

UTTAR HARYANA BIJLI VITRAN NIGAM LIMITED



EXPRESSION OF INTEREST

[EOI]

FOR

EMPANELMENT OF CHARTERED ACCOUNTANTS AUDIT FIRM TO
CONDUCT INTERNAL REVENUE AUDIT OF 'OP' SUB-DIVISION
OFFICES FOR THE FY-2019-2020 & 2020-2021.

EOI Reference No. : -CA/RA/UH/11/2020

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SECTION-I
INVITATION FOR BID (IFB)
UTTAR HARYANA BIJLI VITRAN NIGAM

EXPRESSION OF INTEREST

EOI are invited from reputed and experienced Chartered Accountants Firms to conduct revenue audit of consumer's accounts for 47 No. Operation sub division / sub offices under the jurisdiction of UHBVN situated in 10 districts of Haryana. The work will be allotted for one year i.e. FY 2019-20 which will be extended for FY 2020-21 after satisfactory performance of the firms with same terms & conditions & mutual consent as per detail given below:-

EOI No.	Brief Scope of work	EMD	Cost of documents (Non-Refundable)	E-Service Fee (Non-Refundable) (In Rs.)
CA/RA/UH/10/2020	Inviting of Expression of Interest (EOI) for engagement of Chartered Accountant firms for conducting internal audit for the FY 2019-20 & 2020-21	Rs. 50,000/-	Rs.5,000/- + GST @ 18%=5900	Rs. 1000/- + GST

Sr.	Date of Starting of e-Tender for submission of online Bid at https://etenders.hry.nic.in	Date of closing of online E - Tender for submission of Bid on web portal	Opening date of Bid
1	02/11/2020 (From 17:00 Hrs.)	17/11/2020 (Upto 13:00 Hrs.)	18/11/2020 (at 15:00 Hrs.)

1. Tender fee shall be furnished online on <https://etenders.hry.nic.in>.
2. E- Service fee shall be payable online on <https://etenders.hry.nic.in>.
3. If the tenders are cancelled or recalled on any grounds, the tender document fees will not be refunded to the agency/firm.
4. The e-tenders against the above NIT will be opened in the office of the Chief Auditor, (Revenue Audit), UHBVN, Shakti Bhawan, Sector - 6, Panchkula as per the above schedule.
5. The Payment for EMD can be made online on <https://etenders.hry.nic.in>. The tenders shall be opened on scheduled date & time only if the paid fee is found in order and submitted within time schedule.
6. The Nigam reserves the right to reject any or all of the tenders received, without assigning any reason.
7. The tender documents having detailed terms and conditions can be downloaded from the website <https://etenders.hry.nic.in> from 02/11/2020 onwards. The E - tenders shall be received through website only. All interested firms are requested to get themselves registered as vendors with the said website for submitting their bids. For any assistance, please contact, 0120-4001002, 0120-4001005, 01206277787. Hard copy of all uploaded documents shall be submitted along with original Demand draft before the closure of the bidding date. Only those documents would be considered which would be found uploaded on web-portal.

8. Only those tenders shall be considered where earnest money, tender cost & e-service fee has been deposited by due date. Corrigendum, if any would be published online on the website.
9. The bidders can download EOI documents from the portal: www.uhbvn.org.in.
10. The original documents relating to the EOI duly stamped and signed by the firm must be submitted in the office of Chief Auditor, UHBVN, Panchkula on or before 18.11.2020.

Chief Auditor,
UHBVN, Panchkula

SECTION – II
INSTRUCTIONS & ELIGIBILITY CRITERIA

1.1. RECEIPT AND OPENING OF THE EOI:

- 1.1.1. The EOI shall be submitted till the date as detailed above not later than date & time specified in the notice inviting the EOI. EOI shall not be accepted after the time and date fixed for receipt of EOI. EOI received after the time and date so fixed will not be entertained / considered.
- 1.1.2. The firm satisfying the qualification criteria shall be empanelled for allotment of work. The work will be allotted out of these qualified firms.
- 1.1.3. If the date fixed for opening of the EOI be declared as a public holiday, the EOI shall be opened on the day on which office re-opens after such holiday(s) on the same time as indicated.

1.2. SIGNATURE OF FIRM:

The firm shall submit his EOI in the office of Chief Auditor, UHBVN, Panchkula complete in all respect with enclosures. Each page of EOI shall be signed & stamped.

1.3. PRE-QUALIFICATION REQUIREMENTS FOR ELIGIBILITY OF FIRMS:

The firm shall become eligible on satisfying the following criteria and on production of required documentary evidences thereof.

- 1.3.1. The Chartered Accountants firm should be a reputed and experienced.
- 1.3.2. The firm must have been in existence for the last 5 years.
- 1.3.3. Preference will be given to the audit firm who has minimum one year experience for conducting of audit of Revenue Accounts' at least one Circle of Distribution Company / Power Utility in India. A certificate duly supported with relevant documents shall also be furnished.
- 1.3.4. The audit firm can apply for EOI independently and the firms in joint venture shall not be eligible for EOI.

1.4. SELECTION CRITERIA

- 1.4.1 The selection criteria for empanelment of audit firms shall be on the basis of scoring pattern as under :-

Sr. No.	Particulars	Point allocated	Maximum points
1	Year of Establishment of the audit firm /limited liability/ Partnership firm.	1 (One) per year in existence beyond 5 years (fraction of the year to be ignored)	10 (Ten)
2	No of partners in the firm limited liability partnership firm who are with the firm for a minimum period of one year as on date of application.	a) 3(Three) for each partner who is ACA. b) 4 (Four) for each partner who is FCA.	20 (Twenty)
3	Number of ACA/FCA (Who may be a partner) with CISA/DISA	2 (Two) per ACA/FCA	08 (Eight)
4	No. of qualified assistants (CA/CWA) employed with the firm.	2 (Two) per qualified assistant CA/CMA	14 (Fourteen)

5	No of the Semi qualified assistants (CA intermediates/PCC) employed with the firm.	1 (One) for semi qualified assistant.	09 (Nine)
6	No. of technical experts having engineering background.	2 (Two) per expert	04 (Four)
7	Experience of the firm in Electricity Distribution Sector preferable under Central/State Government as Statutory / Internal auditors.)	10 (Ten) to the firm having experience of one year of Internal audit of Revenue Account. 5 Points will be added for additional one year experience.	20 (Twenty)
8	Experience of the firm in sectors / industries other than power under Central/State Government as Statutory /Internal auditors.	3 (Three) per year of audit (fraction of the year to be ignored).	15 (Fifteen)
	Total Points		100 (Hundred)
	Minimum Qualifying Criteria		50 (Fifty)

The qualification of the Applicant will be first examined based on the details submitted online under first cover (PQR) with respect to eligibility and qualification criteria prescribed in this Tender document. However, the Nigam has discretion for award of work on the basis of previous performance of the audit work.

1.5. **GENERAL:**

- 1.5.1. The firm shall treat the data as private as confidential and not be reproduced without the written authorization of the owner.
- 1.5.2. Where the firm is informed about acceptance of their EOI by the owner during the validity period, it shall be bound by the terms and conditions of various documents as per specifications of the EOI.

SECTION-III

Background & Scope of Work

Uttar Haryana Bijli Vitran Nigam (UHBVN) is providing the Electricity Distribution services to 29.28 lacs electricity consumers of various categories in the Northern parts of the State of Haryana covering 10 districts of Panchkula, Ambala, Yamunanagar, Kurukshetra, Kaithal, Karnal, Panipat, Sonapat, Rohtak & Jhajjar.

The intent of this EOI is to empanel the Chartered Accountants audit firms for conducting internal audit in various offices in UHBVN. **The preference will be given to the firm having its regd. office in the respective circle/district.**

The scope of work under the project will include the following:-

1. Object of audit:

The object of Revenue audit is the complete checking of all transactions relating to consumers' accounts (all categories of consumer connections i.e. HT, LT, PWW, Lift Irrigation, SL, BS, Temporary, Domestic, Non-Domestic and Agriculture Power consumers etc.) being maintained by the Operation Sub-Divisions / Sub-Offices as per scope of work laid down under this EOI proposal. Another object is to carry out the audit as early as possible so that the mistakes and irregularities which might have been committed are detected at the earliest and set right within the minimum possible time. In addition to the above, the audit firm is expected to educate the Auditee Office for proper upkeep & maintenance of books with a view to increase their efficiency in accounts Revenue and to avoid any irregularities in the consumers account.

2. Books of references:

All the reference Books/ sales circulars/ instructions of the Nigam are placed on the Nigam's web site, which should be examined by the firm before undertaking the audit of consumer's accounts.

3. Scope of audit:

The audit shall be conducted in respect of (*all categories of consumer connections i.e. HT, LT, PWW, Lift Irrigation, SL, BS, Temporary Domestic, Non-Domestic and Agriculture consumer etc.*) cases .For the purpose of audit of consumer's accounts, the record has been divided into two parts:-

(A) **Assessment portion** consisting of consumer ledgers only.

(B) **Other portion** viz. all job orders, Cash Books, CCR Book, RIB Register, SC&AR, Service Register, Electrical Measurement Book and other Measurement Books, dismantlement Register, street lighting and record of all realization posted in the consumer's ledgers.

A. Assessment portion:

(i) Domestic consumer's account	20% of total connections
(ii) Agriculture Power Supply	20% of total connections
(iii) Non-domestic consumer's accounts (bi-monthly billing upto 20KW)	20% of total connections
(iv) Non-domestic consumer's accounts (monthly billing above 20KW)	100% connections
(v) All Power categories connections (HT/LT/PWW/lift Irrigation /SL/BS/Temp. etc.)	100% connections

B. Other portion

100 % checking will be carried out in respect of all the relevant revenue record other than assessment portion in respect of all categories consumers (including DS, NDS & AP). The list of such record is as under:

- (i) Meter sealing records with job orders viz. Service Connection Orders, Reconnection Orders, Disconnection Orders, Sundry Job Orders, Fuse Replacement Orders, and Meter Change Orders etc. etc.
- (ii) Revenue Cash Book, Main Cash Book and Remittance Register.
- (iii) Cases of new consumers with relevant record including connected load register.
- (iv) Meter reading Register/Meter Blank of all LT/HT connection, checking register of Installation Inspector and other checking officers. Checking reports issued by M&P organization, Vigilance and other checking parties/officers.
- (v) Material dismantlement Register (C.A.-104)
- (vi) Consumers' Cash Received Book (CCR Book) with duplicate copies of RO-4 receipts/stubs.
- (vii) Sundry Charges & Allowance Register its accuracy, totals and abstract thereof.
- (viii) Service Register, test report register.
- (ix) Electrical Measurement Book.
- (x) Posting of cash realization posted in consumer's ledgers of only those DS & NDS consumers, which fall in percentage check and all Industrial and Agricultural consumers.
- (xi) Checking of Reconciliation of cash realization posted in consumers' ledgers i.e. checking of cash realization posted in the ledgers and tallying the total of the same with the total of respective groups entered in the CCR Book at the close of each month.
- (xii) Checking of the column under the head "Balance" of the consumers' ledgers in respect of all consumers.
- (xiii) All reports of checking carried out by Vigilance/Special checking parties and authorized officers i.e. LL-1 etc. It will be duty of the Sub Division to get checked each checking report from audit. No audit party/audit personal shall be held responsible in case any such report is not get checked from audit or is not produced to audit. However, where a proper register of such checking is maintained, it will be duty and responsibility of audit to check cent percent checking report as entered in the register or pointed out the missing reports.
- (xiv) CA-21 and CA-22.
- (xv) Each and every item entered in the SC&AR with reference to its correctness and admissibility. It would also be checked and verified that the same has been entered in the advice register and has duly been posted in the ledger.
- (xvi) Reconciliation of cash- Revenue Cash Book, Remittance Register and Main Cash Book, Revenue collected during a month as per Revenue Cash Book shall be compared with the total realization posted in the ledgers as per payment Final Listing (Date wise and group wise). The variation/discrepancies, if any shall be pointed out by the audit but the account-wise reconciliation shall be made by the Sub Division under intimation to audit.
- (xvii) The computer-billing agency is supplying exceptional lists to the sub division office. The action to be taken by the Sub Division on each list. The audit parties during audit will check that the action as required to be taken in each list is taken promptly by the Sub Division and shall point out omission/irregularities/ discrepancies noticed, if any. In the cases where the loss of revenue is sustained due to non-action by the Sub Divisional staff a specific report will be made by the audit parties for initiating action against delinquents/person(s) at fault.
- (xviii) Comparison of consumption of Sub-station and Consumer end in case of Independent feeder consumers.

- (xix) TDCO/PDCO register, /defaulting ledger, MCO register, court case register, service connection register, SCO register, all MCOs register(Meter burnt cases), SJO/RCO register, ACD register, Meter security register, Cheque dishonored register, LL-1 register, Suspected & theft register.
- (xx) Checking of bank statement/Scroll as received from Bank.

In addition to above checking the audit party shall also carry out following checking:-

- (a) Watching of compliance of instructions issued by the Nigam by the Sub Division. The cases in which financial loss is involved shall be reported to Hqrs. through a specific report.
- (b) Checking on other points as assigned by Hqrs. from time to time.

The scope of work shall also include the proper pursuance of H/Ms issued and get charged/cleared from S/Divns by audit firm through personal visit to S/Divn and consult with SDO/XEN concerned.

4. Procedure of audit:

Ticking of each transaction of record shall be essential in token of record audited by audit firm and stamped signature on the last page except in case of computer ledger where certificate of record audited under signature & stamp shall be sufficient in token of audit of record. The audit certificate shall be recorded by the In-charge of party under his dated signature and seal on all the record audited by the audit party. However, the audit certificate can also be recorded by other member of audit party for the work done by him / them but all such certificates shall be counter-signed by the In-charge of party under his dated signatures and seal

The Pvt. Audit Firm shall raise / deliver the half margins on daily basis to the concerned SDO and progress of the same must be sent to the office of Chief Auditor, UHBVN, Panchkula/Rohtak daily online on the prescribed format. At the end of every month, the Pvt. Audit firms are also required to submit the pending half margin statement in the office of Chief Auditor, UHBVN, Panchkula till the submission of audit reports.

The detailed procedure for audit may be adopted as mentioned in Internal Audit Manual-2018.

5. Intimation of visit:

The Tour program for visiting of audit team (giving specific names of audit party personnel) before starting audit work shall be got approved from the Chief Auditor office by the Pvt. audit firm well in advance before starting of audit. The audit shall be conducted by the audit team strictly according to the tour program approved as above, which can be checked by the IAPs or any other officer/official of Nigam authorized by the Chief Auditor, UHBVN, Panchkula / Rohtak. The intimation of above tour program shall be given to auditee office as well as XEN concerned in advance.

The Chief Auditor may ask the audit firm to make any change / deviation to the tour programme for the cogent reasons and the audit firm / audit party shall abide by such change / deviation in the tour programme. It is mandatory on the part of audit firm to provide sufficient parties (consisting three men party) to conduct the audit in such a way that the audit party shall sit in the auditee office as per time schedule given in Para 2 "Commencement & completion of Work" of Section III for conducting audit of 12 months which means the audit of all the Sub Divisions falling under one Division shall be completed first and audit report of all the Sub Divisions of a particular Division must be submitted in the office of Chief Auditor, Panchkula and Rohtak within a week after completion of audit of all the Sub Division, under the Division.

6. Issue of audit observations – Half Margins:

- i. All the mistakes / irregularities and cases of loss of revenue etc. detected during the course of audit are to be pointed out to the head of auditee office by the audit firm through half margins issued and handed over on the same day. The sample Performa of the Half Margin may be obtained from the O/o Chief Auditor before start of work. The instructions issued by Nigam for fixing the responsibility in case of major HMs will be supplied with the work order. Further guidance / clarification etc. can be obtained

from the Chief Auditor, UHBVNL, Panchkula. However, the following additional guidelines may be kept in view while issuing the Half margins:

- Petty up to Rs. 2500/-
 - Minor Rs. 2501/- to 10000/-
 - Major Above Rs. 10000/-
- ii. The audit firm shall take up the matter in writing with competent authority for disposal / settlement of half margins on regular basis in accordance with the instructions of the Nigam with a copy to the office of Chief Auditor. The audit firm shall also submit monthly report of pending half margins to the concerned offices with a copy to the office of Chief Auditor.
- iii. In case the sub-division gives remarks on the half margin that the amount pointed out is not chargeable or the sub-division charged the less-amount from the total pointed out amount, then the correctness / authenticity of the same should be got verified from the concerned Revenue Accountant or any person deputed by the office of Chief Auditor, Panchkula / Rohtak for this purpose.

7. Supervision of audit work:

Any officer/official nominated by Chief Auditor, UHBVNL, Panchkula / Rohtak may make surprise visit and check / supervise the work of audit at any time. However, the Revenue Accountant Incharge, IAPs shall also supervise the working of audit firm and in case he observes any deficiency, the report in this regard shall be submitted to the office of Chief Auditor. The office of Chief Auditor shall take action as deemed fit under the instructions of the Nigam.

8. Production of record to the Audit Firm

The auditee office shall be under obligation to produce all the relevant record to the Audit Firm. In case any record is not produced, the Audit Firm shall take up the matter with the concerned XEN / SE in writing, through e-mail or through special messenger with a copy to the office of Chief Auditor, Panchkula / Rohtak immediately giving full details of the record not being produced and efforts made by the Firm in this regard. Besides above, the office of Chief Auditor can ask the Audit Firm to conduct the audit again in respect of the concerned office / offices where the NPOR has been shown in the Audit report submitted by them without any extra audit fee.

9. Submission of report of audit:

Audit report complete in all respects shall be submitted to the Chief Auditor, Panchkula / Rohtak, (Revenue Audit section) immediately after completion of audit after getting all half margins charged from the Sub Division along with soft copy / hard copy of half margins issued, charged and pending. The responsibility sheet, major and minor registers are also required to be submitted with the audit reports to Chief Auditor, UHBVN, Panchkula/Rohtak. The firm shall also pursue for clearance of HMs with concerned XENs / SEs and submit the detail of pending half margins / Progress report on daily basis to the office of Chief Auditor Panchkula / Rohtak. The report shall be submitted on the format prescribed by the Chief Auditor, UHBVNL, Panchkula / Rohtak in the shape of Forwarding Memo. The format can be revised / amended / modified at any time without any notice to the Audit Firm and the audit firm shall have to submit the report on such revised format without any extra charges. The report shall specifically indicate the persons responsible showing their names, designation, GPF number, and the proportionate amount of responsibility as per the norms and instructions of Nigam.

- i The audit firm shall submit Audit Reports according to the Check List duly completed all columns (check list placed at Annexure-E)
- ii The office of Chief Auditor can ask to the audit firm for submission of report on any specific point relating to the consumer's accounts assigned under the contract.

SECTION –IV
TERMS AND CONDITIONS OF THE CONTRACT

The terms and conditions of the contract shall prevail and shall be binding on the Audit firms and any change or variation expressed or impressed howsoever made shall be inoperative unless expressly approved by UHBVNL. The audit firm shall be deemed to have fully informed itself and to have specific knowledge of the provisions of Terms and Conditions of the contract mentioned hereunder: -

1. PERIOD OF CONTRACT

- 1.1 The contract shall be made for the audit of Revenue Accounts for the period as defined in PRICE SCHEDULE (**Annexure-B**) to be completed within stipulated period.
- 1.2 The contract or the awarded work may be rescinded at any time if the performance regarding achievement of the objective and scope of work is not found satisfactory or the audit firm commits breach of any of the terms and conditions of the contract. No compensation shall be payable in case the contract or the work awarded is rescinded on account of non-performance / unsatisfactory performance. In case where the record is not produced and the audit firm has properly informed the o/o Chief Auditor as required, all efforts shall be made to make available the record and if found reasonable, the completion period may be extended suitably by mutual consent. No extra payment for the cost for extended period shall be allowed.
- 1.3 The UHBVN may advice to the audit firm for improvement in case the performance made by the agency is not considered as satisfactory or upto the mark.

2. COMMENCEMENT AND COMPLETION OF WORK

- 2.1 The Audit Firm will commence the work within 10 days from the date of signing of contract agreement.
- 2.2 The tour programme shall be got approved from the Chief Auditor office by the Pvt. Audit Firm well in advance before starting of audit.
- 2.3 The required training for conducting of revenue audit will be given to the Audit Firm as per scheduled date, time and place to be fixed by the Nigam before starting audit.
- 2.4 The computerized data shall be provided by the Nigam to the Audit firms.
- 2.5 The Audit Firms will commence the audit work of all the Sub-Divisions falling under one division simultaneously and at least three men will be deputed to sit in the each auditee office as per following time schedule. The audit of next division will be commenced immediately after the completion of audit of previous division (but not later than the expiry of three months from the date of commencement of the audit of previous division).

Nos. of Connection	Sitting days of audit team
Below 5000	10 working days
5001-10000	15 working days
10001-20000	25 working days
20001-30000	35 working days
Above 30000	45 working days

- 2.6 The firm will complete the audit of one year of all the sub divisions in a division within three months from the date of its commencement and will complete the entire work (one year audit) assigned to it within six months from the date of signing of contract agreement in all circumstances.
- 2.7 The date of completion of audit shall be considered on the day when the audit reports complete in all respects are submitted in respect of the particular office / offices in the office of Chief Auditor, Panchkula/Rohtak.

2.8 i) The Pvt. Audit Firm shall raise / deliver the half margins on daily basis to the concerned SDO and progress of the same must be sent to the office of Chief Auditor, UHBVN, Panchkula/Rohtak daily online on the prescribed format.

(ii) At the end of every month, the Pvt. Audit firms are also required to submit the pending half margin statement in the office of Chief Auditor, UHBVN, Panchkula & Rohtak till the submission of audit reports.

3. AMOUNT OF AUDIT FEE :-

The Nigam has fixed the amount of audit fee @ Rs.2/- per connection subject to minimum Rs.20000/- and maximum Rs.60000/- per sub division/ sub office per year for conducting audit for i.e. FY 2019-20 & 2020-21. The computation of audit fee in respect of each sub division/ sub office on the above lines has been made by rounding upto rupees hundred and placed at **Annexure –B.**

4 Submission of documents

4.1 Declaration by the firm that there is no litigation during the last two years, in which the firm is involved.

4.2 Signed copy of EOI document Power of Attorney / Board Resolution in favour of signatory of the EOL.

4.3 Copies of original documents defining the constitution or legal status, place of registration and principal place of business.

4.4 The declaration by the firm that it is not blacklisted by any State Govt. or Agency and shall be liable for the consequences of wrong declaration.

4.5 Other details as called for in the EOI documents or which the firm may like to highlight.

5. SECURITY DEPOSIT:

The firm will have to deposit security with the UHBVNL @ Rs. 5000/- per S/Divn. subject to maximum of Rs. 50000/-, which will be refundable after 3 months of satisfactory completion of the contract after making recoveries, if any amount payable by the audit firm under the provisions of the contract / agreement. The firm shall have to make a specific request for refund of security deposit after 3 months of satisfactory completion of the contract. In the event of breach of the contract or any clause of the contract, in any manner, the security deposited by the firm shall be liable to be forfeited by the UHBVNL.

6. RULE AND REGULATIONS

The assigned job shall be carried out under the rules and regulations of UHBVNL in force and further guidelines / instructions issued by the UHBVNL from time to time in this regard. The UHBVNL shall also have the right to modify such instructions/guidelines and the audit firm shall abide by such instructions/guidelines without any extra charges unless and otherwise specifically agreed for such extra charges.

7. COMPLIANCE OF LAW

The audit firm shall, in all matters arising in the performance of the contract, comply in all respects, will give all notices and pay all fees required by the provisions of any national or state statute, ordinance or other law or any regulation or by-law of any duly constituted authority.

The contract shall in all respects be prepared and interpreted in accordance with the law in force in India including any such laws passed or made or coming into force during the period of the contract.

The audit firm shall be responsible for carrying out of all of its activities within the rules and laws in force. UHBVNL shall not be responsible for any of the un-lawful activity committed by the

audit firm / the staff of audit firm. The audit firm shall be liable for and shall indemnify UHBVNL against all losses, expenses or claim arising in connection with any unlawful activity committed by any person employed by the audit firm for the purpose of assigned job.

8. ACCIDENTS

The audit firm shall be liable for and shall indemnify UHBVNL against all losses, expenses or claim arising in connection with the death or injury to any person employed by the audit firm for the purpose of assigned job.

9. RESPONSIBILITY FOR RECORD/DOCUMENTS

The audit firm shall be fully responsible for upkeep, maintenance and safety of the record and documents supplied by the UHBVNL and also for the record / documents generated by the audit firm. On completion of the contract/job the audit firm will return all the documents supplied to it by the UHBVNL and shall also hand over all the record / documents generated by it for the purpose of completion of the assigned work. The audit firm shall also be responsible to make the loss good if suffered by UHBVNL, due to act of the audit firm.

10. CONDUCT OF STAFF OF AUDIT FIRM

If any of the staff of audit firm is found guilty of any misconduct or incompetence or negligence and then if so directed by the UHBVNL, the audit firm shall at once remove such employee and replace him with a qualified and competent substitute.

11. CONTRACT AGREEMENT

The audit firm and UHBVNL will enter into an agreement on NJS paper of Rs. 100/- to be known as "Contract Agreement" setting out all terms and conditions thereof including those mentioned herewith within a period of ten days from the date of issue of Work Order.

12. PAYMENT:

Completion of contractual formalities by the audit firm would be an essential requirement for claiming any payment. The audit firm shall be entitled to get payment as under: -

- The fee payable to the audit firms shall remain 'FIRM' during the period of contract.
- There will be no change in the fee under any circumstances.
- The fee payable under the contract is inclusive of GST, TA/DA, clerkage, stationery and other misc. expenses of all the audit team members.
- Release of payments, shall not relieve the firm from any civil or criminal liability, which may arise subsequently out of the work done by the firm under this contract.
- The audit firm shall submit its bills in triplicate to the Chief Auditor, UHBVN, in respect of each Division along with brief of work done. Where the audit firm has complied with all the terms and conditions of the work order the payments shall be released by the Chief Auditor. In case of any dispute the matter shall be referred to worthy CMD/UHBVNL Panchkula.
- The payment shall be made through RTGS/NEFT/Cheque in the account of firm.
- The statutory deductions including income tax, service tax/GST etc to be deducted at source, as required under any law, rules at the rates as applicable shall be made from each bill before making the payment.
- All out efforts would be made to make the payment within the prescribed period but in case of delay of payment UHBVNL shall not be liable to pay interest on the outstanding amount of the audit firm.

13. DELAY IN COMPLETION OF AUDIT:

In case the audit firm fails to carry out the audit work within the stipulated period, penalty @ ½% per week or part thereof of the audit fee for the delays shall be levied. Since the audit fee is Sub Division-wise, the penalty for the delayed work shall be calculated w.r.t. to this rate. Request of the audit firm for extension of completion period due to circumstances beyond the control of Firm may be entertained by the Nigam on merits.

14. NON PRODUCTION OF RECORD:

In case the record is not produced by any functionary of the sub division, the audit firm will take up the matter personally with the SDO 'OP' and also make regular written communication for providing requisite record on weekly basis with a copy to Xen 'OP' concerned under intimation to Chief Auditor office. If the required record is not produced within 15 days, the matter will be taken up with Xen 'OP' with copy to Chief Auditor.

15. NON-COMPLETION OF WORK AS PER SCOPE OF WORK:

In case of failure to complete the work as per scope of work, penalty @ 10% of the fees payable for each Sub Division Office shall be imposed and recovery shall be effected from the bill (s) / security deposit of the firm. However, this clause shall not be applicable where the audit work is not found satisfactory and the same is withdrawn. In such cases, no audit fee shall be payable and the liquidating damages @ 5% of the fee payable to the audit firm shall be recovered from the audit fee payable, if any or the security deposit of the audit firm. Where no security is available, the audit firm shall have to deposit the Liquidated Damages with UHBVN.

16. RECOVERY OF THE LOSS SUSTAINED DUE TO FRAUD / EMBZZLEMENT / MISAPPROPRIATION OR NEGLIGENCE BY THE EMPLOYEES OF AUDIT FIRM

- i) In case any loss is sustained to the UHBVN due to fraud/embezzlement/ misappropriation of Revenue by the employees of the audit firm or the fraud / embezzlement / misappropriation of Revenue Account committed in the accounts maintained by Auditee Office which could have been detected during the normal course of audit, but remains undetected, In such cases, the actual loss sustained by the Nigam or 10% of the fees, whichever is higher, payable for each Auditee Office shall be recovered from the bills payable to the audit firm or from the security deposited by the audit firm.
- ii) If any Violation / Breach of the terms and conditions is established by the Chief Auditor, where the loss of revenue can be quantified, the actual loss or penalty @ 5% of the audit fee of the contract, whichever is higher shall be recovered from the firm.

17. ALTERNATION /ADDITION:

No variation or modification or waiver of any of the terms and conditions or provisions of the contract shall be deemed valid unless mutually agreed upon in writing by both parties i.e. UHBVNL and audit firm.

18. ACCEPTANCE OF CONTRACT

The successful firm will be forwarded two sets of Work Order one of which will be signed on each page by the authorized signatory of Firm in token of acceptance of contract and shall be returned to the authority placing the order within 10 days. The 'Contract Agreement' shall also be executed within this period of 10 days , failing which the Earnest Money Deposit shall liable to be forfeited.

19. SUB-CONTRACTING OF THE WORK

The successful firm shall not sub-let the audit work to any other individual / audit firm. Any sub-contracting may lead to cancellation of the award of work without any financial liability on the part of Nigam besides forfeiture of earnest money.

20. FALL BACK ARRANGEMENTS

In the event of the failure of the audit firm to fulfill its obligations, duties and responsibilities as per the contract, UHBVNL shall have the right at any time to resort to fall back arrangement. Under this plan, UHBVNL shall take charge of all facilities and systems whether in operation or under execution, after giving suitable notice and can recover from the security deposit the losses suffered due to such failure. If the security deposit is un-sufficient, the audit firm shall have to pay the difference to UHBVNL failing which UHBVNL will have the right to recover the same through legal or other means. In such circumstances the UHBVNL after taking the charge as above, shall have the right to manage the system itself or through any other audit firm as it may

deem fit and no claim of audit firm for compensation in this respect shall be entertained. In such a situation the cost of getting the work completed shall be recoverable from the audit firm and the firm shall be liable to be blacklisted.

21. HANDING OVER ON TERMINATION / COMPLETION:

Immediately after termination / completion of the contract agreement the audit firm will cooperate in handing over back all the facilities and record in good working order to UHBVNL. Upon termination of the contract / agreement, the authority of the Agency to act as Agent of UHBVNL in the area shall immediately cease.

22. GOVERNING LAW AND JURISDICTION

The agreement shall be governed under Indian law. Only appropriate courts in Panchkula shall have exclusive court jurisdiction to deal with any matter arising out of or relating to the agreement or otherwise.

23. LIEN

In case of any lien or claim pertaining to the work and responsibility of the audit firm for which UHBVNL might have been made liable, the UHBVNL shall have the right to recover such claim amount from the audit firm.

24. SETTLEMENT OF DISPUTE

All matters, questions, disputes and / or claim arising out of and/or concerning and/or in connection and/or in consequences or relating to the contract whether or not obligations of either of both parties under the contract has been terminated or proposed to be terminated or completed shall be referred to the Chairman cum Managing Director UHBVN, Panchkula whose decision shall be final and binding on both the parties to the contract.

25. BLACKLISTING OF THE FIRMS:

As the contract becomes a valid contract between the UHBVN and firm on the date of its issue, no further changes in the terms and conditions thereof are permissible and any request received in this regard from the firm should be summarily rejected, making it clear to render the services strictly in accordance with the terms and conditions of the contract. It should be noted that such a liability can be enforced on the firm only if it does not contain any term or condition contrary to what had been quoted in the consultant's tender. Once this is ensured, any attempt by the firm to back out of its commitment should be taken seriously and his earnest money deposited be forfeited forthwith, without prejudice to any further legal remedies open to the Discoms under the relevant laws. Where necessary, the case of firm illegally backing out of the commitment, should also be put up to the Whole Time Directors for consideration and to decide for black- listing of the firm and damages, if any, to be recovered.

ANNEXURE-A

PARTICULARS OF THE FIRM

1.	Name of the audit firm.	
2.	Postal address.	
3.	Telephone No.	
4.	Email id	
5.	Type of organization: (Tick ✓)	<input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership
6.	Nos of partners in case of partnership firm	Detail placed at page_____
7.	Name of proprietor/Partners/ Directors and their detailed Bio-data.	Page _____ to _____ page
8.	No. of ACA/FCA (who may be a partner) with CISA/DISA	Detail placed at page_____
9.	No. of qualified assistants (CA/ICWA) employed with the firm.	Detail placed at page_____
10.	No. of semi-qualified assistants (CA intermediates/PCC) employed with the firm.	Detail placed at page_____
11.	No. of technical experts having engineering background	Detail placed at page_____
<u>EXPERIENCE</u>		
12.	Experience of the firm in Electricity Distribution Sector preferable under Central /State Government as Statutory/ Internal Auditor	Documentary proof at page_____
13.	Experience of the firm in Sectors/Industries other than power under Central/State Government as Statutory/ Internal Auditor	Documentary proof at page_____
14.	Date of commencement of business.	
15.	Details of offices other than H.O./Controlling office and other infrastructure available.	Page _____ to _____ page
16.	Detailed organizational structure with background of key personnel.	Page _____ to _____ page
17.	Details of Empanelment accreditation Electricity Board/Companies/other	

	Client alongwith empanelment/ accreditation letter.	Page _____ to _____ page
18.	Balance sheet and P&L Accounts of past 5 financial years.	Page _____ to _____ page
19.	Letters/certificates for successful completion of work from Electricity Companies/Board/other.	Page _____ to _____ page
20.	Details of any collaboration/tie up with Indian/Overseas Agency/Organization.	Page _____ to _____ page
21.	Any other additional information/certificate.	Page _____ to _____ page

Seal & Signature

ANNEXURE-B

**SUB-DIVISION WISE PRICE SCHEDULE FOR REVENUE AUDIT OF SUB DIVISION OFFICES
FOR THE PERIOD 04/2019 TO 03/2020 & 04/2020 TO 03/2021**

The Nigam has fixed the amount of audit fee @ Rs.2/- per connection subject to minimum Rs.20000/- and maximum Rs.60000/- per sub division/ sub office per year for conducting audit for i.e. FY 2019-20 & 2020-21. The computation of audit fee in respect of each sub division/ sub office on the above lines has been made by rounding upto rupees hundred and as tabulated below:-

Sr. No.	Name of Circle	Name of OP Divn.	Name of Low Value Sub-Divn / Sub Office	No. of Connection	Audit fee inclusive of all taxes (in Rs.)
1	Ambala	Ambala City	S/D Chaurmastpur	19742	39500
2	Ambala	Panchkula	Raipurrani	19191	38400
3	Y. Nagar	Yamuna Nagar	Radaur	39148	60000
4	Kurukshetra	Kurukshetra	S/O Kirmich	4464	20000
5	Kurukshetra	Shahbad	Babain	15958	31900
6	Kaithal	Pehowa	S/U Pehowa	26398	52800
7	Kaithal	Kaithal	S/U No. 1 Kaithal	30304	60000
8	Kaithal	Kaithal	Kalayatt	30415	60000
9	Kaithal	Pundri	No. 1 Pundri	31631	60000
10	Kaithal	Pundri	No. 2 Pundri	21150	42300
11	Kaithal	Pundri	Dhand	24924	49800
12	Kaithal	Pundri	Rajound	26702	53400
13	Kaithal	Guhla	Cheeka	30126	60300
14	Kaithal	Guhla	Gulha	16357	32700
15	Kaithal	Guhla	Siwan	23641	47300
16	Karnal	S/U No.1 Karnal	Taraori	33007	60000
17	Karnal	S/U No.1 Karnal	Nilokheri	29166	58300
18	Karnal	S/U No.1 Karnal	Indri	27413	54800
19	Karnal	S/U No.1 Karnal	Gari Birbal	18079	36200
20	Karnal	S/U No.1 Karnal	Amin	13376	26800
21	Karnal	S/U No.1 Karnal	Bhadson	6241	20000
22	Karnal	S/U No.2 Karnal	Jundla	24225	48500
23	Karnal	S/U No.2 Karnal	S/U Gharaunda	21517	43000
24	Karnal	S/U No.2 Karnal	Munak	18432	36900
25	Karnal	Assandh	Assandh-1	26027	52100
26	Karnal	Assandh	Assandh-2	22464	44900
27	Karnal	Assandh	Nissing	32415	60000
28	Panipat	S/U Panipat	Matlauda	28388	56800
29	Sonepat	S/U Sonepat	S/U Ganaur	24589	49200
30	Sonepat	S/U Sonepat	S/O Bhatgaon	12725	25500
31	Sonepat	Gohana	S/U Gohana	32703	60000
32	Sonepat	Gohana	Kathura	17001	34000
33	Sonepat	Gohana	S/O Farmana	10226	20500
34	Rohtak	S/U Divn.No.1 Rohtak	S/O Kharak Kalan	8318	20000

35	Rohtak	S/U Divn.No.1 Rohtak	S/O Kahnaur	10304	20600
36	Rohtak	S/U Divn.No.2 Rohtak	Jassia	13892	27800
37	Rohtak	S/U Divn.No.2 Rohtak	Bhalout	21720	43400
38	Rohtak	S/U Divn.No.2 Rohtak	S/O Hassangarh	5916	20000
39	Rohtak	S/U Divn.No.2 Rohtak	S/O Chhara	4648	20000
40	Jhajjar	Jhajjar	Bupnia	8753	20000
41	Jhajjar	Jhajjar	Badli	13012	26000
42	Jhajjar	Jhajjar	S/U Jhajjar	21062	42100
43	Jhajjar	Jhajjar	Machhrauli	19661	39300
44	Jhajjar	Beri	Matanhail	21365	42700
45	Jhajjar	Beri	Jahazgarh	7387	20000
46	Jhajjar	Beri	Dighal	5547	20000
47	Jhajjar	Beri	Bahu Jhollari	12867	25700
			Total	932597	1883500

The EOI is called for empanelment of CA Audit firms to conduct revenue audit. Initially, the work will be allotted for one year i.e. FY 2019-20 which will be extended for FY 2020-21 after satisfactory performance on the same terms and conditions with mutual consent.

ANNEXURE-C

UTTAR HARYANA BIJLI VITRAN NIGAM
Office of the Chief Auditor, Panchkula

A. Reporting Format of Audit observations

Report of Audit

NAME OF OFFICE INSPECTED_____

MONTH (S) AUDITOR_____

DATE OF VISIT_____

The summary of observations as noticed by the Internal Auditors while conducting audit Revenue units is submitted as under:-

1. The accounts of all the connections having connected load upto 50 KW and existing consumers as on 31.03.2020 with load upto 70 KW who are on LT supply have been checked upto_____in accordance with rules and instructions prescribed for the audit of their accounts.
2. All the M&P Reports received from XEN's M&P during the period from the last date of visit in the Sub-Division/office to date as available in the prescribed register of the S/divn./office and as received by me from HQrs have been checked with the relevant records and difference in assessment and other discrepancies have been pointed out through HMs/Audit Report/Note and the compliance report is enclosed. All the reports have also been entered in the M&P checking reports register.
3. The connections which were due for checking by the M&P authorities have been pointed out to the SDO/JE to get these checked.
4. All the job orders mentioned in Col. 4 of enclosure-III have been checked with the relevant records and average/other charges recoverable on the basis of report on the job orders have been found recovered and the amount no/less charged has been pointed out through the HMs.
5. The correctness of all the items of Sundry charges and Allowances Register's no._____has / have checked by me and its posting in consumer ledger by Sh. _____UDC. The discrepancies noticed have been brought into the notice of the SDO/JE through HMs.
6. The comparison of the amount of entries in CCR books with the duplicate copies of RO4 alongwith totals/progressive totals of CCR Books have been checked by Sh. _____UDC.
7. The cash postings into the consumers ledgers/Abstract ledger have been checked in detail for the month(s) provide for the audit by Sh. _____UDC and also

reviewed upto date and totals found tallied with the totals of CCR book/Revenue Cash book except for the month(s)_____

8. The particular such as tariff rates, meter rent charges, reading and balances together with connected load, contract demand etc copied into current ledgers from the previous year have been compared and corrections where necessary got made.

Note: this certificate is to be recorded only while the accounts for April each year or when the new ledgers are opened by bringing balances from the previous ledger.

9. The column headed "Surcharge levied" is being posted and tallied by the ledger clerk and checked by the UDC® CA/SDO on the expiry of the grace date or immediately thereafter. In cases where the bills to the consumers were not issued in certain month the surcharge @2% (Except Domestic/Non-domestic categories for which the surcharge @5% for each billing cycle of 2 months) have been found charged and difference if any, has been pointed out.,

10. **All the checks prescribed for the consumers accounts at various stages as required are being carried out by the UDC® CA/SDO on due dates.**

11. All the bills to the consumers whose connections were connected upto _____ have been issued except followings:-

Category	No. of bills due but not issued	Whether the bills were got issued or not	Remarks
----------	---------------------------------	--	---------

12. Compliance of reports of checking of meters/connections by meter-readers/staff /officers of Sub-office/divisional office and other agencies of the Nigam is made promptly and cases of non-compliance have been brought to the notice of the SDO through HMs.

13. Action in case of locked premises have been taken except in the following connections where the meter has not been read for three months or more.

Category No. of connections where the meter has not been Read.

3 months	6 months	1 Year and above.
----------	----------	-------------------

14. Temp. disconnection orders are issued/effectuated in case of non-payments of bills and further permanent disconnection orders are issued/effectuated if the payment is not received within 30 days (90 days in case of AP connections) after Temp-disconnection. The cases of heavy and habitual defaulting consumers and non-compliance of above instructions have been brought to the notice of SDO through IIM's and to XEN vide memo No.

_____ dated _____ (Copy enclosed).

15. _____ Nos of connections for which the meters are lying inoperative/dead-stop/burnt etc.and have not been replaced for more than three months are as under:-

Category No. of inoperative meters not changed for

3 Months	6 months	1 year and above.
----------	----------	-------------------

16. Other points of less importance have been included in the audit Note which has been issued to the SDO vide memo No. _____ dated _____

17. The cash in the chest as per both Revenue and General Cash has been checked and counted on _____ (Date) and found to be Rs. _____ as detailed below which is correct. (If in correct, please quote the difference.).

- a) Genl. Cash _____
- b) Revenue Cash _____
- c) Imprest/Advance _____

18. The Gen/Revenue cash book and Remittance Register for the period _____ have been audited with the relevant records.

The Remittance Register has been reviewed upto date and observed as under:-

- a) Cash has been deposited on the same day or on the next working day.
- b) The entries of the Remittance Register are signed by the SDO while handing over the cash and thereon verification of remittance from pay-in-slip on the afternoon of the same day, as required under the rules/instructions.
- c) The M.T.O no. and date is obtained from the bank and entered in the Remittance Register.
- d) Detailed report on the cases of delayed remittances of cash/cheque(s) and its transfer by the bank is enclosed /as under:-

Receipt		Deposit		Date of Transfer	Delay in	
Date	Amt.	Date	Amt.		Deposit	Transfer

19. The Demand and Collection Statement(S) for the months(s) has been checked and its balances have been got tallied with those of consumers ledgers /Abstract ledger and also with the figures intimated to the Divisional Office.

20. The Electrical Measurement Books in respect of connections released during the month(s)

provided for audit inspection have been checked by way of a general examination and the defects noticed have been pointed out in the report/Audit Note. Also the service line charges of all those connections for which the length is more than 30 meters as per EMBS have been checked with reference to consumer cases/estimate and charges recoverable are being charged or have been pointed out through HM. In case the difference in actual measurement and a sanctioned estimate is more than 5% such cases have been pointed out.

21. The defaulting ledger is being maintained properly and the statements submitted to the divisional Office found correct. The details of the defaulting amount for the month of _____ is as under:-

Category	Defaulting Amount	
	As per statement	As per ledger

22. Other points of less importance have been included in the audit Note which has been issued to the SDO vide memo No. _____ dated _____

Sr. No.	Name of Official	Designation	Signature
1.			
2.			
3.			

Certified that all the records required to be checked as per Internal Audit Manual-2018 of UHBVN and instructions issued through standing order / executive instructions have been audited and necessary audit observation thereon including in the Audit Report/Note.

Signature & Stamp of Audit firm

ANNEXURE-D
UTTAR HARYANA BIJLI VITRAN NIGAM
OFFICE OF THE CHIEF AUDITOR, PANCHKULA
INPUT STATEMENT NO.1
Month.....

Name of office

(A) INTRODUCTORY			
1.	Code no.		
2.	Dairy No.	(a.) No.	
3.		(b.) Date	
4.	Party No.		RAP/IAP
5.	Month(s) audited		
6.	Audit Inspection Conducted	(a.) From	
7.		(b.) To	
(B)	ABSTRACT OF MINOR OB		
8.	Debit	(a.) Paras	No.
9.		(b.) Amount	Rs.
10.	Transferred in (Dr.)	(a.) Paras	No.
11.		(b.) Amount	Rs.
12.	Withdrawn (Cr.)	(a.) Paras	No.
13.		(b.) Amount	Rs.
14.	Transferred out (Cr.)	(a.) Paras	No.
15.		(b.) Amount	Rs.
16.	Realised (Cr.)	(a.) Paras	No.
17.		(b.) Amount	Rs.
(C)	HALF MARGIN ACCOUNT		
18.	Issued during audit inspection		No.
19.	HMs returned	(a.) Old	No.
20.		(b.) New	No.
	BREAK UP OF OUTSTANDING HALF MARGINS		
21.	Outstanding for less than 3 months	(a.) General	No.
22.		(b.) Evaluated	No.
23.		(c) Amount	Rs.

24.	Outstanding for more than 3 months but less than 6 months	(a.) General	No.	
25.		(b.) Evaluated	No.	
26.		(c) Amount	Rs.	
27.	Outstanding for more than 6 months but less than one year	(a.) General	No.	
28.		(b.) Evaluated	No.	
29.		(c) Amount	Rs.	
30.	Outstanding for more than one year	(a.) General	No.	
31.		(b.) Evaluated	No.	
32.		(c) Amount	Rs.	
(D)	CAUSEWISE BREAKUP OF UNDER ASSESSMENT DETECTED			
33.	Advance Consumption Deposit		Rs.	
34.	Amount of Dishonored Cheque & Penalty		Rs.	
35.	Cost of Meter		Rs.	
36.	Diff. of consumption of Independent Feeder		Rs.	
37.	Diff. of Fixed Charges		Rs.	
38.	Difference of Reading		Rs.	
39.	Difference of tariff including FSA		Rs.	
40.	Double credit of deposited amount		Rs.	
41.	Electricity Duty		Rs.	
42.	Irregular / Wrong Refund		Rs.	
43.	MDI Penalty		Rs.	
44.	Mter Rental /Service Rent		Rs.	
45.	MMC		Rs.	
46.	Non-issue of bills		Rs.	
47.	Non-levy of Av. & Overhauling of consumer A/C		Rs.	
48.	Non-levy of Surcharge		Rs.	
49.	Wrong MF			
50.	Reading Difference			
51.	Penalty of un-authorized Extended Load		Rs.	
52.	Service Connection charges		Rs.	

53.	Theft of Energy		Rs.	
54.	Un-posted items of SC&AR		Rs.	
55.	Wrong application of tariff/Change of category			
(E)	ABSTRACT			
56.	Petty			
57.	Minor			
58.	Major			
59.	Un-accepted UA as per Draft Audit Para (s) attached			

Signature & Stamp of Audit firm

ANNEXURE-G
Summary of Check Points

The following points must be checked by the Revenue Audit Party, while conducting the audit in the 'Op' Sub-division _____

Division _____ Circle _____

1.	<u>Introduction</u>	Report by Auditor
1.1	Total No. of connection in the Sub-division as on _____ i) General (DS, NDS&AP), _____ ii) Power _____	
1.2	The date of last audit conducted by the IAP.	
1.3	The period of audit of previous tour.	
1.4	The period of audit of present audit	
1.5	The date of last inspection carried out by SE.	
1.6	The date of last inspection carried out by XEN.	
2	<u>Checking of cash transaction handled by Head Cashier / Cashier</u>	
2.1	Tally of cash Balance of General Cash Book with the cash lying in chest on the first day of tour say Yes or No.	
2.2	Comparing Transfer Entry of BA-16 in Revenue Cash Book with original/duplicate copy of BA-16 say Yes or No	
2.3	Checking of Transfer Entry of CCR Book's in Revenue Cash Book say Yes or No.	
2.4	Comparing the entries of R.I.B. (Remittance into Bank) register with Revenue Cash Book say Yes or No.	
2.5	Checking of transfer entry form Revenue Cash Book to General Cash Book (receipt and RIB) say Yes or No	
2.6	Entries of Dishonored cheques in Revenue Cash Book / RIB Register / CCR Books / RO4 with Red Ink say Yes or No.	
2.7	Checking of Cheque Dishonored Register along with SC&AR concerned say Yes or No.	
2.8	Checking of ACD Register/Meter Security Register say Yes or No.	
2.9	Interest on ACD/Meter Security Register.	
3	<u>Checking of Consumer Accounts handled by CA Section</u>	
	The following check list supplied by the Billing Agencies in respect of DS/NDS has been checked. <u>General Parameters:</u>	

3.1	List of MCO cases.	
3.2	List of defective/burnt/glass broken/M&T seal broken.	
3.3	List of negative amount bills.	
3.4	List of inconsistent reading.	
3.5	Master files of new connection with consumer case files.	
3.6	Advice Form 71 to 75.	
3.7	Issue of TDCO/PDCO on defaulting amount.	
3.8	Checking of Meter Blank (Reading Record)	
3.9	Reconciliation of cash.	
4.	<u>LT/HT Ledgers:</u>	
4.1	100% Checking of Ledgers with relevant record i.e. meter reading record, SC&AR & CCR Book etc..	
4.2	Checking of M&P and vigilance checking report.	
4.3	Checking of MCO's/SJO's/RCO's on various stages.	
4.4	Issue of TDCO/ PDCO on defaulting amount.	
4.5	Checking of M.F. with relevant record i.e. MT-1,SJO, SCO etc	
4.6	Reconciliation of cash in power ledgers along with main cash abstract list.	
5	<u>Checking of Revenue Statement:</u>	
5.1	Main Abstract Ledger (Revenue).	
5.2	Demand Collection statement.	
5.3	Line Losses Statement.	
5.4	Connections on Independent Feeders (comparison view with consumption of feeder meter and consumer meter)	
5.5	Statistical statement along with consumer ledgers.	
5.6	Permanent defaulters ledgers along with defaulting amount statement.	
6	<u>Record of Consumer Clerk:</u>	
6.1	Service Register	
6.2	Demand Notice Register	
6.3	Test Report Register / Seniority Register	
6.4	Checking of New Connections / EOL/ROL and Billing thereof. Test Report Register / Seniority Register Test Report Register / Seniority Register	
6.5	Statement of Connection released & Sanctioned load	
6.6	Register of connection released under self-execution scheme.	
7	<u>Record of JE/AFM's:</u>	
7.1	CA-21 & CA-22	

7.2	CA-104 (Dismantle Register),	
7.3	Connected Load Register.	
7.4	Form-4 Register.	
7.5	EMB.	
7.6	LL-1, Forms Register.	
7.7	TDCO/PDCO Register.	
7.8	Defaulting Amount Register for Power Connection.	
8.	<u>Record of SDC</u>	.
8.1	LL-1 Control Register i.e. issued and disposal thereof.	
8.2	Forms issue Register i.e. RO4, BA-16, CCR Books, Form-4, EMB, SMB, CA-104, CA-21&22, Cash Book etc.	
8.3	Estimate Sanction Register (Self Execution Scheme & Deposit Estimate)	
8.4	Incumbency Register of Officer / Official in the office.	
8.5	Office order Register for distribution / allocation of work to the officials.	

ANNEXURE-H
UHBVN

CAUSEWISE BREAKUP OF UNDER ASSESSMENT DETECTED DURING AUDIT

1.	Advance Consumption Deposit		Rs.	
2.	Amount of Dishonored Cheque & Penalty		Rs.	
3.	Cost of Meter		Rs.	
4.	Diff. of consumption of Independent Feeder		Rs.	
5.	Diff. of Fixed Charges		Rs.	
6.	Difference of Reading		Rs.	
7.	Difference of tariff including FSA		Rs.	
8.	Double credit of deposited amount		Rs.	
9.	Electricity Duty		Rs.	
10.	Irregular / Wrong Refund		Rs.	
11.	MDI Penalty		Rs.	
12.	Mter Rental /Service Rent		Rs.	
13.	MMC		Rs.	
14.	Non-issue of bills		Rs.	
15.	Non-levy of Av. & Overhauling of consumer A/C		Rs.	
16.	Non-levy of Surcharge		Rs.	
17.	Wrong MF			
18.	Reading Difference			
19.	Penalty of un-authorized Extended Load		Rs.	
20.	Service Connection charges		Rs.	
21.	Theft of Energy		Rs.	
22.	Un-posted items of SC&AR		Rs.	
23.	Wrong application of tariff/Change of category			

ANNEXURE-I

Instructions issued by Chief Auditor, UHBVN, Panchkula vide office order No. CA/UH/107 dated 03.03.2020.

Office Order No: CA/UH/107

Dated:03.03.2020

Subject : Internal Audit Management System.

An agenda for making the audit procedure robust and effective, was placed before the Whole Time Directors of UHBVN in the meeting held on 21.01.2020 which has been approved by the WTDs of the Nigam. The salient features of this Internal Audit Management System are as under:-

Part –A REVENUE AUDIT

1. Categorization of Half Margins:-The half margins would be categorized under two broad categories:-

- General Half Margins
- Value Half Margins

2. Nature of Half Margins:

a) General Half Margins:

Where there are some procedural lapses and loss of revenue cannot be quantified.

b) Value Half Margins:

- i) Involving Fraud/Embezzlement / Misappropriation of Nigam's funds.
- ii) Involving under assessment chargeable to consumers / incorrect refunds etc.

3. Settlement of Half Margins:

The audit party shall point out the period of under-assessment / duration of loss of revenue / amounts involved and also specifically mention the name of responsible employees for the lapse in their Half Margin / Audit Report. HMs will be settled in the following way:-

- **General Half Margins:** These types of Half Margins will be settled after receipt of satisfactory reply from concerned offices. Auditee office will be supposed to reply to these Half Margins within a period of 30 days. In case of non receipt of reply or the reply is not satisfactory, the office of Chief Auditor shall recommend suitable disciplinary action against the concerned officer / official. In case of reasonability/genuine-ness of delay in charging the Half Margin, the period may be extended beyond 30 days by the Chief Auditor.
- **Value Half Margins:-** Value HMs are divided into three parts:-

i) Cases of Fraud/Embezzlement/misappropriation of Nigam's funds:-

The following type of cases will be covered under this head :

1. Non/under posting of amount received from consumers in the CCR Book but amount directly credited in the consumer's Account.
2. Non/ less deposit of the amount in the bank as compared to the amount shown remitted in the Cash book/remittance register.
3. Under casting of totals in revenue cash book/General cash-book.

In the above mentioned cases, following procedure will be followed :-

The audit party shall calculate the principal amount of loss and interest @ 12% p.a. thereon tentatively till the date of finalization of audit report and send the same to the Chief Auditor office.

The Chief Auditor after due diligence, will prepare a draft notice and send to concerned competent/disciplinary authority for major punishment as per Punishment & Appeal regulation of the Nigam for issuing notice to the responsible employee for taking suitable disciplinary

action against the responsible employees. It should be ensured by the concerned authority while awarding punishment that in no case quantum of punishment/recovery made from delinquent is less than the loss sustained to the Nigam.

The office of Chief Auditor may recommend suitable disciplinary action against the delinquent officers / officials to concerned disciplinary authorities considering the gravity of individual case.

In case, the concerned authorities fail to take action against the delinquent within the prescribed timeframe, such cases shall be placed before the Managing Director / Director/Finance for taking necessary action in the matter.

ii) **Cases of under assessment on account of undue benefit to consumers:-**

The following type of lapses would be covered under this head:-

1. Wrong refund/double credit.
2. Posting of incorrect advices/entries in consumer accounts.
3. Wrong entries of ACD/service connection charges deposited by the consumers resulting into less amount deposited.
4. Non charging of sundry item in case of dishonor of cheques.
5. Entry of less final reading while feeding in computer advice. However, correct reading is fed in CA-22 register.
6. Omission of multiplying factor.
7. Non posting of sundry charging items in consumer accounts.
8. Verification of wrong/less reading by JE concerned resulting in loss of revenue.
9. Any other case of similar nature.

In the above cases, the loss to the Nigam on account of interest due to delayed charging from the consumer shall be the responsibility of the officer/official named in the audit report and shall be recoverable from him.

The following procedure shall be followed:-

After the amount is charged to the consumer as per the procedure laid down in para 4 below, the exact amount of loss of interest @ 12% P.A. shall be quantified by the audit party considering the period from the date it was due and actually charged.

The Chief Auditor after observing necessary due diligence will send draft notice for effecting recovery from responsible employee, to concerned disciplinary/competent authority as per Punishment & Appeal regulation of the Nigam for serving upon the responsible employee and for taking decision in the matter. After receipt of decision from the competent authority, the concerned DDO shall make recovery from the delinquent employees as per rules.

The Chief Auditor may also refer the matter to the competent authority for taking exemplary/major disciplinary action considering the gravity of the case if some serious irregularity is noticed by the Chief Auditor office after carrying out due diligence.

iii) **Other cases of omissions/irregularities:-**

Following types of discrepancies shall be considered in this category:-

1. Omission of Peak load exemption charges due to wrong feeding of reading data.
2. Omission of charging of service connection charged/fixed charges in case of extension of load.
3. Omission of charging of MDI penalty.
4. Under-assessment in calculation of penalty in case of theft of energy.
5. Under assessment due to omission of reading or other factors.
6. Delay in revenue assessment due to non-billing/delayed billing in case of new connections.
7. Delay in feeding of advice in case of MCO/SJO.

8. Omission of meter service charges.
9. Omission of relevant charges in case of un-authorized extension of load.
10. Omission of apportionment of difference of consumption recorded between meter installed at sub-station and at consumer premises in case of independent feeders.
11. Billing of LT Ind. Consumers on KWH/Power Factor basis instead of KVAH consumption.
12. Under-assessment relating to M&P reports.
13. Any other case of similar nature.

These cases shall be analyzed and probed by the Chief Auditor. If some serious irregularity is noticed, then the matter will be sent to the competent authority for recovery / taking disciplinary action against the responsible employees by giving specific recommendation as per the procedure enumerated in para 3 ii) above as the case may be.

4. Time Schedule for settlement of Value Half Margins:

Type of Half Margin	Maximum days allowed for charging/settlement of Half Margins
a) Half Margins agreed as chargeable by SDO.	<p>One week time to SDO to ascertain about the chargeability of the Half-Margins.</p> <p>30 days from the date of receipt of Half Margin by the Sub-Division (15 days as notice period to consumer and 15 days for charging of Half Margin by the Sub-Division.)SDO will return Half Margins duly charged alongwith email giving detail of charged HMs to audit party.</p> <p>Dealing with reply of consumer to the notice: The SDO will consider the reply and in case he is of the opinion that the HM is not chargeable, he will convey the RA through email and RA will respond the SDO within a week. If there is a difference of opinion then the procedure at (c) will be followed.</p>
b) Half Margins not found chargeable by Sub-division and agreed to by the audit party.	Half Margin to be dropped by the Audit Party.
c) Half Margins not accepted as chargeable by the Sub-division but audit party finds the same chargeable.	<p>Within 3 days of intimation of disagreement by RA regarding chargeability of HM, the SDO will forward such cases to the following authorities for settlement beyond the period at (a) above given to SDO for charging/settling the H/M. The period allowed for settlement of half margins to the following authorities is as under:-</p> <p><u>For any HM up to Rs. 2 lakhs :Xen concerned</u> A time of 15 days will be given for consultation of XEN concerned with the concerned RA to resolve the matter.</p> <p><u>For any HM above Rs. 2 lakhs uptoRs. 10 Lakhs:</u> A time of 15 days will be given for consultation of SE concerned with the concerned AO/Sr.AO to resolve the matter. The unresolved matters above and all the HMs above Rs.10 Lakhs would be sent to the office of Chief Auditor which would be dealt by a committee of CE/Comml. and Chief Auditor who would settle the matter within 15 days. In case of difference of opinion between CE/Comml. & Chief Auditor, all unresolved cases will be put up to Director/Finance</p>

	<p>for final decision.</p> <p>After final decision, the concerned Sub-Division would charge the HM within 15 days, in case notice has already been served upon the consumer otherwise 15 days' notice would be served to consumer before charging and 15 days for charging the amount to the consumer.</p>
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The Half Margins raised by the audit parties should be charged/settled within the time frame specified above after adhering to all the formalities/procedures otherwise interest at the rate of 12% P.A. for the delayed period in no. of days shall be apportioned among the responsible employees in the proportion given below:-

Sr. No.	Consumer accounts maintained by	Extent of responsibility in percentage			
		LDC/Ledger Keeper	UDC (R)	CA/Asstt. Field	SDO
1	LDC/ Ledger Keeper	50	20	20	10
2	UDC/R	-	50	30	20
3	CA/ Asstt. Field	-	-	50	50

However, in case of reasonability/genuineness of delay in charging the Half Margin, the extension of period may be considered by the Chief Auditor depending upon case to case.

5. Responsibility of RA/SO Incharge of Revenue audit Party in case of non-chargeability of Half Margins:-

To address the issue of non-chargeability of Half margins raised by Revenue audit parties resulting into un-necessary correspondence and harassment to consumers, it is proposed that in case less than 70% of the amount of Half margins issued by audit parties during audit of a Sub-Division/office, are found chargeable/charged, then disciplinary action will be initiated against the concerned RA/SO on the recommendation of Chief Auditor office. The Chief Auditor after observing necessary due diligence, will send draft notice to concerned disciplinary authority as per Punishment & Appeal regulation of the Nigam for serving upon the responsible employee.

6. Duties & responsibilities of various functionaries responsible for upkeep and maintenance of consumer accounts:-

Extent of responsibility is attached at **Annexure-A**.

7. Procedure for recovery from responsible employees after charging of Half Margins:

The process of charging of Half-margins, issue of notice and monitoring action would be got computerized to the extent possible.

If the competent authority finds the concerned employee responsible and issues orders for effecting recovery in cases at 3 (i) and (ii) above, the amount so worked out shall be shown in the respective employee's account in the shape of O.B. on the website of the Nigam which will be monitored and regularly updated by the office of Chief Auditor.

Chief Auditor office would maintain employee wise O.B. which will be updated and hosted on the website of the Nigam which can be accessed by employees using their individual login ID and password.

It will be the responsibility of the concerned DDO to recover this amount after showing as recoverable from employees in the accounts and if it remains un-recovered till his retirement/transfer, the same will be shown in the NDC/LPC of the concerned employee by

the DDO who will reconcile the recoverable amount from every such employee with the office of Chief Auditor on regular intervals essentially in case of transfer/retirement of any employee. The reconciliation shall be made through a software to avoid any manual intervention.

8. Treatment of un-realized amount of O.B. relating to expirees of the Nigam in R/o Revenue and Works/expenditure audit:-

The entries of responsibility amount outstanding against deceased employees of the Nigam appearing in the O.B. relating to Revenue and Works/Expenditure audit so far shall be deleted and concerned DDO shall clear the outstanding amount shown against deceased employee/retiree at their level by waiving off the outstanding amount. This amount will not be shown in the NDC of the expiree. This practice shall also continue in future.

9. Disposal of cases relating to Non-production of record (NPOR) relating to Revenue as well as Works audit:-

The problem of non-production of record is being noticed regularly. In case of NPOR of serious nature cases involving major financial implications, the office of Chief Auditor shall report such cases to the competent punishing authority for issuing Show Cause Notice to the delinquent employees besides directing for production of record to the audit.

The Chief Auditor after observing necessary due diligence will send draft notice to concerned DDO/competent authority as per Punishment & Appeal regulation of the Nigam for serving upon the responsible employee.

10. Treatment of existing outstanding cases of Revenue Audit/Works Audit appearing in the O.B.:-

a) **Revenue Audit:-**The outstanding cases appearing in the O.B. prior to operation of new procedure shall be scrutinized in detail. Cases of serious nature covered under point 3 i) above, shall be referred to competent punishing authorities for taking disciplinary actions as per Punishment & Appeal rules/regulations. However in respect of cases relating to point 3 ii) and 3 iii) above, the amount appearing in the O.B. against the employees will be waived off as a one-time measure being provisional responsibility due to non-realization from the consumers. However, regular pursuance for realization of outstanding amount from consumers shall be made with the field offices.

b) **Works/Expenditure Audit:-**The existing cases outstanding in the O.B. prior to operation of new procedure shall be dealt as per previous procedure.

11. Winding up of Committees for deciding responsibility of employees:-

Three no. committees were formed vide O/o no. 99 dated 12-12-2013 for deciding the responsibility of cases relating to un-realized amount of audit paras. But the amount lying as such is being on the increasing side due to non-convening of meetings by the field offices. As such, it is proposed to wind up these committees from the date of operation of new system.

Part-B Works/Expenditure Audit

Categorization of Audit Paras

The works audit paras are categorized in two categories namely:-

- i) Paras involving direct loss to the Nigam.
- ii) General audit paras involving procedural irregularities.
- i) Paras involving direct loss to the Nigam.**

All the cases of irregularities relating to direct loss to the Nigam and extent of responsibility of delinquent officers/officials in such cases is placed at **Annexure- B.**

The above responsibility sheet has been prepared for assistance of the competent authority to decide the cases. However, the decision of competent authority in this regard shall be final.

In all the above cases, instructions issued by the Nigam from time to time shall be followed and

such cases shall be referred to competent punishing authorities for making recovery/action against the delinquents as per Punishment and Appeal Regulation of the Nigam.

Procedure for recovery of direct loss to the Nigam

The following procedure for recovery of loss shall be adopted :-

- In case, where the reply is given by the auditee office and amount stands recovered or recovery has been initiated within stipulated time i.e. 60 days (after submission of audit report), loss of interest shall not be recovered.
- In case where neither reply of the para is submitted nor recovery has been found initiated by the auditee office within scheduled time (i.e. 60 days) then the principal amount of loss along with interest thereon @ 12% shall be recovered from responsible employees after completion of 60 days time from the date of occurrence of such loss to the date of final recovery.

ii)General audit paras involving procedural irregularities/indirect loss to the Nigam.

All such cases are placed at **Annexure- C.**

These cases shall be analyzed by the office of Chief Auditor. If some serious irregularity is noticed, then the matter may be sent to the competent authority for taking disciplinary action against the responsible employees by giving specific recommendation.

Settlement of Works Audit Paras:-

In all the above cases, the auditee office will have to submit the justified reply of Audit Paras within 30 days, if the same is not received within this period or thereply is not appropriate, a notice of 30 more days will be given to the auditee office by the office of Chief Auditor. If proper reply is not received within this time, such cases shall be put up before the Director concerned for taking disciplinary action against the officer in-charge of concerned auditee office / expediting the disposal of audit paras.

The procedure for maintaining the O.B. relating to employees and effecting recovery from the responsible employee shall be same as in case of Revenue Audit.

The process of issue of notice, making recovery from responsible employees and monitoring action would be got computerized to the extent possible.

The O.B. shall be maintained in the office of Chief Auditor in two parts. Part-A of the O.B. shall deal with the cases of direct loss to the Nigam and Part-B of the O.B. shall be maintained in respect of General nature paras.

The Chief Auditor after observing necessary due diligence will send draft notice to concerned DDO/competent authority as per Punishment & Appeal regulation of the Nigam for serving upon the responsible employees.

This Internal Audit Management System will be applicable w.e.f. 01-04-2020.

The above instructions have been issued with the approval of Whole-Time-Directors of the Nigam. The above instructions supersede previous instructions issued in this regard from time to time.

DA/Enclosures-A,B&C

**-sd-
Chief Auditor,
UHBVN, Panchkula.**

Enclosure-A

Extent of responsibility in the cases of lapses / irregularities committed in OP sub-divisions in R/o Revenue Audit

Sr. No.	Types of errors leading to Revenue loss to the Nigam	Extent of Responsibility					
		Cashier	Head Cashier	Ledger Keeper	UDC (R)	Asstt.-Field	SDO
1.	Submission of wrong refund/fictitious advice to the billing agency/Posting of unauthorized refund.			60%	20%	10%	10%
2.	Non/Less / fictitious recording of amount received from the Consumers in CCR Book but credited in consumer's accounts.	60%	20%	5%	5%	5%	5%
3.	Non-posting of amount charged through SC&AR / Loss sustained by the Nigam due to delay in posting thereof			60%	20%	10%	10%
4.	Non adjustment of dishonoured cheques deposited by Head Cashier into Bank in the relevant record by making reverse entry and charging of amount through SC& AR from consumers.						
	a) If not intimated to Billing Section by the Head Cashier		70%		15%	10%	5%
	b) if intimated but not adjusted in Billing Section			60%	20%	10%	10%
5.	Entry of wrong reading in case of MCO						
	a.) In case of RAPDRP :			75% (JE)	10%	10%	5%
	b.) In case of non-RAPDRP :						
	(i) Wrong reading intimated by the JE to the Revenue Section.			75% (JE)	10%	10%	5%
	(ii) Correct reading intimated by JE but wrong feeding by the Revenue Section			75% L.K	10%	10%	5%
6.	Loss of interest of Revenue due to Verification of wrong /less reading by JE/Area Incharge.		60% ALM/LM	40% (JE)			
7.	Non-charging to consumers in the cases of "LOR" (Loss of Revenue) highlighted on M&P reports/ other cases relating to M&P reports.				50%	40%	10%
8.	Bogus entries of ACD/service connection charges deposited by the consumers resulting into less amount deposited.						
	i.) Intimation of wrong /excess amount by Head cashier/ consumer clerk of ACD/ Service connection charges deposited by the consumer.		45% (HC)	45% (CC)		5%	5%

	ii.) Intimation of correct amount by Head cashier of ACD/ Service connection charges deposited by the consumer but wrong amount fed by the Revenue Section in billing.			60%	20%	10%	10%
9.	Less totaling of CCR Books.	50%	10%		30%	5%	5%
10.	Non-transfer /less transfer of cash from the CCR Book to the Revenue Cash Book.		80%				20%
11.	Non-deposit/less deposit of the amount in the Bank than that of the amount has shown remitted as per Revenue Cash Book / Remittance Register.		80%				20%
12.	Loss of interest sustained by the Nigam due to non- returning or delay in returning of half margin issued by the audit.						
	i) Consumer Accounts maintained by LDC/Ledger Keeper			50%	20%	20%	10%
	ii) Consumer Accounts maintained by UDC/R				50%	30%	20%
	iii) Consumer Accounts maintained by CA/ Asstt. Field.					50%	50%
13.	Loss sustained by the Nigam due to non-issue of bills in time.						
	(i) In case consumer case file after release of new connection is not returned by the JE.			20% (CC)	-	10%	60% JE 10% SDO
	(ii) In case file is received from JE but advice is not submitted to billing Agencies.			25%	20%	20% (CA) 25% (CC)	10%
	(iii) In case of bogus reading by Meter Reading Agency.		Action to be taken as per agreement.				
14.	In case of release of new connection at the premises of defaulting consumer		60% LM/ ALM	30% (JE)		5% CC	5%
15.	Incorrect bogus certificates given on the RIB statement without physical verification of total.		80%				20%
16.	Non pursuance of realization of Cheques / DDs / Pay orders sent for collection into local bank by the Head Cashier of the Sub Division.		80%				20%
17.	Non pursuance of transfer of funds from local banks to Main Bank Branch regularly causing loss of interest to Nigam.		80%				20%
18.	Under casting of totals in revenue Cash book/Gen. Cash Book.		80%				20%
19.	Use of RO-4 without requisite certificate of Head Clerk / SDC.	50%	20%	25% SDC			5%

20.	Omission of Peak load exemption charges due to wrong feeding of reading data in case of HT industrial connections. i) Where status of feeder is wrongly fed. ii) Where correct reading is not fed or zero billing cases.			70% (JE)		70%	30%
21.	Omission of levy of service connection charges/fixed charges in case of extension of load.			40% (CC)	20%	30%	10%
22.	Omission of charging of MDI penalty.				50%	40%	10%
23.	Omission of Multiplying factor.			60%		30%	10%
24.	Delay In feeding of advice in case of MCO/SJO.			60% LK or JE	25%	10%	5%
25.	Omission of meter service charges.			70%	20%	5%	5%
26.	Omission of relevant charges in case of unauthorized extension of load.			40%	30%	20%	10%
27.	Under-assessment in calculation of penalty in case of theft of energy.				40%	50%	10%
28.	Omission of apportionment of difference of consumption recorded between meter installed at sub-station and at consumer premises in case of independent feeders.				20%	20%	60%
29.	Billing of LT Ind. Consumers on KWH/Power Factor basis instead of KVAH consumption basis.				60% (JE)	10%	30%
30.	Non posting/debit of Sundry item in consumer accounts on account of theft of energy.			20%		60%	20%

Note:- In case of fraud/embezzlement, it should be ensured by the concerned authority while awarding punishment that in no case quantum of punishment / recovery made from delinquent is less than the loss sustained to the Nigam.

In case, the technical officials are working on the post of CA, Ledger Keeper, CC, Head Cashier and Cashier, he/she will still be held responsible in the same proportion of the post he/she is holding.

In case of irregularities of similar nature not covered above, the extent of responsibility shall be decided among various concerned functionaries with the approval of Chief Auditor.

Enclosure-B

Cases of irregularities relating to direct loss to the Nigam and extent of responsibility of delinquent officers/officials in respect of Works Audit:-

Sr. No.	Types of irregularities	% extent of responsibility						
		XEN	SDO	JE/ AFM	DA	HC/ Dy. Supdt.	CA/ SDC	UDC/ SDC
1.	Shortage of material worked out while analyzing work of LD system, improvement of LD system and construction of work etc.		25%	75%				
2.	Non deposit of estimated amount in case of deposit works carried out by the department/Nigam on behalf of the other department /consumers. Etc.	5%	30%	50%	10%		5% (SDC)	
3.	Non recovery of excess payment made to meter reading, bill distribution/ cash collection/ billing/ work contractors etc.	20%	20%		30%		30%	
4.	Drawl of excess Pay & allowances/Pension etc. and non-recovery thereof	10%			30%		60% (Dealing)	
5	Material purchased beyond competency (i)Material purchased by SDO (ii)Material purchased by XEN	- 70%	70% -	20% -	- 30%	- -	10% (SDC) -	
6	Non returning/ less returning of retrieved/scraped material.		20%	80%				
7	Non recovery of loans & advances and interest thereon	10%			30%		60% (Dealing)	
8	Penalty for late deposit of Income Tax & other Tax Liabilities.	10%			30%	10% (HC)	50% (Dealing)	
9	a) Cost of repair of T/Fs damaged within warranty period but returned to store beyond warranty period. b) Cost of repair of T/Fs damaged within warranty period but returned to Firm by the Divisional Store/ beyond warranty period. i) Cost of repair of T/Fs damaged within warranty period but returned to Firm by the Central Store beyond warranty period. ii) Cost of repair of T/Fs damaged within warranty period but returned to Firm by the Central Store beyond warranty period.	- 10% 40%	20% 40% (SDO/ Store) -	80% 50% (JE/ Store/Store Keeper) 60% (JE/ Store/Store Keeper)	- - -	- - -	- - -	
10	Non deposit of consumer's contribution for theft of transformers.	20%	30%	30%		20% (HDM)		

11	Non deduction of penalty from contractor for delay in start / completion of work.	30%	20%		50%		
12	Various types of embezzlements i.e. postage stamps, fictitious payment, cash embezzlement and embezzlement of material drawn from Nigam store/purchased etc.	Dealing : 80% Supervisor : 20% (Interest @ 12% shall also be recovered)					

Note:- In case of irregularities of similar nature not covered above, the extent of responsibility shall be decided among various concerned functionaries with the approval of Chief Auditor. The percentage of the responsibility may vary as per the circumstances of each case due to complexity involved in the cases related to works audit.

Enclosure-C

Other irregularities of General Nature for which no responsibility for recovery of individual is to be fixed but disciplinary action is to be taken against delinquent officers/officials: -

Sr. No.	Type of irregularities
1.	Material damaged during warranty period but not replaced by the firm and performance B.G. released without effecting of recovery (i.e. non obtaining of defect liability certificate).
2.	Loss to the Nigam due to issuing defective WO's/POs.e.g. omission of completion period and penalty clause in Work Order resulting in non –levy of penalty for delay.
3.	Transfer of material from work to work without approval of the competent authority.
4.	Non/delay in lodging of insurance & apprentice stipend claims.
5	Payment of compensation made against Fatal/Non-fatal accident cases where responsibility of employees fixed by competent authority but no action initiated by DDO.
6	Non/proper maintaining of record pertaining to civil advances & other advances.
7	Irregularities in making routine/emergency purchase of material.
8	Detail of surplus material supplied to SE/Disposal but not timely auctioned by the SE/Disposal.
9	Posting/engagement of excess staff against un-sanctioned posts.
10	Non recovery of different kind of amount outstanding as per GH-28.401 & 28.810.
11	Un-sanctioned/ excess over estimates i.e. drawl / issue of material in excess of sanctioned estimate.
12	Non conducting of physical verification of store items as per instructions of the Nigam.
13	Non repair of T/Fs damaged within warranty period lying in stores / workshops.
14	Mis-utilisation of drawing limit or diversion of Nigam funds.
15	Non-returning/ less returning of retrieved/scraped material where loss cannot be assessed.
16	Material purchased on higher rates.
17	Misuse of Nigam's vehicle
18	Any other case of similar nature not stated above.