



BIDDING DOCUMENT

(BID NO: CA/RA/2018-19/04)

FOR

ENGAGEMENT OF WELL ESTABLISHED, REPUTED AND EXPERIENCE CHARTERED ACCOUNTANTS/COST AUDITOR AUDIT FIRMS FOR CARRYING OUT THE AUDIT OF CONSUMERS' ACCOUNTS MAINTAINED AT VARIOUS SUB DIVISIONS UNDER OPERATION CIRCLES, **GURUGRAM-1, GURUGRAM-II, FARIDABAD, PALWAL, NARNAUL, REWARI, HISAR, BHIWANI, SIRSA, JIND, FATEHABAD AND SR. AO/OPEN ACCESS, GURUGRAM** FOR THE PERIOD 04/2018 TO 03/2019 AND 04/2019 TO 03/2020 AND FURTHER EXTENDABLE WITH MUTUAL CONSENT FOR ONE YEAR 04/2020 TO 03/2021.

Issued by:

**Chief Auditor
Vidyut Sadan, Vidyut Nagar, Hisar**

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SECTION-I

INVITATION FOR BID

DAKSHIN HARYANA BIJLI VITRAN NIGAM

DETAIL NOTICE INVITING TENDER

(BID NO. CA/RA/2018-19/04)

E-Tender is invited to carry out the audit of all the records relating to revenue accounts including cash and consumers' accounts maintained at various sub-Divisions under Operation Circles from well established, reputed and experienced CA/CMA audit firms for engagement to carry out the audit of all the records relating to revenue accounts including cash and consumers' accounts maintained at various sub-Divisions under Operation Circles of DHBVN Gurugram-1, Gurugram-II, Faridabad, Palwal, Narnaul, Rewari, Bhiwani, Hisar, Fatehabad, Sirsa ,Jind and Sr. AO/Open Access Gurugram for the period 04/2018 to 03/2019 & 04/2019 to 03/2020 and further extendable for one year on the same term and condition of below mentioned items in single stage two cover system i.e. Request for Pre-Qualification Bid (online Bid under PQQ Envelope) and Request for Financial Bid (comprising of price bid Proposal under online available Commercial Envelope):-

Sr. No	Description of work / Items	EMD to be deposited by Bidder	Tender Document Fee & eService Fee (Rs.)	Start Date & Time of Bid Preparation & Submission	Expiry Date & Time of Bid Submission	Expiry Date & Time of Bid Preparation & Submission	Date of Opening Part-1 (Pre qualification Bid)
1.	To carry out the audit of all the records relating to revenue accounts including cash and consumers' accounts maintained at various sub-Divisions under Operation Circles of DHBVN Gurgaon-1, Gurugram-II, Faridabad, Palwal, Narnaul, Rewari, Bhiwani, Hisar, Sirsa ,Jind, Fatehabad & Sr. AO/Open Access for the period 04/2018 to 03/2019 & 04/2019 to 03/2020 and further extendable for one year on the same term and condition.	Rs. 20000/- per division	Rs.2000/- tender fees + Rs.1000/- e-service fees	25.10.2018 at 9:00AM to 16.11.2018 upto 5:00 PM	16.11.2018 up to 5:00 PM	19.11.2018 up to 1:00 PM	19.11.2018 at 01:00 PM

Under this process, the Pre-qualification/ online bid Application as well as online Price Bid shall be invited at single stage under two covers i.e. PQQ & Commercial Envelope.

The work shall be allotted as per the following eligibility criteria: -

- a) The audit firm must have experience in the audit of PSUs.
- b) The audit firm must have in existence for the last 5 years.
- c) The average annual turnover for the last 3 years must not be below Rs. 20 lacs.
- d) The audit firm must have adequate staff for carrying out the audit of consumers, accounts within the period of 6 months from the date of allotment.
- e) The qualification of the Applicant will be first examined based on the details submitted online under first cover (PQQ) with respect to eligibility and qualification criteria prescribed in this Tender document. The Price Bid under the second cover shall be opened for only those Applicants whose

PQQ Applications are responsive to eligibility and qualifications requirements as per Tender document.

- **The payment for Tender Document Fee and e-Service Fee shall be made by eligible bidders online directly through Debit Cards & Internet Banking Accounts and the payment for EMD can be made online directly through RTGS/NEFT or OTC Please refer to 'Online Payment Guideline' available at the Single e-Procurement portal of GoH (Govt. of Haryana) and also mentioned under the Tender Document.**
- Intending bidders will be mandatorily required to online sign-up (create user account) on the website <https://haryanaeprocurement.gov.in> to be eligible to participate in the e-Tender. **He/She will be required to make online payment of (Rs.20000/- per division) towards EMD fee in due course of time. The intended bidder fails to pay EMD fee under the stipulated time frame shall not be allow to submit his / her bids for the respective event / Tenders.**
- The interested bidders must remit the funds at least T+1 working day (Transaction day + One working Day) in advance i.e. **on or before 16.11.2018 up to 05.:00 PM); and make payment via RTGS /NEFT or OTC to the beneficiary account number specified under the online generated challan. The intended bidder / Agency thereafter will be able to successfully verify their payment online, and submit their bids on or before the expiry date & time of the respective events/Tenders at <https://haryanaeprocurement.gov.in>.**

The interested bidders shall have to pay mandatorily e-Service fee (under document fee – Non refundable) of Rs.1000/- (Rupee One Thousand Only) online by using the service of secure electronic gateway. The secure electronic payments gateway is an online interface between bidders & online payment authorization networks.

The Payment for document fee/ e-Service fee can be made by eligible bidders online directly through Debit Cards & Internet Banking.

The Bidders can submit their tender documents (Online) as per the dates mentioned in the key dates:- **Key Dates**

Sr. No.	Department Stage	Bidder's Stage	Start date and time	Expiry date and time
1		Tender Document Download and Bid Preparation/ Submission	(25.10.2018 to 16.11.2018 up to 9:00 AM up to 05:00 PM	(before 16.11.2018 up to 01.00PM,
2	Pre-qualification BID		(19.11.2018 at 01:00PM)	
3	Financial/Price Bid Opening		(to be notified later on)	
4	Manual submission of tender documents		19.11.2018	

Important Note:

- The Applicants/bidders have to complete 'Application / Bid Preparation & Submission' stage on scheduled time as mentioned above. If any Applicant / bidder failed to complete his / her aforesaid stage in the stipulated online time schedule for this stage, his / her Application/bid status will be considered as 'Applications / bids not submitted'.

- Applicant/Bidder must confirm & check his/her Application/bid status after completion of his/her all activities for e-bidding.
- Applicant/Bidder can rework on his/her bids even after completion of 'Application/Bid Preparation & submission stage' (Application/Bidder Stage), subject to the condition that the rework must take place during the stipulated time frame of the Applicant/Bidder Stage.
- In the first instance, the online payment details of tender document fee + e-Service and EMD & PQQ/Technical Envelope shall be opened. Henceforth financial bid quoted against each of the item by the shortlisted bidder/ Agency wherever required shall be opened online in the presence of such bidders/ Agency who either themselves or through their representatives choose to be present. The bidder can submit online their bids as per the dates mentioned in the schedule/Key Dates above.

The bids shall be submitted online in two separate envelopes:

Envelope 1: Pre-qualification Bid

The bidders shall upload the required eligibility & technical documents online in the Technical Bid.

Envelope 2: Financial Bid

The bidders shall quote the prices in price bid format under Commercial Bid.

Instructions to bidder on Electronic Tendering System

These conditions will over-rule the conditions stated in the tender documents, wherever relevant and applicable.

- **Registration of bidders on e-Procurement Portal:-**

All the bidders intending to participate in the tenders process online are required to get registered on the centralized e - Procurement Portal i.e. <https://haryanaeprocurement.gov.in>. Please visit the website for more details.

- **Obtaining a Digital Certificate:**

2.1 The Bids submitted online should be encrypted and signed electronically with a Digital Certificate to establish the identity of the bidder bidding online. These Digital Certificates are issued by an Approved Certifying Authority, by the Controller of Certifying Authorities, Government of India.

2.2 A Digital Certificate is issued upon receipt of mandatory identity (i.e. Applicant's PAN Card) and Address proofs and verification form duly attested by the Bank Manager / Post Master / Gazetted Officer. Only upon the receipt of the required documents, a digital certificate can be issued. For more details please visit the website – <https://haryanaeprocurement.gov.in>.

2.3 The bidders may obtain Class-II or III digital signature certificate from any Certifying Authority or Sub-certifying Authority authorized by the Controller of Certifying Authorities or may obtain information and application format and documents required for the issue of digital certificate form.

2.4 The bidder must ensure that he/she comply by the online available important guidelines at the portal <https://haryanaeprocurement.gov.in> for Digital Signature Certificate (DSC) including the e-Token carrying DSCs.

2.5 Bid for a particular tender must be submitted online using the digital certificate (Encryption & Signing), which is used to encrypt and sign the data during the stage of bid preparation. In case, during the process of a particular tender, the user loses his digital certificate (due to virus attack, hardware problem, operating system or any other problem) he will not be able to submit the bid online. Hence, the users are advised **to keep a backup of the certificate** and also keep the copies at safe place under proper security (for its use in case of emergencies).

2.6 In case of online tendering, if the digital certificate issued to the authorized user of a firm is used for signing and submitting a bid, it will be considered equivalent to a no-objection certificate /power of attorney / lawful authorization to that User. The firm has to authorize a specific individual through an authorization certificate signed by all partners to use the digital certificate as per Indian Information Technology Act 2000. Unless the certificates are revoked, it will be assumed to represent adequate authority of the user to bid on behalf of the firm in the department tenders as per Information Technology Act 2000. The digital signature of this authorized user will be binding on the firm.

2.7 In case of any change in the authorization, it shall be the responsibility of management / partners of the firm to inform the certifying authority about the change and to obtain the digital signatures of the new person / user on behalf of the firm / company. The procedure for application of a digital certificate however will remain the same for the new user.

2.8 The same procedure holds true for the authorized users in a private/Public limited company. In this case, the authorization certificate will have to be signed by the directors of the company.

3 Pre-requisites for online bidding:

In order to operate on the electronic tender management system, a user's machine is required to be set up. A help file on system setup/Pre-requisite can be obtained from Nextenders (India) Pvt. Ltd. or downloaded from the home page of the website - <https://haryanaeprocurement.gov.in>. The link for downloading required java applet & DC setup are also available on the Home page of the e-tendering Portal.

4 Online Viewing of Detailed Notice Inviting Tenders:

The bidders can view the detailed N.I.T and the time schedule (Key Dates) for all the tenders floated through the single portal eProcurement system on the Home Page at <https://haryanaeprocurement.gov.in>.

5 Download of Tender Documents:

The tender documents can be downloaded free of cost from the eProcurement portal <https://haryanaeprocurement.gov.in>

6 Key Dates:

The bidders are strictly advised to follow dates and times as indicated in the online Notice Inviting Tenders. The date and time shall be binding on all bidders. All online activities are time tracked and the system enforces time locks that ensure that no activity or transaction can take place outside the start and end dates and the time of the stage as defined in the online Notice Inviting Tenders.

7 Online Payment of Tender Document Fee, eService fee , EMD fees & Bid Preparation & Submission (PQQ/ Technical & Commercial/Price Bid):

i) Online Payment of Tender Document Fee + e-Service fee:

The online payment for Tender document fee, eService Fee & EMD can be done using the secure electronic payment gateway. The Payment for Tender Document Fee and eService Fee shall be made by bidders/ Vendors online directly through Debit Cards & Internet Banking Accounts and the Payment for EMD shall be made online directly through RTGS / NEFT & OTC.

The secure electronic payments gateway is an online interface between contractors and Debit card / online payment authorization networks.

ii) PREPARATION & SUBMISSION Of online APPLICATIONS/BIDS:

(i) Detailed Tender documents may be downloaded from e-procurement website (<https://haryanaeprocurement.gov.in>) and tender mandatorily be submitted online.

(ii) **Scan copy of Documents to be submitted/uploaded for Prequalification or Technical bid under online PQQ/ Technical Envelope:** The required documents (refer to DNIT) shall be prepared and scanned in different file formats (in PDF /JPEG/MS WORD format such that file size is not exceed more than 10 MB) and uploaded during the on-line submission of PQQ Envelope.

(iii) **FINANCIAL or Price Bid PROPOSAL shall be submitted mandatorily online under Commercial Envelope and original not to be submitted manually)**

8. ASSISTANCE TO THE BIDDERS:-

In case of any query regarding process of tenders **and for undertaking training purpose, the**

intended bidder can also avail the following and can contact service provider as per below:

Office Timings of Help-desk support for Single e Procurement Portal of Government of Haryana- Technical Support Assistance will be available over telephone Monday to Friday (09:00 am. to 5:30 pm) & Training workshop will be conducted on every 1st, 2nd Friday (from 3:30 pm upto 6:00 pm) and 4th Saturday (from 11:30 am upto 3:00 pm) of each month.

All queries would require to be registered at our official [email-chandigarh@nextenders.com](mailto:chandigarh@nextenders.com) for on- time support (Only those queries which are sent through email along with appropriate screenshots or error description will be considered as registered with the Help-desk)

Important Note:-

- (a) Any intending bidder can contact the helpdesk on or before prior to 4 hours of the scheduled closing date & time of respective e-Auction/ Tender event.
- (b) For queries pertaining to e-Payment of EMD, please contact the helpdesk at least 2 business days prior to the closing date & time of e-Auction/Tender event.

(c) Help-desk support will remain closed during lunch break i.e. from 1:30 PM up to 2:15 PM on each working day.

Schedule for Training:

Training workshop will be held on 1st, 2nd Friday (from 3:30 pm upto 6:00 pm) and 4th Saturday (from 11: 30 am upto 3:00 pm) of each month at following addresses:		
Nextenders (India) Pvt. Ltd Municipal Corporation Faridabad, Near B.K.Chowk, Opp. B.K.Hospital, NIT, Faridabad Contact no. 8743042801 / 9310335475	Nextenders (India) Pvt.Ltd. Public Health Division No. 2 Hisar, Model Town Opp. N.D Gupta Hospital, Hisar Contact: 9034357793	Nextenders (India) Pvt. Ltd., Nirman Sadan (PWD B&R), Plot No.- 01, Basement, Dakshin Marg, Sec- 33 A, Chandigarh -160020 For Support- 1800-180-2097, 0172-2582008- 2009

For Support Call – 1800-180-2097

Haryana e-Procurement Help Desk Office will remain closed on Saturday (except 4th Saturday), Sunday and National Holidays

NOTE:-

- **Bidders participating in online tenders shall check the validity of his/her Digital Signature Certificate before participating in the online Tenders at the portal <https://haryanaeprocurement.gov.in>.**
- **For help manual please refer to the 'Home Page' of the e-Procurement website at <https://haryanaeprocurement.gov.in>, and click on the available link 'How to...?' to download the file.**

Guideline for Online Payments in e-tendering

Post registration, bidder shall proceed for bidding by using both his digital certificates (one each for encryption and signing). Bidder shall proceed to select the tender he is interested in. On the respective Department's page in the e-tendering portal, the Bidder would have following options to make payment for tender document & EMD:

A. Debit Card

B. Net Banking

C. RTGS/NEFT

Operative Procedures for Bidder Payments

- Debit Card

The procedure for paying through Debit Card will be as follows.

- (i) Bidder selects Debit Card option in e-Procurement portal.
- (ii) The e-Procurement portal displays the amount and the card charges to be paid by bidder. The portal also displays the total amount to be paid by the bidder.
- (iii) Bidder clicks on "Continue" button
- (iv) The e-Procurement portal takes the bidder to Debit Card payment gateway screen.
- (v) Bidder enters card credentials and confirms payment
- (vi) The gateway verifies the credentials and confirms with "successful" or "failure" message, which is confirmed back to e-Procurement portal.
- (vii) The page is automatically routed back to e-Procurement portal
- (viii) The status of the payment is displayed as "successful" in e-Procurement portal. The e-Procurement portal also generates a receipt for all successful transactions. The bidder can take a print out of the same,
- (ix) The e-Procurement portal allows Bidder to process another payment attempt in case payments are not successful for previous attempt.

B) Net Banking

The procedure for paying through Net Banking will be as follows.

- (i) Bidder selects Net Banking option in e-Procurement portal.
- (ii) The e-Procurement portal displays the amount to be paid by bidder.
- (iii) Bidder clicks on "Continue" button
- (iv) The e-Procurement portal takes the bidder to Net Banking payment gateway screen displaying list of Banks
- (v) Bidder chooses his / her Bank
- (vi) The Net Banking gateway redirects Bidder to the Net Banking page of the selected Bank
- (vii) Bidder enters his account credentials and confirms payment
- (viii) The Bank verifies the credentials and confirms with "successful" or "failure" message to the Net Banking gateway which is confirmed back to e-Procurement portal.
- (ix) The page is automatically routed back to e-Procurement portal
- (x) The status of the payment is displayed as "successful" in e-Procurement portal.

The e-Procurement portal also generates a receipt for all successful transactions. The bidder can take a print out of the same. (xi) The e-Procurement portal allows Bidder to process another payment attempt in case payments are not successful for previous attempt.

C) RTGS/ NEFT

The bidder shall have the option to make the EMD payment via RTGS/ NEFT. Using this module, bidder would be able to pay from their existing Bank account through RTGS/NEFT. This would offer a wide reach for more than 90,000 bank branches and would enable the bidder to make the payment from almost any bank branch across India.

i. Bidder shall log into the client e-procurement portal using user id and password as per existing process and selects the RTGS/NEFT payment option.

ii. Upon doing so, the e-procurement portal shall generate a pre-filled challan. The challan will have all the details that is required by the bidder to make RTGS-NEFT payment.

iii. Each challan shall therefore include the following details that will be pre-populated:

- Beneficiary account no: (unique alphanumeric code for e-tendering)
- Beneficiary IFSC Code:
- Amount:
- Beneficiary bank branch:
- Beneficiary name:

iv. The Bidder shall be required to take a print of this challan and make the RTGS/NEFT on the basis of the details printed on the challan.

v. The bidder would remit the funds at least T + 1 day (Transaction + One day) in advance to the last day and make the payment via RTGS / NEFT to the beneficiary account number as mentioned in the challan.

vi. Post making the payment, the bidder would login to the e-Tendering portal and go to the payment page. On clicking the RTGS / NEFT mode of payment, there would be a link for real time validation. On clicking the same, system would do auto validation of the payment made.

List of Net banking banks

1. Allahabad Bank
2. Axis Bank
3. Bank of Bahrain and Kuwait
4. Bank of Baroda
5. Bank of India
6. Bank of Maharashtra
7. Canara Bank
8. City Union Bank
9. Central Bank of India
10. Catholic Syrian Bank
11. Corporation Bank
12. Deutsche Bank
13. Development Credit Bank
14. Dhanlaxmi Bank
15. Federal Bank
16. HDFC Bank
17. ICICI Bank
18. IDBI Bank
19. Indian Bank
20. Indian Overseas Bank
21. Indusind Bank

22. ING Vysya Bank
23. J and K Bank
24. Karnataka Bank
25. Kotak Mahindra Bank
26. KarurVysys Bank
27. Punjab National Bank
28. Oriental Bank of Commerce
29. South Indian Bank
30. Standard Chartered Bank
31. State Bank Of Bikaner and Jaipur
32. State Bank of Hyderabad
33. State Bank of India
34. State Bank of Mysore
35. State Bank of Travencore
36. State Bank Of Patiala
37. Tamilnad Mercantile Bank
38. Union Bank of India
39. United Bank of India
40. Vijaya Bank
41. Yes Bank

SECTION-II

INSTRUCTIONS TO BIDDERS

INSTRUCTIONS TO BIDDERS			
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INSTRUCTIONS TO BIDDERS

- **SCOPE OF BID**
- Dakshin Haryana Bijli Vitran Nigam here-in-after called DHBVN intends to engage well established, reputed Chartered Accountants/Cost Auditor experienced Audit firms for checking/ carrying out the concurrent audit of all the records relating to consumer's accounts which includes audit of billing, collection, cash and remittance accounts being maintained at Sub Division level under Operation Circles, **Gurugram-1, Gurugram-II, Faridabad, Palwal, Narnaul, Rewari, Hisar, Bhiwani, Sirsa, Jind, Fatehabad & Sr/AO Open Access** for the period 04/2018 to 03/2019 and 04/2019 to 03/2020 and further extendable for one year on the same terms and conditions. Copy of the Internal Audit Manual containing instructions for the checking of consumers' accounts, checklist for the checking to be carried out and format on which report is to be submitted (Forwarding Memo) is available at **Annexure-"C"**.
- Category-wise number of connections in each Sub-Division and Division are available at **Annexure-'D'**. The numbers of connections are being supplied to assist the bidders to ascertain the work load and quoting the audit fee only. The actual numbers of connections may increase/decrease during the period of audit due to release of new connections as well as reconnection of disconnected connections and/or disconnection of existing connections and no change in the audit fee shall be allowed for such increase/decrease during the period of contract.
- The jurisdiction of a Division/Sub-Division may change during the period of assigned audit because of restructuring process. In such eventualities, the audit fee shall be revised on pro-rata based on number of connections, provided the increase/decrease in number of connections is more than 5% in the Division as whole.
- Estimated/tentative man-days required for auditing of consumers' accounts of each Division (for all Sub-divisions in that Division) are placed at **Annexure-'E'**. However, the actual man-days required for the completion of audit may differ depending upon the experience/efficiency of the audit personnel deployed by the audit firm. The bidders are, therefore, advised in their own interest to assess the work load correctly for quoting the rates. DHBVN shall not take any responsibility

for incorrect assessment of work load and no claim, whatsoever, in this regard shall be accepted.

- The Tariff Rates, Terms and conditions of Supply and other allied instructions may change or new instructions may be issued during the contractual period of audit. The audit firm shall have to carry out the audit as per instructions as applicable from time to time and nothing extra shall be payable for the same, even if the audit firm have to devote extra time for checking of compliance of the revised/newly introduced instructions.
- The job shall be carried out at the headquarters of the Sub Division/ Sub Office where the record is being maintained and the report shall be submitted to the Chief Auditor, DHBVN, Hisar on the format prescribed for the same. Detailed instructions have been explained under Section-IV "Scope of Work".
- **QUALIFICATION OF THE BIDDER:**
- **ELIGIBILITY CONDITIONS QUALIFYING THE AUDIT FIRM FOR SUBMISSION OF TENDER/BID: -**
 - The audit firm must have experience in the audit of PSUs.
 - The audit firm must have 3 years of audit experience.
 - The audit firm independently or in joint venture with other audit firm (not exceeding one) must have its/ their annual average turnover for the last 3 years Rs. Ten Lakh. However, the agreement (in original) so made along with the audited and certified copies of balance sheet of both parties to the contract shall have to be submitted with the tender documents.
 - The audit firm must have adequate staff to carry out the work on concurrent basis. The bidders shall have to submit an undertaking on NJSP to the effect that the audit firm have sufficient strength of the staff to carry out the audit concurrently, in case work is allotted to the audit firm.
- Each audit party shall consist of minimum two members. Not more than one audit party or more than three persons shall be allowed to carry out the audit of one sub division at a time. This implies that generally two and maximum of three persons can be deputed simultaneously in a sub division for audit. The audit firm would have to

deploy sufficient nos. of the audit parties, atleast one party in each division/unit, within 15 days of the allotment and agreement of the work so as to complete the audit of consumers' accounts for a particular month within the next quarter.

- Audit Reports in prescribed formats shall submit within Seven days of the returning of the Half Margins by the sub divisions
 - Half Margins will be issued day by day in the evening and receiving will also collect from the concerned CA.
 - The firms/groups having retired employees of the erstwhile HSEB/HVPSNL/DHBNV/UHBNVNL/AG (Audit) Haryana in the audit party shall also be considered for assignment of the job.
4. To be qualified for award, bidder shall provide evidence, satisfactory to DHBNV of their capacity and adequacy of resources to carry out the contract effectively. Bids shall include the following information:
- Copies of the original documents defining the constitution or the legal status, place of registration and principal place of business, written power of attorney in favour of the authorised signatory of the Bid to commit the Bidder.
 - Description of the resources available with him to carry out the proposed job along with an undertaking to the effect that the audit firm has sufficient staff to carry out the audit for which it has submitted the bid and/or will be in a position to carry out the audit as per scope of audit and within the period prescribed for audit.
 - Qualification and experience of key personnel proposed for carrying out the work.
 - Information regarding any litigation, current or during the last two years, in which the Bidder is involved, the parties concerned and the dispute and the disputed amount.
 - Copy of the PAN No, GST registration and ICAI is also required.
 - Hard copy of the BID Documents along with relevant documents should also be sent to the Chief Auditor office upto the closing date of the Tender in addition to filing it Online.

• **CLARIFICATION ON BID DOCUMENTS:**

The prospective Agency may obtain any clarification regarding the bid document in writing or through E-mail at least seven days before opening of bid from: -

**CHIEF AUDITOR DAKSHIN HARYANA BIJLI
VITRAN NIGAM VIDYUT SADAN**

VIDYUT NAGAR

HISAR –125005

E-mail:- chiefauditorhbn1@gmail.com

sraorevenueaudit@gmail.com

**Mobile No.:- Sr. AO/Revenue Audit
09992014034**

However, the pre-bid conference will be held if required, the bidder may attend the same for any clarification. The audit firm is advised in its own interest to examine the bid documents, instructions, forms, terms & general information before submission of bid. Failure to provide information, which is essential to evaluate the bid or to provide the timely clarification or substantiation of the information supplied or submission of bid not substantially responsive to the bid document may result in disqualification.

- **AMENDMENTS TO BID DOCUMENT:**

At any time prior to the date for submission of bid as well as upto opening of bids, DHBVN may for any reason, whether of its own or by way of clarification given at the request of prospective bidder, modify the bid document by issue of amendment (s) which shall form part of it. Extension in the due date, if considered necessary, may be made by the DHBVN.

- **DEVIATION FROM BID DOCUMENTS:**

The bid offer must include a separate statement indicating all deviation from the bid documents as per format enclosed at **Annexure-'A'**. All such deviations shall be clearly mentioned in deviation sheet. Unless the deviations from the bid documents are specifically mentioned, it will be understood and agreed that the proposal is in strict conformity to DHBVN's specifications in all respect and it will be assumed that all terms & conditions are acceptable to the bidder. These deviations may or may not be accepted by DHBVN and in case the deviations as proposed by the bidder are not accepted by DHBVN the bidder will have the option either to withdraw the deviation or to withdraw the offer. In case the deviation proposed are not accepted by DHBVN and the same are not withdrawn by the bidder, the bidder shall be consider as 'not qualified' for the bid and his price bid shall not be opened.

- **FILLING OF BIDS:**

a.)	Bid shall be submitted in the forms attached hereto and all blanks in Section-V, VI and the Annexure-'A' of the specification shall be duly filled in. The complete Form & Annexures shall be considered as part of contract documents in the case of successful bid.
b.)	No alteration should be made to Form of the tender specification and Annexure. The bid must comply entirely with the specification and alternative proposals, if any, shall be clearly stated in the covering letter.
c.)	The bid and all accompanying documents shall be in Hindi/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.
d.)	Tenders should be filled in only with ink or typed. No bid filled in by pencil or otherwise shall be considered.
e.)	All additions, alterations and over writings in the bid must be clearly initialed by the signatory to the bid with stamp.
f.)	The bidder should quote the prices strictly in the manner as indicated herein, failing which the bid is liable for rejection. The rate/prices shall be in words as well as in figures. This must not contain any additions, alternation, overwriting, cuttings over corrections and any other marking, which leave any room for doubt. In case any doubt, the prices/ rates favorable to DHBVN shall be considered.
g.)	The contract awarding authority will not be responsible to accept any cost involved in the preparation and submission of the bids.

- **DOCUMENTS COMPRISING THE BID:**

- The bidder shall submit the following document/information with the bid:
 - Covering letter i.e. Schedule-"C"
 - Power of Attorney in favour of person signing the tender documents.
 - Documents required for eligibility criteria.
 - Statement of deviations from the bid documents as per Annexure-'A'.
 - Details in format given in **Section-V**.

- Copy of the agreement between the bidder and his collaborators or associates, if any.
- Earnest Money of Rs.20000/- per Division.
- Price schedule in **Section-VI**.
- Other details as called for in the bid documents or which the bidder may like to highlight.

- **FORMATS AND SIGNING OF BID:**

The bidder shall submit one set of his bid, complete in all respect with enclosures to the office of the Chief Auditor, DHBVN on closing date of the Tender. The bid shall be signed on each page (including where entries or amendments have been made) by the authorized signatory and shall be stamped with seal of company/firm.

- **SUBMISSION OF THE BIDS:**

- The interested bidder may send their proposal on or before **19.11.2018 upto 13:00 hours to:**

**CHIEF AUDITOR DAKSHIN HARYANA BIJLI
VITRAN NIGAM VIDYUT SADAN
VIDYUT NAGAR,
HISAR –125005.**

- The bid shall be submitted in the following manner:
 - The earnest money shall be deposited online by the CA/CMA firms through Debit card or RTGS/NEFT on Net banking.
 - **The Qualification against BID shall be taken as per e-tender online BID AGAINST BID NO: CA/RA-2018-19/04.** This is shall be as per (Section-V) and its enclosures, Documents proving eligible criteria and all other documents (excepting EDM online).
 - The Third envelope duly sealed and super scribed **"PART-II "PRICE SCHEDULE AGAINST BID NO: CA/RA-2018-19/04" should be as per e-tender online. AGAINST TENDER NO: CA/RA-2019-17/04 TO BE OPENED AT 13.00 HOURS ON 19.11.2018 as per e-tender online.**
- Telegraphic quotations and also through Fax/ email will not be accepted.

- **BID VALIDITY:**

Bid shall remain valid as per e-tender system for acceptance for a period of 120 (One hundred twenty) days from the date of opening Price Bid online. DHBVN may request for suitable extension, if required.

- **EARNEST MONEY:**

- Tenderer shall submit an amount of Rs.20000/- (twenty thousand only) per Division/Unit as Earnest Money through e-tender system online against **BID NO: CA/RA-2018-19/04**, No other mode of deposit shall be accepted.
- Any tender not accompanied the earnest money detail shall be rejected and the tender will not be opened.
- In case of unsuccessful tenderers, the Earnest Money will be refundable through online as per e-tender system after finalization of the tender. In case of successful tenderers, the Earnest Money will be converted into the Security Deposit as referred in the **Clause-3 of Section-III**.
- Request for adjustments/ proposals for acceptance of Earnest Money deposits, if any, already lying with DHBVN in connection with some other tenders/orders shall not be entertained.
- No interest shall be payable on the amount of Earnest Money deposited with DHBVN.
- DHBVN reserves the right to forfeit Earnest Money Deposit in full or a part thereof in circumstances, which according to him indicate that the tenderer is not earnest in accepting/executing order placed under the specification.

- **COST OF SPECIFICATION:**

Purchase of specification is essential for participation. The specification containing terms & conditions and other information are available on the official website i.e. www.dhbvn.com and can be downloaded from there. The cost of Tender documents has been fixed Rs.2000/- +1000 e-service fees (Non-refundable).

- **LATE BIDS:**

Any bid received after the dead line for submission shall be liable for rejection.

- **BID OPENING AND EVALUATION:**

DHBVN will open the bids in the office of CHIEF AUDITOR, DHBVN, Vidyut Sadan, Vidyut Nagar, Hisar as per e-tender system.

- **REJECTION OF BID:**

DHBVN reserves the right to reject or accept any Bid without assigning any reason thereof. However, the bid as under shall not be accepted and such bids shall be rejected, if received: -

- Bid submitted by the tenderers/firms/agencies, who have been black listed or with whom business dealing have been suspended by any of the State Electricity Boards/Electrical Undertakings. The bidder shall have to submit an undertaking in this regard.
- The offer/bid submitted by those who had not purchased the bid specification from DHBVN.
- The bid submitted by a person directly or indirectly connected with the service under Government/ Local Authority/DHBVN.
- The bid not accompanied by the specified amount of earnest money.
- The bid received after due date and time fixed for receiving the bid.

- **CLARIFICATION OR MODIFICATION OF BIDS:**

To assist in examination, evaluation and comparison of bids, DHBVN may ask the Bidders individually for clarification in writing. No change in the substances of the bid shall be permitted except as required to confirm the correction of any typographical error.

- **AWARD CRITERIA:**

DHBVN will award the contract for each Division to the successful Bidder whose Bid is determined to be substantially responsive and is determined as the lowest evaluated Bid for the Division concerned provided further that the Bidder is determined to be qualified to perform the Contract satisfactorily. DHBVN shall be sole judge in this regard.

Further, DHBVN reserves the right to award separate Contracts to two or more parties in line with the terms and conditions specified.

- **NOTIFICATION OF AWARD:**

Prior to the expiration of the period of Bid validity and extended validity period, if any, DHBVN will notify the successful bidder in writing by registered letter or by cable or Telex or Fax, to be confirmed in writing by registered letter, that its Bid has been accepted.

The issue of detailed work order will constitute the formation of award.

DHBVN will promptly notify each unsuccessful Bidder and will discharge his earnest money.

- **GENERAL:**

- In case of ambiguous or contradictory terms and conditions mentioned in the bid, interpretations as may be advantageous to DHBVN may be taken, if satisfactory clarification is not furnished within the prescribed period.
- DHBVN will not be responsible for any cost or expenses incurred by the bidder in connection with preparation or delivery of bids.
- DHBVN reserves the right to amend the scope of the proposed contract, reject or accept any bid, cancel the bid process and reject all applications, vary the area.
 - DHBVN shall neither be liable for any action nor be under any obligation to inform the bidders of the grounds for any of the above actions.

SECTION –III

TERMS AND CONDITIONS OF THE CONTRACT

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Terms and conditions of the contract

The terms and conditions of the contract shall prevail and shall be binding on the Audit firms and any change or variation expressed or impressed howsoever made shall be inoperative unless expressly approved by DHBVN. The audit firm shall be deemed to have fully informed himself and to have specific knowledge of the provisions of Terms and Conditions of the contract mentioned hereunder: -

- 1. PERIOD OF CONTRACT:** The contract shall be made for the audit of consumers' accounts under Operation Circles, DHBVN, Gurugram-1, Gurugram-II, Faridabad, Palwal, Narnaul, Rewari, Hisar, Bhiwani, Sirsa, Jind Fatehabad & Sr. AO/Open Access for the period 04/2018 to 03/2019 and 04/2019 to 03/2020 and further extendable for one year 04/2020 to 03/2021. In case the audit firm to which the audit for the initial period was assigned declines to accept the audit for the next remaining period, the work can be assigned to the other audit firm which is conducting audit of any other division, on the same rates, terms and conditions. The performance of the audit firm shall be watched regularly and continuously by the o/o the Chief Auditor, DHBVN, Hisar. The contract or the awarded work may be rescinded at any time if the performance regarding achievement of the objective and scope of work is not found satisfactory or the audit firm commits breach of any of the terms and conditions of the contract. No fee or compensation shall be payable in case the contract or the work awarded is rescinded on account of non-performance/unsatisfactory performance. The DHBVN may advise the audit firm for improvement in case the performance made by the agency is not considered as satisfactory or upto the mark.
- 2. COMMENCEMENT OF WORK:** The commencement of the work shall take place immediately after issue of the work order by this office. Any request of the successful bidder to defer the commencement of the work for a period of more than one month from the date of allotment of the work shall not be entertained. Further, where the request of the audit firm to defer the commencement of audit is accepted, the audit firm shall have to conduct/ complete the audit of consumers' accounts within the prescribed period.

3. **COMPLETION OF WORK:** Unless & otherwise specifically provided in the work order/ contract, the audit firm will have to complete the audit of one year in respect of all the sub divisions allotted to them **within 6 months from the date of issue of work order.**

After completing the audit of a particular office, the audit firm will have to submit the detail of HMs issued, on the format of the HM Register to the O/O Chief Auditor, DHBVN, Hisar. **The date of receipt of detail of HMs in the O/O Chief Auditor will be considered as the date of completion of work for that office.**

Provided further, if the audit of next year is assigned to the audit firm, the audit firm will have to carry out the audit of next year on the same pattern.

4. **SECURITY DEPOSIT:** The earnest money of the successful Bidder shall be converted into security deposit. The security deposit shall be refundable after 3 months of satisfactory completion of the contract after making recoveries, if any, under Clause-12, 13 & 14 of this Section or any amount payable by the audit firm under the provisions of the contract/agreement. In the event of breach of the contract or any clause of the contract, in any manner, the security deposited by the contractor shall be liable to be forfeited by the DHBVN.
5. **RULE AND REGULATIONS:** The assigned job shall be carried out under the rules and regulations of DHBVN in force and further guidelines/instructions issued by the DHBVN from time to time in this regard. The DHBVN shall also have the right to modify such instructions/guidelines and the audit firm shall abide by such instructions/guidelines without any extra charges unless and otherwise specifically agreed for such extra charges.
6. **COMPLIANCE OF LAW:** The audit firm shall, in all matters arising in the performance of the contract, comply in all respects, will give all notices and pay all fees required by the provisions of any national or state statute, ordinance or other law or any regulation or by-law of any duly constituted authority.

The contract shall in all respects be prepared and interpreted in accordance with the law in force in India including any such laws passed or made or coming into force during the period of the contract.

The audit firm shall be responsible for carrying out of all of its activities within the rules and laws in force. DHBVN shall not be responsible for any of the un-lawful activity committed by the audit firm / staff of audit firm. The audit firm shall be liable for and shall indemnify DHBVN against all losses, expenses or claim arising in connection with any unlawful activity committed by any person employed by the audit firm for the purpose of assigned job.

7. ACCIDENTS: The audit firm shall be liable for and shall indemnify DHBVN against all losses, expenses or claim arising in connection with the death or injury to any person employed by the audit firm for the purpose of assigned job.

8. RESPONSIBILITY FOR RECORD/DOCUMENTS: The audit firm shall be fully responsible for upkeep, maintenance and safety of the record and documents supplied by the DHBVN and also for the record/documents generated by the audit firm. On completion of the contract/job the audit firm will return all the documents supplied to it by the DHBVN and shall also hand over all the record/documents generated by it for the purpose of completion of the assigned work. The audit firm shall also be responsible to make the loss good if suffered by DHBVN, due to act of the audit firm.

9. CONDUCT OF STAFF OF AUDIT FIRM: If any of the staff of audit firm is found guilty of any misconduct or incompetence or negligence and then if so directed by the DHBVN, the audit firm shall at once remove such employee and replace him with a qualified and competent substitute.

10. CONTRACT AGREEMENT: The audit firm and DHBVN will enter into an agreement to be known as "Contract Agreement" setting out all terms and conditions thereof including those mentioned herewith.

11. PAYMENT: Completion of contractual formalities by the audit firm would be an essential requirement for claiming any payment. The audit firm shall be entitled to get payment as under: -

The payment shall be made by the A.O./EAD, DHBVN, Hisar through cross cheque or through E-payment (Indian Currency) within 30 days after the acceptance of the audit report by the Chief Auditor DHBVN, Hisar.

All out efforts would be made to make the payment within the prescribed period but in case of delay of payment DHBVN shall not be liable to pay interest on the outstanding amount of the audit firm.

12. PENALTY FOR DELAY IN COMPLETION OF AUDIT WORK: i) The assigned audit work will have to be carried out in such a way that audit of consumers' accounts of assigned period is completed within the prescribed period. In case the audit firm fails to carry out the audit work within the stipulated period as per clause No.2 & 3 above, penalty @ 2% per month or part thereof of subject to maximum 10% of the audit fee calculated for the delayed audit shall be imposed and recovered from the audit firm. Since the audit fee shall be fixed for the Division as whole, the audit fee for the delayed work shall be calculated on proportionate basis and the sub-division shall be termed as unit for this purpose. ii) The audit reports shall have to be submitted within two week after returning the Half Margins by the S/division. The audit firm will submit the audit reports to the O/o Chief Auditor at earliest i.e. within 7 days from the date of returning the Half Margins of all divisions.

13. PENALTY FOR UNATTENDED WORK & SATISFACTION CRITERIA FOR ACCEPTANCE OF REPORTS:

A) Penalty for unattended work: In case of failure to carry out the assigned work as per scope, liquidated damages @ 5% of the fees payable for each sub division shall be imposed and recovery shall be affected from the payments due or from the security deposited by the audit firm. Where no security is available, the audit firm shall have to deposit the Liquidated Damages with DHBVN. Besides recovery of Liquidated Damages, such audit firm can also be blacklisted for next 3 years.

B) Satisfaction Criteria for acceptance of reports: to ensure that the audit firm carries out the given assignment in proper manner:

The audit work done by the private audit firms shall be got test checked by the Nigam through its own staff.

The performance of the firm shall be considered satisfactory and the payments shall be released without any deduction, if the amount of irregularities so pointed out during the test check by the office of Chief Auditor, DHBVN is found less than

10% of the amount as pointed out by the audit firm and accepted by the sub divisions.

If the amount of irregularities so pointed out during the test check by the office of Chief Auditor, DHBVN is found 10% to 20% of the amount pointed out by the audit firm and accepted by the sub divisions, the payment shall be released after deduction of audit fees equal to the percentage of irregularities pointed out over and above the 10%.

If the amount of irregularities so pointed out during the test check by the office of Chief Auditor, DHBVN exceeds more than 20%, the audit firm shall carry out the audit work in respect of that particular office again at their cost and submit revised reports for the consideration of the Chief Auditor, DHBVN, Hisar, whose decision shall be final.

In case the firm fails/ refused to carry out the audit work again and no payment of audit fee shall be made to the firm and the audit work shall be got done/ completed through IAP.

After receipt of re-audit report, the DHBVN will get carry out the test check again and the payments shall be released without any deduction, if the amount of irregularities so pointed out during the re-test check by the office of Chief Auditor, DHBVN is found less than 10% of the amount as pointed out by the audit firm and accepted by the sub divisions and in case the under assessment is 10% to 20%, the payment will be released after deduction of audit fees equal to the percentage of irregularities pointed out over and above the 10%.

If the amount of irregularities so pointed out during the re-test check by the O/O Chief Auditor, DHBVN exceeds more than 20%, 50% of the audit fee shall only be paid to the firm.

The percentage shall be calculated primarily for each Division by summing up of the offices under it.

14. RECOVERY OF THE LOSS SUSTAINED DUE TO FRAUD/EMBEZZLEMENT/ MISAPPROPRIATION OR NEGLIGENCE BY THE EMPLOYEES OF AUDIT FIRM: In case any loss is sustained to the DHBVN due to fraud/embezzlement/ misappropriation of revenue committed by the employees of the audit firm or the fraud/embezzlement/misappropriation of revenue committed in the revenue accounts maintained in the Sub Division which could have been detected during the normal course of audit, but remains undetected, the audit firm shall be liable to pay the same to DHBVN.

15. ALTERATION/ADDITION: No variation or modification or waiver of any of the terms and conditions or provisions of the contract shall be deemed valid unless mutually agreed upon in writing by both parties i.e. DHBVN and audit firm.

- 16. FALL BACK ARRANGEMENTS:** In the event of the failure of the audit firm to fulfill its obligations, duties and responsibilities as per the contract, DHBVN shall have the right at any time to resort to fall back arrangement. Under this plan, DHBVN shall take charge of all facilities and systems whether in operation or under execution, after giving suitable notice and can recover from the security deposit the losses suffered due to such failure. If the security deposit is un-sufficient, the audit firm shall have to pay the difference to DHBVN failing which DHBVN will have the right to recover the same through legal or other means. In such circumstances the DHBVN after taking the charge as above, shall have the right to manage the system itself or through any other audit firm as it may deem fit and no claim of audit firm for compensation in this respect shall be entertained.
- 17. HANDING OVER ON TERMINATION:** Immediately after termination of the contract agreement the audit firm will cooperate in handing over back all the facilities and record in good working order to DHBVN. Upon termination of the contract/agreement, the authority of the Agency to act as Agent of DHBVN in the area shall immediately cease.
- 18. GOVERNING LAW AND JURISDICTION:** The agreement shall be governed under Indian law. Only appropriate courts at Hisar shall have exclusive jurisdiction to deal with any matter arising out of or relating to the agreement or otherwise.
- 19. LIEN:** In case of any lien or claim pertaining to the work and responsibility of the audit firm for which DHBVN might have been made liable, the DHBVN shall have the right to recover such claim amount from the audit firm.
- 20. ARBITRATION:** All matter questions, disputes, differences and/or claims arising out of and/or concerning and/or in connection and/or in consequences or relating to this Contract whether or not obligations of either or both Parties under the contract be subsisting at the time of such dispute and whether or not this contract has been terminated or purported to be terminated or completed, shall be referred to the Sole Arbitrator to be appointed by the M.D.,DHBVN or by any other authority of the Nigam authorized for this purpose by the Nigam. If after the appointment of the Arbitrator, the Arbitration proceedings are held up due to any reason the Sole Arbitrator can be appointed again by MD, DHBVN/Authority mentioned above his nominee. The award of the Arbitrator shall be final and binding on the parties to this contract. The objection that the Arbitrator has to deal with the matters to which the Contract relates in the course of his duties or he has expressed his views or any or all of the matters in dispute of difference shall not be considered as a

valid objection.

The Arbitrator may from time-to-time with the consent of the parties to the Contract enlarge the time for making the award. The venue of Arbitration shall be the palace from which the purchase order is issued or such other palace as the Arbitrator in his discretion may determine.

The parties to the contract agree that cost of Arbitration as per the instructions of the Nigam issued/prevalent on the date of appointment of Arbitral tribunal.

Subject to aforementioned provisions, the provisions of the Arbitrations and Conciliation Act, 1996 and the rules there under, any statutory modifications thereof for the time being in force, shall be deemed to apply to the Arbitration proceedings under this clause.

SECTION-IV

SCOPE OF WORK

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Scope of work

- **Object of audit:**

The main object of audit of consumers' accounts being maintained by the Sub Division/ Sub Offices is complete checking of all Revenue transactions connected with consumers' accounts of Nigam on concurrent basis and not just test audit. Another object is to carry out the audit as early as possible so that the mistakes and irregularities whichever committed be detected at the earliest and set right within the minimum possible time. Each Sub Divisional Office /Sub Office as per contract will be audited in rotation. In addition to the above, the audit firm is expected to educate the Sub Divisional staff for proper upkeep & maintenance of consumers' accounts with a view to increase their efficiency in accounts works.

- **Scope of work:**

The Division shall be a unit for allotment of audit to an audit firm and the successful audit firm will have to carry out the audit of all records connected directly or indirectly with the consumers' accounts of all the Sub-divisions/ sub offices falling under the jurisdiction of that Division, especially the following records:

- After introduction of computerized billing, the checking of consumers' ledgers with reference to mistakes in calculations, totalling and applying of rates etc. are not required to be carried out. For this purpose only software audit is required to be carried out. However, the audit parties shall continue to check the billing of some consumers on random basis to ensure that the software application is correct and no manipulation is being done. The consumers' of all groups should be taken into such random checking. The audit party will also maintain a record of such consumers whose accounts are completely checked/ audited in all respect during such random checking. In case any discrepancy (even minor) is noticed during such checking the same shall be reported to the Headquarter immediately and personally.

- Even after relaxation of checking of consumers' ledgers, checking of other records as per details given as under and assessment/realization of revenue shall

be carried out on the basis of various checklists/exceptional reports generated by the computer billing agency.

The checking of following records shall be continued to be checked on cent percent basis as hereto:-

- Service Register.
- Test Report Register.
- Electric Measurement Books.
- Consumers' cases of all new connections released.
- Consumers' cases of all extension/reduction of load/Contract Demand.
- Register of dismantlement of permanent and maintenance works.
- Streetlight Register.
- Meter Reading Record/ Meter sealing record.
- CA-21 and CA-22.
- Energy Variation Register.
- All job orders viz. Service Connection Orders, Reconnection Order, Disconnection Order, Sundry Job Order, Meter Change Orders and Fuse Replacement Orders etc. etc.
- All M&P checking reports issued from the date of last checking. The cases of delay in checking/non-checking within the prescribed time shall also be watched and pointed out. Further it shall also be checked whether Register of M&P Checking Reports is maintained properly or not.
- All checking reports of checking carried out by Vigilance/Special checking parties and authorized officers. Further it shall also be checked whether Register of Checking by Vigilance/Special checking parties and authorized officers is maintained properly or not.

- Each and every item entered in the SC&AR with reference to its correctness and admissibility. It would also be checked and verified that the same has been entered in the advice register and has duly been posted in the ledger.

- Revenue Cash Book, Remittance Register, Bank Ledger and Main Cash Book:
 - Revenue collected during a month as per Revenue Cash Book shall be compared with the total realization posted in the ledgers as per payment Final Listing (Date wise and group wise).
 - Similarly Revenue collected during a month as per Revenue Cash Book shall be compared with the Remittance Register, PIS & Bank Statements (Cr. Given to Nigam).
 - The variation/discrepancies, if any shall be pointed out by the audit but the account-wise/ bank-wise reconciliation shall be made by the Sub Division.

- Implementation of awards announced by the Arbitrators and the court cases decided by the courts of law.

- The computer-billing agency is supplying below noted lists called exceptional lists. The audit parties during audit inspection will check that the action as required to be taken in each list is taken promptly by the Sub Division and shall point out omission/irregularities/ discrepancies noticed, if any. In the cases where the loss of revenue is sustained due to non-action by the Sub Divisional staff a specific report will be made by the audit parties for initiating action against delinquents/person(s) at fault:
 - List of bills check before issue.
 - List of Faulty/ defective meters, Meter Burnt, Meter Glass Broken, M&T seals found broken.
 - List of Negative reading, Dial over & high/ low/ nil consumption.
 - List of provisional billing (PL), Meter and /or Reading correction, PDCO/RCO/Status change cases.
 - List of new connections & Meter change case.

- List of defaulters.
- The checklists as under are supplied by the computer-billing agency regarding realization of amount as posted in the computer ledger. The audit parties shall check these exceptional lists on cent percent basis and shall point out omission/irregularities etc. if any:
 - Payment first listing.
 - Payment final listing (Ledger-wise and data wise).
 - Payment final listing (Group-wise & date wise abstract).
 - Check list of SC&AR.
- In addition to above checking the audit party shall also carry out following checking:-
 - Compliance of audit observations raised during previous audit inspections through audit note(s) if specifically asked to do so.
 - Realization of revenue audit paras issued by IAPs/RAPs and reporting of it to Headquarter.
 - Watching of compliance of instructions issued by the Nigam in the Sub Division. The cases in which financial loss is involved shall be reported to Headquarter through a specific report.
 - Checking on other points as assigned by Headquarter from time to time. The audit of consumers' account shall have to be carried out strictly in accordance with the instructions as laid down in "Manual of Audit for revenue audit which is placed at Annexure-"C". The instructions as laid down in the manual may be modified, if required so, by DHBVN and in case instructions are modified, the audit firm will have to audit the accounts as per modified instruction without any extra charges/remuneration of any type.

- **Book of references:**

In additions to the ordinary books of references viz., Account Code Volume-III,

Departmental Financial Rules, Punjab Financial Rules, Banking Instructions and Punjab Public Works Department Code etc. the Audit Parties should be familiar with the contents of the following documents:-

- Application and Agreement Forms for all categories of consumers including Temporary Supply.
- Schedules of Tariff for all categories of consumers.
- Schedule of Service and General Charges.
- Abridged Terms and conditions of Supply for all categories of consumers.
- Model agreement for public Lighting Supply and Special agreements with Industrial and Bulk Supply Consumers.
- Sales Manual Instructions, Manual of Instructions and Manual of Orders.
- Regulation for duties and responsibilities of various functionaries responsible for the upkeep and maintenance of consumers' accounts.
- Sales Instructions, Sales Circular and other allied issued by the Head Office from time to time.
- Tariff Orders issued by the HERC from time to time.
- Clarifications issued by the Head Office/concerned Department from time to time.

- **Procedure of audit:**

Procedure of audit has been explained in Annexure-"C". Further, clarification required, if any, will be issued by the Chief Auditor, DHBVN, Hisar.

- **Sphere of audit:**

All records connected directly or indirectly with the consumers' accounts are to be audited by the audit party. Detailed instructions have been laid-down under **Annexure-"C."** However, these instructions can be amended/modified with a view to make the audit more effective.

Each item of the record checked by the audit party should invariably be ticked with audit pencil. The audit certificate shall be recorded by the Incharge of party under his dated signature and seal on all the record audited by the audit party. However, the audit certificate can also be recorded by other members (s) of audit party for

the work done by him/them but all such certificates shall be counter-signed by the Incharge of party under his dated signatures and seal.

- **Distribution of duties amongst the members of the audit party:**

The audit firm may distribute the duties among the party members keeping in view their efficiency. The audit firm, however, shall be responsible for the work done by all party members including Incharge of party.

- **Submission of report of audit:**

The complete report of the audit of consumers' accounts will be submitted to the Chief Auditor/Revenue Audit Section, DHBVN, Hisar immediately after completion of audit inspection of an office. The report will be submitted on the format prescribed by the Chief Auditor, DHBVN, Hisar. The existing format for submission of Audit Report is placed at **Annexure-"C"**. The format can be revised/amended/modified at any time without any notice to audit firm and the audit firm shall have to submit the report on such revised/amended/modified format without any extra charges.

- **Intimation of visit:**

The audit firm will have to give the intimation of visit well in advance (at least 10 days advance) along with tour program of the audit parties to the Chief Auditor, DHBVN, Hisar except that when the audit party is asked to make a surprise visit to the Sub Division. The Chief Auditor may ask the audit firm to make any change/deviation to the tour programme for the cogent reasons and the audit firm/audit party shall abide by such change/deviation in the tour programme. The audit party will have no right to conduct the audit of any sub division without getting the tour programme approved from the office of Chief Auditor and the audit party shall not make any deviation to the tour programme approved by the Chief Auditor. In exceptional circumstances, the deviation in the tour programme may be made with the prior approval of Chief Auditor.

- **Supervision of audit work:**

The Chief Auditor, DHBVN, Hisar or any officer nominated by him may make surprise visit and check/supervise the work of audit at any time. Further, in the interest of the audit work, the work done by the Audit Party deputed by the audit firm can be supervised concurrently.

- **Checking of status of audit conducted by audit firm/audit party:**

The test check of the audit work done by the audit firm shall be carried out by the representative(s) of the Chief Auditor, DHBVN, Hisar before acceptance of audit report. In case any deficiency/shortcoming in audit/audit report is noticed, the audit firm shall have to rectify the same even if the Audit Party has to depute for the purpose. No charges shall be payable for such visit.

- **Watching of compliance of audit observations:**

The audit party shall watch the compliance of observations raised during the previous visits and make a report to the Chief Auditor, DHBVN, Hisar in case the same are found un-attended by the concerned SDO/JE Incharge Sub Office.

- **Assistance:**

At the request of the audit firm, an official can be deputed to the Sub Division to make them familiar with the working & records of the Sub Divisions.

SECTION-V

PARTICULARS OF THE BIDDER

1.	Name of the audit firm.	
2.	Postal address.	
3.	Telephone No.	
4.	Fax No.	
5.	Email address.	
6.	Type of organization:	Sole proprietorship
	(Tick ✓)	Partnership
		Joint Venture
		Copy placed at page_____
7.	Date of commencement of business.	
8.	Registration No. of Auditor Comptroller And General Of India. Also attach copy of the same.	Registration No. Copy placed at page_____ to Page _____
9.	Name of proprietor/Partners/ Directors and their detail Bio-data.	Page _____ to _____ page
10.	Details of offices other than H.O./Controlling office and other infrastructure available.	Page _____ to _____ page
11.	Detailed organizational structure with background of key personnel.	Page _____ to _____ page
12.	Type of service being	

	<p>offered. List of clients' along with their addresses and contact telephone. Fax Nos. and type of services offered and/or being offered to them.</p> <p>a) Electricity Companies/ Board. b) Others.</p>	<p>Page _____ to _____ page</p> <p>Page _____ to _____ page</p> <p>Page _____ to _____ page</p>
13.	<p>Details of Empanelment accreditation Electricity Board/Companies/other Client along with empanelment/accreditation letter.</p>	<p>Page _____ to _____ page</p>
14.	<p>Balance sheet and P&L Accounts of past 3 financial years.</p>	<p>Page _____ to _____ page</p>
15.	<p>Letters/certificates for successful completion of work from Electricity Companies/Board/other.</p>	<p>Page _____ to _____ page</p>
16.	<p>Details of any collaboration/tie up with Indian/Overseas Agency/Organization.</p>	<p>Page _____ to _____ page</p>
17.	<p>Any other additional information/certificate.</p>	<p>Page _____ to _____ page</p>
18.	<p>Details of work force with the agency.</p>	<p>Page _____ to _____ page</p>
19.	<p>Other documents (to be specified)</p>	<p>Page _____ to _____ page</p>

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SECTION-VI

PRICE SCHEDULE

PRICE SCHEDULE

Sr. No.	Name of Division	Amount	
	(Per month per Division)		
		In Figure	In words
SIRSA (OP) CIRCLE			
1.	(OP) City Division Sirsa		
2.	(OP) S/U Division Sirsa		
3.	(OP) Division Dabwali		
HISAR (OP) CIRCLE			
1.	(OP) Division No-I Hisar		
2.	(OP) Division No-II Hisar		
3.	(OP) Division Hansi		
FATEHABAD (OP) CIRCLE			
1.	(OP) Division Fatehabad		
2.	(OP) Division Tohana		
BHIWANI (OP) CIRCLE			
1.	(OP) City Division Bhiwani		
2.	(OP) S/U Division Bhiwani		
3.	(OP) Division Ch-Dadri		
JIND (OP) CIRCLE			
1.	(OP) Division Jind		
2.	(OP) Division Narwana		
3.	(OP) Division Safidon		
NARNAUL (OP) CIRCLE			
1.	(OP) Division Narnaul		
2.	(OP) Division Mohendergarh		
REWARI (OP) CIRCLE			
1.	(OP) Division Rewari		
2.	(OP) Division Dharuhera		

3.	(OP) Division Kosli		
GURUGRAM-1 (OP) CIRCLE			
1.	(OP) City Division Gurugram		
2.	(OP) Division Manesar		
GURUGRAM-II (OP) CIRCLE			
1.	(OP) S/U Division Gurugram		
2.	(OP) Division Sohna		
FARIDABAD (OP) CIRCLE			
1.	(OP) Old Division Faridabad		
2.	(OP) Greater Division Faridabad		
3.	(OP) NIT Division Faridabad		
4.	(OP) Division Ballabgarh		
PALWAL			
1.	(OP) Division Palwal		
2.	(OP) Division Hodel		
3.	(OP) Division Nuh		
Open Access Cell Gurugram			
1.	Sr. AO/Open Access Gurugram		

Note: The rates quoted are firm and inclusive of all charges, TA/DA & taxes, duties & levies. However, the GST as applicable shall be payable extra.

**Authorized
Signatory**
(Seal/Rubber Stamp)

SECTION-VII

ANNEXURES		
CONTENTS		
Annexure	DESCRIPTION	PAGE NO.
A.	Deviation Proposed	43
B.	Tender Form (Schedule-`C`)	44-47
C.	Internal Audit Manual (Revenue Audit)	48-110
D.	Sub-Division-wise and category-wise nos. of connections	111-112
E.	Division-wise estimated man-days required for completion of audit of consumers accounts for one	113

				Annexure-A	
Sr. No.	Section no. of the bid document	Reference of clause no.	Deviation Proposed		



Authorized Signatory

(Seal/Rubber Stamp)

SCHEDULE- 'C'

DAKSHIN HARYANA BIJLI VITRAN NIGAM LIMITED

TENDER FORM

From

_____/'

_____/'

_____/'

To

**The Chief Auditor,
DHBVN, Hisar**

Offer No:

Dated :

Subject: - Submission of tender against Notice Inviting Tender No. CA/RA-2018-19/04.

Dear Sir,

With reference to your above mentioned notice inviting tender, I/We hereby offer to carry out the audit of consumers' accounts maintained at various sub divisions under (OP) Circle, DHBVN, *Hisar, *Bhiwani, *Narnaul, *Rewari, *Sirsa, *Gurgaon-1, Gurugram-II, *Palwal, *Jind *Faridabad, Fatehabad & Sr. AO/Open Access for the period 04/2018 to 03/2019, 04/2019 to 03/2020 and further extendable for one year on the same term and condition on mutual consent on the rates quoted in the Price Schedule (Part-II) and shall execute the work truly and faithfully within the time specified and set forth in the attached terms and conditions. The work done will be of the quality and answerable in every respect with this tender. I/We shall be responsible for all complaints as regards the quality of work and in case of dispute the decision of the Nigam will be final and binding on me/us.

- A Bank Draft No. _____ dated _____ for the prescribed amount

of Rs. _____ Rupees _____) drawn in favour of A.O./EAD, DHBVNL, Hisar is enclosed, as earned money as desired. I fully understand that in the event of my/our tender being accepted this earnest money shall be retained by you as security till the work is completed as per scope and terms and conditions of NIT and to the entire satisfaction of DHBVN.

2. I/We shall have no claim to the refund of the earnest money prescribed against this tender in the event of my/our non-compliance of the work order provided such order is placed within the period of validity of my/our tender as indicated in paragraph 4 below.

I further understand that my earnest money will stand forfeited even if I withdraw my tender at any stage during the currency of the period of validity.

- My/Our tender shall remain valid for a period of 120 days from the last date of opening of tender (Price Bid).
- My/Our tender along with the terms and conditions with the relevant columns and Annexures duly filled in under my/our attestation and with each page of the tender papers (including the enclosed terms and conditions signed by me/us, (in the capacity of sole owner/general or special attorney, in proof of which power of attorney is attached) is submitted for your favourable consideration.
- I/We have carefully has/have examined the eligibility criteria and I/we qualify the eligibility criteria fixed for tendering. The documents required to be submitted in this regard are enclosed.
- I/We have read the enclosed terms and conditions carefully and have signed the same in token of their absolute and unqualified acceptance. My/Our tender constitutes a firm offer under the Indian Contract Act 1872 and is open to an acceptance in whole or in parts. My/Our offer, if accepted on the attached terms and conditions will constitute a legally binding contract and shall operate as a contract as defined in the Indian Contract Act 1872 with all its amendments.

Thanking you.

DA/As per list attached.

Yours faithfully,

Place:

Dated:

Name & Full Address of Tenderers

*Delete if not quoted.

LIST OF DOCUMENTS ATTACHED

Sr. No.	Description of Documents attached	Page No.	
	Documents regarding eligibility criteria		
1.	Registration with C&AG of India	No.	
		Copy at Page:	
2.	Documents showing experience of audit in PSUs & Govt. accounts.	Page ____ to ____	
3.	Document showing the firm's existence for the last 5 years.	Page ____ to ____	
4.	Agreement in original for the joint venture/collaboration in case bid submitted under joint venture/collaboration.	Page ____ to ____	
5.	Documents (certified copies of P & L Account) showing the turnover of the firm for last 3 years. (In case of collaboration, copies of P&L Accounts of all firms in Collaboration be supplied.)	Page ____ to ____	
6.	Undertaking on NJSP to the effect that the audit firm has sufficient strength of the staff to carry out the audit concurrently for in case work is allotted to the audit firm.	Page ____ to ____	
	Other Documents		
7.	Power of attorney of authorized signatory.	Page ____ to ____	
8.	Statement of deviation (Annexure-'A')	Page ____ to ____	
9.	Particulars of bidder	Page ____ to ____	

10.	Copy of the agreement between the bidder and his	Page ____ to	

	collaborators or associates, if any.		
11.	Bid documents dully stamped and signed on each page	Page ____ to	

	by the authorized signatory.		
12.		Page ____ to	

13.		Page ____ to	

14.		Page ____ to	

Seal & Signature

INTERNAL AUDIT MANUAL
(REVENUE AUDIT SECTION)
(FIRST EDITION-2008)



Instructions for the Internal Audit Parties/Revenue Audit Parties in connection with perpetual audit of Consumers' Accounts etc.

Published by:

THE CHIEF AUDITOR, DHBVN, HISAR

Introduction: Internal Audit is an independent appraisal function within an organization for review of the system of control and quality of the performance as a service to the management. The necessity of having an internal audit system has also been recognized by the Companies Act, 1956, the Companies (Auditors' Report) Order, 2003, vide clause 3, sub clause (vii), has made it obligatory for the auditors of all companies (including Government companies) with a paid-up capital and reserves in excess of Rs. 50 lakh at the commencement of the financial year concerned or having an average turnover exceeding Rs. 5 crore for a period of three consecutive years, to comment on whether the company has an internal audit system, commensurate with its size and nature of business.

1. **General:** Erstwhile Haryana State Electricity (HSEB) in recognition of the growing role and importance of Internal Audit in a commercial organization like HSEB (now DHBVN), decided to constitute the Internal Audit Wing as a separate Department under the independent charge of Chief Auditor, now re-designated as Chief Auditor. Further, the Internal Audit Department is a tool for management which is responsible for checking of expenditure accounts as well as for checking of Revenue accounts of the Nigam. The Revenue Audit wing of the Internal Audit Department is responsible for the audit of consumers' as well as cash collection accounts. The Revenue Audit Wing is headed by DGM/Audit (Sr. Accounts Officer) and the audit is got carried out through Internal Audit Parties. Revenue Audit Parties. The Internal Audit Party/Revenue Audit Party forms a part of the staff of Internal Audit Department and the audit works done by them is controlled by the Chief Auditor.

- i) Ordinary an Internal Audit Party (IAP) consists of an Assistant Manager/Audit and two Audit Clerks and they are primarily meant for cent-per-cent audit of consumers' accounts of various sub-divisions as provided by the office of Chief Auditor.
 - ii) For better control of IAPs/RAPs, even distribution of work and for convenience of field offices to contact the concerned audit parties for audit matters, the jurisdiction of each IAP is fixed and out of all sub-
-

divisions under the jurisdiction of an IAP one Sub-Division is fixed as head-quarter of the Internal Audit Party. All the correspondence with the Internal Audit Parties by the head-quarters or by the field offices is made at the head-quarter of the IAP.

iii) The Revenue Audit Parties (RAP) consists of a Manager/Audit and two Assistant Managers/Audit. The RAP is primarily responsible to carry out the test audit of consumers' accounts over and above the audit carried out by the Internal Audit Parties. Besides the RAPs are responsible for conducting Special Audit, wherever and whenever required and assigned by the Chief Auditor. The jurisdiction and head-quarter of RAP is fixed like IAP and all correspondence with the RAP is made at the head-quarter of RAP.

iv) For the better control a unique number is assigned to each IAP/RAP.

5. **Object of audit:** The inspection of the Sub-divisional offices by the Divisional Accountants attached to respective Divisions, of the divisional and Sub-divisional offices by the Accountant General's Inspecting staff and of the divisional offices by the Chief Engineer/Superintending Engineer are of the nature of test audits only. But the audit of consumers' accounts of the subdivisions by the Internal Audit Party will be perpetual and complete audit, i.e. audit of all revenue transactions connected with the consumers' accounts of the Sub-Division. The main object to this perpetual audit is that the accounts of a month/quarter are, for certain, audit during the following month/quarter and the mistakes and irregularities, if any committed during the course of the accounts month/quarter detected at the earliest possible with as little delay as possible. Each Sub-divisional office will, therefore, have to be audited monthly/quarterly in rotation.

i) In addition to the above the Internal/Revenue Audit Parties are expected to educate the staff of the sub division with a view to increase their efficiency in accounts work. Not only the record/books of the sub divisions be audited, corrected and brought upto date but verbal

instructions should also be imparted to the sub divisional staff in revenue/accounts matters, pointing out the errors committed by them and explaining the proper procedure to be followed. The instructions may be imparted with a view to minimize the mistakes. It is needless to say that minimization of the mistake will not only reduce the workload of sub divisional staff and audit but also increase their efficiency and will facilitate them to give attention towards other areas of accounts/revenue matters. This will also result into elimination of cases of loss of revenue and harassment to consumers.

- ii) The principal of audit i.e. "**General is more important than particular**" should be followed and where omission is found made/irregularity is found committed in general, the point should be taken up with the sub divisional staff and the same should be got set right. Such omissions/irregularities should not be ignored simply because of non-involvement of under-assessment/loss of revenue.
- iii) It should also be checked that the instructions issued by the Nigam are followed meticulously and timely. Non-compliance/non-observance of instructions should be taken seriously and should be dealt accordingly. Wherever required, a special report should be made to head-quarter as non-compliance/non-observance of instructions forfeits the very purpose of issue of instructions.

6. **Books of Reference:** In additions to the ordinary books of references viz., Account Code Volume-III, Departmental Financial Rules, Punjab Financial Rules, Banking Instructions and Punjab Public Works Department Code etc. the Internal/Revenue Audit Parties should be familiar with the contents of the following documents:-

- k. Application and Agreement Forms for all categories of consumers including Temporary Supply.
 - l. Schedules of Tariff for all categories of consumers.
 - m. Schedule of Service and General Charges.
-

- n. Abridged Terms and conditions of Supply for all categories of consumers.
- o. Model agreement for public Lighting Supply and Special agreements with Industrial and Bulk Supply Consumers.
- p. Sales Manual Instructions, Manual of Instructions and Manual of Orders.
- q. Regulation for duties and responsibilities of various functionaries responsible for the upkeep and maintenance of consumers' accounts.
- r. Sales Instructions, Sales Circular and other allied issued by the Head Office from time to time.
- s. Tariff Orders issued by the HERC from time to time.
- t. Clarifications issued by the Head Office/concerned Department from time to time.

7. Register of Special Points: A register of special points shall be maintained at headquarters in Revenue Audit Section. All the points referred to Internal Audit Wing for special investigation by the higher authorities or management shall be entered in this register. Further, the revenue audit wing shall also be responsible to enlist and post all the point for special investigation/checking based on the reports received from field offices, complaints and the circulars/instructions issued by the Nigam from time to time in the said register. Separate pages may be allotted keeping in view the gravity of points of investigation and types of points. These points shall be reviewed from time to time and shall be conveyed to the Internal Audit Parties/Revenue Audit Parties or Special Audit Parties being deputed for audit. The compliance by the audit partied in this regard shall also be watched and reviewed from time to time.

8. Maintenance of Daily Progress Register: Incharge of Internal/Revenue Audit Party should maintain a diary to show the daily work done by himself and his audit clerks. All members of the party should sign the diary daily. The diary should be maintained in a register duly bound and page numbered. The pages should be numbered before the register is brought to use. Particulars of the work done by each member of the audit party from day to day should be briefly written up in the Progress Register.

- i) For all outgoing and in-coming letters, Dispatch and Receipt Registers (foolscap size) should be maintained by one of the audit clerks in each audit party.

9. **Intimation of visit:** The tour programme of each Internal/Revenue Audit Party shall be prepared and issued by the Chief Auditor (Revenue Audit). The tour programme shall be prepared on quarterly basis and in such a way that all the offices under the jurisdiction of Audit Party are audited in rotation. Immediately after receipt of approved tour the incharge of Audit Party should give to the AGM/SFM Sub division/office sufficient notice in advance of the dates of their visit to enable the AGM/SFM to be present except that when the former may be required by the Chief Auditor to make surprise visits to Sub divisional offices. In case any change in the tour programme in rotation is required the request should be submitted to the headquarters well in time so that the same is considered while issuing the tour programme for that quarter. The change in the rotation shall only be allowed on cogent reasons only.

- i) While submitting the intimation of visit the incharge of Audit Party should ask the AGM/SFM incharge Sub-Division/Office to keep ready all the record which was not produced during previous visit of the Sub-Division/Office and the cases which he wants to get audited/pre-audited.
 - ii) Ordinarily the actual movements should be in accordance with the tour programme; but if in any case, a change is anticipated, the approval should be obtained from headquarter and on receipt of approval or in anticipation of approval the change should be notified to all the concerned well in time. If the halt at any place is estimated to exceed the time prescribed by the Headquarter, the prior approval of the Chief General Manager should be obtained.
 - iii) With a view to effecting economy in Traveling Allowances the tour programme for the months, in which there is a spell of holidays
-

exceeding three days, should be so arranged that these holidays are spent at the headquarters and not at outstations, except that when the Audit Party, just before the holidays, is at a station, returning from which to headquarters involves travelling allowance exceeding the amount of daily allowance for the number of holidays.

- iv) **Permission to leave temporarily the station of duty or grant of casual leave to the audit staff:** All matter regarding leave, leaving the station, change in programme, etc., should invariably be referred to the Head Office in time and prior sanction should be obtained.

In case of extreme urgency of private nature, however, incharge of Audit Party may leave the station on a holiday in anticipation of the approval of the Headquarters which should be applied for at once. In the case of audit clerks intending to leave the headquarters on the holidays, the incharge of Audit Party may grant the permission and inform the Headquarters of his having done so. Incharge of Audit Party may also grant casual leave not exceeding two days to the audit clerks in case of urgency subject to the approval of the Headquarters, which should be obtained in due course.

10. **Procedure of audit:** Immediately after his arrival in the Sub divisional office the Internal/Revenue Audit Party should carry out a casual inspection of the consumers' accounts of the Sub divisional to see and ensure that internal control over the upkeep and maintenance of consumers' and revenue accounts exists and the same are maintained strictly in accordance with the instructions laid down for the same. The Audit Parties should also check and ensure that the checks prescribed for the supervisory staff/officers are being carried out by the supervisory staff/officers meticulously and that the checking being carried by them is reliable and effective.

- i) Immediately after receipt of tour programme from the headquarters, the concerned Audit Party shall intimate the concerned AGM/SFM incharge Sub Division/Sub Office about the date (s) of inspection and audit month (s) provided for the audit. The AGM/SFM shall be asked to keep all the
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record (including the record not produced earlier) ready for the inspection.

- ii) On the 1st day of visit the Manager/Assistant Manager Incharge of the party will meet the AGM/SFM incharge of the Sub Division/Office personally and shall issue a Half Margin asking him to intimate whether any priority work (e.g. cases prepared under Land Recovery Act, award (s)/decision(s) of Arbitrator/Court/Negotiation Committee/Competent authority etc.) is pending for the audit or not. The IAP will also ask the AGM/SFM to intimate about the new connection released and the connections permanently disconnected after last visit of the audit party and produce the relevant record in respect of such connection. The HM in question will be signed by both i.e. AGM/SFM and Manager/Assistant Manager incharge of the Audit Party as a case of joint note of discussion or Minutes of Meeting and will be returned by the AGM/SFM on the same day or latest by the next working day after recording the reply. The IAP shall audit/pre-audit all the cases so reported by the AGM/SFM incharge of the Sub Division/Office on the priority basis but it would be the duty and responsibility of the Sub Division/Office to produce all relevant record demanded by the audit. The responsibility of delay in auditing/pre-auditing of such cases due to non-production of record will rest upon the AGM/SFM and CA/UDC (R) of the Sub Division/Sub Office concerned.

In case the AGM/SFM Incharge of the Sub Division/Sub Office happens to be on leave or out of station, the above formalities will be observed on the 1st day of returning of the AGM/SFM to his office.

- iii) The actual cash in hand with the cash balances of both the Cash Books (General and Revenue cash book) shall be checked on the 1st day of visit by the incharge of the Audit Party. Occasional checking of cash during the visit shall also be conducted by the IAPs/RAPs.
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- iv) **Issue of Half Margin:** Each and every observation on checking of the accounts/record including under-assessment, omission, irregularities and non-observations of instructions should be pointed out through Half Margin.

However, cases of petty under-assessment of revenue arising in a routine manner and not involving any important aspect or interpretation of rule/tariff etc, should not be taken up through half-margin. Instead these should be brought to notice of the AGM/SFM/Commercial Assistant/UDC concerned and got charged to the consumers' accounts through SC&AR. Entry of the same shall be recorded in the Register of Petty under-assessments. Realization of these items shall be checked during next visit of the sub division on random basis.

The IAPs/RAPs are required to prepare and issue the Half Margins on the printed Half Margin Pads supplied by the headquarters. Issue of half margin on the blank papers or local printing/purchase of half margins is not allowed. These instructions should be followed strictly and meticulously. However, the audit party shall not issue any half margin of over-assessment or for the refund. Such cases noticed if any, should be brought into notice of AGM/SFM verbally and the issue regarding allowing of refund should be left on them.

- v) The Half-margin should be prepared in duplicate by using carbon paper and the original half-margin should be handed over to the AGM/SFM incharge of the Sub-division/office. The duplicate half margin shall remain in the Half Margin Pad/Book.
- vi) The RAPs/IAPs will maintain a register of issue of half margin on the prescribed Register and in accordance with the instructions as printed on the Half Margin Register. Separate registers will be opened for each Sub Division/Sub Office. The RAP/IAP shall prepare the half margins on the daily basis and shall hand over the same to the AGM/SFM or his authorized representative on the same day or latest by the next
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morning. The AGM/SFM shall also ensure that no delay in receipt of the half margin is caused by him or by his authorized nominee. The inspecting officers while conducting the checking of AGM/SFM /Sub Division/Sub Offices will also scrutinize the Register of Half Margins and shall ensure that there is no delay in issue and handing over the half-margins. Non-issue of half-margins on daily basis shall attract disciplinary action.

- vii) All the half margins issued by the Audit Party shall be first entered in the prescribed Half Margin Register and then shall be handed over to the concerned AGM/SFM. Acknowledgement of the receipt of the half margin shall be given by the AGM/SFM himself in the appropriate column of the Half Margin Register. However, the AGM/SFM can issue an Office Order to effect that the half margins will be received by any other official (Name & Designation to be mentioned) on his behalf but in such case he would have to endorse the copy of the same to the concerned IAP and also the Chief Auditor, DHBVNL, Hisar. In case he (AGM/SFM) issues such order, he (AGM/SFM) would be held responsible for the disposal of HM, as if he had personally received the HMs.
 - viii) On the closing day of audit inspection, the RAP/IAP shall prepare, a list of all the half-margins issued during the visit showing their disposal by the Sub Division. This list shall be signed by the Incharge RAP/IAP as well as by the incharge of the Sub Division/Sub Office or his authorized nominee and a copy of the same shall be submitted to the concerned DGM, GM and Chief Auditor. The concerned DGM/GM shall scrutinize the list and take up the matter with concerned AGM/SFM for disposal of pending half margins, if any.
 - ix) **Disposal of Half-Margins by Sub Division:** The observations made by the Internal Audit through Half Margin Memorandum should be scrutinized by the AGM and the amount of short assessment where found chargeable, should be charged to the consumers' accounts within
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one week of the receipt of the half margin. The half margins not involving any under-assessment should also be disposed-off immediately by expediting the information asked for or by complying the observations as made in the half margin. The importance of the half margin should not be assessed on the basis of involvement/non-involvement of the short/under-assessment and all the half margins issued by audit should be disposed off immediately. Where any site checking or verification of record etc. is involved the half margin should be returned within 7 days of its issue.

- Where the amount pointed out by the Audit Party is not found chargeable, the half margin should be returned to the Audit Party after recording the detailed reply/justifying the reasons and quoting the instructions under which the amount pointed out in the half margin is not chargeable. The half margins not involving any under-assessment should also be disposed off accordingly.
 - The Audit Party shall examine the reply submitted by the AGM(OP) for non charging the Half Margin and will put up the same to the local IAP/RAP concerned alongwith its comments/recommendations on the reply. In case the reply submitted by the AGM/SFM is not found/considered as in order or justified, the same shall be returned back by the local RAP after recording the instructions/reasons for wphich the reply submitted by the Sub-Division/office cannot be accepted. All the Half Margins whether charged or not chargeable shall form part of report.
 - In case the AGM/SFM is convinced with the further observations made by the Audi Party, he should accept and comply with the observation made in the half margin. Where the AGM feels that the audit observations are not correct, he should refer the case to his DGM (OP) within one week of the receipt of the Half Margin giving full justification for non-acceptance of the Half Margin.
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- The DGM (OP) should examine and consider each case referred to him with reference to the observations raised by the audit and reply submitted by the AGM/SFM and convey his decision to the AGM/SFM within 10 days of the receipt of reference from AGM/SFM. In case the audit observations are not accepted by him, a copy of the reply should also be endorsed to the Internal Audit Party simultaneously alongwith a copy of the Half Margin.
 - The Internal Audit will review the decision of the Executive Engineer and in case the audit is not satisfied with the reply, the complete case should be referred to the Chief Auditor (Revenue Audit) Hisar within one week of the receipt of reply from the DGM/ (OP).
 - The Chief Auditor shall review the case and where he upholds the view of the Internal Audit; he will take up the matter with the General Manager/OP and Chief General Manager/OP concerned and ensure its settlement within two months from the date of first reference.
 - The Chief Auditor shall submit a quarterly statement to the Management indicating the cases, which have been taken up by him with the GMs & CGMs (OP) and have not been settled within two months from the date of his first reference.
 - In case above instructions for the disposal of the half margins are not observed by the AGM/SFM incharge Sub-Division/office is not followed meticulously and disposal of the half margin is delayed without any cogent/justified reasons, he shall be held responsible for loss sustained, if any, due to delay in disposal of half margin and the loss sustained due to amount becoming irrecoverable
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and/or interest losses @ 12% PA shall be recovered from him/them.

- x) On the closing day of the audit inspection, the IAP will again discuss with the AGM/SFM incharge of the Sub Division/office on all the important issues, including the general irregularities noticed in the upkeep and maintenance of consumer's accounts, if any, suggesting further action to be taken by the Sub Division/Sub Office. A joint discussion note of the discussion held will be prepared on the half margin and will be signed by both. The details of the records not produced to the audit shall also be recorded on the H.M. itself.
- xi) The IAPs are required to submit their report on the prescribed Performa (Forwarding Memo) within 10 days of close of audit. The submission of Forwarding Memo within the stipulated period shall be ensured by the IAPs. The IAPs shall also enclose the copies of the half-margins issued on the 1st day and closing day of the audit inspection (as referred to para-7.2 and para-7.10 above.)

11. Sphere of audit: All records connected directly or indirectly with the consumers' accounts should be audited by the Audit Party. The following points require special attention:-

- i) After introduction of computerized billing, the checking of consumers' ledgers with reference to mistakes in calculations, totaling and applying of rates etc. are not required to be carried out. As such checking of ledgers by IAPs/RAPs has been dispensed with. For this purpose only software audit is required to be carried out. However, the audit parties shall continue to check the billing of some consumers on random basis to ensure that the software application is correct and no manipulation is being done. The consumers' of all groups should be taken into such random checking. The audit party will also maintain a record of such consumers whose accounts are completely checked/audited in all respect
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during such random checking. In case any discrepancy (even minor) is noticed during such checking the same shall be reported to the Headquarter immediately and personally.

- ii) Even after relaxation of checking of consumers' ledgers, checking of other records as per details given as under and assessment/realization of revenue shall be carried out on the basis of various checklists/exceptional reports generated by the computer billing agency. The checking of following records shall be continued to be checked on cent percent basis as hereto:-
- i. Service Register.
 - ii. Test Report Register.
 - iii. Electric Measurement Books.
 - iv. Consumers' cases of all new connections released.
 - v. Consumers' cases of all extension/reduction of load/Contract Demand.
 - vi. Register of dismantlement of permanent and maintenance works.
 - vii. Streetlight Register.
 - viii. Meter Reading Record/ Meter sealing record.
 - ix. CA-21 and CA-22.
 - x. Energy Variation Register.
 - xi. All job orders viz. Service Connection Orders, Reconnection Order, Disconnection Order, Sundry Job Order, Meter Change Orders and Fuse Replacement Orders etc. etc.
 - xii. All M&P checking reports issued from the date of last checking. The cases of delay in checking/non-checking within the prescribed time shall also be watched and pointed out. Further it shall also be checked whether Register of M&P Checking Register is maintained properly or not.
 - xiii. All checking reports of checking carried out by Vigilance/Special checking parties and authorized officers. It will be duty of the Sub Division to get checked each checking report from audit. No audit
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party/audit personnel shall be held responsible in case any such report is not got checked from audit or is not produced to audit. However, where a proper register of such checking is maintained, it will be duty and responsibility of audit to check cent percent checking report as entered in the register or pointed out the missing reports.

- xiv. Each and every item entered in the SC&AR with reference to its correctness and admissibility. It would also be checked and verified that the same has been entered in the advice register and has duly been posted in the ledger.
 - xv. Revenue Cash Book, Remittance Register, Bank Ledger and Main Cash Book. Revenue collected during a month as per Revenue Cash Book shall be compared with the total realization posted in the ledgers as per payment Final Listing (Date wise and group wise). The variation/discrepancies, if any shall be pointed out by the audit but the account-wise reconciliation shall be made by the Sub Division under intimation to audit.
 - xvi. Implementation of awards announced by the Arbitrators and the court cases decided by the courts of law.
- iii) The computer-billing agency is supplying below noted lists called exceptional lists. The action to be taken by the Sub Division on each list is explained against each. The audit parties during audit inspection will check that the action as required to be taken in each list is taken promptly by the Sub Division and shall point out omission/irregularities/ discrepancies noticed, if any. In the cases where the loss of revenue is sustained due to non-action by the Sub Divisional staff a specific report will be made by the audit parties for initiating action against delinquents/person(s) at fault.

Sr. No.	Name of exceptional lists	Action to be taken by (OP) staff
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1.	List of bills check before issue.	All such bills are required to be checked and where any discrepancy is noticed is to be corrected before the same is issued i.e. delivered to the consumers. This is required to minimize complaints regarding issue of incorrect bills to the consumers.
2.	Faulty/ defective meters.	Copies of these lists should be immediately passed on to SFM/FM I/c area for verification of the meter. Where the meters are found faulty/defective/burnt/glass broken/ M&T seals broken, the same should be replaced immediately
3.	Meter Burnt.	and where working of meter is found within permissible limit, the corrective advice is to be sent to billing center.
4.	Meter Glass Broken.	It is also to be verified and checked that the average/adhoc units billed to the consumer are not less than actual consumption recorded by the meter even if it is
5.	M&T seals found broken.	faulty. In such cases difference should be charged immediately to avoid accumulation of dues and average units based on the connected load/reasonable consumption should be got enhanced besides immediate replacement of the defective/faulty meter. The adhoc charges billed by the Computer Center are always provisional charges and the consumer account is required to be overhauled as per instructions contained in SMI-4.14 i.e. on the basis of average consumption recorded during corresponding months of preceding year, failing which average consumption of preceding 6 months failing which average consumption of preceding 3 months for meter being defective. In case no reasonable base is available or the available base is less than 3 months the consumer account is to be overhauled on the basis of average consumption of succeeding 3 months after installation of a correct meter.

6.	Negative reading.	The actual reading shall be got verified through SFM/FM Incharge of area and further action shall be taken as per report of finding.
7.	Dial over.	
8.	High/Nil /low consumption.	
9.	Provisional (PL) basis.	The consumption of the consumer shall be got ascertained by issue of notice of assessment or through SFM/FM Incharge of area. Where the reading cannot be taken even after issue of notice/deputation of SFM/FM the supply of the consumer shall be disconnected from the pole and shall not be restored till reading is taken. In case the consumer does not come forward for concurrent two billing cycles after temporary disconnection of supply his premises shall be disconnected permanently. In no case the premise should be allowed to be shown as locked for 6 months concurrently.
10.	Meter and /or Reading correction	The bills issued before and after making correction in the previous data/master data file shall be checked to ensure its correction.
11.	PDCO/RCO/ Status change cases	All the cases appearing in this list are to be checked to ensure its correction and charging of additional amount/average charges, if any, under the existing instructions.
12.	List new connections	The particulars entered in the master data file at the time of starting of billing is shown through this statement. It shall be checked that the billing has been raised from actual data of connection and that all the particulars of consumer as entered in the master data file are correct.
13.	Meter change cases	The final reading as well as new initial reading shall be verified to ensure its correction. It shall be further checked and ensured that where any additional amount including

		average charges is required to be charged the same is charged. The cases in which the meter has been changed being defective and which were being billed on 'PL' basis are to be checked with care to ensure that the PL charges are not adjusted by the computer. In such cases, the consumer account is to be overhauled as per provisions of SMI-4.14 and the provisional charges are to be adjusted only at the time of overhauling of consumer's accounts.
14.	List of defaulters	A list of such consumers who were issued bills in the last month and have not made payment is being supplied along with each billing cycle. For example while issuing the bills for cycle 21 the list of defaulters for cycle 11 is supplied. The Sub Division shall examine these lists and take action to get realized the payment by issue of TDCO/PDCO. A list involving defaulting amount more than a specific amount can be obtained from the computer center on specific request.

- iv) The checklists as under are supplied by the computer-billing agency regarding realization of amount as posted in the computer ledger. The action required to be taken on these lists is explained against each. The audit parties shall check these exceptional lists on cent percent basis and shall point out omission/irregularities etc. if any.

1. Payment listing	1st	These lists can be considered as a print out of CCR Book/Bank Challan as the case may be. These lists are generated batch card wise and date wise. The Sub Division is required to check that the amount as shown in payment first listing agrees with the amount shown in the CCR Book. In case there is any difference in the amount as shown in the check list and amount shown in the CCR Book/Bank Challan, the account wise discrepancies is to be ascertained and the mistake is to be set right through
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	<p>SC&AR. Necessary remarks has also be recorded in these check list to avoid duplicity. These lists shall be properly maintained in a separate folder.</p>
2 . Payment final listing (Ledger-wise anc data wise)	<p>The amount as shown in the payment first listing is segregated ledger wise and group wise. Through these statements the amount to be posted in the ledger at the time of next billing cycle is shown. In other words only the realization as appearing in the payment final listing should be found posted in the ledgers. These check lists therefore should be maintained ledger wise or should be placed with ledger. These check lists are much important and require double-checking. All the entries of this checklist must appear in payment first listing and all the realization posted in the ledger must appear in these check list. The Sub Division shall therefore, carry out the checking of the same accordingly.</p>
3 . Payment final listing (Group-wise & date wise abstract)	<p>Group-wise and date wise totals of payment final listing are shown in this list. This list is generated at the time of each billing cycle or for the batch cards submitted by the Sub Division. As such, at least 4 lists are supplied during a month. Reconciliation of cash realization as posted in the consumers ledger and amount received as per Revenue Cash Book can be made only with this statement. These lists are, therefore, required to be maintained in a separate folder.</p>
4 . Check list of SC&AR (JE List)	<p>The amount debited/credited to the consumer account through SC&AR is shown in this checklist. It is therefore, required to be checked that all the entries made in the advice register appears in the check list and vice versa only the amount as shown in the advice register is</p>

	appearing in the check list. Further in ledger also all the items appearing in the checklist and vice versa only the amount appearing in the checklist should be found posted. These lists should also be placed with ledgers.
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- v) In addition to above checking the audit party shall also carry out following checking:-
- (a) Compliance of audit observations raised during previous audit inspections through audit note(s) if specifically asked to do so.
 - (b) Realization of revenue audit paras issued by IAPs/RAPs and reporting of it to Headquarter.
 - (c) Watching of compliance of instructions issued by the Nigam in the Sub Division. The cases in which financial loss is involved shall be reported to Headquarter through a specific report.
 - (d) Checking on other points as assigned by Headquarter from time to time.
- vi)** The points which require checking by the Internal Audit Parties have been incorporated in the checklist for audit of consumers' accounts and are placed at Annexure-"A". The checklist is not exhaustive but is illustrative only. The Audit Parties should update the checklist and add all those points which they detect and found worth to include in the checklist.
- vii)** Each item of the record checked by the Manager/Assistant Manager/Audit or his Audit Clerks should invariably be ticked with audit pencil. The audit certificate as below should be recorded by the Manager/Assistant Manager/Audit under his dated signature on all the records audited by the audit party. The Audit Clerk should also put his dated signature under the audit certificate on the records checked by him. In case a record or document is audited partly by the Manager/Assistant Manager/Audit and partly by the Audit Clerk/ Clerks, the portion checked by each should be specified in the audit certificate.
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viii)

AUDITED Dated Signature of Member of Audit Party (Date and Signature should be in ink)
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Note: - It should be clearly understood that a certificate of check recorded by an Audit Clerk on the record checked by him does not absolve the Manager/Assistant Manager/Audit of his responsibility of proper scrutiny and supervision of the audit work as a whole.

12. Distribution of duties amongst the members of the audit party: The Audit Parties are expected to work as a team and shall be solely responsible for the cent per cent audit of consumers' accounts, but in order to fix responsibility in case of delinquencies in audit work on the part of the various members of the audit party the duties of the Manager/Assistant Manager and the audit clerks with regard to the checking of consumers' accounts/records are distributed as under: -

- i) The Manager/Assistant Manager/Audit should check the following records:-
 - (I) Software audit by checking the bills on random basis.
 - (II) All Job Orders viz. Service Connection Orders, Reconnection Orders, Disconnection Orders, Meter Replacement Orders, Sundry Job Orders etc. etc.
 - (III) General/Main Cash Book, Revenue Cash Book and Remittance Register.
 - (IV) Cases of new consumers with relevant records.
 - (V) All checking Reports of M&P, Vigilance wing and Operation staff.
 - (VI) Registers of [1] variation of energy, [2] dismantlement of permanent and maintenance works and [3] Street Light.
 - (VII) All refund cases allowed during the period of audit.
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In addition to the above it will be the duty of the Manager/Assistant Manager/Audit to write Audit Reports and exercise general scrutiny and supervision over the work of the audit clerks.

- ii) The Audit clerks should check the following records: -
- a. Ledgers – all exceptional/checklists issued/supplied by the billing agency while issuing the ledger/bills.
 - b. Checking of all advices sent to the billing agency/section with the originating record and posting of the same in the ledgers.
 - c. Consumers' Cash Received Book with duplicate copies of Receipts (From-04).
 - d. Consumption Security Register (including the opening balances)
 - e. Sundry Charges and Allowances Register
 - f. Service Register
 - g. Reconciliation of cash realizations posted into the ledgers with the amount received as per Revenue Cash Book
 - h. Abstract Returns
 - i. Measurement Books
 - j. Connected Load Registers (general scrutiny and check of some items at random).

Note: (I) All Manager/Assistant Manager/Audit must abide by the above duty list, in case, however, a Manager/Assistant Manager incharge of Audit Party has to make any deviation from the same due to some cogent reasons, he may do so, but he must record the fact of his having done so, giving reasons for the change in the Daily Progress Register which is being maintained by the audit party. He should also intimate to the Head Office about the same at the end of the month.

(II) Half margins in respect of all omissions and irregularities should be written by the respective members of the party in respect of the records checked by each and not by one member only on behalf of the others.

- iii) In the above duty list of the audit clerks no demarcation has been made in the duties of the two audit clerks. It is expected that the Manager/Assistant Manager/Audit of each party would distribute the work between his audit clerks on a fair basis and according to his judgement in the best interest of the work.

13. **Form of Forwarding Memo/Audit Report:** The Forwarding Memo/Audit Report should be prepared on the prescribed computerized format copy of which is placed at Annexure- 'B'. The Audit Party should make a copy of the Forwarding Memo/Audit Report of the format before preparation of report. So that copy of the format is always available with the party and the same is not overwritten.

- i) The Forwarding Memo has been designed in such a way that all the information on the audit conducted by the Audit Party is reported to headquarter. As such it is desired from the Audit Parties that all the information is filled in correctly and no column is kept blank. In case any column of the Forwarding Memo is kept blank, it will constitute non checking on the related point by the Audit Party and action shall be taken accordingly.
 - ii) Whenever deemed necessary, confidential reports of irregularities of serious and important nature should be sent to the Head-quarter addressed to the Chief Auditor or Deputy General Manager/Revenue Audit by name.
 - iii) All the cases of irregularities/omissions noticed in upkeep and maintenance of consumers' accounts must be reported to headquarters through a separate letter addressed to Chief Auditor or DGM/revenue Audit.
 - iv) All the half-margins issued during the audit and returned by the Sub Division should be incorporated in the Forwarding Memo. The Half margins dropped on the reply of the Sub Division/Office should not be
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incorporated in the Forwarding Memo but should be submitted to headquarters for scrutiny and record. The Audit Report of all the half-margins of difference of opinion between audit and Operational staff should be prepared and submitted to headquarters alongwith Forwarding Memo for scrutiny and further action. The Audit Report should be prepared with care so as to avoid further correspondence and decide the issue at the earliest. The observations made by the audit, reply submitted by the Sub-division/office on the observations raised by the audit and the point of disagreement dully supported with facts/instructions should be clearly mentioned/incorporated in the audit report. Wherever required, the supporting documents should also be annexed to the Audit Report.

- v) Points of little or no importance should not be including in the Audit Report.
 - vi) The Audit Note will be written from the half margin concerned embodying the original objection, the Sub divisional Officer's reply and further remarks by the Incharge of Audit Party.
 - vii) At the completion of the audit, the Audit Note should be delivered to the Sub divisional Officer and his acknowledgement, stating the total number of items and pages, obtained. No copy of the audit note should be kept by the Audit Party nor should a copy be sent to the Head-quarter by the Audit Party.
 - viii) The Audit Report together with all the half margins and the acknowledgement referred to in the preceding sub-paragraph should be submitted to the Head-quarter for further disposal. The report should be written neatly in a polite language so as to avoid any offence to the Sub divisional Officer, the gist of whose reply should also be embodied in it. It should be arranged under suitable headings. The real underlying idea is that the audit reports should be so brief as to involve the minimum amount of additional work on the staff of the Sub divisional offices
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audited. They should be written in such a manner as to prove instructive and educative, without any offence to the staff. This aim can be achieved only by the goodwill and mutual co-operation between the auditors and the staff of the Sub division being audited. Every body connected with the work should, therefore, develop in himself a sense of such a co-operation.

- ix) The efficiency of an Internal/Revenue Audit party would be judged as much by the improved standard of the accounts work done by the clerical staff employed in the various Sub divisional offices which they inspect as any other thing. The ultimate aim of every Audit Party should be to educate the Sub divisional staff in such a manner as to improve the standard of efficiency of their accounts so that in due course of time it should be possible for the audit party to the state in their report that the accounts have been audited and every thing has been found correct and in order. The Sub divisional Officers should, therefore, afford every facility to the Audit Parties, in carrying out their work, and full co-operation should be shown to enable them to complete their audit satisfactorily within the limited time at their disposal.
- x) The audit note duly replied to should be sent by the Sub divisional Officer concerned to the concerned Audit Party within a fortnight from the date it is delivered to him.

14. **Action to be taken at headquarters:** On receipt of the Forwarding Memo/Audit Report from the Audit Party the same shall be scrutinized at the Headquarters and the report of findings relating to the office audited will be prepared. The report shall be put up to The DGM/Revenue Audit dully commented and highlighting the under-assessment detected & got charged, details of half margins pending with the office audited & under-assessment involved therein, status of upkeep and maintenance of consumers' accounts and revenue accounts, irregularities/omissions found committed and existence of internal Control in the sub-division/office. The DGM/Revenue/Audit shall pass
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orders regarding action to be taken on each point and also obtain approval/concurrence of the Chief Auditor wherever required.

- i) The Draft Audit Report submitted, if any, shall also be scrutinized and the observations raised by the audit through half margin, the reply submitted by the operational staff and further observations made by the audit party shall be examined and submitted to the DGM/Revenue Audit dully commented. The DGM/Revenue Audit may pass orders to take further action or submit the case to Chief Auditor for concurrence/approval of his orders. The Chief Auditor after careful consideration of the case may concur the orders passed by the DGM/Revenue Audit or record his own orders.
 - ii) Further action on the Forwarding Memo/Draft Audit Report shall be taken by the office as per orders recorded by the DGM/RA or Chief Auditor as the case may be and the follow up action shall be taken till the case is finalized.
 - iii) The irregularities/omissions/shortcomings as reported by the audit party shall be conveyed to the concerned AGM/SFM with a copy to DGM/GM concerned, asking to set right all the omissions/shortcomings/irregularities and submit the compliance report within a stipulated period. In case the irregularities/omissions etc. are not discontinued and are repeated in the sub-division/office, a report of the same shall be prepared and put up to Chief Auditor for taking up the matter with higher authorities or to report the facts to management.
 - iv) The Objection Book of all the revenue audit Paras shall be maintained at the headquarters. For the better management the Paras shall be classified into [a] Minor Para [b] Major Para and [c] Paras of Serious Nature involving fraud/embezzlement/ misappropriation of revenue. The financial limit of Petty, Minor & Major under-assessment shall be fixed by the Chief Auditor from time to time. Where any item is placed in the
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Objection Book of Paras of Serious Nature; the name of the officer/official involved in the Para as well as extent of his responsibility shall also be recorded in the Objection Book and vigorous pursuance shall be made till is finalization. The realization of amount of Minor/Major Paras shall be watched regularly and the vigorous pursuance shall be made till realization/settlement of Para.

- v) The amount got charged by the audit cannot be refunded without concurrence of audit. In case after charging of the amount to consumer's account, it is noticed that the amount is not chargeable, the AGM/SFM concerned shall prepare a detailed case along with the documentary evidence on the basis of which the amount is not found chargeable and shall put up the case to the audit party concerned for verification of facts and recording his comments. The detailed case dully verified and commented by the concerned audit party shall be submitted to Chief Auditor for approval of withdrawal of Para from the Objection Book and according concurrence for refund.

 - vi) There may be certain cases in which the amount charged to the consumer's accounts on the behest of audit is objected by the consumer on one pretext or the other. In such case the AGM/SFM concerned shall prepare a detailed case quoting the instruction as well as his comments as why the amount in question is not chargeable and submit the same to the authority competent to decide the same under Sale Manual Instruction No-5.18 for deciding the case. The competent authority will pass well speaking order in the case. After the case is decided by the competent authority, if any amount becomes refundable, the concerned AGM/SFM shall submit the case dully verified and commented by concerned audit party to Chief Auditor for concurrence. The case shall be examined at headquarters and shall be submitted to Chief Auditor for decision through DGM/RA.
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vii) There may be other cases in which no audit observations are involved but refund is to be allowed as per Award of Arbitrator, decision of Court of Law/competent authority, the refund shall be allowed without pre-audit in case amount to be refunded is up to Rs.50,000/-. Such cases shall be post audited during the next visit of the audit party in the sub division/office. Where the amount to be refunded is more than Rs.50,000/- but up to Rs.5,00,000/- the refund shall be allowed only after getting the same pre-audited form the concerned audit party. The cases of refund above 5 lakhs shall be referred to headquarters for pre-audit.

15. **Duties & responsibilities of AGM/Revenue Inspection:** The AGM/Inspection Revenue) is responsible to carry out the checking of the work done by the Internal Audit Parties / Revenue Audit Parties as well as status of upkeep and maintenance of consumer accounts in the Operation Sub-Division/Sub Office. To ensure that the assessment /realization of revenue and other statistical returns relating to revenue audit are incorporated in the monthly cash accounts correctly, the AGM/Inspection may also inspect the Divisional Office and check/compare the figures as incorporated in the monthly accounts in the Division with the actual figures of the assessment, realization, line losses etc. of Sub-Division/Sub Office. Another important duty of the AGM/ Inspection is to review all outstanding revenue audit paras and advice/suggest to the field offices for settlement of the same. As such while framing the tour programme of the AGM/Inspection, the no. of paras outstanding in the Sub-Division / Sub Office shall be taken into account. The inspection of Sub Division where number of paras outstanding and amount involved is on higher side shall be got inspected first and there-after the inspection of other offices shall be carried out where number of paras outstanding and amount involved is smaller.

AGM/ Inspection shall check all the outstanding paras with following criteria:-

- a) Whether the amount was posted to consumer accounts immediately after the same amount was charged through SC&AR and there was no delay in posting of the amount in ledgers.
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- b) Whether the Sub-Division has taken proper action in regulating the amount involved and has issued TDCO / PDCO promptly.
 - c) Where the amount could not be recovered realized due to any dispute and/or the recovery has been stayed by any appropriate authority, the AGM/Inspection shall check whether the amount is actually chargeable to the consumer account or not. In case the amount is not chargeable and the same is required to be withdrawn/refunded, the AGM/ Inspection will examine the case with reference to instructions/documentary evidence and will accord concurrence for withdrawal for the same at site if the amount involved is upto Rs.2500/- and will recommend the same for withdrawal and concurrence approval in case the amount involved is more than Rs.2500/-.
 - d) AGM/ Inspection shall make the report about the status and upkeep and maintenance of consumer accounts in the office inspection and highlight the deficiencies through his Inspection Note.
 - e) As far as possible, AGM/ Inspection will discuss all the issues with the AGM/SFM Incharge of office and record Minutes of Meeting and obtain signatures of the SDO on the discussions held. The decision taken in the meeting shall be maintained at H.Q level till the compliance is made by Sub-Division / Sub Office.
 - f) AGM/ Inspection shall prepare his Inspection Note highlighting the deficiencies/shortcomings noticed in the upkeep and maintenance of consumers' accounts, non-observance/non-compliance of the instructions issued by the Nigam from time to time and shall submit the same along with his recommendations about the improvement in the office work in case anything adverse is noticed by him during his visit.
 - g) The AGM/Inspection shall submit his report on the performance of IAP/RAP on the Performa prescribed for the same.
16. **Disposal of Audit Report and Audit Notes:** Where orders are passed by the Head-quarters to the effect that the compliance with the instructions or removal of defects or objections should be verified by the Internal Audit Party concerned on his next visit to the sub division, the Audit Report or the Audit Note, as the case may be, should be retained in the Sub divisional office concerned till the
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arrival of the Internal Audit Party to whom the Audit Report or Audit Note should be put up with relevant documents for his verification. The Internal Audit Party should then report to the Head-quarter, in a separate memorandum, the fact of his having made the verification and the state in which the documents were found. A note to the effect that verification has been made should also be recorded by him on the Audit report or Audit Note concerned.

Annexure-'A'

DAKSHIN HARYANA BIJLI VITRAN NIGAM

OFFICE OF THE CHIEF GENERAL MANAGER/ AUDIT HISAR

General Instruction for carrying out audit of consumers' accounts.

Note: These are the general instructions for guidance of audit parties. As such these instructions are not exhaustive and are illustrative only. Members of audit team are advised to refer the Manual of Audit, Standing/Executive Instructions issued by this office and other relevant instructions issued by the Nigam from time to time.

A	Cash and Cash Account	
1	Check physical cash balances in Chest and compare with balances as per both Cash Books on the first day of visit and once/twice again during the visit.	
2	Check the posting made in the Revenue Cash Book with reference to the CCR Books, HESL, Bank Scroll, TSI, Easy Bill, other collection agencies and BA-16 Receipt Books used during the period of audit.	
3	Check and reconcile the amount remitted into bank as per revenue cash book/remittance register with the statement of remittance supplied by the bank.	
4	Check and ensure that entry of all the dishonored cheques has been made in the Revenue Cash Book and further action to recover the amount from consumer has been taken. In case the posting of realization has been found made in the ledgers, check and ensure that the amount of cheque alongwith	

	surcharge has been debited to the consumer account through SC&AR.	
5	Check and reconcile the cash realization posted in consumers' ledgers with the amount received as per Revenue Cash Book.	
B	Checking of New Cases.	
1	Check all applications for new connections received during the audit period with reference to the charges recoverable at the time of receipt of application? Also check that all the documents required to be submitted alongwith A&A Form, including proof of ownership and certificate of premises not being defaulter has been obtained and placed in the Consumer Case File. Also check that the amount shown paid on the A&A agrees with the amount actually	

	received as per BA-16 receipt.	
2	Check all cases of release of new connections with regard to:- Completion of Service Register, Test Report Register etc. Preparation & sanction of estimate for release of connection and actual expenditure incurred on release of connection. Correct and full cost of service line worked out, entered in the Electrical Measurement Book and verified by the AGM in case of Industrial, AP and Bulk Supply connections and other SOP cases. Updating of Connected Load Register.	

	Recovery of all charges recoverable under the instructions prevailing at the	
	time of release of connection.	
	Starting of billing immediately after release of connection with actual reading.	
C	Checking of cases of extension/reduction of load/Contract demand	
1	Check if the charges prescribed for the extension/reduction of load has been	
	calculated and charged correctly and got deposited.	
2	Check that the revised load/Contract demand has been entered in	
	ledger/updated in master file and billing has been started on the revised	
	load/Contract demand.	
3	Check that the meter rent has been revised if meter/metering equipments	
	were changed.	
4	Check that the MF has been recalculated and entered in master data	
	file/ledger and billing started on correct MF if meter and/or CTs/PTs were	
	changed.	
D	Checking of M&P Checking report.	
1	Check whether all CT/PT meters have been checked within the prescribed	
	period?	
2	Check whether the working of the meter has been declared within permissible	
	limit and status of all seals has been reported ok?	

3	Check whether the MF as worked out by the M&P and entered in ledger is	
	same and billing is being made correctly?	
4	Check whether the consumer has been charged correctly where the loss of	

revenue was observed/reported.

- Check that the penalty for exceeding the contract demand has been charged correctly, where MDI was reset after exceeding beyond permissible limit.
- Check whether notice has been issued and action for clubbing of load has been taken where more than one connection has been reported in the same premises. Also check that the billing is made on the basis of clubbed load in case consumer has not submitted documentary evidence for eligibility of having separate connection in the same premises.
- Check whether the observations raised in the checking report has duly been complied by the S/Division and/or got complied from consumer? Also check that there is no loss/apprehension of loss in case observations were not attended properly.

- **Checking by vigilance and other checking agencies/staff (LL-1)**

Check that the assessment of loss to the Nigam and compounding charges (Civil & Criminal Liabilities) has been made correctly, notice has been issued to consumer under proper acknowledgement or through approved mode and the FIR has been lodged in all theft cases. Also check that the proper action for the recovery of charges has been taken by the Sub-Division.

- **Checking of Sundry Job Orders (SJOs) i.e. SCOs, RCOs, MCOs, TDCOs, PDCOs**

- In case of SCO check and verify from the consumers ledgers that Initial

Reading, Connected Load, Date of Connection etc. has correctly entered in the advice sent to billing section and the same has correctly entered in master data.

- In case of RCO check and verify from the consumers' ledgers that Initial

Reading, Connected Load, Date of re-connection etc. has correctly entered in the advice sent to billing section and the same has correctly entered in master data. Also check and verify that the category, load, site & all other conditions of supply are the same as were before disconnection and no alternation has been allowed. Also check that the MMC from the date of disconnection to date of RCO has also been recovered.

- In case of MCO check and verify from consumer ledgers that Final Reading of old meter, initial reading and MF of new meter has correctly been entered in the ledger and future billing has been made correctly. Also check and verify that the average charges for the defective period, billing upto final reading & other charges chargeable, if any, have correctly been charged.
- In case of TDCO on default check and verify that Final Reading of the meter has correctly been entered in the ledger and billing has been made correctly. Also check that the surcharge for the next six months or date of dismantlement of service line whichever is earlier has been charged. Further check that the security of the consumer has been adjusted and account has been closed in case consumer has not get restored his supply within six month of TDCO.
- In case of TDCO on consumer request check that the billing for the month in which temp. disconnection was allowed has been made as normally. The billing for the next month is made on the MMC after allowing consumption upto MMC and thereafter the billing is made on double of tariff rate applicable (without levy of MMC). Also check that the consumption during the months of disconnection (excepting month of disconnection and next) is not exceeds to the extent of 5% of average consumption recorded during preceding six month (or less if not available) and if exceeded the billing has been started as normal from that month. Also check that no consumption is allowed after TDCO where separate NDS connection has been allowed.

- In case of PDCO check and verify that the billing upto final reading has been made, dismantlement of the service line has been made and the dismantled material has been entered in Dismantlement Register (CA-104), dues outstanding has either been paid by the consumer or the same has been recovered by adjusting the consumer's security and notice has been issued for recovery of balance amount, if any. Also check that proper action for recovery of the defaulting amount is being taken.

G	Checking of consumers' ledgers
----------	---------------------------------------

- Check that the tariff rates as made applicable to each category of the consumers are correct and all component of Schedule of Tariff has been made applicable and nothing has been left out.
- In the case of HT consumers check that the LT Surcharge, Steel Furnace Surcharge, penalty for low power factor, penalty for exceeding the contract demand has correctly been charged where it was applicable. Also check that where metering is on LT, consumption has been increased by 3% on account of transformation losses.
- Check all cases of minus billing as reported through exceptional report/MIS so as to ensure that the minus billing is due to genuine reasons and not otherwise.
- Check all cases of dial over (round complete), high consumption, nil consumption as reported through exceptional report/MIS so as to ensure that the same are due to genuine reasons and not otherwise.
- Check all cases of faulty/defective meters as reported through exceptional/MIS reports so as to ensure that the billing is being made on the average charges correctly and prompt action is being taken for replacement of same. The average is to be charged highest of following:

- Consumption recorded during same month(s) of preceding year.
- Average consumption recorded during six months preceding to date of defect.
- Average consumption recorded during three months preceding to date of defect.

In case none of the base as stated above is available, the consumer shall be charged on provisional basis and his account shall be finally adjusted on the basis of average consumption of succeeding three months after installation of correct meter.

Provided that the consumer shall be billed on actual consumption in case the consumption recorded during the month is more then the average consumption worked out as above.

	It is however, clarified that the consumer can be charged on average	
	basis for a period of not more than six months from the date of meter being	
	defective/date of test. In case the consumer was not charged on average	
	basis immediately after meter became defective and some amount cannot be	
	charged being beyond six months the same shall be charged/recovered from	
	officer/official at fault. It is also made clear that there is no limitation of	
	period for charging on average basis after the date of meter being	
	defective/testing of meter.	
6	Check all case of meter burnt, Meter glass broken, M&T seal(s) found	
	broken not only with regard to charging of average but also check that the	
	proper investigation for meter being burnt, glass broken, seals broken has	

	been made by the S/Divn and proper action has been taken. Also check that	
	there is no apprehension of theft/loss of revenue and replacement of the	
	meter has not been delayed in such case.	
7	Check all the cases of premise locked and the cases in which the	
	premises have been shown locked for more than three billing cycles and point	
	out such cases asking to get the reading of such cases to avoid accumulation	
	of revenue.	
8	Check all advices sent to billing agency with regard to its correctness,	
	genuineness, its posting and point out discrepancies, if any. Also check that	
	the advices are sent after authentication by concerned AGM/Commercial	
	Assistant and in token of authentication dated signatures are appended	
	thereon.	
9	Check that proper action to recover the defaulting amount from	
	connected consumer is being taken in the sub division and TDCO/PDCO are	
	issued and effected promptly and consumption/meter security of the defaulter is adjusted where the payment is not received even after PDCO.	
10	Check that proper action to recover the defaulting amount outstanding	
	from permanently disconnected consumers has been taken in the sub division by transferring the amount in other accounts of the same consumer or the connection existing in the same premises and LRA cases are prepared and	

	submitted to recovery officer after observing usual formalities.		
H	Checking of SC&AR Register		
1	Check all entries made in the SC&AR with reference to correctness and also		
	check that the same has been posted in the next billing. Where any amount		
	has been charged to the consumer account check that the same has been		
	charges correctly and as per instructions of Nigam and there is no under-		
	charging. In case of refunds check that the refund allowed was admissible as		
	per instruction, was allowed after observing usual formalities and approval of		
	competent authority was obtained before allowing the refund. Also check that		
	concurrence of audit was obtained before allowing the refund out of the		
	amount charges on behest of audit.		
I	Checking of records of JEs/AFMs		
	Check all the record of JEs/AFMs which is directly/indirectly related to		
	consumers' accounts viz. CA-21 & CA-22 are meant for maintaining of record		
	of meters. Initial Reading of the meter when installed at consumer premises		
	and final reading with meter status is entered when meter is removed from		
	consumer premises. Form-4 is used to record the material received, labour		
	charges paid for work. EMB is recorded for the material used on the work and		
	CA-104 is used to record the material received from dismantled work. The		
	audit party therefore, should check each relevant record while auditing other		
	cases.		

J	Exercising of prescribed checks by the supervisory officers/staff		
	Check that the checking prescribed for the supervisory staff is being carried out by them. The cases of losses of revenue should be examined with a view whether the loss could have been avoided in case the prescribed checks had been carried out.		
K	Compliance of previous audit observations		
	Check all the record which was not produced during previous visit or was pending for auditing.		
	Check that the audit observations as raised during previous audit inspection have been attended & complied with properly.		

Check all the cases prepared under Dues Recovery Act (LRA Cases) put up during visit. Also check all refund cases put up for verification & comments and forward the same to Chief Auditor dully commented.

Check that the under-assessment pointed out and charged by the S/Divn during previous checking has been posted in consumers' account in the next billing cycle.

Check and report the realization of the under-assessment pointed out during previous visits and reported earlier.

Stamp(Seal)



www.dhbvn.com

DAKSHIN HARYANA BIJLI VITRAN NIGAM
OFFICE OF THE CHIEF GENERAL MANAGER/ AUDIT
VIDYUT SADAN, VIDYUT NAGAR, HISAR-125005
Phone-01662-220128 FAX: 01662223075
Email: chiefauditordhbvn@gmail.com

AUDIT REPORT OF CONSUMERS' ACCOUNTS

Name of Office Audited			
Month (s) Audited		to	
Dates of Visit		to	
		to	
		to	

DETAILS OF ENCLOSURES

1	Enclosure- I to Enclosure-VII of the Audit Report.		
2	Half-margins relating to major paras issued and accepted by the S/Divn.		Nos.
3	Half-margins relating to minor paras issued and accepted by the S/Divn.		Nos.
4	Half-margins withdrawn accepting the reply submitted by the S/Divn.		Nos.
5	Half-margins not accepted alongwith comments, if not withdrawn.		Nos.
6	Copy of petty register (List of petty items)		Pages
7	List of omission/irregularities noticed, if any.		Pages
8			
9			
10			

Memo No:

Dated:

Forwarded to the Chief General Manager/Audit, DHBVN, Hisar for further necessary action please.

SPACE FOR USE AT HQRS.

Diary No			Sign. & Stamp (Seal)
Date			
Code No			
	Party No:		



DAKSHIN HARYANA BIJLI VITRAN NIGAM

OFFICE OF THE CHIEF AUDITOR

Register of Half-margins issued by the Internal Audit Party

HM No.	Date of Issue	Account No	Category	Name of consumer	Description of charges	Amount pointed out	Date of Return	Amount accepted	SC&A R Item No.	Classification
					Total	0		0		



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Enclosure-I

DAKSHIN HARYANA BIJLI VITRAN NIGAM
OFFICE OF THE CHIEF GENERAL MANAGER/ AUDIT
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Phone-01662-220128 FAX: 01662223075
Email: chiefauditordhbvn@gmail.com

CERTIFICATE OF AUDIT

Name of Office Audited			
Month (s) Audited		to	
Dates Of Visit		to	

Certified that all the record required to be checked as per scope of audit and instructions issued through Audit Manual, Standing Orders/Executive Instructions have been audited and necessary audit observations thereon has been included in the Audit Report/Note. The Summary of the audit carried out is submitted as under:-

1.	The cash in the chest was checked & counted and found as under:						HM No. and date issued if any.	
	Date of checking	As per Cash Book		Actual in chest		Difference, if any		
		Revenue	General	Revenue	General	Revenue		General
Report on the Revenue collected Remitted into Bank. (RIB)								
Was deposited on the same date or on the next date ? Yes/No								
Average revenue cash kept in the chest during the month. Rs.								
2.	The entries of Remittance Register are signed by the AGM while handing over the cash for remittance and thereafter verification of remittance from pay-in-slips in the afternoon of the same day?							
	The MTO No. & date is obtained from the bank and entered in the remittance Register ?							
	Has AGM incharge has checked the remittance made and shown in Revenue Cash Book with RIB Statement submitted to CGM/Finance and Bank Ledger?							
	Has any irregularity in remittance observed? If yes, attach report. Yes/No							
Report on checking of Revenue Cash Book, CCR Book and General Cash Book.								
3.	Checked all cash books and found written & maintained as per instructions? Yes/No							
	Observed any cutting/overwriting without attestation? Yes/No							
	Observed any wrong totaling? If yes, attach report? Yes/No							
	All cheques dishonored by bank found entered in the Revenue Cash Book and debited to consumers' account.							
	Checked the amount transferred to General cash Book and found correct?							
	Checked all entries made in Revenue Cash Book with Receipt Books and subsidiary Books and observed any difference resulting into embezzlement? If yes, attach report. Yes/No							
Report on the reconciliation of Cash Realization posted in consumers' ledger.								
Reconciliation of Cash Realization posted in consumers' ledgers found made? Yes/No								
4.	If found reconciled, please supply following details.							
	Amount of cash realization posted in ledgers						Rs.	
	Amount received as per abstract of CCR Books/Revenue Cash Book						Rs.	
	Amount found un-posted, less/excess Posted and adjusted through SC&AR						Rs.	
If not reconciled, HM No. & Date vide which omission pointed out.								

Checked the statement of assessment & realization as submitted to Division and

- incorporated in the monthly accounts and category-wise break-up and found in order? If not, attach report.

Report on checking of Sundry Charges & Allowance Register.

All the refunds found allowed after having approval of competent authority, where required and observing all usual formalities?

- Checked correctness of all items and found correct/in order?

All the items found posted in consumers' ledger without any delay?

Abstract of SC&AR found prepared and tallied with the amount posted in ledgers?

Report on checking on new connections:

Checked all the applications received during the period of audit and charges recoverable at the time of applications found recovered correctly?

Checked the consumers case files of all connections released during the period of audit and observed:

- All documents required to be submitted including proof of ownership and certificate of premises not being defaulter were obtained and has been placed in file?

The actual cost of release of connection is not more than +- 5% of estimated cost? All charges recoverable for release of connection stands recovered?

Advice found sent/billing found started immediately after release of connection? Report on the omissions/irregularities/short recoveries made/attached?

		Report on Checking by M&P Organization.		
		Total connections having CT/PT Meters in the Sub Division.		Nos.
		Connections required to be checked during the audit period.		Nos.
		Connections checked within the stipulated period.		Nos.
		Connections checked but after due date (Over delayed in checking).		Nos.
	8	Connection due for checking but not checked till close of audit. (attach list)		Nos.
		Cases of loss of revenue reported through checking reports.		Nos.
		Accounts overhauled and amount charged by the sub-Division.	Rs.	
		Additional amount got charged by the audit, if any.	Rs.	
		Accounts not overhauled by sub-division and amount charged by audit.	Rs.	
		Loss of revenue, if any, due to over delay in checking. (Attach list)	Rs.	
		Report on checking by Vigilance, (OP) & other agencies.		
		Total Nos. of connections checked & LL-1 issued.		Nos.
	9	Amount charged by the sub-division on the checking reports & recovered.	Rs.	
		Amount charged but appropriate action for recovery not found taken.	Rs.	
		Less amount charged by S/Divn. & now got charged by audit.	Rs.	
		Amount not charged by the S/Divn. & got charged by audit. (Attach list)	Rs.	
		Report on checking of job orders.		

- All the job orders issued during the period of audit and the SJOs pending for audit since previous audit (excepting as mentioned in Column-5 of Enclosure-III) has been audited and the amount chargeable, if any, has been pointed out through HMs/Audit Note.

Report on checking of consumers' ledgers.

		Nos. of HT consumers where trivector meters have not been installed or are defective. (Attach list)		Nos.
		Nos. of LT Industrial connections where CT operated meter should have been installed but not installed or are defective. (Attach List)		Nos.
		Nos. of connections where meters are lying defective for more than six months.		Nos.
		Whether appropriate action was taken for replacement of defective meters.		
		Nos. of cases of Meter Seals Broken, Glass Broken and other tampering with meter		
	11	reported but neither investigations made nor meter replaced.		Nos.
		Nos. of connections where billing has been made on premises locked basis for more than three cycles and no action to access the consumption has been taken.		Nos.
		Nos. of cases where TDCO/PDCO were not issued for recovery of the defaulting amount.		Nos.
		Nos. of TDCO/PDCO issued but not effected and defaulting amount not recovered.		Nos.
		Nos. of cases where PDCO issued but Security not adjusted.		Nos.
		Nos. of cases where PDCO issued but no action for recovery of defaulting amount taken.		Nos.

	Any other irregularity/omission noticed and report attached?		
--	--	--	--

Whether the checks prescribed for the supervisory staff on the consumers accounts, 12 cash accounts and advice sent to billing agency are being carried out and internal control over the functioning of all staff exits? In case of negative report include irregularities/omissions noticed.

- Whether the Feeder Manger incharge of the area, concerned AGM, DGM and GM (OP) has carried out the checking of meters as prescribed for them under SMI-4.3(2)? If not, attach report.
- Whether AGM (OP) and DGM (OP) have checked the MF of all CT/PT meters as per norms prescribed for then? If not attach report.
- Audit note for less important points detected during visit issued and compliance of points raised through previous audit note checked.

		Name of Auditor	Designation	Signature	
	1. Sh.				
	2. Sh.				
	3. Sh.				
	Name of Incharge:			Party No:	
	Signature:				
					Stamp/Seal

Remarks: Audit parties are advised to make report on all points through a single report titled "Irregularities/Omissions Noticed?"

DAKSHIN HARYANA BIJLI VITRAN NIGAM

OFFICE OF THE CHIEF GENERAL MANAGER/ AUDIT HISAR

**STATEMENT OF RECORD AND DOCUMENTS NOT PRODUCED BEFORE AUDIT PARTY
Part-A****Record/documents related to current audit inspection not produced**

Sr. No.	Particulars of record/documents not produced	Reasons given for non-production	Name of official responsible
1			
2			
3			
4			
5			

Part-B**Record/documents related to previous audit inspections not produced**

Sr. No.	Particulars of record/documents not produced	Reasons given for non-production	Name of official responsible
1			
2			
3			
4			
5			

Part-C**Record/documents produced but could not audited**

Sr. No.	Particulars of record/documents produced but not audited	Reasons given for non-auditing
1		
2		
3		
4		
5		

Certified that the incharge of the office has been asked (Vide Memo No & Date Mentioned below) to direct the concerned official to arrange and produce the record as stated above during next inspection and copy of the same has been endorsed

to the concerned DGM (OP) Division with a request to take suitable action against the officer/official responsible for non-production of record.

Memo No Date vide which Non-Production of Record Conveyed

Stamp (Seal)

DAKSHIN HARYANA BIJLI VITRAN NIGAM

OFFICE OF THE CHIEF GENERAL MANAGER/ AUDIT HISAR

**STATEMENT SHOWING NUMBER OF JOB ORDERS ISSUED, PRODUCED, AUDITED AND
PENDING FOR AUDITING**

Sr. N.	Description	SCOs	RCOs	MCOs	TDCOs	PDCOs	SJOs	Total
	<ul style="list-style-type: none"> • Pending for audit as per col-5(c) of the previous forwarding memo/Audit Report • Issued during the period of audit provided • Total (1+2) 							
4	Nos. of job orders audited during the inspection							
	Nos. of job orders pending for audit							
	a. Nos. of Job orders not produced							
	<ul style="list-style-type: none"> • Produced but could not audited • Total 							

Certified that the incharge of the office has been asked (Vide Memo No & Date Mentioned below) to direct the concerned official to arrange and produce the Job Orders as stated above during next inspection and copy of the same has been endorsed to the concerned DGM (OP) Division with a request to take suitable action against the officer/official responsible for non-production of record.

Memo No Date vide which Non-Production of SJOs Conveyed

List of job orders not produced and produced but pending for audit should be enclosed invariably.

Stamp (Seal)



Enclosure-I

DAKSHIN HARYANA BIJLI VITRAN NIGAM
OFFICE OF THE CHIEF GENERAL MANAGER/ AUDIT
VIDYUT SADAN, VIDYUT NAGAR, HISAR-125005
Phone-01662-220128 FAX: 01662223075
Email: chiefauditor@dhbvn@gmail.com

CERTIFICATE OF AUDIT

Name of Office Audited			
Month (s) Audited		to	
Dates Of Visit		to	
		to	

Certified that all the record required to be checked as per scope of audit and instructions issued through Audit Manual, Standing Orders/Executive Instructions have been audited and necessary audit observations thereon has been included in the Audit Report/Note. The Summary of the audit carried out is submitted as under:-

1.	The cash in the chest was checked & counted and found as under:							HM No. and date issued if any.	
	Date of checking	As per Cash Book		Actual in chest		Difference, if any			
		Revenue	General	Revenue	General	Revenue	General		
Report on the Revenue collected Remitted into Bank. (RIB)									
Was deposited on the same date or on the next date ? Yes/No									
Average revenue cash kept in the chest during the month.							Rs.		
2.	The entries of Remittance Register are signed by the AGM while handing over the cash for remittance and thereafter verification of remittance from pay-in-slips in the afternoon of the same day?								
	The MTO No. & date is obtained from the bank and entered in the remittance Register ?								
	Has AGM incharge has checked the remittance made and shown in Revenue Cash Book with RIB Statement submitted to CGM/Finance and Bank Ledger?								
	Has any irregularity in remittance observed? If yes, attach report. Yes/No								
Report on checking of Revenue Cash Book, CCR Book and General Cash Book.									
3.	Checked all cash books and found written & maintained as per instructions? Yes/No								
	Observed any cutting/overwriting without attestation? Yes/No								
	Observed any wrong totaling? If yes, attach report? Yes/No								
	All cheques dishonored by bank found entered in the Revenue Cash Book and debited to consumers' account.								
	Checked the amount transferred to General cash Book and found correct?								
Checked all entries made in Revenue Cash Book with Receipt Books and subsidiary Books and observed any difference resulting into embezzlement? If yes, attach report. Yes/No									
Report on the reconciliation of Cash Realization posted in consumers' ledger.									
Reconciliation of Cash Realization posted in consumers' ledgers found made? Yes/No									
If found reconciled, please supply following details.									
4.	Amount of cash realization posted in ledgers						Rs.		
	Amount received as per abstract of CCR Books/Revenue Cash Book						Rs.		
	Amount found un-posted, less/excess Posted and adjusted through SC&AR						Rs.		
If not reconciled, HM No. & Date vide which omission pointed out.									

Checked the statement of assessment & realization as submitted to Division and incorporated in the monthly accounts and category-wise break-up and found in order? If not, attach report.

Report on checking of Sundry Charges & Allowance Register.

All the refunds found allowed after having approval of competent authority, where required and observing all usual formalities?

- Checked correctness of all items and found correct/in order?

All the items found posted in consumers' ledger without any delay?

Abstract of SC&AR found prepared and tallied with the amount posted in ledgers?

Report on checking on new connections:

Checked all the applications received during the period of audit and charges recoverable at the time of applications found recovered correctly?

Checked the consumers case files of all connections released during the period of audit and observed:

- All documents required to be submitted including proof of ownership and certificate of premises not being defaulter were obtained and has been placed in file?

The actual cost of release of connection is not more than +- 5% of estimated cost? All charges recoverable for release of connection stands recovered?

Advice found sent/billing found started immediately after release of connection? Report on the omissions/irregularities/short recoveries made/attached?

Report on Checking by M&P Organization.				
		Total connections having CT/PT Meters in the Sub Division.		Nos.
		Connections required to be checked during the audit period.		Nos.
		Connections checked within the stipulated period.		Nos.
		Connections checked but after due date (Over delayed in checking).		Nos.
	8	Connection due for checking but not checked till close of audit. (attach list)		Nos.
		Cases of loss of revenue reported through checking reports.		Nos.
		Accounts overhauled and amount charged by the sub-Division.	Rs.	

	Additional amount got charged by the audit, if any.	Rs.	
	Accounts not overhauled by sub-division and amount charged by audit.	Rs.	
	Loss of revenue, if any, due to over delay in checking. (Attach list)	Rs.	
	Report on checking by Vigilance, (OP) & other agencies.		
	Total Nos. of connections checked & LL-1 issued.		Nos.
9	Amount charged by the sub-division on the checking reports & recovered.	Rs.	
	Amount charged but appropriate action for recovery not found taken.	Rs.	
	Less amount charged by S/Divn. & now got charged by audit.	Rs.	
	Amount not charged by the S/Divn. & got charged by audit. (Attach list)	Rs.	
	Report on checking of job orders.		

- All the job orders issued during the period of audit and the SJOs pending for audit since previous audit (excepting as mentioned in Column-5 of Enclosure-III) has been audited and the amount chargeable, if any, has been pointed out through HMs/Audit Note.

Report on checking of consumers' ledgers.

	Nos. of HT consumers where trivector meters have not been installed or are defective. (Attach list)		Nos.
	Nos. of LT Industrial connections where CT operated meter should have been installed but not installed or are defective. (Attach List)		Nos.
	Nos. of connections where meters are lying defective for more than six months.		Nos.
	Whether appropriate action was taken for replacement of defective meters.		
	Nos. of cases of Meter Seals Broken, Glass Broken and other tampering with meter		
11	reported but neither investigations made nor meter replaced.		Nos.
	Nos. of connections where billing has been made on premises locked basis for more than three cycles and no action to access the consumption has been taken.		Nos.
	Nos. of cases where TDCO/PDCO were not issued for recovery of the defaulting amount.		Nos.
	Nos. of TDCO/PDCO issued but not effected and defaulting amount not recovered.		Nos.
	Nos. of cases where PDCO issued but Security not adjusted.		Nos.
	Nos. of cases where PDCO issued but no action for recovery of defaulting amount taken.		Nos.
	Any other irregularity/omission noticed and report attached?		

- Whether the checks prescribed for the supervisory staff on the consumers accounts, 12 cash accounts and advice sent to billing agency are being carried out and internal control over the functioning of all staff exits? In case of negative report include in irregularities/omissions noticed.
- Whether the Feeder Manger incharge of the area, concerned AGM, DGM and GM (OP)has carried out the checking of meters as prescribed for them under SMI-4.3(2)? If not, attach report.
- Whether AGM (OP) and DGM (OP) have checked the MF of all CT/PT meters as per norms prescribed for then? If not attach report.

Audit note for less important points detected during visit issued and compliance of points raised through previous audit note checked.

		Name of Auditor	Designation			Signature
		1. Sh.				
		2. Sh.				
		3. Sh.				
		Name of Incharge:		Party No:		
		Signature:				
						Stamp/Seal

Remarks: Audit parties are advised to make report on all points through a single report titled "Irregularities/Omissions Noticed?"

DAKSHIN HARYANA BIJLI VITRAN NIGAM

OFFICE OF THE CHIEF GENERAL MANAGER/ AUDIT HISAR

**STATEMENT OF RECORD AND DOCUMENTS NOT PRODUCED BEFORE AUDIT PARTY
Part-A****Record/documents related to current audit inspection not produced**

Sr. No.	Particulars of record/documents not produced	Reasons given for non-production	Name of official responsible
1			
2			
3			
4			
5			

Part-B**Record/documents related to previous audit inspections not produced**

Sr. No.	Particulars of record/documents not produced	Reasons given for non-production	Name of official responsible
1			
2			
3			
4			
5			

Part-C**Record/documents produced but could not audited**

Sr. No.	Particulars of record/documents produced but not audited	Reasons given for non-auditing	
1			
2			
3			
4			
5			

Certified that the incharge of the office has been asked (Vide Memo No & Date Mentioned below) to direct the concerned official to arrange and produce the record as stated above during next inspection and copy of the same has been endorsed

to the concerned DGM (OP) Division with a request to take suitable action against the officer/official responsible for non-production of record.

Memo No Date vide which Non-Production of Record Conveyed

Stamp (Seal)

DAKSHIN HARYANA BIJLI VITRAN NIGAM

OFFICE OF THE CHIEF GENERAL MANAGER/ AUDIT HISAR

STATEMENT SHOWING NUMBER OF JOB ORDERS ISSUED, PRODUCED, AUDITED AND**PENDING FOR AUDITING**

Sr. No.	Description	SCOs RCOs MCOs TDCOs PDCOs SJOs Total
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- Pending for audit as per col-5(c) of the previous forwarding memo/Audit Report
- Issued during the period of audit provided
- Total (1+2)

4 Nos. of job orders audited during the inspection**Nos. of job orders pending for audit****a. Nos. of Job orders not produced**

- Produced but could not audited
- Total

Certified that the incharge of the office has been asked (Vide Memo No & Date Mentioned below) to direct the concerned official to arrange and produce the Job Orders as stated above during next inspection and copy of the same has been endorsed to the concerned DGM (OP) Division with a request to take suitable action against the officer/official responsible for non-production of record.

Memo No Date vide which Non-Production of SJOs Conveyed

List of job orders not produced and produced but pending for audit should be enclosed invariably.

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Enclosure-IV

DAKSHIN HARYANA BIJLI VITRAN NIGAM

OFFICE OF THE CHIEF GENERAL MANAGER/ AUDIT						
Input Statement No-1			Month	1/1900		
A. Introduction:						
1			Code No			
2			Diary No			
3			Date			
4	Party No.					
5	Month(S) Audited					
6	Date(s) of visit					
B. Abstract of Minor Objection Book				Nos.	Amount	
7	Issued during the visit (Debit)					
8	Transferred in (Debit)					
9	Withdrawn (Credit)					
10	Transferred out (Credit)					
11	Realized (credit)					
C. Half Margin Account			Gen.	Evaluated		
			Nos.	Nos.	Amount	
12	Pending from previous visit(s).					
13	Issued during audit					
14	Returned & accounted for					
15	Pending with Sub Division					
Break-up of pending Half-margin						
16	Less than three months					
17	More than 3 months but less than 6 month					
18	More than 6 months but less than year					
19	More than one year					
D. Cause-wise break-up of under-assessment detected			& got	Charged		
20	Wrong application of Tariff/wrong billing					
21	Wrong calculation of consumption/Omission of MF					
22	Non/less charging of penalty for MDI/Unauthorized load					
23	Non/less charging of LT Surcharge/steel furnace surcharge					

- Non/less charging of LPF Penalty/Capacitor Surcharge and Excess PF rebate.
- Non/less levy of average charges

- Non-issue of bills
- Non/less charging during temp. disconnections
- Non/less charging on M&P Checking Reports
- Non-less charging on checking of Vigilance & others (LL-1)
- Unauthorized/irregulars refunds found allowed
- Non/Less recovery of charges recoverable at the time of release of

		connection. (FSC, Development Charges, Share cost/Inspection		
		Charges, Consumption/Meter Security etc.)		
	32	Non levy/recovery of the charges introduced during the period of		
		audit through Sale Circulars/Instructions		
	33	Other reasons (Non-Classified)		
	34 Total		Para	Amount
	35	Half-margins returned as un-accepted but reply not found		
		satisfactory. Audit report attached.		
		Abstract of UA Accepted	Para	Amount
	36	Petty		
	37	Minor		
	38	Major		
		Break-up of under-assessment		

- **Nigam's Charges/SOP**
- **Electricity Duty**
- **Municipal Tax**
- **Total**

Stamp(Seal)

Circle Wise & Category Wise No. of Connection

Category	Faridabad	Palwal	Gurugram-1	Gurugram-2	Narnaul	Rewari	Bhiwani	Hisar	Fatehabad	Sirsa	Jind	DHBVN
1. DOMESTIC SUPPLY	427259	258030	208890	183348	163422	200124	277840	301689	182760	238296	228997	2670655
2. NON DOMESTIC SUPPLY	51877	22671	29678	26584	16951	20908	29026	37803	22682	32826	25461	316467
3. AGRICULTURE												
Metered												
Up to 100'	7820	14589	11362	6753	0	589	10836	16302	3612	29642	10926	112431
101' to 150'	0	0	0	0	0	15156	386	0	8902	10716	9793	44953
151' to 200'	0	0	0	0	877	423	915	0	4777	1782	5725	14499
Over 200'	0	0	0	0	14984	1893	20763	0	8968	4295	1953	52856
Total Metered	7820	14589	11362	6753	15861	18061	32900	16302	26259	46435	28397	224739
Un-metered												
Up to 100'	1231	2026	6979	2849	0	52	369	2013	417	2347	4189	22472
101' to 150'	0	0	0	0	0	10918	89	0	5844	4608	6220	27679
151' to 200'	0	0	0	0	1409	443	89	0	973	1537	3329	7780
Over 200'	0	0	0	0	14682	1352	9901	0	4402	1772	734	32843
Total Un-Metered	1231	2026	6979	2849	16091	12765	10448	2013	11636	10264	14472	90774
4. VILLAGE CHAUPAL	0	0	0	0	0	0	0	0	0	0	0	0
5. STREET LIGHT	235	14	158	238	32	56	129	231	45	164	70	1372
6. LT MITC TUBEWELLS												
a) Direct irrigation tubewells	0	0	0	0	0	0	0	0	0	0	0	0
b) Augmentation canal	0	0	0	0	0	0	0	0	0	0	0	0
7. LT Public Water Works	2409	1790	780	804	1759	743	1348	643	532	770	685	12263
8. LT INDUSTRIAL	22365	2379	5750	3405	1371	1981	2159	3488	1990	3310	2643	50841
9. OTHERS	0	0	0	1	1	0	0	11	1	0	6	20
H.T. CONNECTIONS												
1. HT INDUSTRIAL												
a) Furnace	26	3	0	0	0	0	8	2	0	0	0	39

ANNEXURE-'E'**DIVISION-WISE ESTIMATED/TENTATIVE NUMBERS OF MANDAYS REQUIRED FOR AUDIT OF CONSUMERS ACCOUNTS FOR ONE MONTH**

Sr. No.	Name of Division	Estimated mandays required for audit of one month
1.	HISAR (OP) DIVISION NO.1	60
2.	HISAR (OP) DIVISION NO.2	60
3.	HANSI (OP) DIVISION	40
4.	FATEHABAD (OP) DIVISION	60
5.	TOHANA (OP) DIVISION	40
6.	JIND (OP) DIVISION	60
7.	NARWANA (OP) DIVISION	40
8.	SAFIDON (OP) DIVISION	40
9.	BHIWANI CITY (OP) DIVISION	60
10.	BHIWANI S/U (OP) DIVISION	40
11.	DADRI (OP) DIVISION	60
12.	SIRSA CITY (OP) DIVISION	60
13.	SIRSA S/U (OP) DIVISION	40
14.	DABWALI (OP) DIVISION	40
15.	GURGAON CITY DIVISION	60
16.	GURGAON SUB URBAN DIVISION	60
17.	MANESAR (OP) DIVISION	40
18.	FARIDABAD NIT(OP) DIVISION	60
19.	FARIDABAD GREATER (OP) DIVISION	60
20.	FARIDABAD OLD (OP) DIVISION	60
21.	BALLABGARH (OP) DIVISION	60
22.	PALWAL (OP) DIVISION	40
23.	HODEL (OP) DIVISION	40
24.	SOHNA (OP) DIVISION	40
25.	NUH (OP) DIVISION	40
26.	NARNAUL (OP) DIVISION	40
27.	MOHINDERGARH (OP) DIVISION	40
28.	REWARI (OP) DIVISION	40
29.	KOSLI (OP) DIVISION	40
30.	DHARUHERA(OP) DIVISION	60
31.	Sr. A.O. OPEN ACCESS GURUGRAM	20