

JAIPUR VIDYUT VITRAN NIGAM LTD.

JPR- 6-78

No.JPD/CAO/ Rev/F-67/D. 2777

Jaipur, 23-09-02.


Circular

It has been noticed that some of the unit offices have played mischief to cause fraud through input advice CB-12 by feeding false entries to the computer agencies for crediting the amount which were neither rejected by the computer nor in fact realised by the Sub-division nor these were other than payment receipt stubs which could not be sent to computer agency for reason on record with regular payment lots. Form CB-12 is meant for accounting for such payment receipt stubs which were once rejected by the computer due to:-

- i) Non-availability of account number in the computer master which has been indicted on the hand made bill,
 - ii) Punching of incorrect account number,
 - iii) Payment Receipt Stub sent by other Sub-division on account of collection made in that office wrongly,
 - iv) Debit of amount of the dishonoured cheques in the relevant consumers accounts,
 - v) Payments of bills either made at circle headquarters under competent orders or intimation of which was received late or in other Sub-divisions which was noticed after issue of bills.
- (2) As per procedure, the Sub-division on receipt of the PCCB and the payment receipt stubs from the Cash Collector, should check particularly account numbers of hand made bills and that the same matches with the A/c No. shown in the consumers ledger, besides checking that the cash collector has not accepted and included the payment of bill of other Sub-division in the payment lots. However, on checking (by Sub-division code on stub) it is noticed otherwise, the account No. be corrected after bringing the matter in to the notice of ARO/AEN and also detach the Stubs which do not pertain to the Sub-division and send the same to the Sub-division to which they actually relate on the same day or next day positively. The amount of such stubs be reduced from the totals shown in PCCB by giving remarks, so that computer agency may reconcile the total collected amount with the computer totals . In case where payment of bills is collected through outside agency, this checking be exercised by the ARO before sending the payment lots to the computer agency and if it is noticed that the cash stubs of other Sub-division have been included in the lots of the Sub-division the same be detached and sent to the concerned Sub-division through a letter with a copy to the collecting agency.
- (3) To regulate the payment postings correctly and to obviate chances of mischief/ frauds following guidelines are hereby issued for strict compliance:-
- i) A register shall be maintained in all the revenue Sub-divisions showing columns as per "Annexure-A" enclosed and will bear No. CB-12@,
 - ii) It will be personal responsibility of the AEN and ARO concerned to ensure that no entry is sent through CB-12 prior to recording its particulars in the column 1 to 16 of the register

- prescribed at item (i) above. While filling up the above columns, it may be ensured from the relevant records that credit of these entries have not been accorded earlier,
- iii) Column 1 to 8 of the register must be completed immediately after noticing the cases required to be sent through CB-12 whereas entries from column 9 to 16 shall be made against the item already entered from column 1 to 8, at the time of sending advice to computer agencies,
 - iv) All the entries sent through CB-12 will be invariably prepared using double side carbon process,
 - v) At the end of entries made in CB-12, total No. of entries and their amount shall also be shown in figures as well as in words positively,
 - vi) The Cashier after making entries of dis-honoured cheque in remittance register shall also make entry in this register to get the amount debited in consumer's account with DPS. This will facilitate watching number of times the cheques were dis-honoured of a specific consumer,
 - vii) The payment collected at Circle Headquarters or other place under competent orders, the intimation of which received from such offices will be entered in the register and such intimation be sent through CB-12 to computer agency for posting,
 - viii) It will also be a personal responsibility of the AEN & ARO concerned to keep the carbon copy of used CB-12 in their safe custody to produce the same as and when demanded by the audit /authorities,
 - ix) It will be the prime responsibility of the internal audit wing to check entries of the register proposed at item (i) above during the audit of the Sub-division,
- The inspecting officers as well as audit wing will keep a close watch over the compliance of above.


By order,


(A.K.Jain)

Chief Accounts Officer

Copy to the following for information and necessary action:-

1. The Whole Time Director, Jaipur Discom, Jaipur.
2. The FA& CAO , Jaipur Discom, Jaipur.
3. The Dy. Chief Engineer(O&M), Jaipur Discom, Jaipur.
4. The Superintending Engineer(O&M), Jaipur Discom, _____
5. The Executive Engineer(O&M), Jaipur Discom, _____ alongwith 10 spare copies to distribute among AENs/AROs under his jurisdiction.
6. The Sr.Accounts Officer/Accounts Officer(_____), Jaipur Discom _____.


Chief Accounts Officer

