



JODHPUR VIDYUT VITRAN NIGAM LTD.

Corporate Identity Number (CIN) – U40103RJ2000SGC016483

Regd. Office : New Power House, Jodhpur - 342003

Office of Chief Accounts Officer (IA&A)

Phone No. : 0291 - 2742240 : Fax No : 0291 - 2742240

E-mail : caoiajd@gmail.com web site : www.jdvvnf.com



SHORT TERM NOTICE INVITING REQUEST/APPLICATION REQUEST FOR EMPANELMENT FOR REVENUE AUDIT RFE-1(2016-17)

Jodhpur Vidyut Vitran Nigam Limited (JDVVNL) invites sealed application from CA Professional Firms/Cost Accountants Professional Firms / Registered Forum/Society/Association formed by the retired personnel of power companies / erstwhile RSEB as well as registered Society of retired officials / officers of Accountant General (IPAI) for empanelment to conduct **REVENUE AUDIT @ Rs. 9.50 per consumer per year**. The sealed application should address to the undersigned in sealed envelopes.

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

| | |
|---|---|
| Last Date and Time of Receipt of Requests | 27.03.2017 up to 2:00 P.M. |
| Date & Time of opening of request | 3.00 P.M. on dated 27.03.2017 in the presence of representative(s) of the applicant, who wish to be present |
| Place of opening of request | In the conference hall, New Power House, Jodhpur |
| Security Deposit | 75,000/- (Rs. Seventy Five Thousand only) |
| Application Fee | 2,500/- (Rs. Two thousand five hundred only) |
| Validity | 120 days from the last date of receipt of request or application. |

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

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

The specification giving detailed terms and conditions are available on Nigam's website although the request should be endorsed with application fees Rs. 2,500/- (Rs. Two thousand five Hundred only), payable to the Accounts Officer (Cash), J.D.V.V.N.L., Jodhpur.

(Handwritten signature)

The request for empanelment for Revenue Audit work in prescribed format duly completed and signed on each page by the authorized signatory shall be submitted in one part. **Containing Qualification & Commercial Request. Request** should be submitted through one sealed big size envelope Superscripted as "**Request for empanelment for Revenue Audit**" and should be addressed and submitted to the undersigned by 2:00 P.M. on dated 27.03.2017. The request furnished after the scheduled time and date shall not be entertained and shall stand summarily rejected.

For other details may visit website www.JdvvnI.com

Chief Accounts Officer (IA&A)



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Phone No. : 0291 – 2742240 : Fax No : 0291 - 2742240

E-mail : caoiagd@gmail.com web site : www.jdvvnll.com



No. JDVVNI/CAO (IA&A)/Sr. AO (IA&A)/JU./RFE-1/D.

Dated:

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

As a statutory requirement and also to have control over the system, the J.D.V.V.N.I. is required to conduct revenue audit of its subdivisions through CA Professional Firms/cost Accountants Professional Firms / registered Forum/ Society/ Association formed by the retired personnel of power companies / erstwhile RSEB as well as registered Society of retired officials / officers of Accountant General (IPAI). The J.D.V.V.N.I. expects Quality Audit with important data / details and remarks / special comments in the Audit Report. Accordingly you are required to submit your request for empanelment for revenue Audit work. Request may be submitted to this office on or before 2:00 PM of dated 27.03.2017 on the terms and conditions and brief information of audit work as enclosed herewith.

Chief Accounts Officer (IA&A)

General Terms & Conditions

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

1. **General :-**

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

2. **Application Fee :-**

For successful participation in empanelment process application fees of Rs. 2,500/- (non refundable) in cash or Bank Draft is payable to the Accounts Officer (Cash), J.D.V.V.N.L., Jodhpur. The necessary evidence for deposition of application fees should be enclosed with request/application.

3. **Definition of Terms :-**

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

- (a) The "JDVVNL" mean the "Jodhpur Vidyut Vitran Nigam Limited" represented by the Managing Director and shall include their legal personal representative, successors and assignees. The "Owner" or "Nigam" shall mean "JDVVNL".
- (b) The "Applicant" shall mean and include CA Professional Firms/cost Accountants Professional Firms / registered Forum/ Society/ Association formed by the retired personnel of power companies / erstwhile RSEB as well as registered society of retired officials / officers of Accountant General (IPAI), who has submitted the request in response to "REQUEST FOR EMPANELMENT" by J.D.V.V.N.L.
- (c) The "Applicant" shall mean whose application/request has been accepted by the Nigam for empanelment and shall include the applicant heirs, legal representatives, successors and assignees, approved by the Nigam.



- (d) The "Chairman" shall mean the Chairman, DISCOMS, Jaipur
- (e) The "Managing Director" shall mean the Managing Director, J.D.V.V.N.I., Jodhpur.
- (f) "Works" mean and include the work or works to be done/ carried out by the applicant under the contract.
- (g) The "Contract" shall mean and include the following :-
- (i) Invitation of Request
 - (ii) Instructions to Applicant
 - (iii) Letter of Intent and its acknowledgement
 - (iv) Security Deposit
 - (v) Formal Work Order
 - (vi) General Conditions of Contract
 - (vii) Special Instructions
 - (viii) Specification, Specific Conditions, Schedules and Annexure
 - (ix) Addenda that may hereafter be issued by the Nigam to the applicant in the form of letter and covering letters of empanelment as agreed between the applicant and the Nigam.
- (h) The "Request for empanelment and Specification" shall mean the specification: specific condition annexed to the General Conditions, the contract schedule and the annexure thereto (if any).
- (i) The word "RFE" means "REQUEST FOR EMPANELMENT".
- (j) The word "Empanelment" shall mean selection of the applicant after evaluation of request on Professional qualification; commercial /financial standing and technical qualification basis followed by entered a contract with the Nigam for conducting the work.
- (k) The "Month" shall mean, English calendar month i.e. period of 31 / 30 days and week shall mean a period of 7 days.
- (l) "Letter of Empanelment (LOE)" shall mean the Nigam's letter conveying its acceptance of the request for empanelment subject to such reservation(s) as may have been stated therein.
- (m) The "Contract Rate" shall mean the rate @ Rs. 9.50 per consumer per year is fix at which the revenue audit is to be carried by the empanelled applicant.
- (n) "Formal Work Order" shall mean the Nigam's letter which may be issued in the way of letter of intent containing detailed terms & conditions of the work and such other particulars which the Nigam may like to convey to the empanelled applicant pending execution of a formal written agreement.
- (o) "Writing" shall include any manuscript typed, written or printed statement under or over signature or seal, as the case may be.
- (p) Words importing "Person" shall include firms / companies / corporations / society / forum and other bodies, whether incorporated or not.
- (q) Words importing the singular only shall also include the plural and vice versa where the context requires.



- (r) Terms and expressions not herein defined shall have the same meaning as one assigned to them in the Indian Contract Act (Act IX of 1872) and falling that in the General Clause Act, 1897.

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

| S.No. | Particulars | Date | Time | Place |
|-------|---|------------|---------|--|
| 1 | Last date of submission of Request/ Application | 27.03.2017 | 2:00 PM | Office of the CAO (IA&A). JDVVNI.. Jodhpur. Room No. 28. New Power House. Jodhpur |

5. **Directions for Filling in the Request/Application :-**



- Application shall be submitted as per formats attached / details desired hereto and all blanks in the request and the annexure of the specifications shall be duly filled in original. The complete forms, annexure shall be considered as part of the contract documents in case of successful request.
- (a) No alteration should be made to forms of the request, specifications and annexure. The request must comply entirely with the specifications.
- (b) The request and all accompanying documents shall be in English Language and shall be signed by a responsible and authorized person. The name, designation and authority of signatory shall be stated in the request. along-with documentary proof in favor of authorization of the person undertaking and signing the request documents.
- (c) Request should be filled in only with ink or typed. No request filled in by pencil or otherwise shall be considered.
- (d) All additions, alterations and overwriting in the request must be clearly initialed by the signatory to the applicant.
- (e) The contract awarding authority will not be responsible to accept any cost involved in the preparation or submission of the request.
- (f) **Each of the pages of request documents should have proper page numbers. The table of contents shall be mentioned in the beginning of request. The request should be binded. In absence of such pattern, offer may be rejected.**

6. **Delayed / Late requests/application :-**

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

7. **Acceptance / Rejection of requests/application :-**

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

8. **Submission of Request:-**

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

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

(A) **Qualification & Commercial request**

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

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

(B) **EMD against RFE**

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

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

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

The applicant shall submit their request complete in all respect with enclosures duly signed on each page.

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

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

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

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

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



11. **Validity of Request:** - The request shall be valid for a period of 120 days from the last date of receipt of request/application.
12. **Amendment in Specification :-**
At any point of time prior to the scheduled date and time for receipt of request. Nigam may for any reason, modify the specification by issuing amendment(s), which shall form part of the specification. The addenda shall be sent in writing to all the prospective applicant. Suitable extension to the scheduled date, if considered necessary may be made on this count.
13. **Incomplete Applications:** - Incomplete request in any respect or obscure is liable for rejection.
14. **Criteria for Evaluation for Empanelment :-**
The applications/request received from the applicant type-1 shall be evaluated on technical qualifications criteria as per Annexure-"E" and the request securing 60% & above shall only be considered for empanelment.
15. **Successful request for Empanelment :-**
The Successful applicant empanelled for the audit work shall be intimated by post at registered/branch office in Rajasthan only or through fax in this regard. The successful applicant through its authorized representative shall submit acceptance of contract to the CAO (IA&A), J.D.V.V.N.L., Jodhpur within a period of 15 days, failing which their empanelment will be cancelled.
16. **Professional Fee Rate :-**
The Nigam has fixed Professional Fee @ Rs.9.50 per consumer per year for conducting revenue audit of listed offices at Annexure – 'G' including all expenses e.g. travelling expenses, lodging/boarding etc. to be incurred during audit as well as all central and state government taxes/duties. A copy of registration certificate for Service Tax shall be submitted along-with first bill. No TA/DA and boarding & lodging facility shall be provided by the Nigam.
17. **Price Fall Clause:-**
This shall be governed by the clause No. 1.60 of the General Condition of contract of Jodhpur Discom.

18. Earnest Money Deposit (EMD) :-

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

Refund of Earnest Money:-

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

19. Security Deposit:-

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

- (a) EMD of applicant who has been empanelled for the audit work and on whom the order has been placed, shall be adjusted as Security Deposit.
- (b) The Nigam shall adjust the penalty imposed (if any) from the Security Deposit available with the Nigam.
- (c) The Security Deposit shall be refunded only after due and satisfactory performance as per terms and conditions of the order and on completion of work order or expiry of audit period, provided that there is no claim(s)/ penalty outstanding to be recovered against the applicant.
- (d) No interest shall be paid by the Nigam on Security Deposit.
- (e) The Registered Society / Forum / Group of Retired persons of erstwhile R.S.E.B. & successor Discom Companies as well as Registered Society / Forum / Association of Officers of Accountant General (IPAI) will be exempted from deposition of Security Deposit.

20. **Ambiguities in the conditions of application :-**

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

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

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

21. **Request forms & Acceptance thereof :-**

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



22. **Signing of Contract and Completion of Formalities :-**

- (a) Successful Empanelled applicant shall be required to sign the contract documents with the Nigam once on non judicial stamp paper of Rs. **1000/-**. Cost of stamp paper and revenue stamp to be affixed on document shall be borne by the applicant. The Nigam shall not reimburse these costs.
- (b) Failure of the Successful Empanelled applicant (s) to sign the contract as well as deposition of SD Rs. 2.500/- (Rs. Two thousand five hundred only) within **15 days** of date of issue of intimation of empanelment shall constitute sufficient grounds for the annulment of the award/empanelment.
- (c) The successful applicant shall be required to sign also the one set of General Terms and Conditions document of the empanelment at the time of signing contract.

23. **Award /Placement of work :-**

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

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

24. **Rules & Regulations :-**

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

25. **Disqualification :-**

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

- (a) Made misleading or false representations in the forms, statements and attachments submitted as proof of the eligibility requirements;
- (b) Exhibited a record of poor performance such as abandoning works, not properly completing the contract, inordinately delaying completion, being involved in litigation or financial failure etc.;
- (c) Submitted a proposal which is not accompanied by required documentation or is non-responsive;
- (d) Failed to provide clarifications related thereto, when sought;
- (e) Submitted more than one proposal. This will cause disqualification of all the proposals submitted by such applicant
- (f) Any action on the part of the applicant to revise the rates / prices and modification in the substance of original request, submission of any supplementary information unless and otherwise specifically asked for, at its own instance may result in rejection of the request and may also debar him from submission of request to the Nigam in future for a period as decided by the Nigam.
- (g) **The firms who have taken revenue audit in JVVNI./AVVNI./JdVVNI, earlier and whose work is/was not found satisfactory or who have not undertaken the work shall not be eligible for empanelment.**

26. **Submission of Bills for Professional Fee :-**

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

The fee bills in triplicate shall be submitted by the applicant to the Zonal AO (IA-Rev.) concerned, who after having the sample test check carried out through Nigam IAPs shall

forward the same duly verified /affixing necessary certificates to the CAO (IA&A). JDVVNL, Jodhpur for arranging payment.

27. Terms for Payment of Professional Fee :-

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

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

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

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

28. Period for Execution of Work :-

The Audit Work(s) awarded has to be executed / completed within the stipulated period which would be calculated depending on the number of consumers to be audited @ 400 consumers per day for 2 years audit (by an Audit Party consisting of at least 3 personnel). The applicant / auditor shall depute working officer to the concerned Zonal Accounts Officer (IA) at least ones in each month during audit period of each office, depending on the work load and as desired by the Corporate/Zonal Office for reporting of work done by the applicant or to discuss the problems being faced.

29. Audit Program :-

The auditor has to submit its audit program (along with Photo & ID proof of team members in tabular form) for a particular sub division within a period of 15 days from the date of allotment of audit work (Issue of work order) for approval of the CAO (IA&A) and also to the concerned Zonal AO (IA). The Audit Program should be prepared according to point no. 28 (Period for Execution of Work). The audit programme should be prepared as per calendar of JDVVNL, by excluding Gazetted and other holidays.

The firm has to start audit work of allotted sub-division (s) within a period of 1 month from the date of issue of work order.

The progress of audit awarded must be submitted within a period of 30 days to the concerned Zonal Accounts Officer (IA-Rev.).



30. Submission of Audit Report :-

The Auditor is required to submit fortnightly interim report to the Unit Officer along with calculation sheet of under recovery etc. pointed out for issuing notices to the consumers.

For sample test check after completion of 50% audit work the auditor shall submit interim report to the concerned Zonal AO (IA-Rev.) under intimation to the CAO (IA&A).

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

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

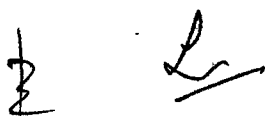
All the audit findings and observations should be categorized / summarized by the Audit Party in the prescribed formats as under:

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

31. Sample Test Checking :-

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

Sample test checking of minimum 10% out of consumers audited, shall be carried out by the Nigam. In case 10% irregularities / lapses/calculation errors/tariff mistakes/ left out cases etc. are detected then applicant will recheck all the consumers audited. After



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

32. **Compliance of Labour Legislation :-**

The applicant shall discharge its liability of employer / applicant in respect of personnel to be engaged for service. as set out in EPF and MP Act-1952. ESI Act-1948 (in ESI implemented area), Workmen's Compensation Act-1923 (in non ESI implemented area), Contract Labour (R&A) Act-1970. Payment of Wages Act-1936. Minimum Wages Act-1948 etc. The applicant is required to get separate code under the provision of EPF & ESI Acts. if not already taken & deposit the employer's contribution along-with employees' subscription. as per rules and submit copies of challans at the time of claiming payment. as per clause 27. failing which an amount equivalent to employer's contribution and employees' subscription shall be deducted from its each bill and deposit with the concerned authorities. The applicant shall be solely responsible for any consequences arising out of breach of any legislation.

33. **Safety of Record :-**

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

34. **Security & Secrecy :-**

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

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

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


The Nigam may revise or amend the scope of work prior **to the last date of receiving applications.** Such revision / amendment, if any, will be communicated to all the participants.

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37. **Conduct of Applicant's Staff :-**
If any of the applicant's employees in the opinion of Nigam is found guilty or commits misconduct or incompetence or negligence, then if so directed by the Nigam, the applicant shall at once remove such employee and replace him / her by a qualified and competent substitute.
38. **Lien :-**
In case of any lien or claim pertaining to the work and responsibility of the applicant for which the Nigam might become liable, it shall have right to recover such claim amount from the applicant.
39. **Coordination from Audit Office :-**
Each of the audit office shall be required to coordinate with the auditor in such a manner so as to complete the audit of respective office within stipulated time.
40. **Penalty :-**
The time for completion of the job as stipulated in **work order** and as per Audit Program shall be deemed to be the essence of the contract. In case of delay or non-execution of the order, penalty @ ½% per week or part thereof for first four weeks and thereafter 1% per week or part thereof, of the contract value, subject to maximum 10% of contract value will be imposed for delay in completion of audit work or delay in submission of Audit Report beyond the time limit prescribed in the order.
For this purpose, the date of receipt of report / information regarding delaying execution audit work/ submission of report in the office of the concerned Zonal AO (IA-Rev.) shall be considered for calculation of penalty. Interim report or incomplete report shall not be considered for submission.
41. **Extension of Contract :-**
The empanelment for the work of firm/forum/society will be initially for one year, however, the Nigam reserves the rights to place an order for extension of contract on the same rates, terms and conditions for a further period of one year.
42. **Extension of Time :-**
Any extension in time beyond schedule period as mentioned/calculated for consumers to be audited as per the work order shall only be considered on merits by competent authority i.e. the **Managing Director**.
43. The award/allotment of work shall be made on the basis of the credentials, experience and capability furnished by applicant and liable to cancellation in the event of any professional or other misconduct, which has been taken cognizance by the Institute of Chartered Accountants of India or any other authority, coming to light at the later date.



44. The Nigam will provide reasonable workspace and furniture for the audit team. Other resources viz. computers, telephone, stationary etc. would have to be arranged by the applicant at its own cost.
45. The Audit to be carried shall be executed by team consisting of **full time professional and assistant(s) having audit experience.**
46. All the Audit Reports shall be signed by the Authorized Signatory of the applicant. The person signing the audit report shall be responsible for the all work done by the audit team, irrespective of composition of visiting team at Audit Office.
47. **Cancellation of Empanelment :-**
The J.D.V.V.N.L. may upon written notice of default, **terminate contract in the circumstances detail hereunder:-**
- (a) If in the opinion of the Nigam, the empanelled auditor fails to perform the work within the time specified or during the period for which the Nigam has granted extension.
 - (b) If in the opinion of the Nigam, the empanelled auditor fails to comply with any of the provisions of this contract. In such case, a written notice shall be served by the Nigam to the empanelled applicant to stop further activities and take urgent steps towards corrective measures, failing which the empanelment will be cancelled.
 - (c) In the event of such termination, the Nigam shall exercise its discretionary powers to award the work to other professional firm after giving due notice to the empanelled applicant on account at the risk and cost of empanelled applicant.
 - (d) The performance of the applicant shall be reviewed periodically and for any unsatisfactory performance, the Nigam reserves the right to terminate the empanelment, giving a notice of **15 days** to the empanelled applicant.
 - (e) The Nigam reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract and empanelment at any time.
 - (f) The decision of the Nigam shall be final regarding the acceptability of the report submitted by the auditors and the Nigam shall not be required to give any reason(s) in writing or otherwise at any time towards rejection of the same.
48. **Applicant's Default :-**
If the empanelled applicant neglects to execute the work with the due diligence and expedition or refuses or neglects to comply with any reasonable orders given in writing by any representative of the Nigam, in connection with the works or contravenes the provision of the contract, the Nigam may give notice in writing to the applicant to make good the failure, neglect or contravention complained of. If the applicant fails to comply with the notice within 30 (Thirty) days from the date of service thereof, then in such case the Nigam shall be at liberty to employ other workmen and forthwith execute such part of the audit as the applicant may have neglected to do or if the Nigam shall think fit, it shall be lawful for it without prejudice to any other right, it may have under the



contract, to take the audit wholly or in part out of the applicant's hands and re-contract with any person or persons to complete the audit or any part thereof and in that event the Nigam shall be free to use all applicant's equipments that may have been at the time on the site in connection with the works without being responsible to the applicant over the same and the Nigam shall be entitled to retain and apply any balance which may be necessary, the payment of the cost of executing the said part of the audit. If the cost of completing the audit or executing a part thereof as aforesaid exceeds the balance payment due to the applicant, the empanelled applicant shall pay such excess. Such payment of excess amount shall be exclusive of the liquidated damages for delay, which the empanelled applicant shall have to pay if the completion of audit is delayed.

49. **Force Majeure:-**

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

50. **Subletting of Contract :-**

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

51. **Suspension of Works :-**

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

52. **Governing Laws & Jurisdiction :-**

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

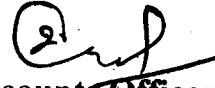
53. **Settlement of Disputes :-**

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



54. **Failure to Execute Contract :-**

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



**Chief Accounts Officer (IA&A),
J.D.V.V.N.L., Jodhpur.**

Format for covering letter to the Request/Application submitted by the Applicant

On Applicant Letter Head

The Chief Accounts Officer (IA&A),
Jodhpur Vidyut Vitran Nigam Limited,
New Power House, Jodhpur

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

Sir,

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

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

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

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

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

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

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

Yours Faithfully,

Authorized Signatory
Name & Title of Signatory
Name & Address of applicant

Format for submission with the request
Personnel Capabilities

Annexure – 'A - 1'

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

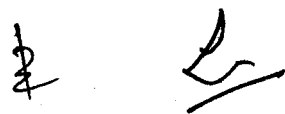
| S. No. | Name of Personnel | Qualification of Personnel / Name of Post from which retired | Type of work done so far | Experience (in Years) |
|--------|-------------------|--|--------------------------|-----------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
|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

Annexure – 'A - 2'

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

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

| S. No. | Particulars | Income from professional receipts |
|--------|---------------------------------------|-----------------------------------|
| 1 | FY 2013-14 | |
| 2 | FY 2014-15 | |
| 3 | FY 2015-16 | |
| 4 | Total for past three years | |
| 5 | Average of past three financial years | |



Commercial Details of the Applicant

1. Full name of Applicant :
(Firm/ Society/Association etc.)

2. Location of Head Quarter & :

Branches

3. Full Address of Head Quarter :

4. Full Address of Branch in Rajasthan :

5. Address of correspondence in :

Rajasthan (If differ then S.no. 4)
6. Date of Commencement of Business :


7. No. of Years of running actively :

8. Telephone / Mobile No. :

9. E-mail Address :

10. In case of partnership firm :

Name & Details of Partners



(Also indicate their respective Qualification

& Period of Partnership in the firm)

11. Details of Audit Conducted Power :

Utility (State Electricity Board, Generation

/ Transmission / Govt. Company - State /

Central) if Applicable

Authorized Signatory
Name & Title of Signatory with Seal

Handwritten signature and initials at the bottom of the page.

APPROACH TO REVENUE AUDIT

- (A) What do you understand of Nigam's :-
1. Background
 2. Organizational Setup
 3. Sub Divisions
- (B) Objective of the audit :-
Highlight significant reasons for conducting such Revenue Audit
- (C) Present Information Flow Model :-
1. What output reports are generated
 2. Billing Methodology
- (D) Approach for taking out underassessment :-
1. Which records to be checked
 2. What technical parameters needs to be verified
 3. Significant reasons for undercharges

QUALIFICATION CRITERION

1. The request for empanelment is open only to reputed firms of Chartered Accountants and Cost Accountant Firms (Applicant type 1). The firm should be registered with the Institute of Chartered Accountants of India or the Institute of Cost Accountants of India.
2. Other than above the Registered Forum / Society / Association of the retired personnel of Discoms / Erstwhile RSEB / Accountant General (IPAI) (Applicant type 2) can also apply for empanelment for Revenue Audit work.
3. Both type of applicant who are presently doing or ever done the LT Revenue Audit satisfactorily in J.V.V.N.L./A.V.V.N.L./Id.V.V.N.L. will be eligible irrespective of years of existence or turnover.
4. Applicant type 1 must be in existence for a minimum period of 3 years as on 1 April 2017.
5. Applicant type 1 must have at least one FCA/FCMA as partner and have a head/branch office in Rajasthan as on 1 April 2017.
6. Information related to the aforementioned criterion along-with covering letter (to be provided in Annexure – 'A') must be submitted along-with the offer.

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

Annexure - "E"

Technical Qualification for CA/ICWAI Firms

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

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

[Handwritten marks]

SCOPE OF WORK

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

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

1. Checking of Consumer Ledger with Binder and other related records.
2. Checking of service connection files with A-49 register.
3. Checking of pendency of SCOs, delay in issuing 1st bill and breach of prority.
4. Checking of CC&AR register.
5. Checking of input and output advices related to billing of consumer (like CB-4, CB-12 & CB- 15 and 16-A B C)
6. Checking of 6-A, B, C with PCCB.
7. Checking of VCR cases and assessment thereof.
8. Checking of settlement register.
9. Checking of cash section record along with physical cash balance.
10. Checking of pendency / billing / compliance of DCOs, MCOs and RCOs.
11. Verification of SOSD & Previous ICRs.
12. Checking recovery of estimation charges from PHED connections released on undertaking.
13. Checking of billing of load extention cases.
14. Checking of billing of temporary connections.
15. Checking of debit raised or not in cases of dishonored cheques.
16. Old outstanding if any left and not carry forwarded in consumer's bills.
17. Other works assigned by the management.
18. Bank reconciliation and timely remittance of cash.

19. Ensuring 100% transfer of Master Data as well as outstanding from one agency to another agency.
20. Detailed audit of SIP/MIP/PHED and mobile tower connections and ensuring correct billing thereof.
21. Under charges for any irregularities noticed during audit period in case of a consumer will be made for whole period irrespective of audit period.
22. The amount charged to the consumer is to be got debited in their accounts through CC&AR. Number and date of the same is to be recorded in SOSD sheet duly signed from AEN and ARO of the sub division.

R *[Signature]*

List of Offices to be Audited

| Sr. No. | Name Of Circle | Name of Sub-Division | Sr. No. | Name Of Circle | Name of Sub-Division |
|---------|--------------------|---------------------------|----------------------|------------------|-------------------------|
| 1 | CITY CIRCLE | AEN (A-I) Jodhpur | 49 | SIROHI CIRCLE | AEN (O&M) ABU ROAD(U) |
| 2 | | AEN (A-II) Jodhpur | 50 | | AEN (O&M) ABU ROAD(R) |
| 3 | | AEN (A-III) Jodhpur | 51 | | AEN (O&M) MANDAR |
| 4 | | AEN (A-IV) Jodhpur | 52 | | AEN (O&M) MT. ABU |
| 5 | | AEN (A-V) Jodhpur | 53 | | AEN (O&M) REODER |
| 6 | | AEN (B-II) Jodhpur | 54 | | AEN (O&M) KAILASH NAGAR |
| 7 | | AEN (B-III) Jodhpur | 55 | | AEN (O&M) KALANDRI |
| 8 | | AEN (B-IV) Jodhpur | 56 | | AEN (O&M) PINDWARA |
| 9 | | AEN (B-V) Jodhpur | 57 | | AEN (O&M) SHEOGANJ |
| 10 | | AEN (B-VI) Jodhpur | 58 | | AEN (O&M) SIROHI |
| 11 | | AEN (C-I) Jodhpur | 59 | | AEN (O&M) SWROOPGANJ |
| 12 | | AEN (C-II) Jodhpur | 60 | | AEN (O&M) JAISALMER (U) |
| 13 | | AEN (C-III) Jodhpur | 61 | | AEN (O&M) JAISALMER (R) |
| 14 | | AEN (C-IV) Jodhpur | 62 | | AEN (O&M) FATEHGARH |
| 15 | DISTRICT CIRCLE | AEN (O&M) BHOPALGARH | 63 | JAISALMER CIRCLE | AEN (O&M) CHANDAN |
| 16 | | AEN (O&M) BILARA | 64 | | AEN (O&M) POKARAN |
| 17 | | AEN (O&M) BORUNDA | 65 | | AEN (O&M) NACHINA |
| 18 | | AEN (O&M) PIPARCHLY | 66 | | AEN (O&M) BALOTRA |
| 19 | | AEN (O&M) CHAMU | 67 | | AEN (O&M) GUDAMALANI |
| 20 | | AEN (O&M) LUNI | 68 | | AEN (O&M) PACHPADRA |
| 21 | | AEN (O&M) MANDORE | 69 | | AEN (O&M) SINDHARI |
| 22 | | AEN (O&M) BALESAR | 70 | | AEN (O&M) SIWANA |
| 23 | | AEN (O&M) DECHU | 71 | | AEN (RURAL) BALOTRA |
| 24 | | AEN (O&M) BAP | 72 | | AEN (O&M) PADRU |
| 25 | | AEN (O&M) PIALODICTY | 73 | | AEN (O&M) BARMER (U) |
| 26 | | AEN (O&M) PIALODI | 74 | | AEN (O&M) BARMER (R) |
| 27 | | AEN (O&M) LOHAWAT | 75 | | AEN (O&M) BAYTU |
| 28 | | AEN (O&M) BAORI | 76 | | AEN (O&M) CHOITAN |
| 29 | AEN (O&M) MATHANIA | 77 | AEN (O&M) DHORIMANNA | | |
| 30 | AEN (O&M) OSIAN | 78 | AEN (O&M) SHIV | | |
| 31 | AEN (O&M) TINWARI | 79 | AEN (CITY-II) BARMER | | |
| 32 | AEN (O&M) MATORA | 80 | AEN (O&M) BIHMAL | | |
| 33 | AEN (O&M) Bali | 81 | AEN (O&M) DHUMARIYA | | |
| 34 | AEN (O&M) DESURI | 82 | AEN (O&M) RAMSEEN | | |
| 35 | PALI CIRCLE | AEN (O&M) FALNA | 83 | JALORE CIRCLE | AEN (O&M) JASHWANTPURA |
| 36 | | AEN (O&M) SUMERPUR | 84 | | AEN (O&M) AHORE |
| 37 | | AEN (O&M) RANI | 85 | | AEN (O&M) BAGRA |
| 38 | | AEN (O&M) Sadri | 86 | | AEN (O&M) JAORE |
| 39 | | AEN (CSD-I) Pali | 87 | | AEN (O&M) SAYLA |
| 40 | | AEN (CSD-II) Pali | 88 | | AEN (O&M) UMMEDABAD |
| 41 | | AEN (REC) Pali | 89 | | AEN (O&M) UMMEDPUR |
| 42 | | AEN (O&M) Rohat | 90 | | AEN (O&M) BHADARNA |
| 43 | | AEN (O&M) JAITARAN | 91 | | AEN (O&M) RANWARA |
| 44 | | AEN (O&M) KHARCHI | 92 | | AEN (O&M) SANCHORE |
| 45 | | AEN (O&M) PEEPLIYA Kaffan | | | |
| 46 | | AEN (O&M) SOJAT CITY | | | |
| 47 | | AEN (O&M) SOJAT ROAD | | | |
| 48 | | AEN (O&M) BAR | | | |

| Sr. No. | Name Of Circle | Name of Sub-Division | Sr. No. | Name Of Circle | Name of Sub-Division |
|---------|----------------------------|--------------------------|-------------------------|-----------------------|-----------------------|
| 93 | BIKANER CITY CIRCLE | AEN (CSD-I). BKN. | 127 | SRI GANGANAGAR CIRCLE | AEN (O&M)Anoopgarh |
| 94 | | AEN (CSD-II). BKN. | 128 | | AEN (O&M)Gharsana |
| 95 | | AEN (CSD-III). BKN. | 129 | | AEN (O&M)Padampur |
| 96 | | AEN (CSD-IV). BKN. | 130 | | AEN (O&M)Raisingnagar |
| 97 | | AEN (CSD-V). BKN. | 131 | | AEN (O&M) Karanpur |
| 98 | | AEN (CSD-VI). BKN. | 132 | | AEN (CSD-I)SGNR |
| 99 | | AEN (CSD-VII). BKN. | 133 | | AEN (CSD-II) SGNR |
| 100 | | AEN (CSD-VIII). BKN. | 134 | | AEN (CSD-III)SGNR |
| 101 | | AEN (O&M). Loon Karansar | 135 | | AEN (O&M)Sadulsahar |
| 102 | | AEN (O&M). Khajuwala | 136 | | AEN (Rural) SGNR |
| 103 | AEN (O&M-I). S.Dungargarh | 137 | AEN (O&M) KSPR. | | |
| 104 | AEN (O&M-II). S.Dungargarh | 138 | AEN (O&M)Bijaynager | | |
| 105 | AEN (O&M). Nokha | 139 | AEN (O&M) Suratgarh | | |
| 106 | AEN (Rural). Nokha | 140 | AEN (O&M)Gajsinghpur | | |
| 107 | AEN (Rural). BKN. | 141 | AEN (Rural) Suratgarh | | |
| 108 | AEN (O&M). Kolayat | 142 | AEN (O&M) Churu | | |
| 109 | AEN (O&M). Napasar | 143 | AEN (Rural) Churu | | |
| 110 | AEN (O&M). Deshnok | 144 | AEN (O&M) Sadulpur | | |
| 111 | AEN (O&M). Bajju | 145 | AEN (O&M) Faranagar | | |
| 112 | AEN (O&M). Jasarsar | 146 | AEN (Rural) Sadulpur | | |
| 113 | AEN (O&M). U pani | 147 | AEN (Rural). Sardarshar | | |
| 114 | AEN (O&M). Chattargarh | 148 | AEN (O&M) Ratangarh | | |
| 115 | AEN (O&M) Goluwala | 149 | AEN (O&M) Sardarshar | | |
| 116 | AEN (O&M) HMI Jn. | 150 | AEN (O&M) Rajaldesar | | |
| 117 | AEN (O&M) HMI Town | 151 | AEN (O&M) Bidasar | | |
| 118 | AEN (O&M) Pilibanga | 152 | AEN (O&M) Sujangarh | | |
| 119 | AEN (O&M) Bhadra | 153 | AEN (O&M) Tenhandsar | | |
| 120 | AEN (O&M)Nohar | 154 | AEN (O&M) Sahwa | | |
| 121 | AEN (O&M) Rawatsar | 155 | AEN (O&M) Salasar | | |
| 122 | AEN (O&M) Sangaria | | | | |
| 123 | AEN (Rural) Sangaria | | | | |
| 124 | AEN (O&m) Tibbi | | | | |
| 125 | AEN (O&M)Gogameri | | | | |
| 126 | AEN (Rural) HMI | | | | |


Chief Accounts Officer (IA&A)
J.D.V.V.N.L., Jodhpur

L/1

Jadhav Vidyut Vitran Nigam Ltd
(INTERNAL AUDIT ORGANISATION)
INTERNAL AUDIT REPORT

LAP
 (Para 26.3 (a to d))

Name of the Unit/Location
 Period of Accounts under Audit

Duration of Audit
 Reference of Internal Audit Party

SECTION A - AUDIT OBSERVATIONS INVOLVING DIRECT REVENUE LOSS

| S. No. | Particulars | Current Audit | | Last Audit | | Extent of actual checking | Format reference |
|--------|---|---------------|-----------------|------------------|--------------------|---------------------------|--------------------------------|
| | | No of cases | Amount (Rupees) | from No of cases | To Amount (Rupees) | | |
| 1 | Difference between physical and book balance of Cash. | 3 | 4 | 5 | 6 | 7 | 8 |
| | (i) Physical balance | | | | | | 1AR-1.1 & 1.2 |
| | (ii) Book balance | | | | | | |
| | Other irregularities in cash. | | | | | | 1AR-1.3 |
| 2 | Non-assessment of average charges in respect of stopped / defective burnt meters. | | | | | | 1AR-1.8, 1.12 & 1.13. |
| 3 | Incorrect application of tariff. | | | | | | -do- |
| 4 | Under-assessment of minimum charges. | | | | | | -do- |
| 5 | Wrong/non-charging of meter repair/over service charges. | | | | | | -do- |
| 6 | Wrong/non-assessment against the charge of energy. | | | | | | -do- |
| 7 | Short working out of consumption and calculation errors. | | | | | | 1AR-1.8, 1.12, 1.13, 1.15(C&D) |
| 8 | Wrong/non-charging of miscellaneous charges. | | | | | | -do- |
| 9 | Wrong/non-charging of load switching charges. | | | | | | -do- |
| 10 | Wrong/non-garry forward of balances. | | | | | | 1AR-1.15(b) |
| 11 | Wrong/non-transfer of amount from CC & AR and irregular credits. | | | | | | 1AR-1.15(b) & 1AR-1.16 |
| 12 | Incorrect posting of realization. | | | | | | 1AR-1.15(d) |
| 13 | Non-issue of first bill. | | | | | | 1AR-1.18 |
| 14 | Under-charges in estimator. | | | | | | 1AR-1.22 |
| 15 | Under-assessment in the case of theft and mal-practices. | | | | | | 1AR-1.24 |
| 16 | Other (to be specified) | | | | | | 1AR-1.42 |
| | Total (A) | | | | | | |

B
 V

L

SECTION 'B' AUDIT OBSERVATIONS RELATING TO PROCEDURAL DEVIATIONS

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

22/11

L

SECTION 'C' AUDIT OBSERVATIONS RELATING TO MANAGEMENT INFORMATION

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

SECTION 'D' AUDIT CERTIFICATE

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

Signature of ARO _____ Dated _____
 Signature of Unit Officer _____ Dated _____
 Signature of Internal Auditor along with seal _____

R. V.

Jodhpur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANIZATION)

| | | | | | | | | |
|---|------|------|------|------|------|------|------|-------|
| Name of the Unit | | | | | | | | |
| Period of accounts under audit | | | | | | | | |
| Duration of audit | | | | | | | | |
| Name of the present Unit Officer | | | | | | | | |
| Name of the present AAO | | | | | | | | |
| Name of the present Cashier | | | | | | | | |
| Number of offences | | | | | | | | |
| | LT-1 | LT-2 | LT-3 | LT-4 | LT-5 | LT-6 | LT-7 | TOTAL |
| Name(s) of Unit Officer(s) posted during the audited period | | | | | | | | |

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

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

Name(s) of A.R.O.(s) posted during the audited period

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

Name(s) of Checking clerk(s) posted during the audited period

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

Total amount of Under Assessment
Total number of SOSD Issued

Total Number of special audit notes issued
Record not provided to IAP

Details of record not audited

Remarks, if any

From _____ Tenure _____ To _____
From _____ Tenure _____ To _____
From _____ Tenure _____ To _____
From _____ Tenure _____ To _____
From _____ Tenure _____ To _____

Dated Signature of Internal Auditor

R N

Handwritten initials/signature

IAR-3
Para 4.2 (ii)

REQUISITION FORM

Name of the Unit/Location _____

Name of Unit Incharge _____

Reference of Internal Audit Party _____

Period of Accounts under audit _____

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

A. CASH SECTION

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

TICK

B. CONSUMER SECTION

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

TICK

RV

- 3. _____
- 2. _____
- 1. Duplicate Bill Register.

D. OTHERS

- 20. _____
- 19. Temporary connection files, ledgers & Binders
- 18. Consumer files, Meter reading binders & JIRs
- 17. Input Advice CB-4, CB-12, CB-15 & CB-9
- 16. Computer Output 6A,6B, 6C & 16A,16B, 16C
- 15. Vigilance checking Register & files.
- 14. AEN checking Register.
- 13. Enhanced Security Recovery Register/records.
- 12. Record of EUDR Cases.
- 11. Name Change Files.
- 10. Load extension/reduction files.
- 9. Register of Adjustment from Advance Deposits.
- 8. List of Ledger Keepers/Incharge of groups.
- 7. Meter Reading/ Billing & Collection Programme.
- 6. Daily Progress Report of Meter Readers (A-30).
- 5. Meter Change Order Register.
- 4. Register of reconections/Disconnections.
- 3. MIS 3.1 & 3.2.
- 2. Meter Reading Records.
- 1. Consumer ledgers.(Monthly & Annual)

C. REVENUE SECTION

- 11. _____
- 10. _____
- 9. Capacitor Register.
- 8. Store Issue Rates to check estimates.
- 7. Concurrances received/obtained from Competent Authorities.
- 6. Schedule of non-sanctioned villages where connections were provided.

TICK

TICK

E. JEN RECORDS

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

TICK

Dated Signature of Internal Auditor along with seal

Re V

Jodhpur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)
INTIMATION OF ARRIVAL / DEPARTURE OF THE IAP MEMBERS

8
 (Para 4.2 (iii))

No. _____
 Date _____

Ref. of Program No. _____
 Date _____

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

To:

The Accounts Officer(A)
 AVVNL

Dated: _____
 Signature of Internal Auditor

IAP () , AVVNL
 CAMP

DL 15

6

Name of Unit/Location _____
 Name of Unit Officer _____
 Name of Accountant/J. Acctd _____
 Name of cashier _____
 Date of Time of physical verification _____

DETAILS OF CASH PHYSICALLY VERIFIED

| A. REVENUE | | Rs. |
|------------|--|-----|
| Rs. 500 X | | |
| Rs. 100 X | | |
| Rs. 50 X | | |
| Rs. 20 X | | |
| Rs. 10 X | | |
| Rs. 5 X | | |
| Rs. 2 X | | |
| Rs. 1 X | | |
| COIN | | |
| TOTAL | | |

| C. IMPREST | | Rs. |
|------------|--|-----|
| Rs. 500 X | | |
| Rs. 100 X | | |
| Rs. 50 X | | |
| Rs. 20 X | | |
| Rs. 10 X | | |
| Rs. 5 X | | |
| Rs. 2 X | | |
| Rs. 1 X | | |
| COIN | | |
| TOTAL | | |

REPORT ON PHYSICAL VERIFICATION OF CASH

| B. TRANSFER WITHIN CIRCLE | | Rs. |
|---------------------------|--|-----|
| Rs. 500 X | | |
| Rs. 100 X | | |
| Rs. 50 X | | |
| Rs. 20 X | | |
| Rs. 10 X | | |
| Rs. 5 X | | |
| Rs. 2 X | | |
| Rs. 1 X | | |
| COIN | | |
| TOTAL | | |

| B. SHORT DURATION ADVANCE | | Rs. |
|---------------------------|--|-----|
| Rs. 500 X | | |
| Rs. 100 X | | |
| Rs. 50 X | | |
| Rs. 20 X | | |
| Rs. 10 X | | |
| Rs. 5 X | | |
| Rs. 2 X | | |
| Rs. 1 X | | |
| COIN | | |
| TOTAL | | |

Rs. 45

IMPREST/SDA ADVANCE MADE TO:

10

| S.No. | Name & Designation of employee | Date on which advance made | Purpose | Amount |
|-------|--------------------------------|----------------------------|---------|--------|
| 1 | | | | |

CASHIER

ARO/Accountant

Internal Auditor

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

Rs.

REVENUE
TRANSFER WITHIN CIRCLE
IMPREST
SDA

TOTAL

DIFFERENCE IF ANY FOUND
DATED SIGNATURES

Cashier

Unit Officer

Internal auditor

Pa 15

Madhupur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)

IA-R-1.2

(Para 7.1)

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

Statement showing deviations in cash balance and other shortcomings

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

Dated Signature of Internal Auditor

RS

6

Jodhpur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)

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

IAR-1.3
(Para 8.0)

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

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

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

Dated Signature of Internal Auditor

24

F

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

INTERNAL AUDIT DEPARTMENT
 (Form 9-78)
 FAR-1.4

13

Statement showing the deviations in maintenance of Bank Remittance Register

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

Be Us

Dated Signature of Internal Auditor

L

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

| S.N. of Register | Details of cheques/DDs/PoS entries of which not made | | | | | | | Whether the register of cheques/DDs/PoS is attested by unit officer | Whether cheques/DDs/PoS deposited into Bank timely, if not mention details | | | | | | | Details of dishonored cheques etc. not accounted for properly | | | | | |
|------------------|--|-----------------------|--------|--------------------|------|--------|-----------------|---|--|-----------------------|--------|--------------------|-------------------------|-------------------------|---------------|---|--------|--------------------|-----------------|--|---------|
| | Date of receipt | Instrument No. & date | Amount | From whom received | Date | Amount | On what account | | Date of receipt | Instrument No. & date | Amount | From whom received | Date on which deposited | Actual date of deposits | Delay in days | Instrument No. and date | Amount | From whom received | On what account | Name(s) and Designation(s) of defaulters | Remarks |
| 1 | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | | | | | |

Dated signature of Internal Auditor

Statement showing deviations in maintenance of money order Register.

| S. No of Register | Details of MOs not accounted for in Register | | | | Details of MOs received by Un-authorized Person(s) | | | | Details of MOs not checked by checking clerk | | | | Details of MOs entries of which not checked by concerned officer | | | | Whether columns folios are preserved by the cashier | | Name(s) and Designation(s) of defaulters | | Remarks | |
|-------------------|--|--------|--------------------|------|--|--------------------|------|--------|--|------|--------|--------------------|--|--------|--------------------|-----------|---|---------|--|--|---------|--|
| | Date of receipt | Amount | From whom received | Date | Amount | From whom received | Date | Amount | From whom received | Date | Amount | From whom received | Date | Amount | From whom received | Preserved | Not preserved | Name(s) | Designation(s) | | | |
| 1 | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | | | | | | |

Dated signature of Internal Auditor

Re us

L

Statement showing irregularities in Bank/Collection Scroll Register.

| S.No. | Status of Register | Details of Difference between scroll(s) & Receipt(s) | | | | | | Details of late credit/deposit of cash collected in which interest not charged | | | | |
|-------|--------------------|--|----------------------------|-----------------------|----------------------|------------|--------|--|-------------------------------|---------------|--------------------|--|
| | | Date | Name & A/c No. of consumer | Amount as per receipt | Amount as per scroll | Difference | Amount | Date on which to be credited/deposited | Date of actual credit/deposit | Delay in days | Amount of interest | |
| 1. | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | |
| 4. | | | | | | | | | | | | |
| 5. | | | | | | | | | | | | |
| 6. | | | | | | | | | | | | |
| 7. | | | | | | | | | | | | |
| 8. | | | | | | | | | | | | |
| 9. | | | | | | | | | | | | |
| 10. | | | | | | | | | | | | |
| 11. | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |

Details of late receipt of cheques supported by bank/collection scroll(s) in which interest not charged

| Instrument No. & date | Amount | Date on which to be received | Actual date of receipt | Delay in days | Amount of interest | Whether cashier has signed in column No. 22 of register | Whether proper check exercised by the checking clerk | Whether weekly bank collection advice being regularly sent | Name(s) & Designation (s) of defaulter(s) | Remarks |
|-----------------------|--------|------------------------------|------------------------|---------------|--------------------|---|--|--|---|---------|
| | | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | | | | | | | | | |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | | |
| 18 | | | | | | | | | | |
| 19 | | | | | | | | | | |
| 20 | | | | | | | | | | |
| 21 | | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | | | | | | | | | | |
| Total | | | | | | | | | | |

Dated signature of Internal Auditor

IAR-18
(Para 9.6)

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

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

Dated signature of Internal Auditor

RS

WORKING SHEET FOR CALCULATION OF UNDER ASSESSMENT

IAR-19
16 (Para 18.9)

| S.No. | Brief reasons of under charges | Period | Calculation | Under assessment | | | Total | Rebate, if any | Remarks |
|-------|--------------------------------|--------|-------------|------------------|----|----|-------|----------------|---------|
| | | | | Units | BD | ED | | | |
| 1. | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Total | | | | | | | | | |

Signature of Unit Incharge Signature of ARO Reference of CC&AR No. SOSD No.

Per LS

Date of Month Dated signature of Internal Auditor

LS

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

17 FAR-1.16
(Para 10.10)

| Name and designation of the officer | Period of posting | Whether register properly maintained | LTI | | LTI2 | | LTI3 | | LTI4 | | LTI5 | |
|-------------------------------------|-------------------|--------------------------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|
| | | | To be checked | Actually checked | To be checked | Actually checked | To be checked | Actually checked | To be checked | Actually checked | To be checked | Actually checked |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Total | | | | | | | | | | | | |

| LTI6 | | LTI7 | | HT | | TOTAL | | Remarks |
|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------|
| To be checked | Actually checked | To be checked | Actually checked | To be checked | Actually checked | To be checked | Actually checked | |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |

Dated Signature of Internal auditor

STATEMENT SHOWING IRREGULARITIES IN METER READING RECORD AND DAILY PROGRESS REPORTS (A-30)

18 FAR-1.11
(Para 10.1 to 10.8)

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

Dated Signature of Internal auditor

Ra 18

SOSD No. _____

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

Date _____

16 IAR-1:12
(Para 11.9, 12.7 & 13.8)

| S. No. | Name of consumer | A/c No. | Local ty. | Brief reasons for underchar ges | Period | Units | Amount of under assessment | | | WCC | U. d. | Use of gas | Rab ate if any | Book /Item No. | Month & year | Month of debit in ledger | Units Debit ed | Amount realised | | WCC | |
|--------|------------------|---------|-----------|---------------------------------|--------|-------|----------------------------|------------|-------|-----|-------|------------|----------------|----------------|--------------|--------------------------|----------------|-----------------|-------------|-----|--|
| | | | | | | | Nigam dues | Elect Duty | Total | | | | | | | | | Board dues | Elec y. Dut | | |
| 1 | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | |
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| 19 | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|------|---------------|-------------------------|---------|
| U.C. | User Char ges | Cash receipt No. & date | Remarks |
| 22 | 23 | 24 | 22 |

Signature
Dated Signature of ARO.

Signature
Unit Officer

Dated signature
Internal auditor (IAP)

Pr 18

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SOSD (Unagreed) No. _____

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

Date _____

11 IAR-1.13
(Para 11.9, 12.7 & 13.8)

| S.No. | Name of consumer | Account No. | Locality | Brief reasons for undercharges | Period | Units | Amount of under assessment | | | | | | Reasons for difference of opinion with Unit Officer | Remarks | | | |
|-------|------------------|-------------|----------|--------------------------------|--------|-------|----------------------------|-------------|-----|------|--------------|-------|---|---------|---------------|--|--|
| | | | | | | | Nigam dues | Elect. Duty | WCC | U.C. | User Charges | Total | | | Rebate if any | | |
| 1 | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | |
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| 11 | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | |

Signature _____
Dated Signature of ARO. _____

Signature _____
Unit Officer

Dated signature _____
Internal auditor (IAP _____)

STATEMENT SHOWING DISCONTINUITY OF AVERAGE CHARGES WITHOUT RECTIFICATION/REPLACEMENT OF METERS
(Para 11.11, 12.9 & 13.10) IAR-1.14

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

Dated Signature of Internal Auditor _____

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STATEMENT SHOWING IRREGULARITIES IN LEDGERS

20 R-1.15
(PARA II 12, 13, 23.3, 24.3 & 25.3)

| S.No. | Ledger No. | No. of cases wherein basic information not/wrongly mentioned in ledger (as per form 1.15(a)) | Not mentioned | Wrongly mentioned | No. of cases | Amo. unit invol ved | No. of cases | Amo. unit invol ved | In correct posting of reading (as per form 1.15(c)) | No. of cases | Amo. unit invol ved | Calculation errors in assessment (as per form 1.15(d)) | No. of cases | Amo. unit invol ved | In correct transfer/non carry forward from CC&AR (as per form 1.15(e)) | No. of cases | Amo. unit invol ved | In correct position of realization (as per form 1.15(f)) | No. of cases | Amo. unit invol ved | Whether ledgers are being checked as per norms | Unit Officer / Jr. Acct. | ARO / Jr. Acct. | Checked by Clerk | Name(s) & Designation (s) of defaulter(s) | Remarks |
|-------|------------|--|---------------|-------------------|--------------|---------------------|--------------|---------------------|---|--------------|---------------------|--|--------------|---------------------|--|--------------|---------------------|--|--------------|---------------------|--|--------------------------|-----------------|------------------|---|---------|
| 1. | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | | | | | | | | | | |

Dated Signature of Internal auditor

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

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

| S.No. | Ledger No. | Name of consumer | Account No. | Category | Locality | Month & year | Information not mentioned | Information wrongly mentioned | | Name(s) & Designation (S) of auditor(s) | Remarks | |
|-------|------------|------------------|-------------|----------|----------|--------------|---------------------------|-------------------------------|---------------|---|---------|----|
| | | | | | | | | As per consumer file | As per ledger | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| TOTAL | | | | | | | | | | | | |

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

Dated signature of internal auditor

IAR-1.15(b)
(COL NO 5 & 6)

Consumer wise detailed list of incorrect carry forward of balances in consumers' ledgers (S)

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

Note Ledger wise totals are to be shown in this list

Dated signature of internal auditor

IAR-1.15(c)
(COL NO 7 & 8)

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

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

Note Ledger wise totals are to be shown in this list

Dated signature of Internal Auditor

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

22- FAR-1.15(d)
COL. NO 9 & 10)

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

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

Dated signature of Internal Auditor

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

FAR-1.15(e)
COL NO 11 & 12)

| S. No. | Ledger No. | Name of consumer | Account No. | Category | Locality | Amount not transferred from CC&AR | Ref No. & Date of CC&AR | Amount | To be transferred | Actually Transferred | Difference amount | Total (Co. 8+11) | Name(s) & Designation (s) of dealer(s) | Remarks |
|--------|------------|------------------|-------------|----------|----------|-----------------------------------|-------------------------|--------|-------------------|----------------------|-------------------|------------------|--|---------|
| | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | |

Note: CC&AR/Ledger wise totals are to be shown in this list

Dated signature of Internal Auditor

Consumer wise detailed list of incorrect posting of realisations.

FAR-1.15(f)
COL. NO 13 & 14)

| S. No. | Ledger No. | Name of consumer | Account No. | Category | Locality | Details of incorrect posting of realisation | | Name(s) & Designation (s) of dealer(s) | Remarks | | |
|-------------|------------|------------------|-------------|----------|----------|---|---------------------|--|---------|----|----|
| | | | | | | Ref of CR No. & Date | Amount to be posted | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| GRAND TOTAL | | | | | | | | | | | |

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

Dated signature of Internal Auditor

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23 IAR-1.16
(Para 14.6)

Statement showing the number of cases of wrong/irregular credits

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

Dated signature of Internal Auditor

IAR-1.17
(Para 4)

Statement showing irregularities in CC & AR Registers

| S.No. | CC & AR No. | Whether checked by the checking clerks & intialled | Whether checked by ARO & intialled | Whether checked by the unit officer intialled | Whether the register is reconciled with ledger if not since when. | Whether month wise abstract prepared & reconciled with abstract ledger(s) | Other irregularities if any | Name(s) & Designation(s) of defaulter(s) | Remarks |
|-------|-------------|--|------------------------------------|---|---|---|-----------------------------|--|---------|
| 1. | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |
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Dated signature of Internal Auditor

23/15

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

24 IAR-1(18)
(Para 6.4)

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

Dated signature of Internal Auditor

IAR-1(19)
(Para 6.1 to 6.3)

STATEMENT SHOWING PENDENCY IN REGULAR BILLING

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

Dated signature of Internal Auditor

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

25 IAR-1.20
(Para 17.1)

| Category | Number of applications pending at the commencement of the audited period | Applicants received during the audited period | Total | Connections released | Balance (4-5) | Age wise details of pending applications | | | | Details of oldest pending application | | | Reasons of pendency | Remarks |
|----------|--|---|-------|----------------------|---------------|--|---------------------------|----------------------------|---------------------|---------------------------------------|------------------|---------------------|---------------------|---------|
| | | | | | | Up to 3 months | More than 3 upto 6 months | More than 6 upto 12 months | More than 12 months | Pr. No. | Name of consumer | Date of application | | |
| L71 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| L72 | | | | | | | | | | | | | | |
| L73 | | | | | | | | | | | | | | |
| L74 | | | | | | | | | | | | | | |
| L75 | | | | | | | | | | | | | | |
| L76 | | | | | | | | | | | | | | |
| L77 | | | | | | | | | | | | | | |
| HT | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | |

Dated signature of Internal Auditor

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

IAR-1.21
(Para 17.2)

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

Dated signature of Internal Auditor

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STATEMENT SHOWING IRREGULARITIES IN RELASING NEW CONNECTION.

21
IAR-122)
Para 17.3 to 17.11)

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

| Whether received through R.R. | Whether initiated with date by unit officer | Whether certificate of physical checking and correctness recorded | Whether capacitor installed | Other irregularities | Name (s) & Designations (s) of defaulters (s) | Remarks |
|-------------------------------|---|---|-----------------------------|----------------------|---|---------|
| | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |

Dated signature of Internal Auditor

STATEMENT OF IRREGULARITIES IN THE ASSESSMENT AGAINST THEFT AND UNAUTHORISE USE.

IAR-124)
(Para 19.7)

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

Dated signature of Internal Auditor

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STATEMENT OF DEVIATIONS IN TEMPORARY CONNECTIONS

| S. No. | Name of consumer | A/c. No. | Category | Locality | Irregularities in releasing connection | Amount recoverable before releasing connection | To be recovered | Actual recovered | Difference | Irregularities in billing | Whether records read weekly | Whether extension granted before expiry of previous period | Whether connection continued after three years, if so give date(s) | | Whether meter was stopped at the time of releasing | Name(s) & Designation (s) of defaulters | Remarks |
|--------|------------------|----------|----------|----------|--|--|-----------------|------------------|------------|---------------------------|-----------------------------|--|--|----|--|---|---------|
| | | | | | | | | | | | | | From | To | | | |
| 1 | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | |
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| 17 | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | |

Dated signature of Internal Auditor

STATEMENT SHOWING THE DEVIATION IN WORK/JOB ORDER REGISTER.

| S. No. | Name of JEN(S) | Status of Register | Details of job orders not entered in the register | | | | Cases of breach of priority in execution of jobs | | | | Priority of jobs | | | | Remarks | | |
|--------|----------------|--------------------|---|-----------------|-------------|------------------|--|-----------------|-------------|------------------|------------------|-----------------|-------------|------------------|---------|--|--|
| | | | Job Order No. & Date | Date of receipt | Name of Job | Name of consumer | Job No. & date | Date of receipt | Name of Job | Name of consumer | Job No. & date | Date of receipt | Name of Job | Name of consumer | | | |
| 1 | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | |
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| 12 | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | |
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| 17 | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | |

Dated signature of Internal Auditor

STATEMENT SHOWING DEVIATIONS IN SERVICE CONNECTION ORDER REGISTER.

26
 (14-123)
 (24-22)

| S.N. | Name of JEN(s) | Status of Register | Details of SCOs not entered in the register | | | | | | | | | | Remarks | | |
|-------|----------------|--------------------|---|-----------------|------------------|----------|-----------------|------------------------------|------------------|----------|-----------------|-----------------|------------------|----------|--------------------|
| | | | Cases of breach of priority in release of connections | | | | | SCOs whose priority breached | | | | | | | |
| | | | SCOs for which priority breached | | | | | SCOs whose priority breached | | | | | | | |
| | | | SCON No. & Date | Date of receipt | Name of consumer | Category | SCON No. & Date | Date of receipt | Name of consumer | Category | SCON No. & Date | Date of receipt | Name of consumer | Category | Reasons of pending |
| 1 | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
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| 10 | | | | | | | | | | | | | | | |
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| 12 | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | |

Dated _____
 Signature of Internal Auditor

STATEMENT SHOWING DEVIATIONS IN METER CHANGE ORDER REGISTER

(LAR-134)
 (Para- 22)

| S.No. | Name of JEN(s) | Status of Register | Details of MCOs not entered in the register | | | | | | | | | | | | |
|-------|----------------|--------------------|--|-----------------|------------------|----------|----------------|--|------------------|----------|----------------|-----------------|------------------|----------|-----------------|
| | | | Three phase | | | | | Single Phase | | | | | | | |
| | | | Cases of breach of priority MCOs whose priority breached | | | | | Cases of breach of priority MCOs whose priority breached | | | | | | | |
| | | | MCO No. & Date | Date of receipt | Name of consumer | Category | MCO No. & Date | Date of receipt | Name of consumer | Category | MCO No. & Date | Date of receipt | Name of consumer | Category | Date of receipt |
| 1 | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | |

Dated _____
 Signature of Internal Auditor

| Three phase | | | | Single phase | | | | Reasons of pending | Remarks |
|----------------|------------------|----------|-----------------|----------------|------------------|----------|-----------------|--------------------|---------|
| MCO No. & date | Name of consumer | Category | Date of receipt | MCO No. & date | Name of consumer | Category | Date of receipt | | |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |

STATEMENT SHOWING THE DEVIATIONS IN METER MOVEMENT REGISTER.

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

Dated signature of Internal Auditor

IAR-1(36)
(Para -22)

Dated signature of Internal Auditor

IAR-1(36)
(Para -22)

STATEMENT SHOWING THE DEVIATIONS IN DISCONNECTION ORDER REGISTER.

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

STATEMENT SHOWING THE DEVIATIONS IN RECONNECTION ORDER REGISTER

IAR-137
39
(Para -22)

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

Dated signature of Internal Auditor

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

IAR-138
(Para -22)

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

Dated signature of Internal Auditor

STATEMENT SHOWING SPECIAL AUDIT OBSERVATIONS

IAR-142
(Para -26.3(e))

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

Dated signature of Internal Auditor

38

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

| S.No. | Name of Officer/Official | Designation | Tenure Period | Item No. of the List | Total no. | Remark |
|-------|--------------------------|-------------|---------------|----------------------|-----------|----------------|
| | | | | | | Annexure- A 31 |

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

| Sr. No. | Service No. | Name of Consumer | Village | Account No. | Date on which case sent to JEN | Date of connection | Date on which case | Received back from JEN | Sent to the Rev. Sec. | JEN | Consumer Clerk | Rev. Sec./Section | Right bill issued on | Name of the defaulters |
|---------|-------------|------------------|---------|-------------|--------------------------------|--------------------|--------------------|------------------------|-----------------------|-----|----------------|-------------------|----------------------|---------------------------|
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | JEN JEN ARO OC Section LK |

LAP Incharge

LAP Incharge
Annexure- A-1

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

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

LAP Incharge

Annexure- B-1

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

| Sr. No. | Service No. | Name of Consumer | Village | SCO No. & Date | Date on which case sent to JEN | Date of connection | Duration of Delay in release connection | Name of the defaulters | |
|---------|-------------|------------------|---------|----------------|--------------------------------|--------------------|---|------------------------|-----|
| | | | | | | | | ASN | JEN |
| | | | | | | | | | JEN |

LAP Incharge

Annexure- B-1

Handwritten signature/initials

Name of Sub-Div. _____
 Abstract of name of Officers / Officials along with tenure in case of pending VCRA during audit period
 Wing- O&M/ Vigilance

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

Annexure - C

32

IAP Incharge

Annexure - C-1

Statement showing pending VCRA for hospital population for the Year.....

| Sl.No. | VCRA No. & Date | Name of the copriant | Village | Account No. | Category | Amount | Name of the VCRA Filing Office | Remark |
|--------|-----------------|----------------------|---------|-------------|----------|--------|--------------------------------|--------|
| | | | | | | | | |

IAP Incharge

1

RS

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

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

1. Total No of consumers _____ & under charges pointed out in _____ No. of cases _____ amounting to _____ Rs.

2. Under charges and corresponding units thereof Pertaining to the audit period of _____ earlier pointed out by the IAP, conducted audit during month of _____ have been/have not been debited in the respective Ledger a/cs of consumers in the month of _____

3. Reporting on the case of serious irregularities:

| 1. | Delay in issue of first billing/pendency of SCOs (IAR 1.18) | | | | Found | Not Found | Remarks |
|---|--|-------------------------------|-------------------------------------|-----------------------------|-------|-----------|---------|
| | Particular | Pending at the start of audit | Compliance made during audit period | Pending at the end of audit | | | |
| | SCO | | | | | | |
| | 1 st billing | | | | | | |
| (Complete detail been submitted in the prescribed proforma along with photo copy of A-49 register and computer output No. (20-21) | | | | | | | |
| 2. | Allowing of irregular and unauthorized credit (Complete details in annexure being reported separately with the documentary support.) (IAR 1.18) | | | | Found | Not Found | |
| 3. | Pendency of VCRs for their logical conclusion (being reported separately alongwith name of defaulters with the documentary support.) | | | | Found | Not Found | |
| 4. | Maintenance of settlement register in accordance with the provisions of JPR-5-234 & 267 | | | | Yes | No | |
| 5. | Audit of MCOS and timely compliance thereof has been carried out assessment of left out reading has been proposed by the party (Complete detail of MCO issued, Compliance made and pending is enclosed.) | | | | Yes | No | |
| 6. | Load extension cases and their billing accordingly has been checked. | | | | Yes | No | |
| 7. | Detailed audit in respect of consumers either whose bill has not been sent for more than year or not deposited bill for more than 1 year | | | | Yes | No | |
| 8. | Correctness of billing of consumers getting 24 Hrs supply from renovated feeders. | | | | Yes | No | |
| 9. | First bills of mobile/Telephone Tower's issued and average assessed correctly in case of stopped/defective/burnt meters. (Complete detail of total No. of connections, No. of meter found stopped burnt defective, No. of MCO issued, Compliance made, pending and assessment prepared is enclosed.) | | | | Yes | No | |

Per VS

| | | | | |
|-----|---|-----|----|--|
| 10. | Cases of EUDR/LR Act prepared and processed by sub-division and progress made during audit period. (Complete detail of total No. of PDC connections, No. of cases prepared under EUDR/LR Act, further progress at Div. level and recovery made is enclosed.) | | | |
| 11. | CLRC record checked as per order No. 1640 dated 8.10.09 | | | |
| 12. | Fax machine is in order | Yes | No | |
| 13. | Computers installed in the sub division are in order | Yes | No | |
| 14. | Compliance of Loss Reduction Manual in sub-division | Yes | No | |
| 15. | Any other serious irregularity observed pointed out by the IAP (along with the nature of irregularities highlighting name of defaulters with their tenure enclosing documentary support) | Yes | No | |

Encl:-

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

Signature of In charge
IAP (No.), _____

Signature of In charge
IAP (No.), _____

R ✓

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