

**AJMER VIDYUT VITRAN NIGAM LTD;  
HATHI BHATA, CITY POWER HOUSE, AJMER**

No. AVVNL/FA & COA/ Sr. AO (Rev.)/F. CB /D. 3299 Dated 27.3.06

**C I R C U L A R**

During the course of Audit of the Sub Divisions of the Nigam, many serious irregularities alongwith cases of embezzlement were detected. The results of special audit of Discoms were placed in 89<sup>th</sup> meeting of coordination committee held on 29.12.05, the committee expressed serious concern over cases of embezzlement resulted due to non checking of in-put data (CB-04, 12 & 15) with their respective out puts (16A,B & C) as well as CC & ARs and desired issue of directives to all Discoms to curb the re-occurrence of such incidences in future. As such directives are issued as under:-

1. All entries Inputs (CB-4, 12 & 15) need to be checked with CC&AR and out puts (16A,B & C), by Ledger Keeper, Checking Clerk, ARO and AEN.
2. All entries of CC&AR/Inputs must be signed by the Unit In-Charge i.e. AEN before forwarding advices to the Computer Agency.
3. Before proposing credits in CC&AR the sanction of the competent authority as required under Para 70 and 71 of Revenue Manual as well as 47 (B) of Delegation of Power should invariably be taken.
4. The Computer Coordination Cell / Computer Agency should not entertain any advice of credits / debits unless signed by Unit In-Charge i.e. AEN. The specimen signature of AEN shall be sent to the Computer Coordination Cell for verification and records duly attested by Circle Accounts Officer.
5. Total number of entries and total amount in words and figures should be invariably recorded on each input advice without which the advices should not be entertained by the Computer Coordination Cell.
6. Any correction and over writing in inputs advice need specific attestation of Unit In-Charge. The Input advice shall be forwarded in duplicate.

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7. The original advices received from the Units should be kept with the Computer Coordination Cell instead of returning to Unit till the completion of Internal Audit of the concerned unit. Before disposal of this original record consent of FA & COA shall be obtained.
8. The Unit office shall check the outputs so received from C.C.C. and rectify the errors and follow the directions issued therein in next billing cycle.
9. Before forwarding the advices relating to CB-12 all entries must be recorded in CB 12(R).
10. The abstract of CC&AR should invariably be prepared and reconciled with the related Inputs (CB-4, 12 and 15) / Outputs (16A, B and C).
11. The details of Outputs No. 6 A & 6 B shall be tallied with cash stubs, PCCB and related Inputs.
12. The Internal Audit Parties shall ensure compliance of all above directives and will invariably make a specific note / reference in their internal check reports.
13. While proposing the credits / debits, full details in legible manner indicating the period / calculations / rules & regulations under which it is covered, must be mentioned to justify the credits / debits. The supporting documents relating to credits / debits i.e. checking reports, Lab testing reports; etc. must be kept by ARO in his safe custody and should be presented, when demanded by Audit Officer and sanctioning authority.
14. The advice relating to last reading on M.C.O. and D.C.O. must be signed by Unit In-charge i.e. AEN.
15. The Master Data (MF-1) of new connection must be signed by Unit In-Charge i.e. AEN while signing the SCO and forwarded to Computer Coordination Cell immediately to ensure the first billing.

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While specific points are covered in the above directions, the instructions already issued vide following orders / circulars will continue to be followed strictly by all concerned:-

- (i) Order No. AVVNL / FA & COA / Sr. AO (Rev.) / F. 25 (iii) / D. 2607 dated 29.10.02 (AJ-Rev.-25). Procedure to be followed in case of Dishonour of Cheque of any consumer.
- (ii) Circular No. AVVNL / FA & COA / Sr. AO (Rev.) / Reconciliation / D. 1643 dated 04.08.04. Reconciliation of CCB / PCB / TT's / MT's.
- (iii) Order No. AVVNL / MD / FA & COA / Rev. / F. CB / OO -151 / D. 3201 dated 10.03.06 (AJ - Rev. - 54). For ensuring checks on frauds, manipulation & malpractices.
- (iv) Circular No. AVVNL / FA & COA / Sr. AO (Rev.) / F. / D. 2682 dated 13.01.06 for tallying of Input and Output reports, Checking of PCCB & maintenance of proper registers of Cheques / DD / M.O. / Postage Stamps.

The non-compliance will be viewed seriously and may warrant suitable disciplinary action.

*[Signature]*

(K.S. Kaviya)  
F.A. & CONTROLLER OF ACCOUNTS  
AVVNL, AJMER

Copy to the following for information & necessary action: -

1. The Chief Engineer/Zonal Chief Engineer ( ), AVVNL, \_\_\_\_\_.
2. The Chief Accounts Officer, AVVNL, Ajmer.
3. The Superintending Engineer ( ), AVVNL, \_\_\_\_\_.
4. The Addl. Superintendent of Police, AVVNL, Ajmer.
5. The Sr. Accounts Officer ( ), AVVNL, \_\_\_\_\_.
6. The Accounts Officer ( ), AVVNL, \_\_\_\_\_.
7. The Executive Engineer ( ), AVVNL, \_\_\_\_\_.
8. The Assistant Engineers ( ), AVVNL, \_\_\_\_\_.
9. M/s. B.I.P.S. 128, Vidyut Nagar - B, Queens Road, Jaipur.
10. M/s. Aditi Computers, 44- Sooraj Nagar, Civil Lines, Jaipur.

*[Signature]*  
(M.K. Jain)

Sr. ACCOUNTS OFFICER (Rev.)