



CIN: U40109RJ2000SGC016486

JAIPUR VIDYUT VITRAN NIGAM LIMITED

CHIEF ACCOUNTS OFFICER (IA)

Room No. 402, Vidyut Bhawan, Janpath, Jyoti Nagar, Jaipur.

Ph: 0141-2740381(Ext. 1402), 2747038

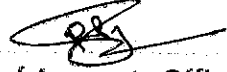
Email-caoia@jvvn.in



NOTICE INVITING REQUEST/APPLICATION

REQUEST FOR EMPANELMENT FOR REVENUE AUDIT TN-1

Jaipur Vidyut Vitran Nigam Limited (JVNL) invites sealed request 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**. Request complete in all respect may be submitted upto 03:00 PM on or before dated 10.07.2017.

For other details may visit website www.jaipurdiscom.com


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REQUEST FOR EMPANELMENT FOR REVENUE AUDIT TN-1

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

Last Date and Time of Receipt of Requests	10.07.2017 up to 03:00 P.M.
Security Deposit	75,000/- (Rs. Seventy Five Thousand only)
Application Fee	Rs. 2500/- (Rs. Two Thousand Five Hundred only)
Validity	120 days from the last date of receipt of request or application.

The prospective applicants 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. 2500/- (Rs. Two thousand five hundred only), payable to the Accounts Officer (Cash), J.V.V.N.L., Jaipur.

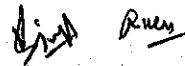
The request for empanelment for Revenue Audit work in prescribed format duly completed and signed on each page by the authorized signatory shall be submitted in one part,

Containing Qualification & Commercial Bid. 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 03:00 P.M. on or before dated 10.07.2017. 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.jaipurdiscom.com



Chief Accounts Officer (IA)





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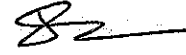
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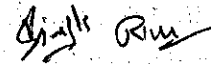
/D.

Dated: _____

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

As a statutory requirement and also to have control over the system, the J.V.V.N.L. is required to conduct revenue audit of its subdivisions through CA Professional Firms/cost Accountants Professional Firms / registered Forum/ Society/ Association formed by the retired personnel of power companies / erstwhile RSEB as well as registered Society of retired officials / officers of Accountant General (IPAI). The J.V.V.N.L. expects Quality Audit with important data / details and remarks / special comments in the Audit Report. Accordingly you are required to submit your request for empanelment for revenue Audit work. Request may be submitted to this office upto 03:00 PM on or before dated 10.07.2017 on the terms and conditions and brief information of audit work as enclosed herewith.


Chief Accounts Officer (IA)



General Terms & Conditions

The Terms & Conditions of the empanelment/contract shall prevail and shall be binding on the 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), J.V.V.N.L., Jaipur on behalf of "Jaipur 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 applicants 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..

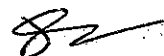
2. Application Fee :-

For successful participation in empanelment process application fees of Rs. 2500/- (non refundable) in cash or Bank Draft is payable to the Accounts Officer (Cash), J.V.V.N.L., Jaipur. 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 "JVNL" mean the "Jaipur Vidyut Vitran Nigam Limited" represented by the Managing Director and shall include their legal personal representative, successors and assignees. The "Owner" or "Nigam" shall mean "JVNL".
- (b) The "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.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.V.V.N.L., Jaipur.
- (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.

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- (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	10.07.2017	Upto 03:00PM	Office of the CAO (IA), JPD, Jaipur. Room No. 402, Vidyut Bhawan, Jaipur

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.**

[Signature]

[Signature]

[Signature]

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.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 Offer :-**

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

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

(A) **Qualification & Commercial Bid**

Envelope shall be superscripted "**Qualification and Commercial 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 criterion are mentioned in Annexure – 'D'

(B) **EMD against RFE**

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

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

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

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

Signature

Signature

Signature

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 applicants. 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 applicants empanelled for the audit work shall be intimated by post at registered/branch office in Rajasthan only or through mail in this regard. The successful applicant through its authorized representative shall submit acceptance of contract to the CAO (IA), JPD, Jaipur 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 (Rupee Nine and Fifty paisa only) per consumer per year for conducting revenue audit of listed offices at Annexure - 'G'

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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. 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 outrightly.
- (b) The Earnest Money can be deposited in one of the following forms only :
 - (i) By MICR Bank Draft in favour of the Accounts Officer (Cash), JVVNL, Jaipur.
 - (ii) No offer will be accepted without Earnest Money Deposit, unless exempted by the Nigam. If on opening of offer, it is revealed that EMD amount is inadequate / any other discrepancy is noticed, the offer shall be rejected.
- (c) In case, the 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)

18. Security Deposit:-

The empanelled Bidders 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.

Handwritten signatures:
Singh, Ravi, [Signature]

- (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.

19. 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 applicants about the grounds whatsoever for the variation.

20. 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".

21. Signing of Contract and Completion of Formalities :-

- (a) Successful Empanelled applicant shall be required to sign the contract documents with the Nigam on non judicial stamp paper of Rs. 1000/-. Cost of stamp paper and revenue stamp to be affixed on document shall be borne by the 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. 75000/- (Rs. Seventy Five Thousand) 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.

22. 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

Signature *Signature* *Signature*

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.

23. 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.

24. Disqualification :-

The J.V.V.N.L. may, at its own sole discretion, and at any time during the evaluation process without any information, disqualify any 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 JVVNL/AVVNL/JdVVNL earlier and whose work is/was not found satisfactory or who have not undertaken the work shall not be eligible for empanelment.

Handwritten signatures and initials:
JVVNL
AVVNL
JdVVNL

25. Submission of Bills for Professional Fee :-

The applicant shall submit final bill after completion and submission of final & consolidated audit report for each office in **three copies** (in original) along with a copy of related page of MIS duly verified by AEN/ARO regarding No. of consumers. The No. of consumers so verified will be final for payment.

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), JVVNL Jaipur & the AAO (IA-Rev.Cont.), JVVNL, Jaipur shall further forward to the AAO (Esstt.Cont.), JVVNL, Jaipur for arranging payment by the AO (Cash), JVVNL, Jaipur.

26. 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 audit work and submission of the **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 shall be deducted as per rules.

Balance 10 % fee detained from each bill shall be released, if no lapses related to cash embezzlement/left out under charges/ cases of audit conducted by the applicant are reported in the final audit report of succeeding year's audit of the respective sub-division, keeping in view the percentage margin of cases, which was available with the firm during earlier verification.

27. 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 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 once 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.

28. 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) 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 JVVNL 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 and submit the monthly progress of audit awarded to the concerned Zonal Accounts Officer (IA). Work order may be cancelled for non compliance of above provisions.

29. Submission of Audit Report :-

The Auditor is required to submit fortnightly report to the Unit Officer along with calculation sheet of under recovery etc. pointed out for issuing notices to the consumers otherwise work order may be cancelled.

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.

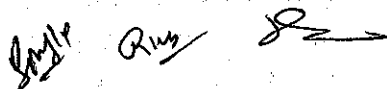
The consolidated/final audit report should be submitted in three copies. Original report shall be handed over to concerned Unit Office & second copy to the concerned Zonal A.O. (IA-Rev.) along with one copy of calculation sheets, third copy shall be retained by the auditors. One soft copy of final audit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

30. 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.) or otherwise (if necessary).



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/wrong cases/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/wrong cases/left out cases etc. are again detected payment of bill raised, shall not be made on account of penalty.

31. Compliance of Labour Legislation :-

The applicant shall discharge its liability of employer / bidder in respect of personnel to be engaged for service, as set out in EPF and MP Act-1952, ESI Act-1948 (in ESI implemented area), Workmen's Compensation Act-1923 (in non ESI implemented area), Contract Labour (R&A) Act-1970, Payment of Wages Act-1936, Minimum Wages Act-1948 etc. The 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 28, failing which an amount equivalent to employer's contribution and employees' subscription shall be deducted from its each bill and deposit with the concerned authorities. The applicant shall be solely responsible for any consequences arising out of breach of any legislation.

32. 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.

33. Security & Secrecy :-

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

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

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35. **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.

36. **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.

37. **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.

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

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

39. **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 in execution, 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.

40. **Extension of Contract :-**

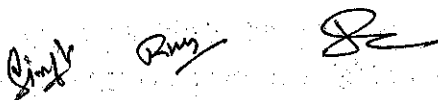
The empanelment for the work of firm/forum/society will be initially for one year, however, the Nigam reserves the rights to place an order for extension of contract on the same rates, terms and conditions for a further period of one year.

41. **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 **Director (Finance)**.

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42. 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.
43. 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.
44. The Audit to be carried shall be executed by team consisting of **full time professional and assistant(s) having audit experience.**
45. 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 Auditee Office.
46. **Cancellation of Empanelment :-**
The J.V.V.N.L. may upon 15 days 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 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.



47. 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 15 (Fifteen) 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.

48. Force Majeure:-

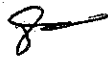
Any cause that is beyond the reasonable control of the applicant or Nigam will be Force Majeure Condition. The cause of the Force Majeure condition will be taken into consideration only if the tendered within 15 days from the occurrence of such delay notifies. The Nigam shall verify the facts and grant 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.

49. 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.

50. Suspension of Works :-

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

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51. Governing Laws & Jurisdiction :-

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

52. Settlement of Disputes :-

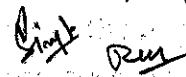
In the event of any question, dispute, interpretation or difference whatsoever which may arise between the Nigam and the applicant, the same shall be referred to the MD, Jaipur Discom and the mutual settlement so arrived at shall be final and binding on both the parties.

53. 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),

J.V.V.N.L., Jaipur.



Chief Accounts Officer (IA)

J.V.V.N.L., Jaipur.

Format for covering letter to the Request/Application submitted by the Applicant**On Applicant Letter Head**

The Chief Accounts Officer (IA),
Jaipur Vidyut Vitran Nigam Limited,
Room No. 402, Vidyut Bhawan Premises,
Near Vidhan Sabha, Janpath,
Jyoti Nagar, Jaipur

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

Annexure – 'A - 1'

Format for submission with the request Personnel Capabilities

Number and Category of Personnel to be deployed on the Works, if undertaken:

Provide the information as required in the following table:-

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

Annexure – 'A - 2'

Format for submission with the 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 2014-15	
2	FY 2015-16	
3	FY 2016-17	
4	Total for past three years	
5	Average of past three financial years	

[Handwritten signatures]

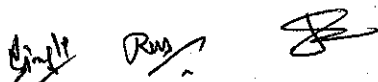
Commercial Details of the Applicant

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



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

Signature *Signature* *Signature*

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./Jd.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.



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.

Single *Rev.* *Dr*

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 (Services of retired persons from erstwhile RSEB/Discoms may also be hired, if needed by the professional firms) 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 of the Discom and amendments/ circulars / orders/instructions issued by Nigams from time to time.

To prepare the observation including undercharges, mainly the following records are to be checked and audited:

- (i) Checking of physical cash balances.
- (ii) Checking record of cash section. Form A-9, PCCB/Scroll and PCB, timely remittances of money collected and reconciliation with bank statement.
- (iii) Checking of output 6-A, B, C & D with stubs/ Scrolls & to report suspicious cases of embezzlement/ financial irregularities.
- (iv) Reconciliation of amount received through PCCB and posted against consumer A/c as per MIS.
- (v) Checking of debit raised or not in cases of dishonoured cheques along with LPS and Bank Charges.
- (vi) Whether cash collection is done by outside agencies, if yes, intimate name of Kiosk (under e-mitra/CSC) and DeGS where receipts to consumers are issued by affixing rubber stamp in place of computerised receipt.
- (vii) Checking of consumer ledger with binder &/or other related records.
- (viii) Checking of CC&AR registers for unauthorised/irregular debit/credit causing financial loss to the Nigam.
- (ix) Checking of deficiencies in input advice and output reports related to billing i.e. CB-4, CB-12 & CB-15 with 16 ABC output reports etc.
- (x) Checking of left out outstanding and negative balances against the consumers.
- (xi) Detailed audit of mobile tower connections and ensuring correct billing thereof.

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- (xii) Ensuring 100% transfer of Master Data as well as outstanding from one billing agency to another or transfer from one sub-division to another/new created sub-division (if applicable).
- (xiii) Compliance of DCO's, MCO's & RCO's and pendency of LR & SR in billing in case of meter change.
- (xiv) Checking of billing of temporary connections.
- (xv) Checking of debit raised / average charged in case of stopped / defective meters, theft, malpractices cases and other charges in view of compliance of A-30 Nigam's orders and arrange to propose debit in consumer's account.
- (xvi) Correctness of billing in view of Nigam's TCOS, tariff and circulars / orders issued time to time.
- (xvii) Irregularities in the records of HT (other than large industrial power consumers), MIP and SIP consumers.
- (xviii) Checking of M/F as per JIR of consumers who are being billed on power factor basis.
- (xix) Detailed audit of SIP, MIP and other category consumers having sanctioned/ connected load 25 HP (18.65 KW) or above and MDI has exceeded 50KVA thrice in a financial year and under assessment their against.
- (xx) Checking of billing of load extension / reduction cases.
- (xxi) Under charges for any irregularities noticed during audit period in case of a consumer will be made for whole period irrespective of audit period.
- (xxii) Checking of A-49 register in reference to pendency of SCOs for compliance, pendency of SCOs for billing, delay in issue of first bill and breach of priority in release of connections.
- (xxiii) Checking of VCR cases for assessment & logical conclusions thereof.
- (xxiv) Checking of register maintained for settlement of dues along with implementation of decisions.
- (xxv) Verification of pendency of SOSD & compliance of previous ICR.
- (xxvi) 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 concerned.
- (xxvii) Any other works related to revenue audit assigned by the Management.

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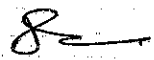
List of offices to be audited

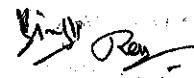
Sr. No.	Name Of Circle	Name of Sub-Division	Sr. No.	Name Of Circle	Name of Sub-Division
1	SE(O&M) Alwar	A-I ALWAR	39	SE (O&M) Dholpur	(A-I) DHOLPUR
2		A-II ALWAR	40		(A-II) DHOLPUR
3		A-III ALWAR	41		O&M BARI
4		A-IV ALWAR	42		O&M RAJAKHERA
5		O&M MIA	43		REC BASERI
6		A-V ALWAR	44	SE (O&M) Dausa	O&M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

Handwritten signatures and initials:

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

155	SE (JPDC) JPR	O&M KALAWAR	166	SE (JPDC) JPR	(A-II) RURAL CHOMU
156		O&M KANOTA	167		O&M GOVINDGARH
157		O&M CHAKSU	168		O&M JETPURA
158		O&M PHAGI	169		O&M RADAWAS
159		O&M SANGANER	170		O&M KALADERA
160		O&M BAGRU	171		O&M SHAHPURA
161		O&M IND. AREA, BAGRU	172		O&M VIRAT NAGAR
162		O&M SAMBHER	173		O&M DUDU
163		O&M JOBNER	174		O&M BICHOON
164		O&M RENWAL	175		O&M KOTPUTLI
165		(A-I) CITY CHOMU	176		O&M PAWTA


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



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

JAIPUR VIDYUT VITRAN NIGAM LTD.
(INTERNAL AUDIT ORGANISATION)
INTERNAL AUDIT REPORT



IAR 1
(Para 26.3 (a to d))

Name of the Unit/Location
Period of Accounts under Audit

Duration of Audit
Reference of Internal Audit Party

SECTION 'A'- AUDIT OBSERVATIONS INVOLVING DIRECT REVENUE LOSS

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

By 
Date 

SECTION B: AUDIT OBSERVATIONS RELATING TO PROCEDURAL DEVIATIONS

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

Single

Page 8

SECTION 'C' AUDIT OBSERVATIONS RELATING TO MANAGEMENT INFORMATION

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

SECTION 'D' AUDIT CERTIFICATE

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

Audit report has been discussed and one copy of audit report received.

Signature of ARO

Signature of Unit Officer

Dated _____ Signature of Internal Auditor along with seal

[Handwritten Signature]

1AR 4
(Para 4.2 (iii))

Ref. of Program No.

Date _____

Dated Signature of Internal Auditor along with seal

The Accounts Officer (IA)
JVVNL, _____

IAP(), JVVNL
CAMP_____

By Ray 8

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

LT-1	LT-2	LT-3	LT-4	LT-5	LT-6	LT-7	HT	TOTAL
------	------	------	------	------	------	------	----	-------

Name(s) of Unit Officer(s) posted during the audited period
 Names _____ From _____ To _____ Tenure _____

Name(s) of Junior Engineer(s) posted during the audited period
 Names _____ From _____ To _____ Tenure _____

Name(s) of Jr. Accountants / Accountants posted during the audited period
 Names _____ From _____ To _____ Tenure _____

Name(s) of Cashier(s) posted during the audited period
 Names _____ From _____ To _____ Tenure _____

Name(s) of Service connection Clerk(s) posted during the audited period
 Names _____ From _____ To _____ Tenure _____

Name(s) of Unit Officer(s) posted during the audited period
 Names _____ From _____ To _____ Tenure _____

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

Total amount of Under Assessment _____ Total Number of special audit notes issued _____
 Total number of SOSD issued _____ Record not provided to IAP _____ Details of record not audited _____
 Record audited in soft copy _____
 Remarks, if any _____

Handwritten signatures and initials:
 VV-111
 Roy
 [Signature]

Dated _____ Signature of Internal Auditor along with seal

REQUISITION FORM

IAR - 3

Para 4.2 (iii)

Name of the Unit/Location

Name of Unit Incharge

Reference of Internal Audit Party

Period of Accounts under audit

FORM FOR THE REQUIREMENT OF BOOKS ACCOUNT AND OTHER RELEVANT

DOCUMENTS TICKED AS BELOW.

A. CASH SECTION

TICK

1. Perforted cash Books.

2. Consumer Cash Books & PCCB.

3. Cash receipts (A-6, A-8 & A-9).

4. Counter folio of bills in case of computer

billing with its scroll (s).

5. Register of DD/cheque & pay order(A-45).

6. Register of money order (A-31).

7. Register of Empty receipt Books (A-26).

8. Register of Bank Scroll (A-44).

9. Register of Revenue Stamps.

10. Bank Remittance Register (A-29)

11. Bank Reconciliation Statements

12.

13.

B. CONSUMER SECTION

TICK

1. Priority Registers.

2. Service connection Register(A-49).

3. Service Connection files of the consumer.

4. Minimum charge Register.

5. Schedule of sanctioned villages.

8 *any* *any*

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

D. OTHERS

- 20. _____
- 19. Temporary connection files, ledgers & Binders
- 18. Consumer files, Meter reading binders & JRS
- 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 reconnections/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. Connections were provided.
- 6. Schedule of non-sanctioned villages where

TICK

TICK

E. JEN RECORDS

TICK

1. Meter Sealing Register.
2. Connected load Register.
3. Work/Job Register.
4. Service Connection Register.
5. M.C./Meter Movement Register.
6. 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. _____

Dated Signature of Internal Auditor along with seal

[Handwritten signature]

Jaipur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)

IAK-1.3
 (Para 8.0)

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

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

S. No	Particulars	Difference in the amount posted					Difference in total(s)			Discrepancies in receipt books			
		Date	Reference of receipt book	Amount as per receipt	Amount Posted	Difference	Actual total	Total as per cash book	Difference	Date	Receipt No./Book No.	Amount	Discr epan cy
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
Total													
Difference in amount transferred to PCB													
Whether cash book(s) checked by _____													
Whether reconciliation of Ledger is being done with _____													
Other irregularities if any _____													
Name(s) and designation(s) of defaulters _____													
Re marks _____													
Date of transfer	Reference of PCB/CCB/PCCB	Actual amount to be transferred	Amount transferred	Difference	Checking Clerk	SDA	AEN	PCB/CCB/PCCB					
15	16	17	18	19	20	21	22	23	24	25	26		
Total													

Dated _____ Signature of Internal Auditor alongwith Seal

Handwritten signatures and initials

Period of accounts under audit:

Duration of audit:

Reference of internal Audit Party:

Statement showing deviations in cash balance and other shortcomings

[illegible]

Dated Signature of Internal Auditor along with Seal





JAIPUR VIDYUT VITRAN NIGAM LIMITED
(INTERNAL AUDIT ORGANIZATION)

JAR-1.1
(Part 7.1.3)

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

REPORT ON PHYSICAL VERIFICATION OF CASH

DETAILS OF CASH PHYSICALLY VERIFIED

A. REVENUE

Rs. 1000 X	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. TRANSFER WITHIN CIRCLE

Rs. 1000 X	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. 1000 X	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. 1000 X	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	

Sh. D. Singh *D. Singh* *R.*

IMPREST/SDA ADVANCE MADE TO:-

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

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

Dated Signature of Internal Auditor along with seal

[Signature]

[Signature]

[Signature]

Jaipur Vidyut Vitran Nigam Ltd.
(INTERNAL AUDIT ORGANISATION)

JAR-1.5
(Para 9.1)

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

Statement showing the deviations in maintenance of Bank Remittance Register

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

Dated Signature of Internal Auditor along with Seal

JAR-1.5
(Para 9.2)

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

S.No.	Status of Register	Details of cheques/DDs/Postal/ Pay orders entries of which not made				Whether of the register cheques/DDs/Pos in 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		On what account	Date of receipt	Instrument No. & date	Amount	From whom received	Date on which deposited	Actual date of deposit	Delay in days	Instrument No. and date	Amount	From whom received	On what account	Name(s) and 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	20	21	
Total																					

Dated signature of Internal Auditor along with Seal

Handwritten signatures and initials:
Ajit
Raj
S

Statement showing deviations in maintenance of money order Register.

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

Dated Signature of Internal Auditor alongwith Seal

IAR-1.7
(Para 9.4 & 9.5)

Statement showing irregularities in Bank/Collection Scroll Register.

Statement showing irregularities in Bank/Collection Section Register																
S.No.	Status of Register	Details of Difference between scroll(s) & Receipt(s)										Details of late credit/deposit of cash collection 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					
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 alongwith Seal

[Handwritten Signature]

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

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

Dated Signature of Internal Auditor alongwith Seal

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

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

Dated Signature of Internal Auditor alongwith Seal

WORKING SHEET FOR CALCULATION OF UNDER ASSESSMENT
Name of consumer Account No. Category Sanctioned Load

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

Dated Signature of Internal Auditor alongwith Seal

Signature of Unit In charge: Signature of ARO: Reference of CCAR No.: S.O.S.D. No.: Date & Month

Shaji *Das* *R*

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

IAR-1.10
(Para 10.10)

Name and designation of the officer	Period of posting	Whether register properly maintained	LT1		LT2		LT3		LT4		LT5	
			To be checked	Actually checked	To be checked	Actually checked	To be checked	Actually checked	To be checked	Actually checked	To be checked	Actually checked
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

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

Dated Signature of Internal Auditor alongwith Seal

IAR-1.11

(Para 10.1 to 10.8)

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

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

Dated Signature of Internal Auditor alongwith Seal

[Handwritten Signature] *[Handwritten Signature]* *[Handwritten Signature]*

SOSD No. _____

Date _____

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

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

Signature _____
Dated Signature of ARO _____

Signature _____
Unit Officer _____

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

SOSD (Un agreed) No. _____

Date _____

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

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

Signature _____
Dated Signature of ARO _____

Signature _____
Unit Officer _____

Dated signature alongwith Seal _____
Internal auditor (IAP) _____

[Handwritten signatures]

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

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

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

STATEMENT SHOWING IRREGULARITIES IN LEDGERS

S.No.	Ledger No.	No. of cases wherein basic information not/wrongly mentioned in ledger (as per formula 1.15(a))	Incorrect carry forward of balances(as per formula 1.15(b))	In correct posting of reading(as per formula 1.15(c))	Calculation errors in assessment (as per formula 1.15(d))	Incorrect transfer/non carry forward from CC&AR (as per formula 1.15(e))	Incorrect posting of realization (as per formula 1.15(f))	Whether ledgers being checked as prescribed by	Name & 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
		No. of Wrongly mentioned cases	No. of cases	Amount of cases involved	No. of cases	Amount of cases involved	No. of cases	Amount of cases involved	No. of cases	Amount of cases involved	No. of cases	Amount of cases involved	Unit Officer	Acc't. /Jr. Acc't.	Checking Clerk			
Total																		

Dated Signature of Internal Auditor alongwith Seal




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

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

Note Ledger wise totals are to be shown in this list

Dated Signature of Internal Auditor along with Seal

IAR-1.15(b)

(COL NOS 5 & 6)

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

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

Note Ledgerwise totals are to be shown in this list

Dated: Signature of Internal Auditor along with Seal

IAR-1.15(c)

(COL NO 7 & 8)

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

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

Non-Ledger wise totals are to be shown in this list

Dated Signature of Internal Auditor alongwith Seal

Q. 1

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

S. No.	Ledger No.	Name of consumer.	Account No.	Category	Locality	Month & year	Details of calculation errors				Name(s) & Designation (s) of defaulter(s)	Remarks
							Nature of error	Actual amount	Amount worked out	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 alongwith Seal
IAR-1.15(e)
(COL NO 11 & 12)

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

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

Note: 1. CC&AR/Ledger wise totals are to be shown in this list.

2. Separate annexure shall be prepared for debit & credit cases.

Dated Signature of Internal Auditor alongwith Seal
IAR-1.15(f)
(COL. NO 13 & 14)

Consumerwise detailed list of incorrect posting of realizations.

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

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

Dated Signature of Internal Auditor alongwith Seal

[Handwritten signatures]

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

S. No	Name of consumer	A/c No.	Category	Locality	Billing month of irregularity	Reason of wrong/irregular credit	Wrong /Irregular credits										Total (11+15)	Name(s) & Designation of defaulters	Remarks
							Through CC&AR					Without Routing through CC&AR							
							CC&AR R no. & Date	Amount assessed by audit	Amount assessed by Vigilance	Others	Total (8+9+10)	Amount assessed by audit	Amount assessed by Vigilance	Others	Total (12+13+14)				
							8	9	10	11	12	13	14	15	16				
1	2	3	4	5	6	7										17	18	19	

Dated Signature of Internal Auditor alongwith Seal

IAR-1.17
(Para 14)

Statement showing irregularities in CC & AR Registers

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

Dated Signature of Internal Auditor alongwith Seal

Prithvi Ray

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

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

Dated Signature of Internal Auditor alongwith Seal

IAR-1.19)

(Para16.1 to 16.3)

STATEMENT SHOWING PENDENCY IN REGULAR BILLING

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

Dated Signature of Internal Auditor alongwith Seal

[Handwritten Signature]

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

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

Dated Signature of Internal Auditor alongwith Seal
 IAR-1.21)

(Para 17.2)

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

S. No.	Cases of breach of priority		Particulars of the consumer(s) for 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		Name(s) & Designation (s) of Defaulter (s)	Remarks
	Name	Category	Priority No.	Name	Category	Priority No.			Status of A-49 priority register	Status of priority register		
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

Dated Signature of Internal Auditor alongwith Seal

Dinku Roy

STATEMENT SHOWING IRREGULARITIES IN RELEASING NEW CONNECTION.

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

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

Dated Signature of Internal Auditor alongwith Seal

(IAR-1.24)

(Para 19.7)

STATEMENT OF IRREGULARITIES IN THE ASSESSMENT AGAINST THEFT AND MALPRACTICES.

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

Dated Signature of Internal Auditor alongwith Seal

Signature

Signature

STATEMENT OF DEVIATIONS IN TEMPORARY CONNECTION(S)

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

Dated Signature of Internal Auditor alongwith Seal

(IAR-1.31)
(Para 22)

STATEMENT SHOWING THE DEVIATION IN WORK/JOB ORDER REGISTER.

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

Dated Signature of Internal Auditor alongwith Seal

gink *Raj* *R*

STATEMENT SHOWING DEVIATIONS IN SERVICE CONNECTION ORDER REGISTER.

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

Dated Signature of Internal Auditor alongwith Seal

(IAR-1.34)
(Para- 22)

STATEMENT SHOWING DEVIATIONS IN METER CHANGE ORDER REGISTER

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

Pendency of meter change orders

Single phase

Reasons of pendency

Remarks

Three phase		Single phase		Reasons of pendency		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

Dated Signature of Internal Auditor alongwith Seal

Handwritten signature

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	Three phase	Single phase	Removed against MCOs	Removed against PDC	Total (12+3)	Entered in register	Difference (14-15)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Total																

Dated: Signature of Internal Auditor alongwith Seal

STATEMENT SHOWING THE DEVIATIONS IN DISCONNECTION ORDER REGISTER.

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

Dated: Signature of Internal Auditor alongwith Seal

(Signature) Date

(IAR-1.37)
(Para -22)

STATEMENT SHOWING THE DEVIATIONS IN RECONNECTION ORDER REGISTER.

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

Dated Signature of Internal Auditor alongwith Seal

(IAR-1.38)
(Para -22)

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

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

Dated Signature of Internal Auditor alongwith Seal

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

STATEMENT SHOWING SPECIAL AUDIT OBSERVATIONS

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

Dated Signature of Internal Auditor alongwith Seal

Handwritten signature

Reporting format of Internal Audit Party of the submitted to the H.Q.

through Zonal Accounts Officer (IA-Rev.)

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

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

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

3. Reporting on the case of serious irregularities:

1.	Cases of Delay in issue of first bill/ pendency of SCOs and Breach of Priority (IAR 1.18)	Found	Not Found	Cases of SCOs Pending with JENs for compliance	Found	Not Found	Cases of Delay in compliance of SCOs (Delay in release of connections)	Found	Not Found	Cases of Delay in issue of 1st Bill	Found	Not Found	Cases of Breach of priority in release of connections	Found	Not Found	(Complete detail been submitted in the prescribed Performa along with photo copy of A-49 register and computer output No. (20-21)			
2.	Pendency of VCRs for their logical conclusion (being reported separately alongwith name of defaulters with the documentary support.)	Found	Not Found																
3.	Allowing of irregular and unauthorized credit (Complete details in annexure being reported separately with the documentary support.) (IAR 1.18)	Found	Not Found																
4.	Whether Remittance & Reconciliation statement and debit of dishonored cheques checked or not. If yes whether any irregularity reported or not.	Yes	No																
5.	Whether the cases of left out outstanding & Negative Balances has been checked.	Yes	No																
6.	Maintenance of settlement register in accordance with the provisions of JPR-5-234 & 267.	Yes	No																
7.	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																
8.	Load extension cases and their billing accordingly has been checked	Yes	No																
9.	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																
10.	Correctness of billing of consumers getting 24 Hrs supply from renovated feeders.	Yes	No																
11.	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																
12.	Any other serious irregularity observed/pointed out by the IAP (along with the nature of irregularities highlighting name of defaulters with their tenure enclosing documentary support)																		

Encl: _____

Signature of Incharge along with seal
Submitted to the Chief Accounts Officer (IA), Jaipur Discom, Jaipur for kind information and necessary action please.

Signature of Incharge along with seal

Annexure- A

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

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

Dated Signature of Internal Auditor along with Seal

Annexure- A-I

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

Sr. No.	Service No.	Name Of Consumer	Village	Accoun	Date on which case sent to JEN	Date of connection	Date on which case received back from JEN	Delay in days on the part of JEN Consumer Rev. Section	First Bill Issued	Name of the defaulters	CC Section/ LK

Dated Signature of Internal Auditor along with Seal

Annexure- B

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

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

Dated Signature of Internal Auditor along with Seal

Annexure- B-I

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

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



Dated Signature of Internal Auditor along with Seal

Annexure- C

Abstract of name of Officers / Officials along with tenure in case of abnormal delay in SCO compliance during audit period..

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

Dated Signature of Internal Auditor along with Seal

Annexure-C-I

Statement showing cases of abnormal delay in SCO compliance for the year.....

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

Dated Signature of Internal Auditor along with Seal

Annexure- D

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

Name of Sub-Div. Wing- O&M/ Vigilance

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

Dated Signature of Internal Auditor along with Seal

Annexure-D-I

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

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

Note:- Separate list is to be prepared for O&M wing/ Vigilance wing/ Consumers/Non Consumers/Yearwise.

Dated Signature of Internal Auditor along with Seal

Annexure- D-II

Consolidated abstract of VCRs pending for logical conclusion.

Sr.No.	Wing	Consumer/Non Consumer	Year	No. of VCRs
1	Vigilance Wing	Consumer		
2	Vigilance Wing	Non Consumer		
3	O&M Wing	Consumer		
4	O&M Wing	Non Consumer		
	Total VCRs pending			



