



## **JAIPUR VIDYUT VITRAN NIGAM LIMITED**

**CHIEF ACCOUNTS OFFICER (IA)**

Room No. 1/11, Vidhyut Bhawan, Janpath, Jyoti Nagar, Jaipur.

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### **REQUEST FOR PROPOSAL TN-1**

Jaipur Vidyut Vitran Nigam Limited (JVNL) invites sealed bids from CA Professional Firms / Forum / registered Society / Group formed by the retired personnel of power companies / erstwhile RSEB as well as retired officials / officers of Accountant General to conduct **REVENUE AUDIT**. The sealed bids should addressed to the undersigned on sealed envelopes.

The 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 Bids	26.02.2013 up to 2.00 P.M.
Time & Date of Pre Bid Conference	18.02.2013 at 12.00 P.M.
Place of Pre Bid Conference	Chamber of the under signed
Date & Time of Opening of Part – I	3.00 P.M. on dated 26.02.13 in the presence of representative(s) of the bidder, who wish to be present.
Earnest Money Deposit	50000/- (Rs. Fifty Thousand only)
Cost of Specifications	500/- (Rs. Five Hundred only)
Security Deposit for Successful Completion of Contract	50000/- (Rs. Fifty Thousand only)
Validity	120 days from the date of receipt of Bid.

The prospective Bidders 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.

#### **Bids are to be furnished in two parts:-**

**Part – I** consist the qualification criterion as per requirements detailed therein and exhaustive road map for proposed work(s) together with bidder's professional and financial competencies along-with commercial terms & conditions.

**Part – II** shall contain the financial offer in the Annexure 'E' prescribed as "Professional Fee Bid" in this specification.

The specification giving detailed terms and conditions can be obtained from the office of the undersigned on payment of Rs. 500/- (non refundable) on any working day after having deposited cash / DD of any nationalized / scheduled bank, payable to the Accounts Officer (Cash), J.V.V.N.L., Jaipur. Purchase of specification is essential for participation in the bid.

The tender document for Internal Audit work in prescribed format duly completed and signed on each page by the authorized signatory shall be submitted in two parts separately. Part – I will contain Qualification & Commercial Bid and Part – II will contain Professional Fee Bid. Offer should be submitted through one sealed envelope containing therein two envelopes for part – I & part – II Superscribed as "Tender offer for Revenue Audit"

**The bidder(s) are to quote firm price only.**

**The price quoted should be inclusive of all service and other taxes in accordance with the format given.**

All the above Two envelopes should further be enveloped together in a Big Sized Envelope and must be super scribed "**Bid Offer against Revenue Audit**" to be opened on dated 26.02.2013 and should be addressed to the undersigned by 2.00 P.M. on dated 26.02.2013. The bids furnished after the scheduled time and date shall not be entertained and shall stand summarily rejected.

For other details may visit website [www.jaipurdisc.com.in](http://www.jaipurdisc.com.in)

**Chief Accounts Officer (IA)**

## **General Terms & Conditions**

The Terms & Conditions of the contract shall prevail and shall be binding on the bidder and any change or variation expressed or impressed howsoever made shall be inoperative unless expressly agreed & sanctioned otherwise by the Nigam. The bidder 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 tenders 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 be deemed to be inclusive and shall be an integral part of the "scope of work." The bidders are very well supposed in their own interest to go through the Bid Documents, instructions, forms, terms and general information carefully and thoroughly.

### **2. Cost of Specification:-**

The specification giving terms & conditions and technical data can be obtained from the office of the Chief Accounts Officer, J.V.V.N.L., Jaipur on any working day after paying Rs. 500/- (non refundable) in cash or Bank Draft payable to the Accounts Officer (Cash), J.V.V.N.L., Jaipur. The purchase of the specification is essential for participation in the bid.

### **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 Chairman & Managing Director and shall include their legal personal representative, successors and assignees. The "Owner" or "Nigam" shall mean "JVNL".
- (b) The "Tender / Bidder" shall mean and include one or more persons / any firm / any company / any society / any forum / body incorporate, who has submitted the bid in response to "REQUEST FOR PROPOSAL" by J.V.V.N.L.
- (c) The "Bidder" shall mean, whose bid has been accepted by the Nigam and shall include the Bidder heirs, legal representatives, successors and assignees, approved by the Nigam.
- (d) The "Chairman and Managing Director" shall mean the Chairman and Managing Director, J.V.V.N.L., Jaipur.
- (e) "Works" mean and include the work or works to be done/ carried out by the Bidder under the contract.

- (f) The "Contract" shall mean and include the following :-
- (i) Invitation of Bid
  - (ii) Instructions to Bidders
  - (iii) Bid form including Schedule of Price
  - (iv) Earnest Money Deposit
  - (v) Letter of Intent and its acknowledgement
  - (vi) Security Deposit / Guarantee
  - (vii) Formal Work Order
  - (viii) General Conditions of Contract
  - (ix) Special Instructions
  - (x) Specification, Specific Conditions, Schedules and Annexure
  - (xi) Addenda that may hereafter be issued by the Nigam to the bidder in the form of letter and covering letters and schedule of prices as agreed to between the Bidder and the Nigam.
- (g) The "Request for Proposal and Specification" shall mean the specification; specific condition annexed to the General Conditions, the contract schedule and the annexure thereto (if any).
- (h) The word "RFP" means "REQUEST FOR PROPOSAL".
- (i) The "Month" shall mean, English calendar month i.e. period of 31 / 30 days and week shall mean a period of 7 days.
- (j) "Letter of Intent (LOI)" shall mean the Nigam's letter conveying its acceptance of the Bid subject to such reservation(s) as may have been stated therein.
- (k) The "Contract Price" shall mean the sum named in or calculated in accordance with the provisions of the contract purchase or any amendments thereto.
- (l) "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 bidder pending execution of a formal written agreement.
- (m) "Writing" shall include any manuscript typed, written or printed statement under or over signature or seal, as the case may be.
- (n) Words importing "Person" shall include firms / companies / corporations / society / forum and other bodies, whether incorporated or not.
- (o) Words importing the singular only shall also include the plural and vice versa where the context requires.
- (p) 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 Bids :-**

S. No.	Particulars	Date	Time	Place
1	Due date of Submission of Bids	26.02.13	02:00 P.M.	In the Chamber of the CAO(IA),JPD,JPR
2	Due date for opening of Qualification Bid (part - I)	26.02.13	03:00 P.M.	In the Chamber of the CAO(IA),JPD,JPR
3	Due date for opening of Price Bid (Part - II)			In the Chamber of the CAO(IA),JPD,JPR

In case, due date for opening of bid happens to be holiday(s), the due date shall be the next working day, for which no separate intimation will be given.

5. **Directions for Filling in the Bids :-**

Bid shall be submitted as per formats attached / details desired hereto and all blanks in the bid and the annexure of the specifications shall be duly filled in one original and one duplicate copy. The complete forms, annexure shall be considered as part of the contract documents in case of successful bid.

- (a) No alteration should be made to forms of the bid, specifications and annexure. The bid must comply entirely with the specifications.
- (b) The bid 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 bid, along-with documentary proof in favor of authorization of the person undertaking and signing the bidding documents.
- (c) Bids should be filled in only with ink or typed. No bid filled in by pencil or otherwise shall be considered.
- (d) All additions, alterations and overwriting in the bid must be clearly initialed by the signatory to the bidder.
- (e) The bidder should quote the price strictly in the manner as indicated herein, failing which the bid is liable for rejection.
- (f) The rate / price shall be mentioned in words as well as in figures.
- (g) This must not contain any addition, alteration, overwriting, cutting or corrections and any other marking, which leaves any room for doubt.
- (h) The contract awarding authority will not be responsible to accept any cost involved in the preparation or submission of the bids.
- (i) **Each of the pages of offered documents should have proper page numbers. The table of contents shall be mentioned in the beginning of offer. The offer should be binded. In absence of such pattern, offer may be rejected.**

6. **Delayed / Late Bids :-**

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

7. **Mistake in Bid :-**

Rates should be quoted in both figures and words. In case of ambiguity between rates in figures and words, lower of the two shall be considered. However, such offer can also be rejected.

8. **Acceptance / Rejection of Bid :-**

The J.V.V.N.L. would be at liberty to accept any bid, lowest or otherwise, in whole or part or reject any or all the bids without assigning any reason(s) thereof.

9. **Pre Bid Discussion :-**

- (a) Any clarification on Scope of Work, Quality of deliverables, Manner of resolving the Audit observations in light of response(s) received from the Auditee Units and any other development arising in pursuance thereto, can be discussed with the Chief Accounts Officer (IA), J.V.V.N.L., Jaipur prior to the Due Date of Submission of Bids.
- (b) The prospective Bidder requiring any clarification of the Tender Documents may also inform the Nigam in writing by post, courier or by facsimile at the address given in the Letter of Invitation (LOI) so as to reach the Nigam on or before the Due Date of Submission of Bids. The Nigam shall provide response to the clarifications sought by the Bidder at its discretion.
- (c) The Nigam, at its sole discretion, reserves the right to respond to questions raised by the Bidders. No response to a clarification request shall be construed for amending Tender Document.

10. **Submission of Offer :-**

The tender document for Internal Audit work in prescribed format duly completed and signed on each page by the authorized signatory shall be submitted in two parts separately. **Part – I will contain Qualification & Commercial Bid and Part – II will contain Professional Fee Bid.** Offer should be submitted through one sealed envelope containing therein two envelopes for part – I & part – II Superscribed as **"Tender offer for Revenue Audit"**

**(A) Part – I :- Qualification & Commercial Bid**

Envelope Superscribed as "Qualification and Commercial Bid".

1. This envelope will contain information / documents towards qualification criteria for which the Bidder is going to submit his offer as described in Annexure – 'A' along-with

a small sized envelope containing proof of depositing / furnishing the Earnest Money. The envelope shall be super scribed as "Earnest Money Against RFP".

2. The information towards commercial details of the firm duly filled in Annexure – 'B' along-with supporting documents should be submitted by the Bidder.
3. All information regarding your approach towards Revenue Audit shall be furnished in accordance with Annexure – 'C'.
4. Qualification criterion are mentioned in Annexure – 'D'

**(B) Part – II :- Professional Fee Bid**

Envelope Superscribed as "Professional Fee Bid".

The Professional Fee Bid towards professional audit fee for the specified scope shall be submitted in a separate envelope containing only the price schedule in Annexure – 'E' duly filled in and signed by the authorized signatory of the Bidder.

On due date of opening part – II, the bid of only those Bidder(s) shall be opened who are found eligible on the basis of qualification and commercial bid.

**The bidder(s) are to quote firm price only.**

**The price quoted should be inclusive of all service and other taxes in accordance with the format given.**

**11. Format & Singing of Bid :-**

The bidders shall submit their proposal in two sets (one original and one duplicate copy), complete in all respect with enclosures duly signed on each page. Each copy shall be clearly marked "Original" and "Duplicate" respectively.

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

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

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

**12. Telex / Fax / Telegraphic Bid :-**

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

**13. Validity of offer :-** The offer shall be valid for a period of 90 days from the date of opening of Price Bid.

**14. Amendment in Bid Document :-**

At any point of time prior to these scheduled time and date for submission of bids as well as upto opening of price bid, Nigam may for any reason, modify the bid document by

issuing amendment(s), which shall form part of the bid documents. The addenda shall be sent in writing to all the prospective bidders. Suitable extension to the scheduled date, if considered necessary may be made on this count.

**15. Deviations from Terms and Conditions :-**

Offers deviating from commercial terms and conditions like payment terms, security deposits, validity etc. are liable to be rejected out rightly unless exempted by the Nigam.

**16. Incomplete Bids :-** Tender incomplete in any respect or obscure is liable for rejection.

**17. Successful Bids :-**

The Successful bidders will be informed by post or through fax and forwarded two (2) sets of work orders, one of which will be signed (each page) by its authorized representative in token of its accepting the contract and return to the authority placing the order within 15 days of its issue, failing which, its EMD is liable to be forfeited.

**18. Earnest Money Deposit (EMD) :-**

- (a) Tenderers shall deposit EMD of Rs. 50000/- (Rupees Fifty Thousand Only) and proof thereof shall be submitted with the bid documents. If the Earnest Money amount is found to be less than required, the offer will be rejected out rightly.
- (b) The Earnest Money can be deposited in one of the following forms only :
  - (i) In cash to be deposited with the Accounts Officer (Cash), JVVNL, Jaipur.
  - (ii) By MICR Bank Draft in favor of the Accounts Officer (Cash), JVVNL, Jaipur.
  - (iii) No offer will be accepted without Earnest Money Deposit, unless exempted by the Nigam. If on opening of tender, it is revealed that EMD amount is inadequate / any other discrepancy is noticed, the tender shall be rejected.
- (c) In case, the tenderer withdraws his offer during the validity period or after placement of order, the EMD amount shall be forfeited.
- (d) **The Registered society of Retired persons of erstwhile R.S.E.B. & successor Discom Companies as well as Registered society of Officers of Accountant General will be exempted to deposit Earnest Money with the tender.**

**Refund of Earnest Money :-**

- (i) Earnest Money Deposit shall be refunded to the unsuccessful bidders after producing the original receipt, as soon as possible after the tender has been decided. No interest shall be paid on EMD of Rs. 50,000/- (Fifty Thousand only)
- (ii) EMD of bidders on whom the order has been placed, shall be refunded / adjusted as Security Deposit. No interest shall be paid on EMD amount.



19. **Guarantee / Deposit** :- The following Guarantees / Deposits shall be required to be furnished :-

**Security Deposit :-**

- (a) On acceptance of offer, the successful Bidder shall deposit an amount of Rs. 50,000/- Cash / Demand Draft / Bank Guarantee as Security Deposit for a period of 45 days after completion of all the work awarded under this tender to cover Performance Guarantee.
- (b) If the security is deposited through Demand Draft it shall be in favor of the Accounts Officer (Cash), JVVNL, Jaipur, may be drawn on any Nationalized / Scheduled Bank and payable at Jaipur.
- (c) Bank Guarantee in lieu of cash deposit on any Nationalized / Scheduled Bank strictly as per **Nigam's Proforma** (to be supplied along-with the order) valid sufficiently to cover the guarantee period.
- (d) The Security Deposit shall have to be furnished within **30 days** from the date of issue of work order.
- (e) The Nigam shall adjust the penalty imposed (if any) from the Security Deposit available with the Nigam.
- (f) 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 tenderer.
- (g) No interest shall be paid by the Nigam on Security Deposit.

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

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

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

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 bidders about the grounds whatsoever for the variation.

21. **Bid forms & Acceptance of Bid :-**

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

addressed in the same manner as the bid with the addition of the word "Descriptive Matter".

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

- (a) Successful Bidders shall be required to sign the contract documents with the Nigam on non judicial stamp paper of Rs. **100/-**. Cost of stamp paper and revenue stamp to be affixed on document shall be borne by the Bidder. The Nigam shall not reimburse these costs.
- (b) Failure of the Successful bidder (s) to sign the contract within **15 days** of work order shall constitute sufficient grounds for the annulment of the award, in which case the Nigam may blacklist the bidder and Earnest Money deposit will be forfeited make the award to the another Bidder or call for fresh bids.

**23. Rules & Regulations :-**

The 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 bidder. These rules and regulations may be modified by the Nigam from time to time and would be intimated to the bidder for adhering to the same. The bidder 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 bidder 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 Bidder, if the Bidder 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 Bidder
- (f) Any action on the part of the bidder to revise the rates / prices and modification in the substance of original bid, submission of any supplementary information unless and otherwise specifically asked for, at its own instance after the opening of the bid may

result in rejection of the bid and may also debar him from submission of bids to the Nigam in future for a period as decided by the Nigam.

**25. Professional Fee :-**

The firm should quote Fixed Professional Fee on lump sum basis (for per consumer per year) for conducting internal audit of listed offices at **Annexure – 'F'** including all expenses e.g. travelling expenses, lodging and boarding etc. to be incurred during audit as well as all taxes. 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. **No other taxes and duties shall be payable to the Bidder other than statutory requirements.**

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

The Bidder shall submit the first running bill in triplicate in the office of the CAO (IA), JPD, Jaipur, after completion of the audit of 25% consumers (out of total number of consumers mentioned in the order and audit program). Second running bill shall be submitted after completion of audit of 75% consumers (out of total number of consumers mentioned in the order and audit program; including pre-audited 25% consumers) and final bill shall be submitted after completing the audit as per order and audit program along with submission of consolidated audit report for each office in three copies.

**27. Terms for Payment of Professional Fee :-**

No **advance Professional Fee** shall be paid. The 75% of total professional fee of each bill shall be made generally within 30 days of satisfactory completion of the 25% & 75% audit work and submission of the **detailed / consolidated Audit Report In three copies** and on submission of the bill in **triplicate**. However, balance 25% fees will be released after making desired correction in the report by the auditor, as required by the Nigam's authorities and final acceptance of Audit Report. The TDS shall be deducted as per rules. In case of shortage of any document(s) / report(s) bills shall not be processed.

**28. Period for Execution of Work :-**

The Audit Work(s) awarded has to be executed / completed within the stipulated period which would be calculated depending on the number of consumers to be audited @ minimum 200 to maximum 300 consumers per day (by an Audit Party consisting of 3 personnel) and (or) @ minimum 300 to maximum 400 consumers (by an Audit Party consisting of 4 personnel). The Bidder / auditor shall depute working officer to the Corporate Office at Jaipur at least ones during audit period of each office, depending on the work load and as desired by the Corporate Office for reporting of work done by the Bidder or to discuss the problems being faced.

**29. Audit Program :-**

The auditor has to submit its audit program within 15 days from the date of order to CAO (IA) to conduct audit. **The progress of audit awarded must be submitted within a period of 15 days.** Office wise Audit Program for particular sub division(s) will have to be got approved from the CAO (IA).

1 party of minimum three & maximum four qualified persons should be deployed for audit of one sub division. **The Audit Program should be prepared according to point no. 28 (Period for Execution of Work).**

**30. Submission of Audit Report :-**

The Auditor is required to submit fortnightly interim report to the Unit Officer along with calculation sheet of under recovery etc. pointed out for issuing notices to the consumers. The auditor is required to submit the 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 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. (S) concerned along with copies of calculation sheet, third copy shall be retained by the auditors.

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

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

**31. Sample Test Checking :-**

The audit work done during the period of first fortnight, shall be got verified in next fortnight by the auditors of Nigam simultaneously and as on to ascertain the method of audit and correctness of under charges so prepared.

Sample test checking of 10%, out of consumers audited, shall be carried out by the Nigam. In case 20% irregularities / lapses are detected then bidder will recheck all the consumers audited. After this, another sample of 10% will be checked by the Nigam, in case 10% or above irregularities / lapses are again detected, then 50% payment of bill raised, shall not be made on account of penalty.

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

The bidder 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 bidder 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 bidder shall be solely responsible for any consequences arising out of breach of any legislation.

**33. Safety of Record :-**

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

**34. 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.

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

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

The Nigam may revise or amend the scope of work prior to the date notified for opening of tenders. Such revision / amendment, if any, will be communicated to all the participants.

**43. Extension of Time :-**

Any extension in time beyond contract period as mentioned in the work order shall only be considered on merits by competent authority i.e. the **Chairman & Managing Director**.

44. The awarded of work shall be made on the basis of the credentials, experience and capability furnished by tenderer 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.

45. The Nigam will provide reasonable workspace and furniture for the audit team. Other resources viz. computers, telephone etc. would have to be arranged by the Bidder at this own case.

46. The Audit to be carried shall be executed by team consisting of **full time professional and assistant(s) having audit experience**.

47. All the Audit Reports shall be signed by the Authorized Signatory of the Bidder. 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.

**48. Cancellation of Order :-**

The J.V.V.N.L. may upon written notice of default, **terminate contract in the circumstances detail hereunder :-**

- (a) If in the opinion of the Nigam, the participant / 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 participant / 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 Bidder to stop further activities and take urgent steps towards corrective measures, failing which the order 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 Bidder on account at the risk and cost of Bidder.
- (d) The performance of the firm shall be reviewed periodically and for any unsatisfactory performance, the Nigam reserves the right to terminate the services, giving a notice of **15 days** to the Bidder.
- (e) The Nigam reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract 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.

**37. Conduct of Bidder's Staff :-**

If any of the Bidder's employee in the opinion of Nigam is found guilty or commits misconduct or incompetence or negligence, then if so directed by the Nigam, the Bidder shall at once remove such employee and replace him / her by a qualified and competent substitute.

**38. Lien :-**

In case of any lien or claim pertaining to the work and responsibility of the bidder for which the Nigam might become liable, it shall have right to recover such claim amount from the bidder.

**39. 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.

**40. Criteria for Evaluation of Price :-**

The evaluation of prices shall be on the Professional Audit Fee value found to be lowest among qualified bidders.

The evaluation of prices shall be on Per Consumer Per Year Audit basis, subject to responsibility and fulfillment of contractual formalities. Minimum Two and maximum Five Sub Divisions will be allotted to one bidder at a time.

**41. Penalty :-**

The time for completion of the job as stipulated in **work order** and as per Audit Program shall be deemed to be the essence of the contract. In case of delay or non-execution of the order, penalty @ ½% per week or part thereof for first four weeks and thereafter 1% per week or part thereof, of the contract value, subject to maximum 10% of contract value will be imposed for non execution / 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 non execution/ delaying execution audit work in the office of the Chief **Accounts Officer (IA), J.V.V.N.L., Jaipur** shall be considered for calculation of penalty. Interim report or incomplete report shall not be considered for submission.

**42. Extension of Order :-**

The audit will be awarded initially for one financial 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.

**49. Bidder's Default :-**

If the bidder neglects to execute the work with the due diligence and expedition or refuses or neglects to comply with any reasonable orders given in writing 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 bidder to make good the failure, neglect or contravention complained of. If the bidder fails to comply with the notice within 30 (Thirty) days from the date of service thereof, then in such case the Nigam shall be at liberty to employ other workmen and forthwith execute such part of the audit as the bidder 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 bidder'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 bidder's equipments that may have been at the time on the site in connection with the works without being responsible to the bidder 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 bidder, the bidder shall pay such excess. Such payment of excess amount shall be exclusive of the liquidated damages for delay, which the bidder shall have to pay if the completion of audit is delayed.

**50. Force Majeure:-**

Any cause that is beyond the reasonable control of the Bidder 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 Bidder 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.

**51. Subletting of Contract :-**

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

**52. Suspension of Works :-**

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



**53. 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 bidder shall be dealt with at Jaipur City only and no court other than Court at Jaipur (Rajasthan) shall have jurisdiction.

**54. Settlement of Disputes :-**

In the event of any question, dispute, interpretation or difference whatsoever which may arise between the Nigam and the bidder, the same shall be referred to the Chief Accounts Officer (IA) or higher authorities and the mutual settlement so arrived at shall be final and binding on both the parties.

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

The successful bidder(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 EMD, Security Deposit, Performance Guarantee and any other financial hold available with the Nigam.

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

**Format for covering letter to the Proposal submitted by the Bidder**  
**On Bidder's Letter Head**

The Chief Accounts Officer (IA),  
Jaipur Vidhyut Vitran Nigam Limited,  
Room No. 1/11, Shed No. 1,  
Vidhyut Bhawan Premises, Near Vidhan Sabha,  
Janpath, Jyoti Nagar, Jaipur

Sub :- Proposal for outsourcing the rate contract for "**Revenue Audit and Submission of Audit Reports**" to the CA Professional Firms / Forum / registered Society / Group formed by the retired personnel of power companies / erstwhile RSEB as well as retired officials / officers of Accountant General.

Sir,

In response to the enquiry, dated \_\_\_\_\_ issued by the Nigam, we offer our PROPOSAL in respect of bids invited with the regards to selection of candidate for above said work.

We are submitting the PROPOSAL 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 PROPOSAL (RFP) document. We understand that the basis for our qualification will be our PROPOSAL, 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 PROPOSALS 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 Bidders for the project, in connection with the preparation and / or submission of our proposals for the work, or preparation of the bidding 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 PROPOSAL 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 PROPOSAL from further participation in the process.

Yours Faithfully,

**Authorized Signatory**  
**Name & Title of Signatory**  
**Name of Bidder**  
**Address of Bidder**

**Format for submission with the Proposal**  
**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				

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

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

S. No.	Particulars	Professional receipts from Audit Fees	Total Income (Rs. In Lacs)
1	FY 2009 – 10		
2	FY 2010 – 11		
3	FY 2011 – 12		
4	Total for past three years		
5	Average of past three financial years		

**Commercial Details of the Bidder**

1. Full name of Bidder : \_\_\_\_\_  
(Firm / Society / Group etc.) \_\_\_\_\_
2. Location of Head Quarter & : \_\_\_\_\_  
Branches \_\_\_\_\_
3. Full Address of Head Quarter : \_\_\_\_\_  
\_\_\_\_\_
4. Date of Commencement of Business : \_\_\_\_\_
5. No. of Years of running actively : \_\_\_\_\_
6. Telephone / Mobile No. : \_\_\_\_\_
7. E-mail Address : \_\_\_\_\_
8. In case of partnership firm : \_\_\_\_\_  
Name & Details of Partners \_\_\_\_\_  
(Also indicate their respective Qualification \_\_\_\_\_  
& Period of Partnership in the firm) \_\_\_\_\_
9. Details of Audit Conducted Power : \_\_\_\_\_  
Utility (State Electricity Board, Generation \_\_\_\_\_  
/ Transmission / Govt. Company / State / \_\_\_\_\_  
Central / PSU including Banks \_\_\_\_\_

**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

**QUALIFICATION CRITERION**

1. The bidding is open only to reputed firms of Chartered Accountants (Bidder type 1). The firm should be registered with the Institute of Chartered Accountants of India.
2. Other than above the Registered Forum / Society / Association of the retired personnel of government / Discoms / Erstwhile RSEB / Accountant General (Bidder type 2) can also apply for the Revenue Audit work.
3. In case of Bidder type 1, the firm should be in existence for minimum 3 years period as on 31.03.2012. An undertaking in this regard may be furnished along-with details of expenses. The Bidder type 2 are exempted from this condition.
4. Both type of Bidders who are presently doing or ever done the LT Revenue Audit in J.V.V.N.L. will be eligible irrespective of years of existence or turnover.
5. All the Bidders should have its Registered Office at Jaipur. Details may be furnished in address of offices, details of staff in each office, qualification and experiences.
6. In case of Bidder type 1, the firm should have at-least one Fellow Chartered Accountant (FCA) on its roll as on 31.03.12 and have at-least 2 Associated Chartered Accountant (ACA) 4 semi qualified articles / auditors CA (Inter), who will be available for the work allotted by J.V.V.N.L. Details may be furnished in the format as shown in Annexure 'A-1'. However, the applicant type 1 has liberty to hire services of retired officers / officials of Erstwhile RSEB / successor Discoms for each auditee unit.
7. In case of Bidder type 1, the bidder should have undertaken (Internal Audit) in any Govt. Company (including PSU of either state or central Govt.) at any time during the year of experience desired.
8. Information related to the aforementioned criterion along-with covering letter (to be provided in Annexure – 'A') must be submitted along-with the part – I offer.

Note :- Relevant documentary proof in respect of all the above requirements need to be submitted along-with the offer. Without sufficient documentary proof about above qualifying criterion, the offer is likely to be rejected.

**PROFESSIONAL FEE BID**

**Professional fee for Internal Audit Functions of J.V.V.N.L.**

Professional fee for the Revenue Audit Work for per consumer per year's Audit (on lump sum basis inclusive of TA/DA and all taxes along-with service tax) is

Rs. (in figures) \_\_\_\_\_

(in words) \_\_\_\_\_

**Authorized Signatory  
Name & Title of Signatory with Seal**



**List of Offices with Period to be Audited**

S. No.	Name of Sub Division / Office	Name of Circle	Number of Consumers (Tentative)	Year of Audit

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

**SCOPE OF WORK**

The Firm / Forum / Society / Group (Bidder) 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 minimum **3 Qualified Persons** (At least one CA and two Articles in case of CA Firm and at least one retd. officer of AAO or higher rank and two retd. Officials below the rank of AAO, 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 debiting the same in the consumer ledger account. The revenue audit shall have to be carried out as per audit manual prepared by the Batli Boi & Co. and amendments/ circulars / orders/instructios issued by Nigams time to time.

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

1. Checking of Consumer Ledger with Binder and other related records.
2. Checking of service connection files with A-49 register.
3. Checking of pendency of SCOs & delay in issuing 1<sup>st</sup> bill.
4. Checking of CC&AR register.
5. Checking of in put and out put advices related to billing of consumer (like A, B, C & 6-A, B, C)
6. Checking of amount shown debit in 16-ABC but amount left and not added in current bill.
7. Checking of 16-ABC and 6-ABC with ledger / PCCB.
8. Checking of VCR cases and assessment thereof.
9. Checking of settlement register.
10. Checking of cash section record along with physical cash balance.
11. Checking of pendency / billing / compliance of DCOs, MCOs and RCOs.
12. Verification of SOSD & Previous ICRs.
13. Checking of temporary connections.
14. Checking of debit raised or not in cases of dishonored cheques.
15. Old outstanding if any left and not added in consumer's bills.
16. Other works assigned by the management.
17. Bank reconciliation and timely remittance of cash.

18. Under charges for any irregularities noticed during audit period in case of a consumer will be made for whole period irrespective of audit period.

Other than above the following should also be kept in practice while conducting the audit :-

1. Detailed audit of SIP & MIP consumers whose MDI has exceeded above 25 KVA thrice and 50 KVA twice in one financial year respectively should be conducted and correct billing thereof must be ensured.
2. Ensuring 100% transfer of Master Data as well as outstanding from computerized billing to spot billing (if applicable).
3. Detailed audit of mobile tower connections and ensuring correct billing thereof.
4. 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 recovered in SOSD sheet duly signed from AEN and ARO of the sub division.

**LIST OF CIRCLE/DIVISION/SUBDIVISION**

S.No.	CIRCLE	DIVISION	SUBDIVISION NAME
1.			AI N A I ALWAR
2.			AI N A-II ALWAR
3.		XEN - CD ALWAR	AI N A-III ALWAR
4.			AI N A-IV ALWAR
5.			AI N O&M MIA
6.			AI N A-V ALWAR
7.			AI N REC RAMGARH
8.		XEN - DD ALWAR	AI N REC MAJAKHARA
9.			AI N CSD KHANAGARH
10.			AI N GOVINDGARH
11.			AI N REC BANJSOOR
12.			AI N REC BEHROR
13.	AI WAR	XEN - BEHROR	AI N MUNDAWAR
14.			AI N O&M SHAHBAPUR (NI I MRANA)
15.			AI N MANDAN
16.			AI N O&M KHARHATA
17.			AI N O&M KOHKASIM
18.		XEN - KISHANGARHIBAS	AI N KISHANGARHIBAS
19.			AI N O&M THARA
20.			AI N TAPUKARA
21.			AI N RAJGARH
22.		XEN - RAJGARH	AI N RE NI
23.			AI N BEHRA
24.		XEN REC BEHWARI	AI N BEHWARI
25.			AI N TAXAMNGARH
26.		XEN - TAXAMNGARH	AI N KEHREI

27.			AEN KATHOOMAR
28.	BHARATPUR	XEN - BHARATPUR	AEN A-I BHARATPUR
29.			AEN A-II BHARATPUR
30.			AEN (A-III) BHARATPUR
31.			AEN REC NADBAI
32.			AEN UCCHAIN
33.			XEN - BAYANA
34.		AEN O&M ROOPWAS	
35.		AEN REC WEIR	
36.		AEN CHHOKARAWDA	
37.		XEN - DEEG	AEN O&M DEEG
38.			AEN O&M KAMAN
39.			AEN REC KUMHER
40.	AEN REC NAGAR		
41.	DHOLPUR	XEN - DHOLPUR	AEN (A-I) O&M DHOLPUR
42.			AEN (A-II) RURAL DHOLPUR
43.			AEN O&M BARI
44.			AEN REC RAJAKHERA
45.			AEN O&M BASERI
46.	DAUSA	XEN - BANDIKUI	AEN O&M BANDIKUI
47.			AEN O&M MAHUWA
48.			AEN O&M SIKRAI
49.			AEN O&M BASWA
50.		XEN - DAUSA	AEN (A-I) CITY DAUSA
51.			AEN (A-II) RURAL DAUSA
52.			AEN (A-I) O&M LALSOT
53.			AEN (A-II) O&M LALSOT
54.	KARALI	AEN O&M KARALI	AEN O&M KARALI
55.			AEN O&M SAPOTRA

56.			AEN O&M S.MAHAVERI RH
57.			AEN (A-I) O&M HINDAUN
58.		XEN - HINDAUN	AEN (A-II) REC HINDAUN
59.			AEN O&M TODABLIHM
60.			AEN REC NADHOTI
61.			AEN A-I NALA P.H. JAIPUR
62.			AEN A-III SHASTRI NGR JAIPUR
63.		XEN - CD I JAIPUR	AEN A-II BHANKROTA JAIPUR
64.			AEN A-IV VAISEI AI I
65.			AEN A-V BINAYAKA
66.			AEN B-I RAMBAGH JAIPUR
67.			AEN B-II RESIDENCY JAIPUR
68.		XEN - CD II JAIPUR	AEN B-III GANDHI NGR JAIPUR
69.			AEN B-IV DURGAPURA
70.			AEN B-V NIRMAN NAGAR
71.			AEN C-I INDIRA MARKET JAIPUR
72.	ICC	XEN - CD III JAIPUR	AEN C-II SANJAY MARKET JAIPUR
73.			AEN C-III M.L.ROAD JAIPUR
74.			AEN C-IV KHASA KOTHI JAIPUR
75.			AEN D-I JAWAHAR NGR JAIPUR
76.		XEN - CD IV JAIPUR	AEN D-II ADARSH NGR JAIPUR
77.			AEN D-III MALVIYA NGR JAIPUR
78.			AEN D-IV PURANA GHAT JAIPUR
79.			AEN E-I JANTA MARKET JAIPUR
80.			AEN E-II RAMGANI JAIPUR
81.		XEN - CD V JAIPUR	AEN E-III NAHARI KA NAKA JAIPUR
82.			AEN E-IV AMBER JAIPUR
83.			AEN E-V BRAHMPURI
84.		XEN - CD VI JAIPUR	AEN E-II MANSAROVER

85.			AEN F-III SANGANER
86.			AEN F-I SITAPURA
87.			AEN F-IV PRATAP NAGAR
88.			AEN F-V JAGATPURA
89.		XEN - CD VII JAIPUR	AEN G-I VKIA JAIPUR
90.			AEN G-II VIDYADHAR NAGAR
91.			AEN G-III MURLIPURA
92.			AEN G-IV JHOTWARA
93.	JPDC	XEN DD-I JAIPUR	AEN RURAL VKIA
94.			AEN O&M J.RAMGARH
95.			AEN RURAL KUNDA KI DHANI
96.			AEN O&M BASSI
97.		AEN KALWAR	
98.		AEN KANOTA	
99.		XEN DD-II	AEN O&M CHAKSI
100.			AEN O&M FAGI
101.			AEN RURAL SANGANER
102.		AEN O&M BAGRU	
103.		AEN INDUSTRIAL AREA BAGRU	
104.		XEN - DUDU	AEN O&M DUDU
105.			AEN BACHOON
106.	XEN - SAMBHER	AEN O&M SAMBHAR	
107.		AEN O&M JOBNER	
108.		AEN O&M RENWAL	
109.	XEN - CHOMU	AEN (A-I) CITY CHOMU	
110.		AEN (A-II) RURAL CHOMU	
111.		AEN O&M GOVINDGARH	
112.		AEN O&M JETPURA	
113.		AEN O&M REDAWAS	

114.			AI N KAIADERA
115.		XI N KOIPIJAIJI	AI N O&M KOIPIJI
116.			AI N O&M PAWIA
117.		XEN SHAHPURA	AI N O&M SHAHPURA
118.			AI N O&M VIRAI NAGAR
119.			AI N O&M JHALAWAR
120.			AI N O&M JHALARAPATN PATAN
121.			AI N O&M AKIERA
122.			AI N O&M BAKANI
123.		XI N JHALAWAR	AI N RURAL JHALARAPATN PATAN
124.			AI N MANOHARIJANA
125.	JHALAWAR		AI N SAROKALAN
126.			AI N RAHAI
127.			AI N RURAL JHALAWAR
128.			AI N O&M KHANPUR
129.			AI N BHAWANI MANDI
130.		XI N BHAWANI MANDI	AI N O&M DUG
131.			AI N O&M SUNEL
132.			AI N PIRAWA
133.			AI N (A I)BARAN
134.		XI N (O&M) BARAN	AI N (A II) BARAN
135.			AI N O&M ABIA
136.			AI N O&M MANGROI
137.	BARAN		AI N O&M KISHANGANI
138.		XI N DI BARAN	AI N O&M SHAIBAD
139.			AI N SI SWAI
140.			AI N O&M AIRU
141.		XI N AIRU	AI N O&M CHABRA
142.			AI N O&M CHHA BAROI



143.		AEN RURAL ATRU
144.		AEN HARNAWADA SHAHJI
145.	KOTA	AEN AI KOTA
146.		AEN AII KOTA
147.		AEN AIII KOTA
148.		AEN AIV KOTA
149.		AEN AV KOTA
150.		AEN A-VI KOTA
151.		AEN BI KOTA
152.		AEN BII KOTA
153.		AEN BIII KOTA
154.		AEN BIV KOTA
155.	AEN B-V KOTA	
156.	XEN - DD KOTA	AEN O&M ITAWA
157.		AEN RURAL KOTA
158.		AEN O&M SULTANPUR
159.		AEN O&M KAI THOON
160.	XEN SANGOD	AEN O&M SANGOD
161.		AEN O&M KANWAS
162.		AEN BAPAWAR
163.	XEN - RAMGANG MANDI	AEN O&M CHECHAT
164.		AEN O&M R.MANDI
165.		AEN O&M SUKET
166.	BUNDI	AEN (A-I) CITY BUNDI
167.		AEN (A-II) RURAL BUNDI
168.		AEN O&M HINDOLI
169.		AEN O&M TALERA
170.		AEN O&M KESHORAIPATAN PATAN
171.	XEN BUNDI - II	AEN O&M LAKHERI

172.			AI N O&M NAINWA
173.			AI N (A-I) O&M S.MADHOPUR
174.			AI N (A-II) RURAL S.MADHOPUR
175.	S.MADHOPUR	XI N - SAWAI MADHOPUR	AI N REC KHANDHAR
176.			AI N REC BONDI
177.			AI N (A-I) GANGAPUR CITY
178.			AI N (A-II) GANGAPUR CITY
179.			AI N (O&M) BAMANWAS
180.	TONK	XI N - TONK	AI N (A-I) O&M TONK
181.			AI N (A-II) RURAL TONK
182.			AI N REC DEOH
183.			AI N O&M UNIARA
184.			AI N A-I NIWAI
185.			AI N A-II NIWAI
186.		XI N - NIWAI	AI N (O&M) MAIPURA
187.			AI N (O&M) TODARASINGH

**Jaipur Vidyut Vitran Nigam Ltd.**  
**(INTERNAL AUDIT ORGANISATION)**  
**INTERNAL AUDIT REPORT**

IAR 1  
(Para 26.3 (a to d))

Name of the Unit/Location \_\_\_\_\_ Duration of Audit \_\_\_\_\_  
Period of Accounts under Audit \_\_\_\_\_ Reference of Internal Audit Party \_\_\_\_\_

**SECTION 'A'- AUDIT OBSERVATIONS INVOLVING DIRECT REVENUE LOSS**

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

**SECTION 'B' AUDIT OBSERVATIONS RELATING TO PROCEDURAL DEVIATIONS**

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

**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.	Comparison of T & D losses					IAR-1.26
7.	Overloading of transformer					IAR-1.28
8.	Installation/maintenance of transformers					IAR-1.29
9.	Failure of transformers					IAR-1.30
10.	Pending works/jobs					IAR-1.31
11.	Pending service connections					IAR-1.32
12.	Non-providing of T. P. seals					IAR-1.33
13.	Non-compliance of MCOs					IAR-1.34
14.	Position of meter movement					IAR-1.35
15.	Non-compliance of DCOs					IAR-1.36
16.	Non-compliance of RCOs					IAR-1.37
17.	Position of M. A. S. Accounts					IAR-1.38
18.	Others (to be specified)					IAR-1.42
	<b>TOTAL ( C )</b>					

## SECTION 'D' AUDIT CERTIFICATE

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

Signature of ARO

Signature of Unit Officer

Dated Signature of Internal Auditor

**JAIPUR VIDYUT VITRAN NIGAM LIMITED  
(INTERNAL AUDIT ORGANIZATION)**

IAR-2  
Para 4.2(XVIII)

Name of the Unit \_\_\_\_\_  
 Period of accounts under audit \_\_\_\_\_  
 Duration of audit \_\_\_\_\_  
 Name of the present Unit Officer \_\_\_\_\_  
 Name of the present ~~Accountant~~ ARO \_\_\_\_\_  
 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

Tenure  
 \_\_\_\_\_  
 From | To

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

Tenure  
 \_\_\_\_\_  
 From | To

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

Tenure  
 \_\_\_\_\_  
 From | To

Name(s) of Unit Officer(s) posted during the audited period  
Names

Tenure  
 \_\_\_\_\_  
 From | To

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

Tenure  
 \_\_\_\_\_  
 From | To

Name(s) of Unit Officer(s) posted during the audited period  
Names

Tenure  
 \_\_\_\_\_  
 From | To

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 \_\_\_\_\_

Remarks, if any \_\_\_\_\_

Dated Signature of Internal Auditor \_\_\_\_\_

**REQUISITION FORM**

IAR - 3  
Para 4.2 (ii)

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. \_\_\_\_\_
11. \_\_\_\_\_

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**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.
6. Schedule of non-sanctioned villages where Connections were provided.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



7. Concurrences received/obtained from  
Competent Authorities.

8. Store Issue Rates to check estimates.

9. Capacitor Register.

10. \_\_\_\_\_

11. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**C. REVENUE SECTION**

TICK

1. Consumer ledgers.

2. Meter Reading Records.

3. MIS 3.1 & 3.2.

4. Register of reconnections/Disconnections.

5. Meter Change Order Register.

6. Daily Progress Report of Meter Readers (A-30).

7. Meter Reading/ Billing & Collection Programme.

8. List of Ledger Keepers/Incharge of groups.

9. Register of Adjustment from Advance Deposits.

10. Load extension/reduction files.

11. Name Change Files.

12. Record of EUDR Cases.

13. Enhanced Security Recovery Register/records.

14. AEN checking Register.

15. Vigilance checking Register.

16. Computer Output Reports

17. \_\_\_\_\_

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**D. OTHERS**

1. Duplicate Bill Register.

2. \_\_\_\_\_

3. \_\_\_\_\_

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. Capaciter 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

**Jaipur Vidyut Vitran Nigam Ltd.  
(INTERNAL AUDIT ORGANISATION)**

IAR 4  
(Para 4.2 (iii))

**INTIMATION OF ARRIVAL / DEPARTURE OF THE IAP MEMBERS**

No. \_\_\_\_\_  
Date \_\_\_\_\_

Ref. of Program No. \_\_\_\_\_  
Date \_\_\_\_\_

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

To:

The Accounts Officer(IA)  
JVNL, \_\_\_\_\_

Dated Signature of Internal Auditor

IAP(     ), JVNL  
CAMP \_\_\_\_\_

JAIPUR VIDYUT VITRAN NIGAM LIMITED  
(INTERNAL AUDIT ORGANIZATION)

IAR-1.1  
(Para 7.1.3)

Name of Unit/ Location \_\_\_\_\_  
 Name of Unit Officer \_\_\_\_\_  
 Name of Accountant/Jr. Acctt. \_\_\_\_\_  
 Name of cashier \_\_\_\_\_  
 Date of Time of physical verification \_\_\_\_\_

REPORT ON PHYSICAL VERIFICATION OF CASH

DETAILS OF CASH PHYSICALLY VERIFIED

A. REVENUE	Rs.
Rs. 500 X	_____ = _____
Rs. 100 X	_____ = _____
Rs. 50 X	_____ = _____
Rs. 20 X	_____ = _____
Rs. 10 X	_____ = _____
Rs. 5 X	_____ = _____
Rs. 2 X	_____ = _____
Rs. 1 X	_____ = _____
COIN	_____ = _____
TOTAL	_____

C. IMPREST	Rs.
Rs. 500 X	_____ = _____
Rs. 100 X	_____ = _____
Rs. 50 X	_____ = _____
Rs. 20 X	_____ = _____
Rs. 10 X	_____ = _____
Rs. 5 X	_____ = _____
Rs. 2 X	_____ = _____
Rs. 1 X	_____ = _____
COIN	_____ = _____
TOTAL	_____

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

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

IMPREST/SDA ADVANCE MADE TO:-

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

\_\_\_\_\_  
Internal auditor

**Jaipur Vidyut Vitran Nigam Ltd.**  
**(INTERNAL AUDIT ORGANISATION)**

IAR- 1.2  
 (Para 7.1)

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

**Statement showing deviations in cash balance and other shortcomings**

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

Dated Signature of Internal Auditor

**Jaipur Vidyut Vitran Nigam Ltd.**  
**(INTERNAL AUDIT ORGANISATION)**

IAR – 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 of cash book	Difference in the amount posted				Difference in total(s)			Discrepancies in receipt books				
		Date	Reference of receipt book	Amount as per receipt	Amount Posted	Difference	Actual total	Total as per cash book	Difference	Date	Receipt No. /Book No.	Amount	Discrepancy
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>Total</b>													

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

Dated Signature of Internal Auditor

**Jaipur Vidyut Vitran Nigam Ltd.**  
**(INTERNAL AUDIT ORGANISATION)**

IAR - 1.4  
(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

IAR-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/Pos entries of which not made					Whether the register of cheques/DDs/POs is attested by unit officer	Whether cheques/DDs/Pos deposited into Bank timely, if not mention details							Details of dishonored cheques etc. not accounted for properly					
		Date of receipt	Instrument No. & date	Amount	From whom received	On what account		Date of receipt	Instrument No. & date	Amount	From whom received	Date on which to be 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



IAR-1.6  
(Para 9.3)

**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-authorized Person(s)				Details of MOs not checked by checking clerk			Details of MOs entries of which not checked by concerned officer			Whether counter foils(s)/ coupons are preserved by the cashier	Name(s) and designation(s) of defaulter(s)	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			
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Total																

Dated signature of Internal Auditor

IAR-1.7  
(Para 9.4 & 9.5)

**Statement showing irregularities in Bank/Collection Scroll Register.**

S.No.	Status of Register	Details of Difference between scroll(s) & Receipts(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
Total											

Details of late receipt of cheques supported by bank/collection scroll(s) in which interest not charged						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
Instrument No. & date	Amount	Date on which to be received	Actual date of receipt	Delay in days	Amount of interest					
13	14	15	16	17	18	19	20	21	22	23
Total										

Dated signature of Internal Auditor

IAR-1.8  
(Para 9.6)

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

S.No.	Status of Register	Whether Register is checked & signed by the Unit Officer	Whether receipts in A-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 and key of cashier	Whether used receipt books are kept under safe custody of ARO/Checking Clerk/Jr.Acctt.	Whether entries of used 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

IAR-1.9  
(Para 10.9)

**WORKING SHEET FOR CALCULATION OF UNDER ASSESSMENT**

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

Dated signature of Internal Auditor

Signature of Unit Incharge

Signature of ARO

Reference of CC&AR No.

SOSD No.

Date & Month

IAR-1.10  
(Para 10.10)

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

Name and designation of the officer	Period of posting	Whether register properly maintained	LT1 No. of cases		LT2 No. of cases		LT3 No. of cases		LT4 No. of cases		LT5 No. of cases	
			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

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.Rs.	Whether remarks in MRR being checked by AEN/JEN	Whether starting/last readings are correctly noted in the MRR	Name(s) & Designation(s) of defaulter(s)	Remarks
1.	2	3	4	5	6	7	8	9
Total								

Dated Signature of Internal auditor

IAR-1.12  
(Para 11.9, 12.7 & 13.8)

SOSD No. \_\_\_\_\_

Date \_\_\_\_\_

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

S. No.	Name of consumer	A/c No.	Locality	Brief reasons for undercharges	Period	Units	Amount of under assessment				Reference of CC&AR		Month of debit in ledger	Units Debited	Amount realised			Remarks
							Boards dues	Elect Duty	Total	Rebate if any	Book/Item No.	Month & year			Board dues	Elect. Duty	Cash receipt No. & date	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total																		

Signature  
Dated Signature of ARO.

Signature  
Unit Officer

Dated signature  
Internal auditor(IAP \_\_\_\_\_)

IAR-1.13  
(Para 11.9, 12.7 & 13.8)

SOSD (Unagreed) 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
							Boards 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  
Internal auditor(IAP \_\_\_\_\_)

IAR-1.14  
(Para 11.11, 12.9 & 13.10)

**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

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 form 1.15(a))		Incorrect carry forward of balances(as per form 1.15(b))		In correct posting of reading(as per form 1.15(c))		Calculation errors in assessment (as per form 1.15(d))		Incorrect transfer/non carry forward from CC&AR (as per form 1.15(e))		Incorrect position of realization (as per form 1.15(f))		Whether ledgers being checked as prescribed by			Name(s) & Designation(s) of defaulter(s)	Remarks
		Not mentioned	Wrongly mentioned	No. of cases	Amount involved	No. of cases	Amount involved	No. of cases	Amount involved	No. of cases	Amount involved	No. of cases	Amount involved	Unit Officer	ARO./Jr. Acctt.	Checking Clerk		
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

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

**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 defaulter(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

IAR-1.15(b)  
(COL NO 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 defaulter(s)	Remarks
							Balance to be transferred	Actually transferred	Difference Amount		
1	2	3	4	5	6	7	8	9	10	11	12
TOTAL											

Note Ledger wise totals are to be shown in this list

Dated signature of internal auditor

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

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

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

Note Ledger wise totals are to be shown in this list

Dated signature of Internal Auditor

IAR-1.15(d)  
(COL. NO 9 & 10)

**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
<b>TOTAL</b>												

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

Dated signature of Internal Auditor

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
<b>TOTAL</b>													

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

Dated signature of Internal Auditor

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

**Consumer wise detailed list of incorrect posting of realisations.**

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

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

Dated signature of Internal Auditor

IAR-1.16  
(Para 14.6)

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

S. No.	Name of consumer	A/c No.	Category	Locality	Billing month of irregularity	Wrong /irregular credits									Total (11+15)	Name (s) & Designation (s) of defaulter(s)	Remarks
						Through CC&AR					Without Routing through CC&AR						
						CC&A 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)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Dated signature of Internal Auditor

IAR-1.17)  
(Para 14)

Statement showing irregularities in CC & AR Registers

S.No.	CC & AR No.	Whether checked by the checking clerks & initialled	Whether checked by ARO & initialled	Whether checked by the unit officer initialled	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



IAR-1.18)  
(Para 16.4)

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

IAR-1.19)  
(Para 16.1 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

IAR-1.20  
(Para 17.1)

**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

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						Stage at which priority was breached	Details of breach of priority	Service connection Register		Name(s) & Designation (s) of Defaulter (s)	Remarks
	Particulars of the consumer(s) whose priority was breached			Particulars of the consumer(s) for whom priority was breached					Status of A-49	Status of priority register		
	Name	Category	Priority no.	Name	Category	Priority No.						
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

Dated signature of Internal Auditor

IAR-1.22)  
(Para 17.3 to 17.11)

**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
							As per D. N.		As per A-9		As per D. N.		As per A-9			
					Nature	Amount	Item	Amount chargeable	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 initialed 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

IAR-1.24)  
(Para 19.7)

**STATEMENT OF IRREGULARITIES IN THE ASSESSMENT AGAINST THEFT AND MALPRACTICES.**

S.No	Theft cases					Cases of malpractices							Name(s) & Designations(s) of defaulter(s)	Remarks
	Name and address	A/c. No. if any	Amount recoverable	Amount already recovered	Difference (4-5)	Name(s) & Designations(s) of defaulter(s)	Name of consumers	A/c. No.	Nature of malpractice	Amount recoverable	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

IAR-1.27)  
(Para 21.1. to 21.7)

**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 readings recorded 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 defaulter(s)	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

(IAR-1.31)  
(Para 22)

**STATEMENT SHOWING THE DEVIATION IN WORK/JOB ORDER REGISTER.**

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

Dated signature of Internal Auditor

IAR-1.32  
(Para-22)

STATEMENT SHOWING DEVIATIONS IN SERVICE CONNECTION ORDER REGISTER.

S.No.	Name of JEN(s)	Status of Register	Details of SCOs not entered in the register				Cases of breach of priority in release of connections								Pendency of Service connection Orders					Remarks
							SCOs whose priority breached				SCOs for which priority breached									
			SCON No. & Date	Date of receipt	Name of consumers	Category	SCO No. & date	Date of receipt	Name of consumers	Category	SCO No. & date	Date of receipt	Name of consumers	Category	SCOS No. & date	Date of receipt	Name of consumers	Category	Reasons of pendency	
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

(IAR-1.34)  
(Para- 22)

STATEMENT SHOWING DEVIATIONS IN METER CHANGE ORDER REGISTER

S.No.	Name of JEN(s)	Status of Register	Details of MCOs not entered in the register				Cases of breach of priority MCOS whose priority breached							
			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								Reasons of pendency	Remarks
Three phase				Single phase					
MCO No. & date	Name of consumer	Category	Date of receipt	MCO No. & date	Name of consumer	Category	Date of receipt		
16	17	18	19	20	21	22	23	24	25

Dated signature of Internal Auditor

IAR-1.35)  
(Para -22)

STATEMENT SHOWING THE DEVIATIONS IN METER MOVEMENT REGISTER.

S.No.	Name of JEN(s)	Status of Register	Cases in which meters issued without recording reasons		Cases in which meters received without recording reasons		M.C.O.s pending		Balance of O.K. meters		Removed meters not entered in register					Remarks
			Three phase	Single phase	Three phase	Single phase	Three phase	Single phase	Removed against MCOs	Removed against PDC	Total (12+3)	Entered in register	Difference (14-15)			
														3	4	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Total																

Dated signature of Internal Auditor

IAR-1.36)  
(Para -22)

STATEMENT SHOWING THE DEVIATIONS IN DISCONNECTION ORDER REGISTER.

S. No.	Name of JEN(s)	Status of Register	Details of DCOs not entered in the register					Details of pending DCOs					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

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

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

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

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

The IAP No \_\_\_ consisting of \_\_\_ Nos. Party members 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.	Delay in issue of first billing/ pendency of SCOs (IAR 1.18)				Found	Not Found	Remarks
	Particular	Pending at the start of audit	Compliance made during audit period	Pending at the end of audit			
	SCO						
	1 <sup>st</sup> billing						
	(Complete detail been submitted in the prescribed proforma along with photo copy of A-49 register and computer output No. (20-21))						
2.	Allowing of irregular and unauthorized credit (Complete details in annexure being reported separately with the documentary support.) (IAR 1.18)				Found	Not Found	
3.	Pendency of VCRs for their logical conclusion (being reported separately alongwith name of defaulters with the documentary support.)				Found	Not Found	
4.	Maintenance of settlement register in accordance with the provisions of JPR-5-234 & 267				Yes	No	
5.	Audit of MCOS and timely compliance thereof has been carried out assessment of left out reading has been proposed by the party (Complete detail of MCO issued, Compliance made and pending is enclosed.)				Yes	No	
6.	Load extension cases and their billing accordingly has been checked				Yes	No	
7.	Detailed audit in respect of consumers either whose will has not been sent for more than year or not deposited bill for more than 1 year				Yes	No	
8.	Correctness of billing of consumers getting 24 Hrs supply from renovated feeders.				Yes	No	
9.	First bills of Mobile/Telephone Tower's issued and average assessed correctly in case of stopped/defective/burnt meters. (Complete detail of total No. of connections, No. of meter found stopped burnt defective, No. of MCO issued, Compliance made, pending and assessment prepared is enclosed.)				Yes	No	
10.	Cases of EUDR/LR Act prepared and process by sub-division and progress made during audit period. (Complete detail of total No. of PDC connections, No. of cases prepared under EUDR/LR Act, further progress at Div level and recovery made is enclosed.)						
11.	CLRC record checked as per order No 1640 dated 8.10.09				Yes	No	
12.	Fax machine is in order				Yes	No	
13.	Computers installed in the sub division are in order				Yes	No	
14.	Compliance of Loss Reduction Manual in sub-division				Yes	No	
15.	Any other serious irregularity observed/pointed out by the IAP (along with the nature of irregularities highlighting name of defaulters with their tenure enclosing documentary support) -----						

Encl:

Signature of In charge  
IAP (No. \_\_\_\_\_), JPD. \_\_\_\_\_

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

In charge (IAP ), JPD, \_\_\_\_\_



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.

IAP Incharge

Annexure- A-I

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

Sr. No.	Service No.	Name Of Consumer	Village	Account No.	Date on which case sent to JEN	Date of connection	Date on which case		Delay in month on the part of			First Bill Issued on	Name of the defaulters				
							Received back from JEN	Sent to the Rev. Sec.	JEN	Consumer Clerk	Rev. Section		AEN	JEN	ARO	CC Section/LK	

IAP Incharge

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.

IAP Incharge

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

IAP Incharge

Annexure- C

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.

IAP Incharge

Annexure- C-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

IAP Incharge