

NO. JPD/CAO/Rev./F.215(ii)/D. 2102

Jaipur, Dt. 5/10/05

OFFICE ORDER

Cases relating to loss of revenue due to passing fraudulent entries through various input advices, particularly CB-4, CB-12, CB-15 and by adopting other modus operandi have come to the notice recently in a few unit offices.

In order to ensure checks on such frauds, manipulation & malapractices, following procedure is hereby prescribed for strict compliance by all concerned:-

(A) General Instructions:-

- (1) Proper accounting of receipt & issue of CC&AR, used for recording entries relating to debit/credit will be kept in the prescribed Register (A-26) and the same will only be issued after taking dated initials of the ledger keeper concerned in token of having received the same.
- (2) Prior to use of CC&AR, following checks will be exercised by the ledger keeper and a certificate in token of having exercised the same will be recorded by them on cover leaf of each CC&AR and will be authenticated by the unit officer.
 - (i) CC&AR Register bearing book no.... contains numbered pages to
 - (ii) Sl. No..... to are correctly allotted and there is no superfluous and blank form.
 - (iii) All the pages bear the same book number
- (3) After complete use of the CC&AR, certificate regarding, entries having been made w.e.f. dt..... to will also be recorded, on its last page by the concerned ledger keepers.
- (4) Formal approval of the unit officer concerned/competent authority will be obtained prior to allowing credit through CC&AR on note sheets. Such note sheet will be kept by the ledger keeper in separate file and safe custody. For record & future reference, page nos. will also be recorded on each sheet and reference of such page number will be mentioned in CC&AR against respective entry.
- (5) Cutting/overwriting & interpolations in the CC&AR if any, must be authenticated under seal & signature of the unit officer concerned.
- (6) The unit officer & ARO will jointly ensure that used CC&AR, input/output advices, ledgers & binders etc. are kept in safe custody for audit & future references. They will also ensure that input advices are sent to the billing agency in proper files only and are not sent through a specific person repeatedly, instead are sent through deputing different persons on different occasions by rotation.
- (7) All Input advices for billing will be sent under the seal & signature of the unit officer concerned. In case input data are not received on scheduled date in computer coordination cell, the unit officer will be personally responsible for delay. He will ensure to be available at the headquarter on the date such weekly input data is required to be sent.

(B) Maintenance of CC&AR :-

Separate CC&AR will be maintained by the each ledger keeper, who will ensure that :-

- (i) To make the CC&AR more meaningful & self explanatory full description alongwith all the cross references including of input/output reports and billing month of the related debits/credits are recorded in brief.
- (ii) Separate number of pages are allotted for debit & credit entries in respect of separate billing cycles, recording details on first page.
- (iii) After completion of pages allotted in the CC&AR, unused pages thereof may also be used by giving reference at the end of last page which was already allotted for the purpose.
- (iv) Amount of debits and credits are recorded in the respective columns, meant for the purpose.
- (v) Each entry has to be verified by the checking clerk by putting his dated initials. In case, no checking clerk is available in the unit, entries has to be verified by the AROs themselves.
- (vi) At the time of sending input data for billing, totals of debit & credit entries being sent for a particular billing cycle are recorded at the end of last entry of the respective billing cycle reflecting number of debit & credit entries and amount involved in respect of respective input advices i.e. CB-4, CB-12 & CB-15 separately. Number of entries and the amount involved has to be recorded in figures and in words as well. Totals will also be transferred to abstract of CC&AR. Abstract should also show the advice wise (CB-4, CB-12 & CB-15) totals for facilitating the checking.
- (vii). Amount relating to particular debit/credit entries of CB-4, CB-12 & CB-15 have to be authenticated by the ARO & the Unit officer jointly.
- (viii) List of debit/credit allowed by the computer agencies at their level (without receiving input advice from the units) will be provided by them to each unit offices, with each billing cycle and the same will be pasted in the CC&AR by the ledger keeper concerned.

(C) Maintenance of Input Advice:-


- (1) Input advices CB-4, CB-12 & CB-15 will be prepared in duplicate & office copy will be retained by the ARO/AEN for checking, audit & further references.
- (2) Separate pages will be used for debiting & crediting the input advices through CB-4, CB-12 & CB-15.
- (3) Totals of the input advices CB-4, CB-12 & CB-15 will be recorded both i.e. in figures and in words, clearly indicating the number of entries and amount involved.
- (4) At the time of signing the input advices CB-4, CB-12 & CB-15 for billing, the unit officer & ARO will ensure that all entries have been got checked by the checking clerk by appending his dated initials. The units where no checking clerk have been provided for the purpose, AROs will ensure checking by themselves. They will further ensure that totals of input advices CB-4, CB-12 & CB-15 are same as appearing in CC&AR and as

per totals transferred in the abstract of CC&ARs. Abstract of CC&ARs will be maintained after recording the number of respective CC&AR, billing month & billing cycle invariably.

(D) Checking of Output Reports:-

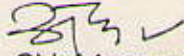
- (1) Soon after receipt of energy bills from the computer agency, the output reports/exceptions will be checked cent percent by the concerned ledger keeper with reference to the original/office copies of input advices sent by him. They will also put their dated initials thereon in token of having checked the same.
- (2) Discrepancies noticed during checking will be reported by the ledger keeper immediately to the unit officer through ARO and rectification of errors committed by the billing agency will be done forthwith.
- (3) The unit officer & ARO will ensure that checked output reports / exceptions bears the dated initials of the ledger keeper concerned are kept in their safe custody for audit & future references after filing the same properly.
- (4) ARO will ensure that totals of input advices CB-4, CB-12 & CB-15 tallies with that of output number 16-A, 16-B & 16-C & totals of abstract of CC&AR. They will also be responsible for taking appropriate remedial measures, in the case where differences are noticed.
- (5) Original copies of CB-4, CB-12 & CB-15 sent by the unit offices shall be retained by the computer coordination cells i.e. office of concerned Sr.Accounts Officer/Accounts Officer at the time of checking of exceptions & Sub-division/unit wise files shall be maintained in their offices for safe custody.

The order shall come into force with immediate effect. The unit officers and the Executive Engineers will be responsible for its implementation. It will be the prime responsibility of the Internal Audit Party to check entries of CB-4, CB-12 & CB-15 with reference of the CC&AR and concerned ledger during the audit of the sub-division. The Internal Audit Party will also be responsible for informing the names of defaulting officers/officials responsible for violating the procedures laid down, promptly. Inspecting officers will keep a close watch over its implementation & will also check a few entries of CC&AR to ascertain correct credits during their visit.


(R. P. Goyal)
Managing Director

Copy to the following for information & necessary action:-

1. The Zonal Chief Engineer/Dy. Chief Engineer (), JVVNL, _____.
2. The F.A. & Controller of Accounts, JVVNL, Jaipur.
3. The Superintending Engineer(),JVVNL, _____.
4. The Sr. Accounts Officer/ Accounts Officer (),JVVNL, _____.
5. The Executive Engineer(), JVVNL, _____ alongwith five extra copies to distribute among sub-divisional officers under his jurisdiction.


Chief Accounts Officer