPREST _____
 SDA _____
 TOTAL _____

Rs.

DIFFERENCE IF ANY FOUND
 DATED SIGNATURES _____

Cashier

Unit Officer

Dated Signature of Internal Auditor along with seal

Handwritten signature and initials

Jaipur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)

IAR- 1.2
(Para 7.1)

Name of unit/location: _____

Period of accounts under audit: _____

Duration of audit: _____

Reference of internal Audit Party: _____

Statement showing deviations in cash balance and other shortcomings

S. No.	Balance as per PCB	Physical Balance in hand	Difference if any	Action taken on difference amount	Whether double lock system adopted	Whether key(s) kept separately with Unit Officer and Cashier	Whether the duplicate key(s) deposited with Accounting Unit	Name(s) and designation(s) of defaulter(s)	Remarks
1	2	3	4	5	6	7	8	9	10

Dated Signature of Internal Auditor alongwith Seal

(Handwritten Signature)

IAR – 1.3
(Para 8.0)

**Jaipur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)**

Name of the unit/location: _____
 Period of accounts under audit: _____
 Duration of audit: _____
 Reference of internal Audit Party: _____

Statement showing deviations in maintenance and checking of PCB/CCB/PCCB

S. No.	Particulars	Difference in the amount posted				Difference in total(s)				Discrepancies in receipt books			
		Date	Reference of receipt book	Amount as per receipt	Amount Posted	Difference	Actual total	Total as per cash book	Difference	Date	Receipt No./Book No.	Amount	Discrepancy
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Total													

Date of transfer	Difference in amount transferred to PCB				Whether cash book(s) checked by		Whether reconciliation of Ledger is being done with PCB/CCB/PCCB	Other irregularities if any	Name(s) and designation(s) of defaulter(s)	Remarks	
	Reference of PCB/CCB/PCCB (Page No. & book No.)	Actual amount to be transferred	Amount transferred	Difference	Checking Clerk	SDA AEN					
15	16	17	18	19	20	21	22	23	24	25	26
Total											

Dated Signature of Internal Auditor alongwith Seal

(Handwritten Signature)

Jaipur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)

IAR - 1.4
(Para 9.1)

Name of the unit/location: _____
 Period of accounts under audit: _____
 Duration of audit: _____
 Reference of internal Audit Party: _____

Statement showing the deviations in maintenance of Bank Remittance Register

S. No.	Status of Register	Details of remittances not routed through this register		Whether register being signed by depositor and unit officer/SDA	Whether remittances are delayed if, so, mention details			Name(s) and designation(s) of defaulter(s)	Remarks	
		Date	Amount		Date on which to be deposited	Actual date of deposit	Delay in days			Amount
1	2	3	4	5	6	7	8	9	10	11
Total										

Dated Signature of Internal Auditor alongwith Seal

IAR-1.5
(Para 9.2)

Statement showing deviations in maintenance of Register of cheques/Drafts/Pay Orders/Postal Orders

S.No.	Status of Register	Details of cheques/DDs/Postal/Pay orders entries of which not made				Whether cheques/DDs/Pos deposited into Bank timely, if not mention details				Details of dishonored cheques etc. not accounted for properly											
		Date of receipt	Instru ment No. & date	Amou nt	From whom received	On what account	Whether the register of cheques/DDs/Pos in attested by unit officer	Date of receipt	Instru ment No. & date	Amou nt	From whom received	On what account	Name(s) and Designatio n(s) of defaulter(s)	Remarks							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
Total																					

Dated signature of Internal Auditor alongwith Seal

[Handwritten Signature]

IAR-1.6
(Para 9.3)

Statement showing deviations in maintenance of money order Register.

S. No	Status of Register	Details of MOs not accounted for in Register		Details of MOs received by Un-authorised Person(s)		Details of MOs not checked by checking clerk		Details of MOs entries of which not checked by concerned officer		Whether counterfoils(s)/coupons are preserved by the cashier	Name(s) and designation of defaulter(s)	Remarks					
		Date of receipt	Amount	Date	Amount	Date	Amount	Date	Amount								
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Total																

Dated Signature of Internal Auditor alongwith Seal

IAR-1.7
(Para 9.4 & 9.5)

Statement showing irregularities in Bank/Collection Scroll Register.

S.No.	Status of Register	Details of Difference between scroll(s) & Receipts(s)						Details of late credit/deposit of cash collection in which interest not charged				Remarks
		Date	Name & A/c No. of consumer	Amount as per receipt	Amount as per scroll	Difference	Amount	Date on which to be credited/deposited	Date of actual credit/deposit	Delay in days	Amount of interest	
1.	2	3	4	5	6	7	8	9	10	11	12	
Details of late receipt of cheques supported by bank/collection scroll(s) in which interest not charged												
Instrumnt No. & date	Amount	Date on which to be received	Actual date of receipt	Delay in days	Amount of interest	Whether cashier has signed in column No. 22 of register	Whether proper check exercised by the checking clerk	Whether weekly bank collection advice being regularly sent	Name(s) & Designation of defaulter(s)	Remarks		
13	14	15	16	17	18	19	20	21	22	23		
Total												

Dated Signature of Internal Auditor alongwith Seal

IAR-1.8
(Para 9.6)

Statement showing deviation in maintenance & upkeep of Cash receipt book(s) & A-26 register.

S.No.	Status of Register	Whether Register is checked & signed by the Unit Officer	Whether receipts in A-9/A-6/A-8 are issued as prescribed	Whether register & Blank books are kept in lock & personal custody of unit officer	Whether current receipt books are kept in lock and key of cashier	Whether receipt books are kept under safe custody of SDA/Checking Clerk/Jr.Acctt.	Whether used books are made in A-26 register	Whether entries of receipt books are made in A-26 register	Name(s) & Designation(s) of defaulter(s)	Remarks
1.	2	3	4	5	6	7	8	9		10
Total										

Dated Signature of Internal Auditor alongwith Seal

Statement showing difference in checking of cash output 6B with total of PCCB counterwise

S.No.	Date	Counter No.	Amount Posted as per output 6B of particular counter		Total collection of that counter as Per PCCB		Difference Excess/Less posted as per output 6B	
			No. of entries	Amount	No. of entries	Amount	No. of excess/ less receipt posted in 6B	Amount
Dated Signature of Internal Auditor alongwith Seal								

IAR-1.9
(Para 10.9)

WORKING SHEET FOR CALCULATION OF UNDER ASSESSMENT

Category Sanctioned Load

Name of consumer Account No.

S.No.	Brief reasons of under charges	Period	Calculation	Under assessment					Remarks		
				Units	ND	ED	UC	WCC		Total	Rebate, if any
1.	2	3	4	5	6	7	8	9	10	11	12
Total											

Dated Signature of Internal Auditor alongwith Seal

Signature of Unit In charge

Signature of ARO

Signature of CCAR

Signature of Internal Auditor

Signature of SODS

Signature of Date & Month

AG

IAR-1.10
(Para 10.10)

STATEMENT SHOWING DEVIATIONS IN CHECKING OF METERS/SEALS/VIGILANCE CHECKING

Name and designation of the officer	Period of posting	Whether register properly maintained	LT1 No. of cases		LT2 No. of cases		LT3 No. of cases		LT4 No. of cases		LT5 No. of cases	
			To be checked	Actually checked	To be checked	Actually checked	To be checked	Actually checked	To be checked	Actually checked	To be checked	Actually checked
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

LT6		LT7		HT		TOTAL		Remarks
To be checked	Actually checked	To be checked	Actually checked	To be checked	Actually checked	To be checked	Actually checked	
14	15	16	17	18	19	20	21	22

Dated Signature of Internal Auditor alongwith Seal

IAR-1.11
(Para 10.1 to 10.8)
STATEMENT SHOWING IRREGULARITIES IN METER READING RECORD AND DAILY PROGRESS REPORTS (A-30)

S. No.	Whether M.R.R. are bound	Whether daily progress reports are submitted by meter readers	Whether daily progress reports are maintained properly	Whether corrective measures taken on D.P.Rs.	Whether remarks in MRR being checked by AEN/JEN	Whether starting/last readings are correctly noted in the MRR	Name(s) & Designation(s) of defaulter(s)	Remarks
1.	2	3	4	5	6	7	8	9
Total								

Dated Signature of Internal Auditor alongwith Seal

IAR-1.12
(Para 11.9, 12.7 & 13.8)

Date _____

SOSD No. _____

STATEMENT OF SPOT DEBIT SHOWING UNDER ASSESSMENT DETECTED BY THE IAP DEBITED IN CC&AR AT SPOT

S. No.	Name of consumer	A/c No.	Locality	Brief reasons for undercharges	Period	Units	Amount of under assessment				Reference of CC&AR	Month of debit in ledger	Units Debited	Amount realized				Remarks					
							Nigam dues	Elect Duty	UC	W C C				Total	Rebate if any	Book/Item No.	Month & year		Nigam Dues	ED	UC	W C C	Cash receipt No. & date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
Total																							

Signature
Dated Signature of ARO.

Signature
Unit Officer

Dated Signature of Internal Auditor alongwith Seal
Internal auditor(IAP _____)

SOSD (Un agreed) No. _____

Date _____

IAR-1.13
(Para 11.9, 12.7 & 13.8)

STATEMENT SHOWING UNDER ASSESSMENT DETECTED BY THE IAP AND NOT DEBITED IN CC&AR AS NOT AGREED TO BY UNIT INCHARGE AT SPOT

S.No.	Name of consumer	Account No.	Locality	Brief reasons for undercharges	Period	Units	Amount of under assessment			Reasons for difference of opinion with Unit Officer	Remarks	
							Nigam dues	Elect. Duty	Total			Rebate if any
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

Signature
Dated Signature of ARO.

Signature
Unit Officer

Dated signature alongwith Seal
Internal auditor (IAP _____)

IAR-1.14
(Para 11.11, 12.9 & 13.10)

STATEMENT SHOWING DISCONTINUITY OF AVERAGE CHARGES WITHOUT RECTIFICATION/REPLACEMENT OF METERS

S. No.	Name of consumer	Account No.	Category	Locality	Month in which average charges discontinued	Total period/months during which average not charged	Amount involved	Name(s) & Designation(s) of defaulter(s)	Remarks
1.	2	3	4	5	6	7	8	9	10
Total									

Dated Signature of Internal Auditor alongwith Seal
IAR-1.15
(PARA 11, 12, 13, 23.3, 24.3 & 25.3)

STATEMENT SHOWING IRREGULARITIES IN LEDGERS

S.No.	Ledger No.	No. of cases wherein basic information not/wrongly mentioned in ledger (as per formula 1.15(a))		Incorrect carry forward of balances(as per formula 1.15(b))	In correct posting of reading(as per formula 1.15(c))	Calculation errors in assessment (as per formula 1.15(d))	Incorrect transfer/non carry forward from CC&AR (as per formula 1.15(e))	Incorrect posting of realization (as per formula 1.15(f))	Whether ledgers being checked as prescribed by			Name(s) & Designation (s) of defaulter (s)	Remarks					
		Not mentioned	Wrongly mentioned						No. of cases	Amount involved	No. of cases			Amount involved	Unit Officer	Acctt. /Jr. Acctt.	Checking Clerk	
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total																		

Dated Signature of Internal Auditor alongwith Seal

IAR-1.15(a)
(COL NO 3 & 4)

Consumer wise statement of basic information not/wrongly mentioned in ledgers.

S.No.	Ledger No.	Name of consumer	Account No.	Category	Locality	Month & year	Information not mentioned	Information wrongly mentioned			Name(s) & Designation (s) of defaulter(s)	Remarks
								As per consumer File	As per ledger	Amount involved, if any		
1	2	3	4	5	6	7	8	9	10	11	12	13
TOTAL												

Note Ledger wise totals are to be shown in this list

Dated Signature of Internal Auditor alongwith Seal
IAR-1.15(b)
(COL NO 5 & 6)

Consumer wise detailed list of incorrect carry forward of balances in consumers' ledger(s)

S.No.	Ledger No.	Name of consumer	Account No.	Category	Locality	Month & year	Details of incorrect balance			Name(s) & Designation (s) of defaulter(s)	Remarks
							Balance to be transferred	Actually transferred	Difference Amount		
1	2	3	4	5	6	7	8	9	10	11	12
TOTAL											

Note Ledger wise totals are to be shown in this list

Dated Signature of Internal Auditor alongwith Seal
IAR-1.15(c)
(COL NO 7 & 8)

Consumer wise detailed list of incorrect postings of meter readings in consumer ledgers.

S.No.	Ledger No.	Name of consumer	Account No.	Category	Locality	Month & year	Details of incorrect postings of readings			Name(s) & Designation (s) of defaulter(s)	Remarks	
							To be posted	Actually posted	Difference Amount involved			
1	2	3	4	5	6	7	8	9	10	11	12	13
TOTAL												

Note Ledger wise totals are to be shown in this list

Dated Signature of Internal Auditor alongwith Seal

IAR-1.15(d)
(COL. NO 9 & 10)

Consumer wise detailed list of calculation errors in the assessment in the consumer ledgers.

S. No.	Ledger No.	Name of consumer	Account No.	Category	Locality	Month & year	Details of calculation errors			Name(s) & Designation (s) of defaulter(s)	Remarks	
							Nature of error	Actual amount	Amount worked out			
1	2	3	4	5	6	7	8	9	10	11	12	13
TOTAL												

Note: Ledger wise totals are to be shown in this list

Dated Signature of Internal Auditor alongwith Seal
IAR-1.15(e)

(COL NO 11 & 12)

Consumer wise detailed list of incorrect/ non carry forwarding of balance(s) from CC&AR to Consumers Ledger(s)

S. No.	Ledger No.	Name of consumer	Account No.	Category	Locality	Amount not transferred from CC&AR	Details of incorrect transfer from CC&AR			Total (Co.8+11)	Name(s) & Designation (s) of defaulter(s)	Remarks	
							To be transferred	Actually Transferred	Difference amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
TOTAL													

Note: 1. CC&AR/Ledger wise totals are to be shown in this list.
2. Separate annexure shall be prepared for debit & credit cases.

Dated Signature of Internal Auditor alongwith Seal
IAR-1.15(f)

(COL. NO 13 & 14)

Consumer wise detailed list of incorrect posting of realizations.

S. No.	Ledger No.	Name of consumer	Account No.	Category	Locality	Ref. of CR No., & Date	Details of incorrect posting of realization			Name(s) & Designation (s) of defaulter(s)	Remarks
							Amount to be posted	Amount actually posted	Difference amount		
1	2	3	4	5	6	7	8	9	10	11	12
TOTAL											

Note: Ledger wise totals are to be shown in this list

Dated Signature of Internal Auditor alongwith Seal

IAR-1.16
(Para 14.6)

Statement showing the number of cases of wrong/irregular credit.

S. No.	Name of consumer	A/c No.	Category	Locality	Billing month of irregularity	Wrong/irregular credits						Total (11+15)	Name(s) & Designation of defaulter(s)	Remarks			
						Through CC&AR			Without Routing through CC&AR								
						CC&AR no. & Date	Amount assessed by audit	Amount assessed by Vigilance	Others	Total (8+9+10)	Amount assessed by audit				Amount assessed by Vigilance	Others	Total (12+13+14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Dated Signature of Internal Auditor alongwith Seal

IAR-1.17
(Para 14)

Statement showing irregularities in CC & AR Registers

S.No.	CC & AR No.	Whether checked by the checking clerks & initialed	Whether checked by SDA & initialed	Whether checked by the unit officer initialed	Whether the register is reconciled with ledger if not since when.	Whether month wise abstract prepared & reconciled with abstract ledger(s)	Other irregularities, if any	Name(s) & Designation(s) of defaulter(s)	Remarks
1.	2	3	4	5	6	7	8	9	10

Dated Signature of Internal Auditor alongwith Seal

AG

IAR-1.18)
(Para16.4)

Statement showing the pendency in first billing (category wise) as on.....

Category	Particulars of pendency				Total (2+3+4+5)	Reasons for pendency	Steps taken by the IAP for issuing the first bills	Issued during audit period		Name(s) & Designation(s) of defaulter(s)	Remarks
	Upto 3 months	More than 3 upto 6 months	More than 6 upto 12 months	More than 12 months				No. of bills	Amount		
1.	2	3	4	5	6	7	8	9	10	11	12
DLA-LT1											
NDS-LT2											
STL-LT3											
AG-LT4											
SIP-LT5											
MIP-LT6											
MLX-LT7											
HT											
TOTAL											

Dated Signature of Internal Auditor alongwith Seal

IAR-1.19)

(Para16.1 to 16.3)

STATEMENT SHOWING PENDENCY IN REGULAR BILLING

S.No.	Year(s) for which billing programme not got approved	Particulars of non-adherence to billing programme						Name(s) & Designation(s) of defaulter(s)	Remarks	
		Ledger No.	Category	No. of bills not issued	Period of pendency in months	Average monthly assessment	Total amount involved (6x7)			Reasons for non-issue of bills
1.	2	3	4	5	6	7	8	9	10	11
TOTAL										

Dated Signature of Internal Auditor alongwith Seal



IAR-1.20)
(Para 17.1)

STATEMENT SHOWING DETAILS OF CONNECTIONS RELEASED DURING THE AUDITED PERIOD & APPLICATIONS PENDING AT THE TIME OF AUDIT

Category	Number of applications pending at the commencement of the audited period	Applications received during the audited period	Total	Connections released	Balance (4-5)	Age wise details of pending applications			Details of oldest pending application			Reasons of pendency	Remarks	
						Upto 3 months	More than 3 upto 6 months	More than 6 upto 12 months	More than 12 months	Priority No.	Name of consumer			Date of application
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	15
LT1														
LT2														
LT3														
LT4														
LT5														
LT6														
LT7														
HT														
TOTAL														

Dated Signature of Internal Auditor alongwith Seal

IAR-1.21)

STATEMENT SHOWING THE STATUS OF A-49 AND PRIORITY REGISTERS INCLUDING CASES OF BREACH OF PRIORITY.

S. No.	Cases of breach of priority				Stage at which priority was breached	Details of breach of priority	Service connection Register		Name(s) & Designation (s) of Defaulter (s)	Remarks		
	Particulars of the consumer(s) whose priority was breached		Status of A-49	Status of priority register								
	Name	Priority No.										
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

Dated Signature of Internal Auditor alongwith Seal

(Handwritten signature and initials)

IAR-1.22)
(Para 17.3 to 17.11)

STATEMENT SHOWING IRREGULARITIES IN RELEASING NEW CONNECTION.

S. No.	Name of consumer	A/c No.	Category	Locality	Irregularities in financial justification if any			Under charges in Estimates				Irregularities in cash receipt (A-9) with reference to Demand Notice			Difference Amount	Other irregularities
					Nature	Amount	Item	Amount chargeable	Amount already charged	Difference	Date	Amount	CR No. & date	Amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Whether received through R.R.	Particulars of 'L' form(s)			Other irregularities	Name (s) & Designations(s) of defaulter(s)	Remarks
	Whether initialed with date by unit officer	Whether certificate of physical checking and correctness recorded	Whether capacitor installed			
18	19	20	21	22	23	24

Dated Signature of Internal Auditor alongwith Seal
IAR-1.24)
(Para 19.7)

STATEMENT OF IRREGULARITIES IN THE ASSESSMENT AGAINST THEFT AND MALPRACTICES.

S.No.	Theft cases					Cases of malpractices					Name(s) & Designations of defaulter(s)	Remarks		
	Name and address	A/c. No. if any	Amount recovered	Amount already recovered	Difference (4-5)	Name(s) & Designations of defaulter(s)	Name of consumers	A/c. No.	Nature of malpractice	Amount recoverable			Amount already recovered	Difference (10-11)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Total														

Dated Signature of Internal Auditor alongwith Seal

IAR-1.27)
(Para 21.1.1. to 21.7)

STATEMENT OF DEVIATIONS IN TEMPORARY CONNECTION(S)

S. No.	Name of consumer	A/c. No.	Category	Locality	Irregularities in releasing connection		Amount recoverable before releasing connection			Irregularities in billing	Whether readings recorded weekly	Whether extensions granted before expiry of previous period	Whether connection continued after three years, if so give date(s)		Whether meter was stopped/ defective at the time of releasing	Name(s) & Designation (s) of defaulter(s)	Rem-Arks		
					Nature	Amount involved if any	To be recovered	Actually recovered	Difference if any				From	To				Total deviation	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Total																			

Dated Signature of Internal Auditor alongwith Seal

(IAR-1.31)
(Para 22)

STATEMENT SHOWING THE DEVIATION IN WORK/JOB ORDER REGISTER.

S.No.	Name of JEN(s)	Status of Register	Details of Job orders not entered in the register		Cases of breach of priority in execution of jobs						Pendency of jobs			Remarks				
			Job order No. & Date	Date of receipt	Job whose priority breached			Job for which priority breached			Job No. & date	Date of receipt	Name of Job					
					Job No. & date	Date of receipt	Name of Job	Name of consumer	Job No. & date	Date of receipt					Name of Job	Name of consumer		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total																		

Dated Signature of Internal Auditor alongwith Seal

Handwritten signature and initials

IAR-1.32)
(Para-22)

STATEMENT SHOWING DEVIATIONS IN SERVICE CONNECTION ORDER REGISTER.

S. No.	Name of JEN(s)	Status of Register	Cases of breach of priority in release of connections										Remarks									
			Details of SCOs not entered in the register					SCOs for which priority breached						Pendency of Service connection Orders								
			SCO No. & Date	Date of receipt	Name of consumers	Category	SC O No. & date	Date of receipt	Name of consumers	Category	SCOS No. & date	Date of receipt		Name of consumers	Category	Reasons of pendency						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
Total																						

Dated Signature of Internal Auditor alongwith Seal

(IAR-1.34)
(Para- 22)

STATEMENT SHOWING DEVIATIONS IN METER CHANGE ORDER REGISTER

S.No.	Name of JEN(s)	Status of Register	Cases of breach of priority MCOs whose priority breached										Remarks										
			Details of MCOs not entered in the register					Single phase						Three phase									
			MCO No. & Date	Date of receipt	Name of consumer	Category	MCO No. & date	Date of receipt	Name of consumer	Category	MCO No. & date	Date of receipt		Name of consumer	Category	MCO No. & date	Date of receipt	Name of consumer	Category	Reasons of pendency			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15									
Total																							
			Pendency of meter change orders																				
			Three phase					Single phase															
MCO No. & date	17		Category	18	Date of receipt	19	MCO No. & date	20	Name of consumer	21	Category	22	Date of receipt	23	Category	24	Date of receipt	25					

Dated Signature of Internal Auditor alongwith Seal

IAR-1.35)
(Para -22)

STATEMENT SHOWING THE DEVIATIONS IN METER MOVEMENT REGISTER.

S.No.	Name of JEN(s)	Status of Register	Cases in which meters issued without recording reasons		Cases in which meters received without recording reasons		M.C.O.s pending		Balance of O.K. meters		Removed meters not entered in register					Remarks
			Three phase	Single phase	Three phase	Single phase	Three phase	Single phase	Removed against MCOs	Removed again st PDC	Total (12+3)	Entered in register	Difference (14-15)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Total																

Dated Signature of Internal Auditor alongwith Seal

IAR-1.36)
(Para -22)

STATEMENT SHOWING THE DEVIATIONS IN DISCONNECTION ORDER REGISTER.

S. No.	Name of JEN(s)	Status of Register	Details of DCOs not entered in the register			Details of pending DCOs			Remarks					
			DCO No. & date	Date of receipt	Name of consumer	Category	Amount outstanding	DCO No. & date		Date of receipt	Name of consumer	Category	Amount outstanding	Reasons of pendency
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Total														

Dated Signature of Internal Auditor alongwith Seal

IAR-1.37)
(Para -22)

STATEMENT SHOWING THE DEVIATIONS IN RECONNECTION ORDER REGISTER.

S.No.	Name of JEN(s)	Status of Register	Details of RCOs not entered				Pending RCOs				Remarks	
			RCO No. & date	Date of receipt	Name of consumer	Category	RCO No. & date	Date of receipt	Name of consumer	Category		Reasons of pendency
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

Dated Signature of Internal Auditor alongwith Seal

IAR-1.38)

(Para -22)

STATEMENT SHOWING THE DEVIATIONS IN M.A.S. ACCOUNTS REGISTER.

S.No.	Name of JEN(s)	Status of Register	Irregularity in MAS A/c. if any			Details of work(s) /job(s) accounts of which not prepared and entered in the register				Remarks
			Work/job	Nature of irregularity	Amount involved if any	Work/job No. & date	Name of work/job	Date of execution/ completion	Reasons for non preparation of MAS Accounts	
1	2	3	4	5	6	7	8	9	10	11
Total:										

Dated Signature of Internal Auditor alongwith Seal

IAR-1.42)
(Para -26.3(e))

STATEMENT SHOWING SPECIAL AUDIT OBSERVATIONS

S. No.	Special Audit Note No.	Date	Special Audit Observations	Amount involved, if any	Remarks
1.	2	3	4	5	6
Total:					

Dated Signature of Internal Auditor alongwith Seal

Reporting format of Internal Audit Party of the submitted to the H.Q. through Zonal Accounts Officer

The IAP No _____ consisting of _____ Nos. Party members have carried out the Revenue audit of _____ Sub division for the year _____ during the period w.e.f. _____ to _____ Specific report on the following revenue related issue is being submitted with the ICR:-

1. Total No of consumers _____ & under charges pointed out in _____ No. of cases amounting to Rs. _____.
2. Under charges and corresponding units thereof Pertaining to the audit period _____ earlier pointed out by the IAP, conducted audit during month of _____ have been/have not been debited in the respective Ledger a/cs of consumers in the month of _____
3. Reporting on the case of serious irregularities:

1.	Delay in issue of first billing/ pendency of SCOs (IAR 1.18)	Found	Not Found	Remarks												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Particular</th> <th style="width: 20%;">Pending at the start of audit</th> <th style="width: 20%;">Compliance made during audit period</th> <th style="width: 20%;">Pending at the end of audit</th> </tr> </thead> <tbody> <tr> <td>SCO</td> <td></td> <td></td> <td></td> </tr> <tr> <td>1st billing</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Particular	Pending at the start of audit	Compliance made during audit period	Pending at the end of audit	SCO				1 st billing						
Particular	Pending at the start of audit	Compliance made during audit period	Pending at the end of audit													
SCO																
1 st billing																
	(Complete detail been submitted in the prescribed proforma along with photo copy of A-49 register and computer output No. (20-21)															
2.	Allowing of irregular and unauthorized credit (Complete details in annexure being reported separately with the documentary support.) (IAR 1.18)	Found	Not Found													
3.	Pendency of VCRs for their logical conclusion (being reported separately alongwith name of defaulters with the documentary support.)	Found	Not Found													
4.	Maintenance of settlement register in accordance with the provisions of JPR-5-234 & 267.	Yes	No													
5.	Audit of MCOS and timely compliance thereof has been carried out assessment of left out reading has been proposed by the party (Complete detail of MCO issued, Compliance made and pending is enclosed.)	Yes	No													
6.	Load extension cases and their billing accordingly has been checked	Yes	No													
7.	Detailed audit in respect of consumers either whose will has not been sent for more than year or not deposited bill for more than 1 year	Yes	No													
8.	Correctness of billing of consumers getting 24 Hrs supply from renovated feeders.	Yes	No													
9.	First bills of Mobile/Telephone Tower's issued and average assessed correctly in case of stopped/defective/burnt meters. (Complete detail of total No. of connections, No. of meter found stopped burnt defective, No. of MCO issued, Compliance made, pending and assessment prepared is enclosed.)	Yes	No													
10.	Cases of EUDR/LR Act prepared and process by sub-division and progress made during audit period. (Complete detail of total No. of PDC connections, No. of cases prepared under EUDR/LR Act, further progress at Div level and recovery made is enclosed.)															
11.	CLRC record checked as per order No 1640 dated 8.10.09	Yes	No													
12.	Fax machine is in order	Yes	No													
13.	Computers installed in the sub division are in order	Yes	No													
14.	Compliance of Loss Reduction Manual in sub-division	Yes	No													
15.	Any other serious irregularity observed/pointed out by the IAP (along with the nature of irregularities highlighting name of defaulters with their tenure enclosing documentary support) -----															

Encl:

Signature of Incharge along with seal

Submitted to the Chief Accounts Officer (Audit), Jaipur Discom, Jaipur for kind information and necessary action please.

Signature of Incharge along with seal



Annexure- A

Abstract of name of Officers / Officials along with tenure responsible for delay in first billing during audit period.....

S.No.	Name of Officer/Official	Designation	Tenure Period	Item No. of the List	Total no.	Remark.

Dated Signature of Internal Auditor along with Seal

Annexure- A-I

Statement showing cases of delay in first billing for the year.....

Sr. No.	Service No.	Name Of Consumer	Village	Acc ount No.	Date on which case sent to JEN	Date of connection	Date on which Received back from JEN	Sent to the Rev. Sec.	Delay in month on the part of		First Bill Issued on	Name of the defaulters			
									JEN	Consumer Clerk		Rev. Section	AEN	JEN	ARO

Dated Signature of Internal Auditor along with Seal

Annexure- B

Abstract of name of Officers / Officials along with tenure in case of pending SCOs during audit period.....

S.No.	Name of Officer/Official	Designation	Tenure Period	Item No. of the List	Total no.	Remark.

Dated Signature of Internal Auditor along with Seal

Annexure- B-I

Statement showing cases of SCOs pending for compliance for the year.....

Sr. No.	Service No.	Name Of Consumer	Village	SCO No. & Date	Date on which case sent to JEN	Date of connection	Duration of Delay in release connection	Name of the defaulter	
								AEN	JEN

Dated Signature of Internal Auditor along with Seal



Annexure- C

Abstract of name of Officers / Officials along with tenure in case of pending VCRs during audit period.....

Wing- O&M/ Vigilance

S.No.	Name of Officer/Official	Designation	Tenure Period	Item No. of the List	Total no. of pending VCRs	Remark.

Dated Signature of Internal Auditor along with Seal
Annexure- C-I

Statement showing pending VCRs for logical conclusion for the year.....

Sr.No.	VCR No. & Date	Name of the consumer	Village	Account No.	Category	Amount	Name of the VCR Filling Officer	Remark

Dated Signature of Internal Auditor along with Seal

3
of 8