

AJMER VIDYUT VITRAN NIGAM LTD.

Corporate Identity Number (CIN) – U40103RJ2000SGC016482

Regd. Office : Vidyut Bhawan, Panchsheel Nagar, Makarwali Road, Ajmer- 305 004

TENDER SPECIFICATION NO: TN RA -01/2023-24

Cost of tender specification Rs.2950/-
(2500.00+18% GST)

E-bids are invited for Revenue Audit in various Sub-divisions of AVVNL

**Office of Chief Accounts Officer (IA),
Ajmer Vidyut Vitran Nigam Limited (AVVNL),
Vidyut Bhawan, Panchsheel Nagar, Makarwali Road, Ajmer- 305 004**

Contact Person: Senior Accounts Officer (IA-Corp.)
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AJMER VIDYUT VITRAN NIGAM LIMITED

Chief Accounts Officer (IA)

Notice Inviting Tender

TENDER SPECIFICATION NO. TN RA – 01/2023-24

E-bids are invited for Revenue Audit in various Sub-divisions of AVVNL

Ajmer Vidyut Vitran Nigam Limited (AVVNL) invites bids through E-Tender system on website www.eproc.rajasthan.gov.in from Chartered Accountants Firms/Cost & Management Accountants Firms (**Bidder Category-A**), Registered Society formed by the Retired Officers/Officials of Discoms working in Rajasthan or erstwhile RSEB as well as registered Society of Retired officers/ officials of Accountant General (IPAI) (**Bidder Category-B**), Individual retired officers/officials from Rajasthan Discoms having experience of atleast 5 years working in a Revenue/O&M Subdivision(s), Internal Audit, and/or in Revenue Section of any other office (**Bidder Category-C**) to conduct the Revenue Audit in 205 Sub- divisions under 12 O&M circles of 11 districts of Rajasthan, namely Ajmer, Bhilwara, Nagaur, Udaipur, Chittorgarh, Rajsamand, Banswara, Dungarpur, Pratapgarh, Jhunjhunu and Sikar. The contract period for conducting Revenue Audit shall initially for a period of Two Years, which may be extended further for 3 more Months at a time at the discretion of Ajmer Discom. Offer Bids may be submitted up to 2.00 P.M. on dated 23.06.2023.

Cost of Tender Specification Document (Non Refundable)	Rs 2950/- (2500.00+18% GST) (Rs Two Thousand Nine Hundred Fifty only)
e-Tender Processing Fee (non-refundable)	Rs 2500/- (Rs. Two Thousand Five Hundred only)
Estimated Cost	Rs. 5.50 Crores (Rupees Five Crore Fifty Lac only) for Ajmer Discom as a whole for two years.
Earnest Money Deposit (EMD) / Bid Security	Rs 75,000/- for Each Bidder (Rupees Seventy Five Thousand Only)
Publishing Date/Time	25/05/2023, 11:00 AM
Downloading of tender document	From 25/05/2023, 11:00 AM onwards at https://eproc.rajasthan.gov.in and www.energy.rajasthan.gov.in/avvnl
End of tender downloading Date/Time	23/06/2023, 02:00 PM
Bid submission Start Date/Time & Place of submission of bid	From 25/05/2023, 11:00 AM onwards at https://eproc.rajasthan.gov.in www.energy.rajasthan.gov.in/avvnl
Bid submission Last Date/ Time	23/06/2023, 02:00 PM
Submission of Banker's Cheque/ Demand Draft /online payment confirmation for cost of tender specification document, e-Tender processing Fee and EMD/ Bid Security.	23/06/2023, Up to 02:00 PM in the Office of the Chief Accounts Officer (IA), AVVNL, Vidyut Bhawan, Panchsheel Nagar, Makarwali Road, Ajmer- 305 004
Date, Time and Place of Opening of Technical bid	28/06/2023, 02:00 PM at https://eproc.rajasthan.gov.in
Date, Time and Place of Opening of Financial bid	To be intimated separately to the qualified bidders
Validity	120 days from the next date of opening of technical bid or 90 days from the next date of opening of financial bid whichever is later.



TABLE OF CONTENTS

Section I : INSTRUCTIONS TO THE BIDDERS	4
Section II: QUALIFYING REQUIREMENTS.....	14
Section III: SCOPE OF WORK.....	16
Section IV: PRICE SCHEDULE (BOQ)	19
Section V: GENERAL TERMS & CONDITIONS OF CONTRACT	20
Section VI: SPECIAL TERMS & CONDITIONS OF CONTRACT	23
Section VII: FORMS AND ANNEXURES	36
Annexure I – Covering Letter.....	36
Annexure I (A) - General Profile of the Bidder	38
Annexure I (B) – Personal Capabilities.....	40
Annexure II - Technical & Commercial Deviation from the specifications.....	41
Annexure III - The Power of Attorney in favour of Authorized Signatory	42
Annexure IV – Form B - Declaration by the Bidder	43
Annexure V - Circle Wise List of Subdivisions.....	44
Annexure VI – Guidelines for making online payments	49
Formats of Internal Audit Report as per Internal Audit Manual.....	51



AJMER VIDYUT VITRAN NIGAM LIMITED

Section I : INSTRUCTIONS TO THE BIDDERS

1. The tender/ bid shall only be submitted through online tendering system at www.eproc.rajasthan.gov.in. The Bidder can download the tender document i.e., TN RA – 01/2023-24 from <http://energy.rajasthan.gov.in/avvnl>, <https://www.eproc.rajasthan.gov.in> and <http://sppp.rajasthan.gov.in>.
2. Bidders who wish to participate in this tender will have to register on <http://eproc.rajasthan.gov.in> (Bidders registered on eproc.rajasthan.gov.in prior to 30.09.2011 needs to register again). As per Information Technology Act-2000, to participate in online tenders, Bidders will have to procure Digital Signature Certificate (Type – II or Type – III), utilising the same they can sign their electronic bids. Bidders can procure the same from any CCA approved certifying agency i.e., TCS, Safecrypt, Ncode etc. or they may contact e-Procurement Cell, Department of IT & C, Government of Rajasthan for future assistance. Bidders who already have a valid Digital Certificate need not to procure a new Digital Certificate. In case of any query/assistance regarding submission of bid, the Bidders may contact to the followings:-
Contact No. 0141 – 4022688 (Help desk of RISL - 10.00 AM to 6.00 PM on all working days)
E-mail: eproc@rajasthan.gov.in
Address: e-Procurement Cell, RISL, Yojana Bhawan, Tilak Marg, C-Scheme, Jaipur.
3. Bidders should go through the website <https://eproc.rajasthan.gov.in> and go through the link “Help For Contractors”, “Information About DSC”, “FAQ” and “Bidders Manual Kit” and BID DETAILS to know the process for submitting the electronic bids at the website.
4. ‘Instructions to the Bidders’ and other terms and conditions of this tender pertaining to the bidding process generally follow the guidelines of e-tendering system of the government of Rajasthan, available at URL <http://eproc.rajasthan.gov.in>. However, wherever there is any anomaly between the conditions referred to in this bid document and the GoR e-tendering system, the later shall be final.
5. **Period of Engagement:** The contract period for engagement / empanelment for conducting Revenue Audit shall initially be for a period of Two Years, which can be extended further for 3 (Three) Months at a time at the discretion of Ajmer Discom on the same rates and terms & conditions.
6. All the communication/ correspondence including the bid document (Technical and Financial Bid) should be signed digitally and stamped on each page by the designated authorized representative of the bidder.
7. **Eligible Bidders:** The bidder would be evaluated on the basis of Qualifying criteria set out in Section –II of the bid document, and the bidders found qualified shall only be considered for empanelment. However, empanelment does not bind AVVNL to allot the work



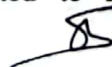
8. Subcontracting: The successful bidder shall not be permitted to sub-contract any part of its obligations under the Contract with the AVVNL.
9. Joint venture, Consortium or Association: The formation of consortium or Joint venture is not allowed, the bids submitted by a joint venture or consortium shall be summarily rejected.
10. Corrigendum: Any corrigendum issued shall form part of the Bid Document and shall be issued on the e-procurement website <https://www.eproc.rajasthan.gov.in>, <http://energy.rajasthan.gov.in/avvnl> and <http://sppp.rajasthan.gov.in>

11. Preparation Of Bidding Documents:-

- a) Every Bidder, participating in the bidding process will be required to furnish the Earnest Money Deposit (EMD)/Bid Security as specified in this bidding document.
- b) The Bidder shall furnish Earnest Money/Bid Security of Rs. 75,000/- (Rupees Seventy Five thousand only) through Bank Draft/Banker's Cheque/Online payment confirmation as specified in this bidding document.
- c) The Bid EMD/ Bid Security shall be submitted/deposited in favour of Sr. Accounts Officer (EA & Cash), AVVNL, Ajmer payable at Ajmer, Rajasthan and A-9 receipt of the same shall be obtained.
- d) Scanned copy of the A-9 receipt for bid security shall be enclosed with the online submission of bid upto the date & time specified for submission of bid.
- e) Any bid not accompanied with the scanned copy of the A-9 receipt against deposition of earnest money upto the date & time specified for submission of the same, shall be rejected.
- f) The EMD/ Bid Security of unsuccessful bidders will be returned as promptly as possible, on producing the original A-9 receipt after the tender has been decided.
- g) The EMD/ Bid Security of the successful Bidder will be retained as Security Deposit.
- h) Request for adjustments/proposals for acceptance of Earnest Money deposit/ Bid Security, if any, already lying with the AVVNL in connection with some other bids/orders shall not be entertained.
- i) No interest shall be payable on the amount of EMD/ Bid Security.
- j) The EMD/ Bid Security taken from a bidder shall be forfeited when the bidder withdraws or modifies its bid after opening of bids.

12. Cost of tender document and e-tender processing fees:

- a) The bidders can download the bid document from <https://www.eproc.rajasthan.gov.in>. The Cost of tender/bidding document (including applicable GST) Rs. 2,950/- (Rs. Two Thousand Nine Hundred Fifty only) (non-refundable), shall be deposited through Demand Draft/ Banker's Cheque/Online modes payable to the Sr. Accounts Officer (EA & Cash), AVVNL, Ajmer and A-9 receipt for the same shall be obtained. The bidder shall also deposit e-tender processing fee amounting to Rs. 1,180/- (Rs. One thousand one hundred eighty only) (non-refundable), through either online modes or through Demand Draft/Banker's Cheque in favour of M.D. RISL payable at Jaipur, which will be submitted to AO (Cash) and obtain



acknowledgement receipt for the same. Scanned copies of the A-9 receipt for tender document and E-Tender processing fee shall be enclosed with the submission of bid online whereas original DDs/ Banker's cheque shall be furnished to the Chief Accounts Officer (IA) in separate envelopes up to the date & time specified for the submission of bid. The Sr. AO (EA & Cash), AVVNL, Ajmer will deposit the Tender Processing Fee to the M,D., RISL payable at Jaipur.

- b) Any bid not accompanied with the scanned copies of the A-9 receipt against deposition of Cost of Tender Specification and E-Tender Processing fee up to the date & time specified for submission of the same, shall be rejected.
- c) The bidder who wish to make online payment please refer guidelines at Annexure -VI.

13. Submission And Opening Of Bids:-

a) Cost Of Bidding

The Bidder shall bear all costs associated with the preparation and submission of his Bid. The tendering authority shall not be responsible or liable for any costs, regardless of the conduct or outcome of the bidding process.

b) Language Of Bids

- i. The Bid, as well as all correspondence and documents relating to this Bid shall be exchanged and considered by the Bidder and the tendering authority in English Language only.
- ii. Supporting documents and printed literatures comprising part of the Bid may however be provided in English/ Hindi language.

c) Submission Of Proposals

The Bidder shall submit their bid only in electronic format at <https://eproc.rajasthan.gov.in>. The bid should be digitally signed and stamped on each page by a responsible and authorized person.

14. Documents Comprising the Bid

Bids are to be submitted in two parts:-

a) **Part-I (Technical part of bid, to be filed in .pdf format):-**

This shall contain the following:-

- i. Scanned copy of A-9 receipt for EMD/Bid Security deposition,
- ii. Scanned copy of A-9 receipt towards e-Tender Processing Fees,
- iii. Scanned copy of A-9 receipt on account of deposition of the cost of tender document,
- iv. Technical Bid offer includes covering letter on firm's/Society's letter head alongwith related documents & formats as specified under Section-II & VII of this tender document.
- v. Other Documents/ certificates about bidder's competence, financial strength, details of experience in accordance with the QR as per Section-II specified so that the AVVNL may be able to examine whether the offer submitted is technically acceptable and also confirm to our commercial terms and conditions or not.



b) Part-II (Financial/ Price bid/ BOQ, to be filed in .xls format):-

- i. This shall contain the financial offer for carrying out the scope of work. The financial offer must be submitted in excel file of BOQ in the format as specified under Section-IV "Price Schedule" of this tender document.
 - ii. The price bid shall only be opened after examination of Technical Bid as per requirement stipulated in this specification and being satisfied about the fulfillment of the qualifying criteria. Price bid of only successful and qualified bidders shall only be opened. The date of opening of the price Bids shall be intimated to successful bidders, after evaluation of technical bid (Part-I).
- c) If required, AVVNL may ask any bidder to furnish original copy of any documents or copy thereof duly attested by the Notary as the case may be for physical verification on short notice of three days.

15. Filling Of Bids

- a) The bid shall be submitted online in the electronic formats attached here to and all blanks in the tender and the schedule to the specification shall be duly filled in. The completed forms, schedule(s) shall be considered as part of the contract documents in case of the successful bidder.
- b) No alteration shall be permitted to the formats and schedules enclosed with this tender specification and the Bidder must entirely comply with the specification.
- c) The tender and all accompanying documents shall be in English/ Hindi Language and shall be signed digitally by a responsible and authorized person. The name, designation and authority of the signatory shall be stated in the tender. For any accompanying/supporting document supplied in language other than the specified, translated document of the same shall also be provided; otherwise, the document shall to be deemed as null and void.
- d) The bid shall be accompanied with the Power of Attorney (PoA) duly issued in the favour of authorized signatory of the bid on the Non-Judicial Stamp Paper of Rajasthan having value of Rs. 100/- duly notarized.
- e) The bidder must quote the prices strictly in the manner as indicated herein, failing which the bid shall be liable for rejection. These must not contain any additions, alterations or corrections and any other marking which leave any room for doubt.
- f) The AVVNL will not be responsible to accept any cost involved in the preparation or submission of bids.
- g) Any printed conditions of service on the bid shall not be accepted by the AVVNL.
- h) All bids and accompanying documents shall be addressed to the Chief Accounts Officer (IA), AVVNL, Vidyut Bhawan, Panchsheel Nagar, Makarwali Road, Ajmer-305004.
- i) The tenders/quotations given in the form other than the form prescribed shall not be considered.
- j) The price quoted shall be FIRM during the entire currency of the contract including the extended one, if any.



16. Bid Prices

- a) All the prices should be quoted in Indian Rupees (INR) only.
- b) The prices quoted in BOQ.xls should be inclusive of all the applicable taxes and other government levies, including goods and service tax if any applicable at the time of opening of Technical Bid.
- c) The bidder shall furnish break-up of the quoted price in financial offer according to the Section IV, indicating amount of goods and service tax clearly, as per the prevailing rates on the bid date. Any statutory variation due to imposition of new tax or any increase in existing taxes by the government subsequently during the currency of the contract shall be on the part of the AVVNL. Similarly, any waiver or reduction in the existing taxes shall also be passable to the AVVNL.

17. Period Of Validity Of Bids

- a) The submission of any bid connected with these documents and specification shall constitute an agreement that the Bidder shall have no cause of action or claim, against the AVVNL for rejection of its bid. The AVVNL shall always be at liberty to reject or accept any bid or bids at its sole discretion and any such action will not be called into question and the Bidder shall have no claim in that regard against the AVVNL.
- b) The bids shall be valid for a minimum period of 120 (One hundred twenty) days from the date of opening of Technical part of bid or 90 (Ninety) days from the date of opening of Price bid whichever is later. Bids mentioning a shorter validity period other than specified are likely to be summarily rejected.
- c) AVVNL may ask for extension in validity period. The Bidder will be at liberty to accept it unconditionally or not.

18. Alternative Bids

Alternative bids shall not be considered.

19. Signing Of The Bid

- a) The bidding document shall be digitally signed by a person duly authorized to sign on behalf of the bidder, in token of full commitment and acceptance of all the terms and conditions of the bidding document. This authorization shall consist of a written confirmation as specified in the bidding document and shall be attached to the bid.
- b) Bid by a partnership firm/LLP must be furnished with full names of authorized partner followed by the signature(s) and designation (s) of the authorized partner(s).
- c) Bids by Society must be signed with the legal name of the society by the President, Managing Director or by the Secretary or other person or persons authorized to sign the bid on behalf of such society.
- d) Bids not conforming to the above requirements of signing shall be disqualified.

20. Amendment/ Corrigendum/ Addendum in Bid Document And Deadline For Submission Of Bid



- a) Bids must be submitted online by the bidders on the website <https://www.eproc.rajasthan.gov.in> and earlier than the date and time specified in the NIT.
- b) At any time prior to the Bid Due Date, the Authority may for any reason, whether on its own initiative or as a result of a response to a query received, modify the Bid Document/ extend Bid Due Date by issuing “Amendment/ Corrigendum/ Addendum”.
- c) The Amendment/ Corrigendum/ Addendum shall be published on <http://energy.rajasthan.gov.in/avvnl>, <https://eproc.rajasthan.gov.in> and <http://sppp.rajasthan.gov.in>. Each such Amendment/ Corrigendum/ Addendum shall become part of the Bid Document.
- d) Change in date of submission and opening of bids if any shall also be placed on the AVVNL website immediately. However, if the modifications in bidding document, specifications of service are substantial, fresh publication of original bid inquiry may also be issued.
- e) The AVVNL on its discretion, reserves right to extend the deadline for the submission of bids.

21. Receipt Of Tenders/ Bids

- a) Access to the bids is strictly restricted and will be provided only to the concerned officers of AVVNL doing the evaluation.
- b) Bids received by modes other than submission on <https://www.eproc.rajasthan.gov.in> website shall not be considered.

22. Withdrawal, Substitution And Modification Of Bids

A Bidder may substitute or modify its bid after it has been submitted but prior to the deadline prescribed for submission of bids as per the e-tendering process, but bidder cannot withdraw his bid after submitting it once.

23. Bid Opening

- a) The designated Committee will perform the bid opening.
- b) The tendering authority shall conduct the bid opening at the address, date and time specified in the NIT.
- c) All the bids received up to the specified time and date in response by all the bidders shall be opened by the members of the designated Committee after entering their corresponding credentials (login id and digital signatures) in the website <https://www.eproc.rajasthan.gov.in> at the specified place, date and time.
- d) No bid shall be rejected at bid opening except for alternative bids, bids not accompanied with the required evidences regarding deposition of cost of tender documents, EMD/Bid Security, and e-tender processing fees.
- e) The Tendering authority shall prepare a record of the bid opening that shall include name of the bidder, the bid price and the presence or absence of Tender fee, EMD/Bid Security.
- f) Only the Part-I containing “Technical Bid” shall be opened first. The Part-II containing “Financial Bid” shall be kept intact and shall be opened later on the specified date and time which shall be intimated to the bidders who qualify in the evaluation of technical bids.



24. Evaluation Of Bids

a) To evaluate a bid, the tendering authority shall use all the criteria and methodologies as prescribed in this bidding document.

b) Evaluation Of Technical Bids

- i. The initial technical evaluation shall be completed by the designated Committee as early as possible after opening of technical bids.
- ii. After approval of the technical evaluation by tendering authority, the firms/Societies which qualified in the technical evaluation shall be informed in writing through e-proc about the date, time and place of opening of their financial bids.
- iii. For the firms/Societies which could not qualify in technical evaluation, EMD/Bid Security shall be refunded after completion of the bidding process and award of contract.
- iv. The Tendering Authority will carry out a detailed evaluation of the bids as per criteria prescribed under Qualifying Criteria mentioned in the bidding and on the basis of documents enclosed with the technical bid and the bidders meeting the Prescribed Qualifying Requirements shall only be considered as technically qualified and thereof for opening of their price bids.
- v. In order to determine whether the bidders are qualified and whether the technical aspects are substantially responsive to the requirements set forth in the bidding documents, the Tendering Authority will examine the information supplied by the Bidders and the decision of the AVVNL shall be final and binding.

c) Evaluation Of Financial Bids

- i. The financial bids of bidders who qualified in technical evaluation shall be opened at the notified time, date and place by the members of the designated Committee.
- ii. Conditional bids shall be liable to be summarily rejected.
- iii. The offers shall be evaluated on L1 basis and the technically qualified bidder quoting the lowest price shall be considered as L1 bidder, bidder quoting price next higher to the L1 bidder's price shall be considered as L2 bidder and so on.
- iv. It shall be ensured that the price offered for sanction is reasonable and justifiable looking to the prevailing market rates of the services required to be procured.
- v. Provided that the Financial bid is substantially responsive, the competent Committee shall correct arithmetical errors on the following basis: -
 - a. If there is an error in a total corresponding to the addition or subtraction of subtotals, the subtotals shall prevail and the total shall be corrected; and



- b. If there is a discrepancy between words and figures, the amount in words shall prevail, unless the amount expressed in words is related to an arithmetic error, in which case the amount in figures shall prevail subject to point “a” above.

Note: If the bidder quotes zero or null value against any of the item(s) in “Total Amount” column of the financial offer i.e. “BOQ” **Section-IV**, the same offer shall be rejected.

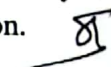
25. Negotiations

- a) As a general rule, negotiations after opening of bids would be discouraged. However, negotiations may be undertaken in exceptional circumstances, as when the quoted rates have wide variations and are much higher than the market rates prevailing at the time of opening of bids.
- b) Negotiations shall not make original offer of the bidder ineffective.
- c) Negotiations shall be conducted with the L1 bidder only and after giving an advance intimation in writing of 7 days for holding negotiations. In case of urgency the Bid Evaluation Committee may reduce the notice period for negotiations, after recording reasons in writing provided the bidder receives the information regarding holding negotiations.
- d) All bidders including L-1 will be arranged in the ascending order of their original financial bids. The Negotiated rates as accepted by the L1 bidder will be offered to other all qualified bidders whose financial bids have been opened. Bidders (including L-1), arranged in the ascending order of their original financial bids, who have accepted the negotiated rates, shall be considered for allotment of work.
- e) In case the lowest bidder does not reduce his rates in response to negotiations or the rates so reduced are still considered to be higher, the Bid Evaluation Committee may decide to make a written counter offer to L-1 first and afterwards the same counter offer will be given to all the remaining qualified bidders whose financial bids have been opened.

26. Rejection of bids:

The bid may be considered as rejected/nonresponsive on account of any of the followings:-

- a) Any action on the part of the bidder to revise the rates/prices and modification in technical or commercial substance of original offer subsequent to opening of tender.
- b) Submission of any supplementary information unless & otherwise asked for by the bidder after opening of the Bid may result in rejection of the Bid.
- c) The AVVNL reserves the right to accept or reject any bid, and to cancel the bidding process and reject all bids at any time prior to award of contract, without thereby incurring any liability to the affected bidder or bidders or any obligation to inform the affected bidder or bidders of the grounds for the AVVNL 's action.
- d) In case of bidder not furnishing the desired information including all annexures and forms duly filled in the desired format the bid/offer may be rejected. Incomplete bid in any respect or obscure is liable for rejection.



- e) In case of bidder not adhering to the format of financial offer given with this document the bid/ offer may be rejected.
- f) In case of any foot note or explanatory statement in the financial offer the bid/offer may be rejected.
- g) In case of financial offer comprising any supplementary statement or discount or any condition the bid /offer may be rejected.
- h) In case, the bidder quotes zero or null value against any of the item(s) in “Total Amount” column of the financial offer i.e. “BOQ”, the same offer shall be rejected.

27. Preliminary Examination And Evaluation

- a) AVVNL shall examine the bids to determine whether they are complete, free from computational errors, required cost and fees have been furnished or not and whether the documents furnished are properly signed and the bids submitted are generally in order.
- b) Prior to the detailed evaluation, the AVVNL will determine the prima facie responsiveness of each bid against the bidding document.
- c) For the purpose of above, a prima facie responsive bid is one which conforms to all the terms and conditions of the bidding document without material deviations, reservations and omissions as per Rule 59 of RPPP Rules-2013.
- d) A bid determined as not responsive will be rejected and shall not be treated responsive subsequently by correction of the non conformity by the bidder.

28. Award Of Contract

Notification of award of contract will be made in writing to the successful bidders.

29. Signing Of Agreement

On receipt of Letter of award/Work Order from AVVNL the successful bidder shall enter into an agreement as provided in clause No. 7 of STC.

30. General

- a) The cost of specification will not be refunded under any circumstances.
- b) The bidder shall treat the details of the specification and other Bid documents as private and confidential and shall not reproduce without the written authorization of AVVNL
- c) AVVNL shall not bind itself to accept the lowest or any bid or any part of the bid and shall not assign any reason(s) for the rejection of any bid or a part thereof.
- d) The fact of submission of bid to AVVNL shall be deemed to constitute an agreement between the bidder and AVVNL whereby such bid shall remain open for acceptance by the AVVNL and Bidder shall not have option to withdraw its offer, impair or derogate the same. If the Bidder is notified during the period of validity of bid that its bid is accepted by the AVVNL the bidder shall be bound by the terms of agreement constituted by its bid and such acceptance thereof by the AVVNL until formal contract of the same bid has been executed between the bidder and the AVVNL in replacement of such agreement.



- e) The successful bidder will have to execute the contract agreement towards proper fulfillment of the contract. In case of ambiguous or contradictory terms and conditions mentioned in the bid, interpretations as may be advantageous to AVVNL may be taken, if satisfactory clarification is not furnished within the prescribed period.
- f) AVVNL will not be responsible for any cost or expenses incurred by the bidder in connection with preparation or submission of bids.
- g) Telex, Telegraphic, Fax bids or bid submitted in hard copy shall not be accepted.
- h) AVVNL reserves the right to:
 - i. Amend the scope of the proposed contract.
 - ii. Reject or accept any bid.
 - iii. Cancel the bid process and reject all applications.
 - iv. Change the area.
 - v. Change the period of contract
 - vi. Increase or decrease the No of Subdivisions to be audited

AVVNL shall neither be liable for any action nor be under any obligation to inform the bidders of the grounds for any of the above actions.



Section II : QUALIFYING REQUIREMENTS
QUALIFICATION CRITERION

1. Bids for carrying out revenue audit of the sub-divisions as per annexure is invited from the following eligible prospective bidders:

A. Category-A: Reputed firms of Chartered Accountants (CA), Cost Accountant (CWA). The firm should be registered with the respective Institute of Chartered Accountant of India or the Institute of Cost & Works Accountants of India. CA and CWA firms must be empanelled with the CAG and/or RBI for carrying out statutory audit. The bidder must be in existence for a minimum period of 3 years as on 1 April, 2023 and must have at least one FCA/FCMA. Besides the above primary qualification requirement, the firm should score at least 60 percent marks on the evaluation matrix prescribed and given below:

Evaluation Matrix for Technical Qualification for Chartered Accountants / Cost Accountants Firms as on 01.04.2023

S.No.	Conditions	Weights	Maximum Weights/ Marks for the conditions	Supporting Document
1	No. of Proprietor / Partner			-Copy of Latest Partnership Deed or Firm Registration Certificate/Firm Card issued by ICAI/ICMAI
	Up to 5	10		
	6 and above	15	15	
2	No. of FCA/FCMA			-Copy of Fellowship Certificate issued by ICAI/ICMAI
	1-3	5		
	Above 3	15	15	
3	Office in Rajasthan			-Any supporting document
	Branch Office	5		
	Head/Registered Office	10	10	
4	Year of existence			-Any supporting document issued by ICAI / ICMAI
	3 & upto 5 years	5		
	More than 5 years & upto 10 years	10		
	More than 10 years	15	15	
5	No. of articles employed with the firm	1 mark per article upto max. 5	5	-Any supporting document issued by ICAI / ICMAI
6	Average turnover in last 3 F.Y.			Copy of audited/ certified financial statements
	Upto Rs. 15 lacs	5		
	Above Rs. 15 lacs	10	10	
7	Exposure of The Firms as Internal auditor In electricity/ Power sector companies under central/other state Govt. and in Erstwhile RSEB/Discoms. *	(2 marks per unit upto maximum 30marks)**	30	-Copy of Work Order and -Work Completion Certificate or No dues issued by concerned department
Firm securing 60 % & above marks will only be considered as technically qualified for empanelment.				

83

*Copy of work order & letter regarding satisfactory completion is to be enclosed in support of experience/exposure.

**Two marks will be given of one unit irrespective of one year audit or multiple years' audit.

Note:-

1. Any tie between two applicants regarding marks obtained shall be decided by giving preference to applicant, having highest No. of Partners and if tie still exist then further on the basis of highest year of existence, average turnover (as above) respectively.
2. All Relevant documentary proof in respect of above, needs to be submitted alongwith the request. Without sufficient documentary proof about qualifying criterion, the request is likely to be rejected.

- B. Category-B:** Registered Forum/Society/Association of the retired personnel of power sector companies/erstwhile RSEB/ Accountant General (IAPAI). The bidder must have at least one AAO-I or higher rank officer.
- C. Category C:-** Retired officers/officials of Rajasthan Discoms having experience of at least 5 years working in a revenue/O&M sub-division(s), internal audit, and/or in revenue section of any other office may also participate in their individual capacity in the bidding. Bidder must be the rank of AAO-II and above.
- D.** Information related to the aforementioned criterion alongwith covering letter (to be provided in Annexure-1) must be submitted alongwith the offer.
- E.** Filling of All annexure/forms are mandatory. In absence of all annexures duly filled in, the bid will be treated as non-responsive and rejected.

Note : **Audit Party** is a team of **3 Qualified Persons** (Atleast One Chartered Accountant or Cost and Management Accountant and Two articles/audit assistant in case of CA/CMA firms (**Category-A**) and **atleast One** Retired Higher Rank Officer or Retired AAO-II/Accountant/ Sr. Auditor **and Two other members** in case of Society of retired personnel from Discoms or erstwhile RSEB / Accountant General (IAPAI) having experience of Revenue / Audit) (**Category-B & C**)



Section III: SCOPE OF WORK

The Auditor 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 3 Qualified Persons (Atleast One Chartered Accountant or Cost and Management Accountant and Two articles/audit assistant in case of CA/CMA firms and atleast One Retired Higher Rank Officer or Retired AAO-II/Accountant/ Sr. Auditor and Two other members in case of Society of retired personnel from Discoms or erstwhile RSEB / Accountant General (IAPAI) having experience of Revenue / Audit).

From the Audit Team, reported at the time of starting of Revenue Audit of allotted sub-division, firm/society cannot replace any of them during the entire audit period without taking approval from the Nigam. No allowances or residential facility of any kind will be provided to auditor for conduct of Revenue Audit.

The audit team shall prepare a statement of under assessment of the audited consumers in triplicate. One copy of the statement of undercharges shall be handed over to the concerned AEN / ARO of the sub division on fortnightly basis for approval/ acceptance and finalization for serving notices and 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/instructions issued by Nigam from time to time. In case of any confusion or clarification the respective Zonal Sr. AO (IA)/AO (IA) may be contacted.

To prepare the observation including undercharges, mainly the following records are to be checked and audited :

1. Checking of Physical Cash Balances.
2. Checking record of Cash Section viz. Form A-9, PCCB/Scroll for NEFT/RTGS transactions and PCB. Any lapses noticed, shall be intimated alongwith name of defaulters & supporting documents duly certified/attested or a certificate shall be given regarding no irregularities are observed.
3. Checking of timely remittances of money collected and reconciliation with Bank Statement (A-45 register and A-26 register) & supporting documents duly certified/attested or a certificate shall be given regarding no irregularities are observed.
4. Checking of output 6-A, B & C, payment wise summary/agency wise details with stubs / scrolls and to report suspicious cases of embezzlement/financial irregularities alongwith defaulter and supporting documents.
5. Reconciliation of amount received through PCCB and posted against consumer A/c as per MIS. Reconcile CB-9 with PCB.
6. Checking of debit raised or not in cases of dishonoured cheques alongwith LPS and bank charges & GST, if applicable.
7. Whether cash collection is done by outside agencies, if yes intimate name of Kiosk (under e-mitra/CSC) and DeGS where receipts to consumers are issued by affixing rubber stamp in place of computerized receipt.



8. Checking of consumer A/c in respect to all heads of energy bill including UC, WCC, Voltage Rebate/Meter Defective Rebate, Solar Rebate, Fixed Charges, prepaid meter billing and calculation mistake etc. and report discrepancies accordingly (if any) irrespective of lapses at the level of subdivision or software etc.
9. Checking of consumer ledger with binder &/ or other related records viz. SCO, MCO/TMCO, A-30, CC&AR etc.,
10. Checking of CC&AR register for unauthorized/irregular credits causing loss to the Nigam with MCO, DCO, RCO, MMR.
11. Checking of deficiencies in input advice and output reports related to billing i.e. CB-4, CB-12 & CB-15 with 16 A, B, C output reports with cross verification from CC&AR.
12. Checking of left out outstanding and negative balances against the consumers, old outstanding if any left and not carry forwarded in consumers' bills and prepare memo accordingly (if action pending at subdivision level)
13. Detailed audit of mobile tower connections and ensuring correct billing thereof.
14. Ensuring 100% transfer of Master Data as well as outstanding from computerized billing to spot billing or one billing agency to another or transfer from one subdivision to another/newly created subdivision (if applicable).
15. Checking of pendency/ billing/ compliance of DCO's, MCO's & RCO's and pendency of LR (Last Reading) in billing in case of meter change.
16. Checking of billing of temporary connections and recovery of assessment, if any.
17. Checking of debit raised/ average charged in case of stopped/ defective meters, theft, malpractices cases and other charges in view of compliance of A-30 Nigam's orders and arrange to propose debit in consumer's account.
18. Correctness of billing in view of Nigam's TCOS, tariff and circulars/ orders issued from time to time.
19. Irregularities in the records of HT (other than large industrial power), MIP and SIP consumers ensuring that HT Binders and SIP Binders are duly filled regarding nature of supply, contract demand opted by consumer, ownership of transformer, CT/PT, LT/CT etc., Further, it must be made sure that all parameters of reading are recorded where trivector meter is installed and connected load having more than 25HP/ 18.65 KwH with special emphasis on Comm AJ 194/ 398/ 699.
20. Checking of M.F. as per JIR of consumers who are being billed on power factor basis. Also Checking of billing of load extension/reduction.
21. Detailed audit of SIP, MIP & other category consumers having sanctioned/connected load 25 HP (18.65 KW) or above and whose MDI has exceeded above 50 KVA thrice in a financial year and under assessment thereof.
22. Under charges for any irregularities noticed during audit period in case of a consumer will be made for whole period irrespective of audit period.
23. Checking of A-49 register in reference to pendency of SCOs for compliance, pendency of SCOs for billing, delay in issue of first bill and breach of priority in release of connections. The incompleteness of A-49 alongwith brief note mentioning the reason of actual delay on the part of JEN/ ARO/ CC Clerk.



24. Checking of VCR cases for assessment & logical conclusions thereof and identify the revenue of pending VCR. In case of VCRs of consumers, only such VCRs shall be included in pending VCRs against which amount of assessment has not been debited in the consumer account and give specific remarks that whether VCR pertains to Theft or Malpractice.
25. Checking of register maintained for settlement of dues alongwith implementation of decisions.
26. Verification of pendency of all old SOSDs and pendency status of irregularities with specific compliance done by subdivision (if any) & abstract of previous ICRs. Cases pending for debit is to be intimated to subdivision by letter with copy to the concerned Zonal Sr. AO (IA) / AO (IA).
27. The amount charged to the consumer is to be got debited in their accounts through CC&AR number. The number & date of the same is to be recorded in SOSD sheet duly signed from AEN and ARO of the subdivision concerned.
28. Name of defaulters for not providing of record to conduct audit shall also be submitted alongwith details of correspondance made with subdivision.
29. Short reasons should not be mentioned in the column "brief reasons of irregularities" of SOSDs i.e. LU, MD etc.
30. Tenure of officers/officials posted in subdivision duly signed by AEN/ARO shall be provided and full name of officers/officials alongwith designation should be mentioned.
31. Checking of service connection files for under estimations, connections released on undertaking in PHED category, breach of priority etc.
32. Pointing out the cases of low/zero consumption since long time.
33. Detailed audit of agriculture consumer- load, Multiplying factor, final reading in TMCO, biling of defective period as per TCOS, wrong application of Tariff regarding block supply, round the clock supply.
34. Checking of consumer security and meter security and its updation in consumer ledger/data base.
35. Any other works related to revenue audit assigned by the management.



Section IV: PRICE SCHEDULE (BOQ)

The Chief Accounts Officer (IA),
Ajmer Vidyut Vitran Nigam Limited
Vidyut Bhawan, Panchsheel Nagar,
Makarwali Road, Ajmer- 305 004

I/We M/s _____ hereby offer the following rates (per consumer per Financial Year- inclusive of all taxes and duties) in excel file of BOQ through e-procurement website of GoR for conducting Revenue Audit (as per scope of work – section III) in all the 205 Sub-divisions under 12 O&M circles of 11 districts of Rajasthan, namely Ajmer, Bhilwara, Nagaur, Udaipur, Chittorgarh, Rajsamand, Banswara, Dungarpur, Pratapgarh, Jhunjhunu and Sikar.

Sr. No	Particulars	Rate per consumer per financial year (inclusive of all taxes and duties)	Total
1	Revenue audit of sub-divisions (including all expenses e.g. travelling expenses, lodging/boarding etc. to be incurred during audit as well as all Central and State Government Taxes/Duties including GST)		

We confirm that we have thoroughly & carefully read and fully understood all the terms and conditions of the Bid Documents and only after that have quoted the above workable/viable price. We agree to hold this price for the empanelment for conducting Revenue Audit in various Subdivisions of AVVNL for period of Two years that can be extended for further period for 3 more Months at a time at the sole discretion of Ajmer Discom on the same rate and other terms & conditions.

Name:
Designation:
Signature:
Firm /Society Name & Seal:



Section V: GENERAL TERMS & CONDITIONS OF CONTRACT

The General Terms & Conditions of the proposal/contract shall prevail and shall be binding on the Bidder and any change or variation expressed or impressed howsoever made shall be inoperative. The Bidder shall be deemed to have fully informed itself and to have specific knowledge of the provisions under terms & conditions of these specifications mentioned hereunder:-

1. Definition of Terms :-

In constructing these general conditions and the annexed specifications, the following words shall have the meaning herein assigned to them unless there is anything in the subject of context inconsistent with such construction.

- a) The "AVVNL" mean the "Ajmer Vidyut Vitran Nigam Limited" interchangeably also referred to as Ajmer Discom in these bidding documents, represented by the Managing Director and shall include their legal personal representative, successors and assignees. The "Owner" or "Nigam" shall mean "AVVNL".
- b) The "Bid" shall mean the specification; specific condition annexed to the General Conditions, the contract schedule and the annexure thereto (if any).
- c) The "Bidder" shall mean the eligible prospective bidders as defined under Section II – "Qualification Requirement" of this bidding document, who can participate in the bidding process and submitted the bid in response to the said tender.
- d) The "Qualified Bidder" shall mean whose application/bid has been accepted by the Nigam against proposal and shall include the Bidder heirs, legal representatives, successors and assignees, approved by the Nigam.
- e) The "Chairman" shall mean the Chairman DISCOMS, Jaipur
- f) The "Managing Director" shall mean the Managing Director, AVVNL, Ajmer.
- g) "Works" mean and include the work or works offered through this bidding document and to be done/ carried out by the Bidder under the contract.
- h) The "Contract" means the Agreement entered into between the Successful bidder and the AVVNL together with the Contract Documents referred to therein, including all attachments, appendices and all documents incorporated by reference therein.
- i) The "Contract Documents" shall mean the following documents listed, including any amendments thereto be read and construed as part of this Agreement, viz.,:
 - i. Notice Inviting Tender (NIT)
 - ii. Instructions to Bidder
 - iii. Letter of Intent and its acknowledgement
 - iv. Security Deposit
 - v. Work Order
 - vi. General Terms & Conditions of Contract
 - vii. Special Terms & Conditions of Contract
 - viii. Specifications, Schedules and Annexures



- ix. Addenda that may hereafter be issued by the Nigam to the Bidder in the form of letter and covering letters of bid as agreed between the Bidder and the Nigam.
- j) The word “Successful Bidder” shall mean selection of the Bidder after evaluation of bid on Professional qualification; commercial /financial standing and technical qualification basis who accepted negotiated price, if any, followed by entered a contract with the Nigam for conducting the work.
- k) The “Month” shall mean, English calendar month and week shall mean a period of 7 days.
- l) “Letter of Intent (LOI)” shall mean the Nigam’s letter conveying its acceptance of the Bid for Proposal subject to such reservation(s) as may have been stated therein.
- m) The “Contract Rate” shall mean the rate which is to be derived from this tendering process per consumer per financial year (including all taxes and duty) is fix at which the Revenue Audit is to be carried out by the successful Bidder.
- n) “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 short listed Bidder pending execution of a formal written agreement.
- o) “Writing” shall include any manuscript typed, written or printed statement under or over signature or seal, as the case may be.
- p) Words importing “Person” shall include firms / societies,
- q) Words importing the singular only shall also include the plural and vice versa, where the context requires.
- r) 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.
- s) The word “Empanelment” shall mean panel of successful bidders after evaluation.

2. 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 awardee 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 empanelled firm shall submit it’s representation alongwith documentary evidence for scrutiny by the Nigam and decision of the Nigam in this regard shall be final and binding.

3. Subletting of Contract :-

The successful bidder shall not be allowed to sublet the awarded work partially or wholly otherwise the contract shall be cancelled and the firm/society shall be liable for debarment/blacklisting.



4. Suspension of Work :-


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

5. Governing Laws & Jurisdiction :-

The agreement shall be governed & followed by Indian Laws and Sub Laws. Only the competent court at Ajmer 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 Ajmer City only, and no court other than Court at Ajmer (Rajasthan) shall have jurisdiction.

6. 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 MD, Ajmer Discom and the mutual settlement so arrived at, shall be final and binding on both the parties.


Chief Accounts Officer (IA)
AVVNL, Ajmer



Section VI: SPECIAL TERMS & CONDITIONS OF CONTRACT

The Special Terms & Conditions of the bid for proposal/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 these specifications mentioned hereunder:-

1. General :-

The Chief Accounts Officer (IA), AVVNL, Ajmer on behalf of "Ajmer Vidyut Vitran Nigam Limited" hereinafter interchangeably referred to "Nigam" or "Ajmer Discom" in these bidding documents, will receive online bids for Bid For Proposal 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 deemed to be inclusive and shall be an integral part of the "scope of work." The Bidder are very well supposed in their own interest to go through the specification, instructions, forms, terms and general information carefully and thoroughly which are available on Nigam website.

2. Delayed / Late bids/applications :-

The bid submitted after the time and date fixed for receipt of bid as set out in the tender document shall be rejected. The Nigam shall not assume any responsibility for any delay for online submission of any kind. No extension of time shall be granted in any case and the bid/application shall be rejected outrightly.

3. Acceptance / Rejection of bids/applications :-

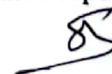
The AVVNL would be at liberty to accept any bids/applications, in whole or part or reject any or all the bids/applications without assigning any reason(s) thereof.

4. Incomplete Applications and Deviations from commercial Terms and Conditions: -

Offers deviating from commercial terms & conditions like payment terms, Security Deposits, validity etc., are liable to be rejected outrightly unless exempted by the Nigam. Incomplete bid in any respect or obscure is liable for rejection.

5. Security Deposit and Performance Security :-

- a) The EMD/Bid Security of Bidder on whom the order has been placed, shall be retained as Security Deposit.
- b) The Nigam shall adjust the penalty imposed (if any) from the Security Deposit available with the Nigam as provided in clause 31 of STC.
- c) The value of Performance Security would be 10% of the work order value. The same shall be detained from each and every bill submitted after completion of the work. The Performance Security shall only be released on submitting a certificate regarding No Irregularities/Lapses/Left Out Undercharges/Cases of Audit conducted by the Firm/Society of their period are reported in the Interim/Audit Reports of succeeding years' Audit of the respective subdivision (OR) After a period of 3 months post the date of completion of the contractual period subject to the receipt of satisfactory performance report (i.e., No Dues



Certificate indicating that there is no claim(s) / penalty outstanding to be recovered against the firm) by concerned Zonal Sr. AO (IA)/ AO (IA), whichever is earlier.

- d) No interest shall be paid by the Nigam on either on Security Deposit or on Performance Security.

6. Award /Placement of work :-

- a) Only the Bidder fulfilling the Technical Qualification will be considered for opening of their respective price bid.
- b) The preference to qualified Bidder is solely arrived on lowest price quoted in tender on per consumer per year basis.
- c) In case of receipt of two or more Bidder's similar price quotation, the sequence will be determined by draw of lottery.
- d) On the basis of prices quoted by Bidders, the firms/societies will be listed in ascending order of price and the lowest quoted price as finalized by the Nigam after negotiation, if required, will be the final for allotment of all work orders to Bidders.

7. Signing of Contract and Completion of Formalities:-

On receipt of Letter of award/Work Order from AVVNL, the successful bidder shall enter into an agreement by signing required contract documents with Nigam at concerned Zonal Sr. AO (IA)/ AO (IA), AVVNL on Rajasthan State Non-judicial stamp paper duly Notarized, bearing stamp duty as applicable (Currently @ 0.25% of value of Work Order plus Surcharge or Cess, as applicable). The Nigam shall not reimburse these costs. For all purposes, the contract shall be construed according to the Laws of India and subject to jurisdiction of AJMER Courts only.

- a) This contract will be governed by the terms and conditions mentioned in General Conditions of Contract. In case the Terms & conditions incorporated in General Conditions of Contract differ/deviate from those incorporate in the Work Order, later shall prevail. However, if any, applicable Terms & Conditions of Contract have not been incorporated in the Work Order the respective /relevant Terms & conditions given in the General Conditions of Contract shall be applicable.

The Bidder shall execute contract document in the manner as detailed below:-

- i. Copy of the Bid document including scope of work signed on each page
- ii. GTC & STC duly signed
- iii. Instructions to Bidders duly signed
- iv. A NJS paper of applicable stamp duty duly signed as under:

'AFFIXED WITH W.O. NO. _____ DATED _____

All the above Contract documents shall be signed by an authorized person holding valid Power of Attorney. A copy of Power of Attorney (as mentioned



in Annexure III) in favour of person signing these documents duly notarized in original on NJS paper of Rs. 100 shall also be furnished.

- b) Failure of the successful Bidder(s) to sign the contract within 15 days of intimation/issue of work order shall constitute sufficient grounds for annulment of the work awarded/ allotted. The AVVNL may, in such case, cancel the contract with the bidder and forfeit the EMD/Bid Security/Security Deposit as provided in **clause 31** of STC, and shall be liable for blacklisting/debarment/severing of business relations as the case may be.

8. Rules & Regulations :-

The work/job shall be carried out as per the rules, regulations 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 available on Nigam's website or provided otherwise or 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.

9. Disqualification :-

The AVVNL 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 work, 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 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 after the last date of submission of bid 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 may result in rejection of the bid.

10. Period for Execution of Work :-

The auditor firm/society has to submit its audit program (alongwith Photo & ID proof of team members in tabular form) for a particular sub division within a period of 15 days from the date of allotment of audit work (Issue of work order) for approval of the concerned Zonal Sr. AO (IA)/ AO (IA). 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 @ 400 consumers per year, per working day of AVVNL (by an Audit Party consisting of



at least 3 personnel) or part thereof otherwise any delay shall attract recovery on account of delay following the clause stipulated hereinafter. The firm will obtain unique ID/Password through concerned Zonal Sr. AO (IA) / AO (IA) to access the data of the subdivision for the purpose of audit. The auditor shall depute audit member to the concerned Zonal Sr. Accounts Officer (IA)/Accounts Officer (IA) at least once in each month during audit period of each office, depending on the workload and as desired by the Corporate / Zonal Office for reporting of work done by the auditor or to discuss the problems being faced.

11. Submission of Audit Report :-

The audit team shall prepare a statement of under assessment i.e. calculation / charging sheet of the audited consumers in triplicate. Two copies of the charging sheet shall be handed over along with letter time to time personally to the concerned AEN / ARO of the sub division duly acknowledged by the latter on fortnightly basis or on completion of bill group whichever is earlier for checking within 7 working days to approve/accept/finalization and ensure serving of 15 days notice to the respective consumers as per rules before debiting the same in the consumer ledger account. If firms/societies are failed to do so, whole responsibility for delay in finalization of report in this regard will be on their part and penalty for not submitting charging sheet timely or for submitting through email & in other soft form will attract penalty as per penalty clause No. 22.

In addition to above, it shall also be ensured to submit memos time to time in respect of pending/delay in compliance of the Service Connection Orders (SCOs), pending/delay in issuing 1st bill, pending VCRS of consumers/non consumers and other irregularities for obtaining comments/explanation of the AEN/ ARO within 7 days. If no explanation/comments to the memo are received within 7 days, the consolidated/final report be submitted accordingly.

It is also required to ensure acknowledgement regarding submission of memo etc. from AEN/ARO along with Receipt (RR) No. to avoid any complication in future.

The auditor is required to submit the final consolidated Audit Report of each office (subdivision) after discussion & duly agreed and signed by the AEN & ARO of audited unit within 15 days from the date of completion of audit. The Zonal Sr. AO (IA)/ AO (IA) will accept that report only after ensuring that total scope of work is attended by firm / society by due verification from the IAP(s). For example, in case there are 20,000 consumers in a sub-division to be audited and the work is awarded on 3rd of April, then the completion period shall be worked out as under:

- i. Commencement period of 15 days (from submitting Audit Programme) : up to 18th April
- ii. Execution period 20000/400 days per day : 50 working days, i.e up to 28th June, 2023
- iii. Bidder has to submit the final audit report complete in all respect and to the entire satisfaction of the respective Zonal Sr. AO (IA)/AO (IA) up to 13th July, 2023.



- iv. Failure to do so will attract recovery on account of delay in execution as per clause No. 22 stipulated hereinafter.

Thereafter, the final audit report should be submitted in three copies. Original report shall be handed over to concerned Unit Office & second copy to the concerned Zonal Sr. AO (IA)/ AO (IA) alongwith one copy of calculation/charging sheets, third copy shall be retained by the auditors. One soft copy of final audit report shall also be submitted to the concerned Zonal Sr. AO (IA)/ AO (IA).

The audit report will be accepted by Zonal Sr. AO (IA) / AO (IA) only if it is followed by Verification of pendency of SOSDs & pendency status of irregularities with specific compliance done by sub-division (if any) & proper abstract of previous ICRs.

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)
- b) Audit observations relating to procedural deviations in format IAR – 1 (Section – B)
- c) Audit observations relating to management information in format IAR – 1 (Section – C)
- 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. Formats containing irregularities would invariably be followed by footnote that “the above lapses/shortcomings so detected are based on the record” duly signed by AEN/ARO also.
- 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.
- g) Additional Formats are also required to be Annexed with the Audit Report.
- h) Financial/Serious irregularities noticed during audit will be reported alongwith name of defaulting officers/officials and certified/attested supporting documents.

12. Sample Test Checking :-

The Firm/Society will submit Audit Report in prescribed formats as per scope of work. The audit work done by the auditor (Firm/Society) shall be got verified by the Nigam auditors placed under jurisdiction of concerned Zonal Sr. AO (IA)/ AO (IA) or otherwise after approval from CAO (IA) so as to ascertain the method of audit and correctness of undercharges so prepared.



Random sample test checking of minimum 10% consumers out of total consumers audited shall be carried out by the Nigam auditors. The Nigam Auditors shall also check all other parameters of scope of audit. The Nigam Auditors shall also examine thoroughly the additional formats attached with the Audit Report. (Annexure-D of this Bid Document related to CC&AR and A-10 / A-30). If the work of auditor (Firm/Society) will not found satisfactory in the sample test check then auditor will be directed to remove the observations so raised/ pointed out by the IAP, the auditor is required to recheck all the consumers audited before submission of revised audit report. In case of 10% or more irregularities/ lapses/ calculation errors/ tariff mistakes/ wrong cases / left out cases including financial irregularity found in cash, CC&AR & relating to reconciliation of 6ABC, 16ABC, Bank Statement etc. are detected in comparison to firms reporting then the firm will be directed to carry out Re-audit and submit revised report.

A certificate is required to be submitted from the concerned Assistant Engineer and Assistant Revenue Officer clearly stating that the proposed assessment sheets were checked and found correct as per the provisions of TCOS and applicable Tariff.

In the case of sample test check of Re-audit performed by IAP, if 5% or more irregularities (as mentioned above) are detected then work order shall be cancelled, the payment of the bill(s) raised shall not be made and the empanelment of the auditor shall be cancelled.

In case, if any firm/society will have any objection on sample test report then it shall submit its objections in writing alongwith all necessary documents and justifications to the concerned Zonal Sr. AO (IA)/ AO (IA) within 15 days from the receipt of the sample test report, otherwise it will be presumed that firm has nothing to say. Any delay in this regard will not be tolerated at all.

13. Submission of Bills for Professional Fee :-

The Firm/Society shall submit the bill of professional fee after completion and submission of final and consolidated Audit Report for each subdivision in triplicate (three copies) alongwith a copy of related page of MIS or Consumer Certificate duly verified by the AEN / ARO regarding No. of consumers to the "Zonal Sr. Accounts Officer (IA)/ Accounts Officer (IA)". The No. of consumers so verified, will be final for payment.

For this, firstly the firm/ society has to submit Audit Report to the Zonal Sr. AO (IA)/ AO (IA) concerned, who will then depute an Internal Audit Party (IAP) to conduct sample test check on the submitted Audit Report.

The firm/ society has to remove each and every observation, if any, raised/ pointed by the Internal Audit Party (IAP) on the various clauses of work order in their sample test check report. However, if the Internal Audit Party proposes re-audit then the firm/society has to conduct re-audit and submit Revised Audit Report again.

The report submitted after attending observations will be analyzed by the Zonal Sr. AO (IA)/ AO (IA) concerned who will ensure that whole scope of work is attended by the firm/society and only after getting satisfied, the report will be considered



final and accepted. Zonal Sr. AO (IA)/ AO (IA) concerned who after receiving satisfactory report through Nigam IAP shall arrange payment after necessary approval from the CAO (IA), AVVNL

14. Terms for Payment of Professional Fee :-

No advance Professional Fee shall be paid. The 90% of total professional fee of each bill shall be made generally within 45 days of satisfactory completion of Audit Work and submission of the detailed/consolidated Final Audit Report including pendency status of old ICRs and verification report of previous years' SOSDs after making desired corrections in the report by the auditor firm/society, as required by the Nigam Authorities and final acceptance of Audit Report for according approval from CAO (IA) as provided in submission of bill for professional fee.

In case of shortage of any document(s) / report(s) the bills shall not be processed. The TDS under Income Tax Act and GST Act shall be deducted as per applicable provisions.

The Goods and Service tax deducted at source shall be reimbursed after depositing and providing documentary proof of the same otherwise Goods and Service tax deducted at source will not be refunded/ returned.

Balance 10 % fee detained from each bill shall only be released on submitting a certificate regarding No Irregularities/Lapses/Left Out Undercharges/Cases of Audit conducted by the Firm/Society of their period are reported in the Interim/Audit Reports of succeeding years' Audit of the respective subdivision **(OR)** After a period of 3 months post the date of completion of the contractual period subject to the receipt of satisfactory performance report (i.e., No Dues Certificate indicating that there is no claim(s) / penalty outstanding to be recovered against the firm) by concerned Zonal Sr. AO (IA)/ AO (IA), whichever is earlier.

However, if any cash embezzlement is pointed out during succeeding years' audit or any audit of that period 10% detained amount of Fee will not be released.

15. Compliance of Labour Legislation :-

The firm 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 firm is required to get separate code under the provision of EPF & ESI Acts, if not already taken & deposit the employer's contribution alongwith employees' subscription and submit copies of challans at the time of claiming payment, as per rules, 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 firm shall be solely responsible for any consequences arising out of breach of any legislation.



16. 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 firm shall make good to the Nigam any loss suffered by it due to default of the firm in this respect by imposing penalty of 5% of bill value as per penalty clause No. 22 (IV). Further it is clarified that the audit work shall invariably be carried out at subdivision headquarter only. No any data/report/paper of Nigam shall be allowed to be taken outside from the subdivision office.

17. Security & Secrecy :-

Auditor 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.

18. Amendment in Scope of Work :-

The Nigam may revise or amend the scope of work anytime. Such revision/amendments, if any, will be communicated to all the firms/societies.

19. Conduct of Auditor's Staff :-

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

20. Lien :-

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

21. Coordination from Zonal Internal Audit Office :-

Each of the Zonal Internal audit 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.

22. Penalty / Liquidated Damages :-

I. For delay in execution of work/audit

The time for completion of the job as stipulated in work order shall be deemed to be the essence of the contract. In case of delay in execution, penalty @ ½% per week or part thereof for first four weeks and thereafter 1% per week or part thereof, of the bill value, subject to maximum 10% of bill value will be imposed for 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 in the office of the concerned Zonal Sr. AO (IA) / AO (IA) shall be considered for calculation of penalty. Interim report or incomplete report shall not be considered for submission.

II. For not submitting charging sheets to the subdivision timely

i. Where re-audit is not to be done:-

If firm do not submit all charging sheets to the subdivision at least 15 days before submission of final audit report to concern Zonal Sr. AO (IA) / AO (IA) it will attract a penalty of Rs. 5000/- from the firm/society.

ii. Where re-audit is to be done after fail in sample test:-

In case, where firm is required to conduct Re-audit, it is required to submit all revised charging sheets in sub-division within 15 days after finalization of second sample test check report (from the date of issuance of letter of compliance in reference to sample test check report from concerned Zonal Sr. AO (IA) / AO (IA)), otherwise it will attract recovery of Rs. 5000/- from the firm/society.

III. In addition to above, a recovery of 5% of bill value will be imposed, if old SOSDs not verified/partially verified/wrong verified/status of all pending irregularities of all previous years ICRs is not submitted by firm in proper manner along with abstract.

IV. An additional recovery of 5% of bill amount will be imposed for any loss of record of the Nigam in view of clause No. 16 above.

V. However, the maximum ceiling of all kinds of recoveries shall be 20% of the bill amount against the audit work allotted. The Nigam shall adjust the penalty imposed (if any) from the Security Deposit available with the Nigam.

23. Extension of period of Contract :-

The contract period for conducting Revenue Audit shall initially be for a period of Two Years, which can be extended further for 3 (Three) Months at a time at the discretion of Ajmer Discom on the same rates and terms & conditions.

Any extension in time beyond scheduled period as mentioned/calculated for consumers to be audited as per the work order shall only be considered on merits by the competent authority.

24. The Nigam will provide reasonable workspace and furniture for the audit team. Other resources viz., computers, telephone, stationery etc., would have to be arranged by the Auditors at its own cost.

25. The Audit shall be conducted by the team consisting of full time professional/member and assistant(s) having audit experience as prescribed in pre qualification requirement.

26. All the Audit Reports shall be signed by the Authorized Signatory of the Auditor Firm/Society. 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 Audit office.



27. Cancellation of Contract/ Work Order: -

The AVVNL may upon written notice of default, terminate contract/ work order in the circumstances detailed hereunder:-

- a) If in the opinion of the Nigam, the auditor Firm/Society 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 auditor Firm/Society 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 Auditor Firm/Society to stop further activities and take urgent steps towards corrective measures, failing which the work 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/Society after giving due notice to the terminated Auditor Firm/Society on account at the risk and cost of new Auditor Firm/Society which have to be borne by terminated Auditor Firm/Society.
- d) The performance of the Auditor Firm/Society shall be reviewed periodically and for any unsatisfactory performance, the Nigam reserves the right to terminate the work order, giving a notice of 15 days to the Auditor Firm/Society.
- e) In case of unsatisfactory performance in view of **clause No. 12** above, the Nigam reserves the right to terminate the empanelment, giving a notice to the empanelled firm/society.
- f) The Nigam reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract at any time.
- g) The decision of the Nigam shall be final regarding the acceptability of the report submitted by the auditors Firm/Society and the Nigam shall not be required to give any reason(s) in writing or otherwise at any time towards rejection of the same.
- h) The Bid is 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 The Institute of Cost and Management Accountants of India or any other authority, coming to light at the later date. In the event of such termination Auditors

28. Auditor's Default :-

If the Auditor's neglects to execute the work with the due diligence and expedition or refuses or neglects to comply with any reasonable orders given in writing by 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 Auditor to make good the failure, neglect or contravention complained of. If the Auditor fails to comply with the notice within 15 (Fifteen) 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 Auditor 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 Auditor'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 Auditor's equipments that may have been at the time on the site in connection with the works without being responsible to the Auditor 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 Auditor, the Auditor shall pay such excess. Such payment of excess amount shall be exclusive of the liquidated damages for delay, which the Auditor shall have to pay if the completion of audit is delayed.

29. Failure to execute contract :-

The successful empanelled firms/societies 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.

30. Offences and Lapses on part of the bidder/firm/society

All other contractual obligations including lapses, offenses on part of the bidder/firm/society shall be dealt following the respective provisions of the RTPP Act 2012 and RTPP Rules 2013 amended from time to time.

31. Compensation/ Penalty for Non-Execution /Delay in Execution of Work

a) Delay in execution of works

In case of delay in execution of works beyond stipulated period the following recovery /action shall be made applicable

- i. Delay in execution of work is governed by **clause No. 22** mentioned above
- ii. Uncompleted work shall be cancel with levying penalty as per (i) above and if so desired to get the work completed by the other agencies/contractor that shall be done at the risk and cost of the contractor.
- iii. The adjustment in regard to the amount recoverable, if any, shall be made from the cash deposits/dues of the firm/Society or by operating the Security Deposit as may be available with the Nigam and/or in any other manner as may be deemed appropriate by the Nigam.

b) Penal Provision for non-execution of contract/works

- i. The Bid security taken from a bidder shall be forfeited in the following cases, namely
 - a) When the bidder withdraws or modifies its bid after opening of bids.
 - b) When the bidder does not execute the agreement, if any, after placement of supply/work order within the specified period;
 - c) When the bidder fails to commence the supply of the goods or service or execute the work as per supply/work order within the time specified.



- d) When the bidder does not deposit the performance security within specified period after the supply/work order is placed; and
- e) If the bidder breaches any provision of code of integrity prescribed for bidders specified in the RTPP Act 2012 and Chapter 6 of these rules.

ii. **Rule 82 of RTPP rules 2013. Breach of code of integrity by the bidder:-**

Without prejudice to the provisions of Chapter IV of the RTPP Act 2012, in case of breach of any provision of the code of integrity by a bidder or prospective bidder, as the case may be, the procuring entity may take appropriate action in accordance with the provisions of subsection (3) of section 11 and section 46 of RTPP Act 2012.

iii. **Interference with procurement process.-**

a) **Whoever-**

- a. interferes with or influences any procurement process with the intention of securing any wrongful gain or undue advantage for any prospective bidder or bidder; or
- b. interferes with the procurement process with the intention of causing any unfair disadvantage for any prospective bidder or bidder; or
- c. engages in any action or lobbying, directly or indirectly, with the objective of unduly restricting fair competition; or
- d. intentionally influences any procuring entity or any officer or employee thereof or willfully or fraudulently makes any assertion or representation that would restrict or constrain fair competition in any procurement process; or
- e. engages a former officer or employee of a procuring entity as an employee, director, consultant, adviser or otherwise, within a period of one year after such former officer or employee was associated with a procurement in which the employer had an interest; or
- f. engages in any form of bid-rigging, collusive bidding or anticompetitive behaviour in the procurement process; or
- g. intentionally breaches confidentiality referred to in section 49 for any undue gain,

shall be punished with imprisonment for a term which may extend to five years and shall also be liable to fine which may extend to fifty lakh rupees or ten per cent of the assessed value of procurement, whichever is less.

b) **A bidder who-**

- a. withdraws from the procurement process after opening of financial bids;
- b. withdraws from the procurement process after being declared the successful bidder;



- c. fails to enter into procurement contract after being declared the successful bidder;
- d. fails to provide performance security or any other document or security required in terms of the bidding documents after being declared the successful bidder, without valid grounds, shall, in addition to the recourse available in the bidding documents or the contract, be punished with fine which may extend to fifty lakh rupees or ten per cent of the assessed value of procurement, whichever is less.

iv. **Vexatious appeals or complaints:-**

Whoever intentionally files any vexatious, frivolous or malicious appeal or complaint under this Act, with the intention of delaying or defeating any procurement or causing loss to any procuring entity or any other bidder, shall be punished with fine which may extend to twenty lakh rupees or five per cent of the value of procurement, whichever is less.

v. **Debarment from bidding.-**

- a) A bidder shall be debarred by the State Government if he has been convicted of an offence –
 - a. under the Prevention of Corruption Act, 1988 (Central Act No. 49 of 1988); or
 - b. under the Indian Penal Code, 1860 (Central Act No. 45 of 1860) or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract.
- b) A bidder debarred under sub-section (1) as above shall not be eligible to participate in a procurement process of any procuring entity for a period not exceeding three years commencing from the date on which he was debarred.
- c) If a procuring entity finds that a bidder has breached the code of integrity prescribed in terms of section 11 of RTPP Act 2012, it may debar the bidder for a period not exceeding three years.
- d) Where the entire bid security or the entire performance security or any substitute thereof, as the case may be, of a bidder has been forfeited by a procuring entity in respect of any procurement process or procurement contract, the bidder may be debarred from participating in any procurement process undertaken by the procuring entity for a period not exceeding three years.
- e) The State Government or a procuring entity, as the case may be, shall not debar a bidder under this section unless such bidder has been given a reasonable opportunity of being heard.


Chief Accounts Officer (IA)
AVVNL, Ajmer



Section VII: FORMS AND ANNEXURES

Annexure I – Covering Letter

(Format for covering letter to the Bid submitted by the Bidders On Letter Head)

The Chief Accounts Officer (IA),
Ajmer Vidyut Vitran Nigam Limited,
Vidyut Bhawan, Panchsheel Nagar,
Makarwali Road, Ajmer- 305 004

Sub: Bid against proposal for the “Revenue Audit” against TN RA-01/2023-24

Sir,

We have procured tender specification TN RA- 01/ 2023-24 for conducting Revenue Audit in various subdivisions of AVVNL.

We agree to provide the services as per the scope of work given under this tender specification.

We also agree that:-

1. The prices as mentioned in “Financial offer (Price schedule)” are firm in all respect.
2. The prices quoted are valid for a period of 120 days from the date of opening of technical bid or 90 days from the date of opening of price bid whichever is later.
3. We also understand that the quantities mentioned in the price schedule shall be meant for bid evaluation and payment shall be made to us on the basis of actual number of services delivered.
4. We have understood the terms of payment and undertake to abide by the same.
5. We understand that conditional offers are likely to be rejected.
6. The execution of work shall strictly be in accordance with the work completion schedule as given by AVVNL. In case we fail to complete the work as indicated therein we shall pay penalty as per relevant clauses of the specification.
7. The services provided by us shall conform to the specifications.
8. We confirm that we agree to adhere to all the commercial terms and conditions as well as the technical stipulation of your specification and there is no deviation. Such acceptance has also been confirmed in prescribed schedules.
9. We understand that the basis for our qualification will be our Bid 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.
10. We declare that, we are not facing any enquiry or investigation under “Prevention of Corruption Act in India, 1988”.



11. Until a formal contract is prepared and executed, this is in acceptance and support of award which shall constitute a binding contract between us. We also understand that the AVVNL reserves its right to reject any or all of the bids without assigning any reason.

We agree to abide by all the conditions governing the proposals and decisions of the AVVNL.

Encl:

1. BID Document
2. Annexure-I (A) General Profile
3. Annexure-I (B) Personal Capabilities & Turnover
4. Annexure – II Technical & Commercial Deviation from the specifications.
5. Annexure – III Power of Attorney in favour of Authorized Signatory
6. Annexure – IV - Form- B Declaration under RTPP Act
7. Documents required under Section- II
8. Other (if any)_____

Yours faithfully,

Place
Date & Seal of Firm/Society

Authorized Signatory
Name & Designation Address of Bidder



**Annexure I (A) - General Profile of the Bidder
(Commercial Details of the Bidder)**

- 1 Full name of Bidder (Firm/ Society etc.) : _____
- 2 Location of Head/ Registered Office : _____
- Location of Branches : _____
- 3 Full Address of Head /Registered Office : _____
- 4 Full Address of Branch in Rajasthan : _____
- 5 Address of correspondence in Rajasthan : _____
(If differ than S. No. 4)
- 6 Date of Commencement of Business : _____
- 7 No. of Years of running actively : _____
- 8 Telephone / Mobile No. : _____
- 9 E-mail Address : _____
- 10 PAN of Firm/Society : _____
- 11 GSTN Detail : _____

12(a) In case of Proprietorship / Partnership firm Name & Details of Proprietor/Partners:

S. No	Name of Proprietor / Partner	Qualification (CA/FCA/ CMA/FCMA)	Membership No.	DISA/ CISA

12 (b) No. of Article/Audit Assistants employed with CA Firm / CWA Firm : _____

13 In case of Society / Individual Applicant Name & Details of Members :

S. No.	Name of Member	Qualification	Designation at the time of retirement	GPO/PPO No.



14(a) Details of Exposure as Statutory/ Internal Auditor: _____
(In electricity/ Power sector companies under central / other state Govt. and Departments / PSUs / Nigams / Corporations / Govt. Companies of the Government of Rajasthan.)

14(b) Firms which have successfully completed Revenue Audit in any Power Distribution Company under Central / Other State Govt. and Department / PSU / Nigams / Corporations /Govt. Companies of the Govt. of Rajasthan required to fill the following Format (as applicable) :

Fin. Year	Name of Entity	Subdivision Name	Audit Period	Work Order No. & Date	No. of Consumers Audited	Total Assessment Detected
2017-18						
2018-19						
2019-20						
2020-21						
2021-22						
2022-23						

Authorized Signatory
Name & Title of Signatory with Seal



Annexure I (B) – Personal Capabilities

Format for submission with the bid

Number and Category of Personnel to be deployed on the Work, 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				
8				
9				
10				

Financial Details (as per audited Balance sheets) (Not to be filled by the Society of Retired Personnel)

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

S. No.	Particulars	Turn Over from professional receipts
1	FY 2019-20	
2	FY 2020-21	
3	FY 2021-22	
4	Total for past three years	
5	Average of past three financial years	

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



Annexure II - Technical & Commercial Deviation from the specifications

Technical Deviations

S. No	AVVNL'S specification clause	Deviation sought by the bidder
1		
2		
3		

Commercial Deviations

S. No	AVVNL'S specification clause	Deviation sought by the bidder
1		
2		
3		

(Signature)
Name & Designation
With seal of the Bidder



Annexure III - The Power of Attorney in favour of Authorized Signatory

(The Notarized Power of Attorney in favour of Authorized Signatory is must for every Bidder)

FORMAT (on Letter Head)

We, Partners/ members of (Firm/ Society) do hereby appoint and constitute Sh. (Partner/ Member) as our authorized representative in the matter of submission of various tender documents on behalf of our(Firm/ Society).

The said partners/ members are authorized to sign any documents related to tender documents to be submitted with respect to "Tender Offer for Revenue Audit" with Ajmer VidyutVitran Nigam Limited (AVVNL).

The said partners/ members/ authorized representatives are fully authorized to appear, file or withdraw any document, to make, receive from and enter into correspondence with all or any such authorities and to apply for and receive payments and copies of all documents and work orders on the behalf of the firm/ society.

We agreeing to ratify and confirm all the acts so done by said representative as my/us to all intents and purposes. This authority shall remain in force until revoked by me/ us in writing.

Dated at this

Authorized Signatory

Name:
Design
Membership No

Signature of Partners (Firm)/ Signature of Secretary (Society)

- 1.
- 2.
- 3.

(Notary Public)
No.
Sign & Seal

Annexure IV – Form B - Declaration by the Bidder

In relation to my/ our bid submitted to CAO (IA), AVVNL, Ajmer for procurement of _____ in response to their notice inviting bids under TN- RA 01/2023-24 I/We hereby declare under section 7 of Rajasthan Transparency in Public Procurement Act, 2012, that : -

1. I/We possess the necessary professional, technical, financial and managerial resources and competence required by the bidding document issued by the procuring entity.
2. I/We have fulfilled my/ our obligation to pay such of the taxes payable to the Union and the State Government or any local authority as specified in the bidding document.
3. I/We are not insolvent, in receivership, bankrupt or being wound up, not have my/ our affairs administered by a court or a judicial officer, not have my/ our business activities suspended and not the subject of legal proceeding for any of the foregoing reasons.
4. I/We do not have, and our directors and officers not have, been convicted of any criminal offence related to my/ our professional conduct or the making of false statements or misrepresentations as to my/ our qualifications to enter into a procurement contract within a period of three years preceding the commencement of this procurement process, or not have been otherwise disqualified pursuant to debarment proceedings.
5. I/We do not have a conflict of interest as specified in the Act, Rules and the bidding document, which materially affects fair competition.

Date :
Place :

Signature of Bidder
Name :
Designation:
Address :



Annexure V - Circle Wise List of Subdivisions

ZONE	S.No.	CIRCLE	S.No.	Name of S/D
Ajmer	1	ACC	1	O&M Masuda
Ajmer	1	ACC	2	O&M Madar
Ajmer	1	ACC	3	CSD-II Beawar
Ajmer	1	ACC	4	CSD-I Beawar
Ajmer	1	ACC	5	O&M Jawaja
Ajmer	1	ACC	6	O&M Saradhana
Ajmer	1	ACC	7	O&M Pisangan
Ajmer	1	ACC	8	O&M Pushkar
Ajmer	1	ACC	9	RIICO Beawar
Ajmer	2	ADC	1	O&M Nasirabad
Ajmer	2	ADC	2	O&M Sarwar
Ajmer	2	ADC	3	O&M Kekri
Ajmer	2	ADC	4	O&M Kishangarh
Ajmer	2	ADC	5	O&M Bhinay
Ajmer	2	ADC	6	Rural Kishangarh
Ajmer	2	ADC	7	O&M Roopangarh
Ajmer	2	ADC	8	O&M Bijainagar
Ajmer	2	ADC	9	O&M Sawar
Ajmer	2	ADC	10	O&M Arain
Ajmer	2	ADC	11	RIICO Kishangarh
Ajmer	3	Bhilwara	1	O&M Gangapur
Ajmer	3	Bhilwara	2	O&M Asind
Ajmer	3	Bhilwara	3	O&M Mandal
Ajmer	3	Bhilwara	4	O&M Hurda
Ajmer	3	Bhilwara	5	O&M Banera
Ajmer	3	Bhilwara	6	O&M Mandalgarh
Ajmer	3	Bhilwara	7	Rural -I Bhilwara
Ajmer	3	Bhilwara	8	O&M Bigod
Ajmer	3	Bhilwara	9	O&M kareda
Ajmer	3	Bhilwara	10	O&M Badnore
Ajmer	3	Bhilwara	11	CSD-IV Bhilwara
Ajmer	3	Bhilwara	12	CSD-I Bhilwara
Ajmer	3	Bhilwara	13	CSD-II Bhilwara
Ajmer	3	Bhilwara	14	O&M Kotri
Ajmer	3	Bhilwara	15	Rural Jahajpur
Ajmer	3	Bhilwara	16	O&M Raipur
Ajmer	3	Bhilwara	17	O&M Shahpura
Ajmer	3	Bhilwara	18	O&M Bijoliya
Ajmer	3	Bhilwara	19	CSD-III Bhilwara
Ajmer	3	Bhilwara	20	Rural -II Bhilwara
Ajmer	3	Bhilwara	21	O&M Jahajpur
Ajmer	3	Bhilwara	22	O&M Phuliya

Ajmer	4	Nagaur	1	O&M Deedwana
Ajmer	4	Nagaur	2	REC Nagaur
Ajmer	4	Nagaur	3	O&M Nawa City
Ajmer	4	Nagaur	4	O&M Molasar)
Ajmer	4	Nagaur	5	O&M Merta City
Ajmer	4	Nagaur	6	O&M Khinvasar
Ajmer	4	Nagaur	7	O&M Nagaur
Ajmer	4	Nagaur	8	O&M Bherunda
Ajmer	4	Nagaur	9	O&M Riyabari
Ajmer	4	Nagaur	10	O&M Bagot
Ajmer	4	Nagaur	11	O&M Jayal
Ajmer	4	Nagaur	12	O&M Parabatsar
Ajmer	4	Nagaur	13	REC Makarana
Ajmer	4	Nagaur	14	O&M Degana
Ajmer	4	Nagaur	15	O&M Deh
Ajmer	4	Nagaur	16	O&M Gacchipura
Ajmer	4	Nagaur	17	O&M Mundawa
Ajmer	4	Nagaur	18	O&M Makarana
Ajmer	4	Nagaur	19	Rural Ladnun
Ajmer	4	Nagaur	20	REC Kuchaman
Ajmer	4	Nagaur	21	O&M Ladnu
Ajmer	4	Nagaur	22	O&M Chitawa
Ajmer	4	Nagaur	23	O&M ChotiKhatu
Ajmer	4	Nagaur	24	O&M Kuchaman City
Ajmer	4	Nagaur	25	O&M Sanju
Ajmer	4	Nagaur	26	REC Merta City
Ajmer	4	Nagaur	27	O&M Gotan
Ajmer	4	Nagaur	28	O&M Nimbijodha
Ajmer	4	Nagaur	29	O&M Rol
Jhunjhunu	5	Jhunjhunu	1	O&M Udaipurwati
Jhunjhunu	5	Jhunjhunu	2	O&M Jhunjhunu
Jhunjhunu	5	Jhunjhunu	3	O&M Khetri Town
Jhunjhunu	5	Jhunjhunu	4	O&M Chirawa
Jhunjhunu	5	Jhunjhunu	5	O&M Baggar
Jhunjhunu	5	Jhunjhunu	6	O&M Mukundgarh
Jhunjhunu	5	Jhunjhunu	7	O&M Pilani
Jhunjhunu	5	Jhunjhunu	8	O&M Buhana
Jhunjhunu	5	Jhunjhunu	9	O&M Surajgarh
Jhunjhunu	5	Jhunjhunu	10	Rural Nawalgarh
Jhunjhunu	5	Jhunjhunu	11	Rural Jhunjhunu
Jhunjhunu	5	Jhunjhunu	12	O&M Gudagorji
Jhunjhunu	5	Jhunjhunu	13	O&M Malsisar
Jhunjhunu	5	Jhunjhunu	14	O&M Khetrinagar
Jhunjhunu	5	Jhunjhunu	15	O&M Nawalgarh
Jhunjhunu	5	Jhunjhunu	16	O&M Mandawa

Jhunjhunu	5	Jhunjhunu	17	O&M Badgaon
Jhunjhunu	5	Jhunjhunu	18	O&M Bissau
Jhunjhunu	5	Jhunjhunu	19	O&M Babai
Jhunjhunu	5	Jhunjhunu	20	O&M Sultana
Jhunjhunu	5	Jhunjhunu	21	Rural Gudhagorji
Jhunjhunu	5	Jhunjhunu	22	O&M Chanana
Jhunjhunu	6	Sikar	1	O&M Reengus
Jhunjhunu	6	Sikar	2	O&M Peeprali
Jhunjhunu	6	Sikar	3	O&M Laxmangarh
Jhunjhunu	6	Sikar	4	O&M Palsana
Jhunjhunu	6	Sikar	5	O&M Shrimadhapur
Jhunjhunu	6	Sikar	6	Rural Fatehpur
Jhunjhunu	6	Sikar	7	O&M Fatehpur
Jhunjhunu	6	Sikar	8	CSD-II Sikar
Jhunjhunu	6	Sikar	9	O&M Ajeetgarh
Jhunjhunu	6	Sikar	10	O&M Khandela
Jhunjhunu	6	Sikar	11	O&M Dhod
Jhunjhunu	6	Sikar	12	Rural Sikar
Jhunjhunu	6	Sikar	13	CSD-III Sikar
Jhunjhunu	6	Sikar	14	O&M Kanwat
Jhunjhunu	6	Sikar	15	Rural Laxmangarh
Jhunjhunu	6	Sikar	16	O&M Patan
Jhunjhunu	6	Sikar	17	CSD-I Sikar
Jhunjhunu	6	Sikar	18	O&M Dantaramgarh
Jhunjhunu	6	Sikar	19	O&M Losal
Jhunjhunu	6	Sikar	20	O&M NeemKa Thana
Jhunjhunu	6	Sikar	21	O&M Nechhawa
Jhunjhunu	6	Sikar	22	Rural NeemKa Thana
Jhunjhunu	6	Sikar	23	O&M Khatushyamji
Jhunjhunu	6	Sikar	24	O&M RamgarhShekhawati
Jhunjhunu	6	Sikar	25	O&M Khachariyawas
Jhunjhunu	6	Sikar	26	O&M Thoi
Jhunjhunu	6	Sikar	27	O&M Kudan
Udaipur	7	Banswara	1	O&M Ghatol
Udaipur	7	Banswara	2	O&M Bagidora
Udaipur	7	Banswara	3	Rural Banswara
Udaipur	7	Banswara	4	O&M Partapur
Udaipur	7	Banswara	5	O&M Garhi
Udaipur	7	Banswara	6	City-I Banswara
Udaipur	7	Banswara	7	O&M Sajjangarh
Udaipur	7	Banswara	8	O&M Anandpuri
Udaipur	7	Banswara	9	City-II Banswara
Udaipur	7	Banswara	10	O&M Kushalgarh
Udaipur	7	Banswara	11	O&M Chotisarvan
Udaipur	8	Chittorgarh	1	O&M Bari Sadari

Udaipur	8	Chittorgarh	2	O&M Dungla
Udaipur	8	Chittorgarh	3	O&M Kapasana
Udaipur	8	Chittorgarh	4	O&M Begun
Udaipur	8	Chittorgarh	5	O&M Bhadesar
Udaipur	8	Chittorgarh	6	O&M Rawatbhata
Udaipur	8	Chittorgarh	7	O&M Gangrar
Udaipur	8	Chittorgarh	8	O&M Rashmi
Udaipur	8	Chittorgarh	9	O&M Bhopalsagar
Udaipur	8	Chittorgarh	10	O&M Nimbahera
Udaipur	8	Chittorgarh	11	O&M Bassi
Udaipur	8	Chittorgarh	12	Rural Chittorgarh
Udaipur	8	Chittorgarh	13	O&M-I Chittorgarh
Udaipur	8	Chittorgarh	14	O&M Mangrol
Udaipur	8	Chittorgarh	15	Rural Nimbahera
Udaipur	8	Chittorgarh	16	O&M-II Chittorgarh
Udaipur	8	Chittorgarh	17	O&M Sawa
Udaipur	9	Dungarpur	1	O&M Dhambola
Udaipur	9	Dungarpur	2	O&M Bichhiwara
Udaipur	9	Dungarpur	3	Rural Dungarpur
Udaipur	9	Dungarpur	4	O&M Dungarpur
Udaipur	9	Dungarpur	5	Rural Sagwara
Udaipur	9	Dungarpur	6	O&M Sagwara
Udaipur	9	Dungarpur	7	O&M Chitri
Udaipur	9	Dungarpur	8	O&M Aspur
Udaipur	9	Dungarpur	9	O&M Sabla
Udaipur	10	Pratapgarh	1	O&M Dhariyawad
Udaipur	10	Pratapgarh	2	O&M Pratapgarh
Udaipur	10	Pratapgarh	3	Rural Pratapgarh
Udaipur	10	Pratapgarh	4	O&M Peepalkunt
Udaipur	10	Pratapgarh	5	O&M Dalot
Udaipur	10	Pratapgarh	6	O&M Choti Sadari
Udaipur	10	Pratapgarh	7	Rural Choti Sadari
Udaipur	10	Pratapgarh	8	O&M Arnod
Udaipur	11	Rajsamand	1	O&M Deogarh
Udaipur	11	Rajsamand	2	O&M Amet
Udaipur	11	Rajsamand	3	O&M Nathdwara
Udaipur	11	Rajsamand	4	O&M Bheem
Udaipur	11	Rajsamand	5	O&M Railmagra
Udaipur	11	Rajsamand	6	O&M Rajnagar
Udaipur	11	Rajsamand	7	O&M Kankroli
Udaipur	11	Rajsamand	8	O&M Khamnore
Udaipur	11	Rajsamand	9	O&M Kelwa
Udaipur	11	Rajsamand	10	O&M Kelwara
Udaipur	11	Rajsamand	11	O&M Janawad
Udaipur	11	Rajsamand	12	O&M Delwara

Udaipur	11	Rajsamand	13	O&M Gilund
Udaipur	12	Udaipur	1	O&M Kherwara
Udaipur	12	Udaipur	2	O&M Mavli
Udaipur	12	Udaipur	3	O&M Gogunda
Udaipur	12	Udaipur	4	O&M Madhuban
Udaipur	12	Udaipur	5	O&M Jhadol
Udaipur	12	Udaipur	6	O&M Savina
Udaipur	12	Udaipur	7	O&M Sarada
Udaipur	12	Udaipur	8	O&M Salumber
Udaipur	12	Udaipur	9	O&M Rishabhdev
Udaipur	12	Udaipur	10	Sec.-4 Udaipur
Udaipur	12	Udaipur	11	O&M Debari
Udaipur	12	Udaipur	12	O&M Badgaon
Udaipur	12	Udaipur	13	O&M Girwa
Udaipur	12	Udaipur	14	Rural Salumber
Udaipur	12	Udaipur	15	O&M Ambamata
Udaipur	12	Udaipur	16	O&M Bhinder
Udaipur	12	Udaipur	17	O&M Ashoknagar
Udaipur	12	Udaipur	18	O&M Madri
Udaipur	12	Udaipur	19	O&M Veerpura
Udaipur	12	Udaipur	20	O&M Vallabhnagar
Udaipur	12	Udaipur	21	O&M Bhatewar
Udaipur	12	Udaipur	22	O&M Kurabad
Udaipur	12	Udaipur	23	PH-II Udaipur
Udaipur	12	Udaipur	24	PH-I Udaipur
Udaipur	12	Udaipur	25	O&M Lasadiya
Udaipur	12	Udaipur	26	O&M Kotra
Udaipur	12	Udaipur	27	O&M Kanod

85

Annexure VI – Guidelines for making online payments

For participation in this tender, the bidder can also make online payment of Tender fees, RISL fees, Earnest Money Deposits (EMD)/ Bid security etc., the following procedure shall be followed for making online payment and getting receipts thereof-

1. The bidder who wishes to make online payment shall make payment through online mode of NEFT/RTGS/IMPS/UPI/ any other mode of online transfer in the following bank account of AVVNL-

Account Holder Name : Sr. Accounts Officer (EA & Cash), AVVNL, Ajmer
Bank Name : State Bank of India
Branch : Collectrate Branch, Jaipur (31026)
Account Number : 61186312571
IFSC Code : SBIN0031026

Timing for deposition will be from 9:30 AM to 4:00 PM (upto 2:00 PM on 23-06-2023) on working days. Amount deposited after this timing shall be treated as deposited on next working day.

2. After depositing the amount in the above-mentioned bank account, the bidder shall mandatorily intimate the same through e-mail containing the following information on the e-mail id aocasha9@gmail.com on the same day.

1.	Name of the Bidder	
2.	Address of Bidder	
3.	GST Number	
4.	Tender Number	
5.	Details of Amount Deposited	
	RISL Fee	
	Tender Fee	
	EMD/Bid Security	
	Any other (Please specify) ()	
	Total	
6.	Mode of Payment	NEFT/ RTGS/ IMPS/ UPI/ any other mode of online transfer
7.	Transaction Reference number (UTR No.)	

3. After receiving the above complete information from the bidder on email as mentioned in point 2, it will be verified that the amount deposited by the bidder has been reflected in the Nigam's bank account. On confirmation of the same, A-9 shall be issued and copy of it will be mailed to the bidder on the same email ID from which the information was received.
4. The bidder is required to upload the receipts (A-9) of depositions of all above payments along with his bid at the relevant place on the schedule date and time,

otherwise his bid shall liable to be rejected. The receipt (A-9) issued by Nigam shall only be considered as a proof of deposit. Any other details like UTR No. etc. shall not be considered as a proof of deposit.

Note:-

1. All above said payments shall be accepted latest **upto 2:00 PM on 23-06-2023.**
2. The bidder is required to deposit the amount and intimate the same well in advanced instead of waiting last date so that A-9 receipt could be issued well in time. In case, the bidder does not submit required information in time, the bidder shall be solely responsible for non issuance of A-9 receipt on time and consequences thereof.
3. In case the bidder furnishes incomplete information on email then the bidder shall be intimated by office of AO (Cash) once, to furnish complete information and even after that if complete information is not received within time than bidder shall be solely responsible for non issuance of receipt. The bidder shall not be eligible to participate in the tender in case the email is received after the closing time and date of submission of tenders as mentioned in the Bidding Document.
4. The bidder is required to deposit the amount (EMD/Bid Security/Tender Fee/RISL Fee/ Type test Fee Etc.) strictly as per the tender documents. In case the amount deposited is less than the required amount as per bidding document than the bid shall be treated as non responsive and bidder shall be sole responsible for the same. If the bidder wishes to avail any concession/ relaxation as per condition of bidding document and deposit amount accordingly, he shall required to furnished the documents in support as mentioned in bidding documents. Non submission of required documents for availing concession/relaxation as per bidding document may lead to cancellation of his bid and bidder shall be sole responsible for the same.
5. The Receipts (A-9) shall be issued and emailed on the same working day on which on which detailed email is received up to 5:00 PM. Emails received on non working day or after 5:00 PM on working days shall be considered as received on next working days and receipts (A-9) shall be issued and emailed on that next working day.



AJMER VIDYUT VITRAN NIGAM LTD.
(INTERNAL AUDIT ORGANISATION)
INTERNAL AUDIT REPORT

IAR 1
(Para 26.3 (a to d))

Name of the Unit/Location _____
Period of Accounts under Audit _____

Duration of Audit _____
Reference of Internal Audit Party _____

SECTION 'A'- AUDIT OBSERVATIONS INVOLVING DIRECT REVENUE LOSS

S. No.	Audit Manual Para Ref. No.	Particulars	Current Audit		Last Audit		Extent of actual checking	Format reference
			No of cases	Amount (Rupees)	from _____ To _____	No of cases		
1	2	3	4	5	6	7	8	9
1	A. 7.1	Difference between physical and book balance of Cash						IAR -1.1 & 1.2
		(i) (i)Physical balance _____						
		(ii)Book balance _____						
	B. 8.0	Other irregularities in cash						
2	10, 11, 12, 13, 23, 24 & 25	Non-assessment of average charges in respect of stopped /defective/burnt meters.						IAR - 1.3 IAR - 1.9, 1.12 & 1.13
3	-do-	Incorrect application of tariff.						-do-
4	-do-	Under- assessment of minimum charges.						-do-
5	-do-	Wong/non-charging of meter rent/fixed service charges						-do-
6	-do-	Wong/non- assessment against theft/pilferage of energy.						-do-
7	-do-	Short working out of consumption and calculation errors						-do-
8	-do-	Wrong/non-charging of miscellaneous charges.						IAR - 1.9, 1.12, 1.13, 1.15(C&D)
9	-do-	Wrong/non-charging of load surcharge.						-do-
10	11,12,13,23,24 & 25	Wrong/non-carry forward of balances.						-do-
11	11,12,13,14,23,24 & 25	Wrong/non-transfer of amount from CC & AR and irregular credits.						IAR - .15(b)
12	11,12,13,23,24 & 25	Incorrect posting of realization.						IAR -1.15(e) & IAR - 1.16
13	16.4	Non-issue of first bills.						IAR - 1.15(f)
14	17 & 21	Under-charges in estimates.						IAR - 1.18
15	19.7	Under-assessment in the case of theft and mal-practices.						IAR - 1.22
16	26.3 (f)	Other (to be specified)						IAR - 1.24
								IAR - 1.42
		Total (A)						

Formats of Internal Audit Report as per Internal Audit Manual

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.L.					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.	Pending service connections					IAR-1.32
7.	Non-providing of T. P. seals					IAR-1.33
8.	Non-compliance of MCOs					IAR-1.34
9.	Position of meter movement					IAR-1.35
10.	Non-compliance of DCOs					IAR-1.36
11.	Non-compliance of RCOs					IAR-1.37
12.	Others (to be specified)					IAR-1.42
	TOTAL (C)					

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 along with seal

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. Bank Remittance Register (A-29)
- 11. Bank Reconciliation Statements
- 12. _____
- 13. _____

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.(Monthly & Annual)

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 & files.

16. Computer Output 6A,6B, 6C & 16A,16B, 16C

17. Input Advice CB-4, CB-12, CB-15 & CB-9

18. Consumer files, Meter reading binders & JIRs

Of MIP, SIP & Mix load consumers & other HT consumers

19. Temporary connection files, ledgers & Binders

20. _____

D. OTHERS

TICK

1. Duplicate Bill Register.

2. _____

3. _____

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 Dismantalled work in case of PDC/M.R. Cases.
8. JEN checking register.
9. Vigilance checking register.
10. Installation /maintenance of transformer register.
11. Transformer Fallure register.
12. DCO/RCO Register.
13. MAS accounts register.
14. _____
15. _____

Dated Signature of Internal Auditor along with seal

**AJMER 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:

Dated Signature of Internal Auditor along with seal

The Accounts Officer (IA)
AVVNL, _____

IAP(),AVVNL
CAMP _____

(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 Acctt./Jr.Acctt. _____
 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 Jr. Accountants/ Accountants 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 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 along with seal

AJMER 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
Total													

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
Total											

Dated Signature of Internal Auditor alongwith Seal

AJMER 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 along with Seal

59

AJMER 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 & Time of physical verification _____

DETAILS OF CASH PHYSICALLY VERIFIED

A. REVENUE Rs. _____
 Rs. 1000 X _____
 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. 1000 X _____
 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 _____

REPORT ON PHYSICAL VERIFICATION OF CASH

B. TRANSFER WITHIN CIRCLE Rs. _____
 Rs. 1000 X _____
 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. 1000 X _____
 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

Dated Signature of Internal Auditor along with seal

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 alongwith Seal

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

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 alongwith Seal

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 lock and key of cashier	Whether used receipt books are kept under safe custody of SDA/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 alongwith Seal

Statement showing difference in checking of cash output 6B with total of PCCB counterwise

S.No.	Date	Counter No.	Amount Posted as per output 6B of particular counter		Total collection of that counter as Per PCCB		Difference Excess/Less posted as per output 6B	
			No. of enteries	Amount	No. of enteries	Amount	No. of excess/ less receipt posted in 6B	Amount

Dated Signature of Internal Auditor alongwith Seal

IAR-1.9
(Para 10.9)

WORKING SHEET FOR CALCULATION OF UNDER ASSESSMENT

Name of consumer Account No. Category Sanctioned Load

S.No.	Brief reasons of under charges	Period	Calculation	Under assessment							Remarks
				Units	ND	ED	UC	WCC	Total	Rebate, if any	
1.	2	3	4	5	6	7	8	9	10	11	12
Total											

Dated Signature of Internal Auditor alongwith Seal

Signature of Unit In charge

Signature of ARO

Reference of CCAR 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 alongwith Seal

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 alongwith Seal

SOSD No. _____

IAR-1.12
(Para 11.9, 12.7 & 13.8)

Date _____

STATEMENT OF SPOT 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 realized					Remarks
							Nigam dues	Elect Duty	UC	W C C	Total	Rebate if any	Book/Item No.	Month & year			Nigam Dues	ED	UC	W C C	Cash receipt No. & date	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Total																						

Signature
Dated Signature of ARO.

Signature
Unit Officer

Dated Signature of Internal Auditor alongwith Seal
Internal auditor(IAP _____)

SOSD (Un agreed) No. _____

IAR-1.13
(Para 11.9, 12.7 & 13.8)

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
							Nigam 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 alongwith Seal
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 along with Seal
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 forma 1.15(a))		Incorrect carry forward of balances(as per forma 1.15(b))		In correct posting of reading(as per forma 1.15(c))		Calculation errors in assessment (as per forma 1.15(d))		Incorrect transfer/non carry forward from CC&AR (as per forma 1.15(e))		Incorrect posting of realization (as per forma 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	Acctt. /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 alongwith Seal

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 alongwith Seal
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 alongwith Seal
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 alongwith Seal

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&AR 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 alongwith Seal

IAR-1.17
(Para 14)

Statement showing irregularities in CC & AR Registers

S.No.	CC & AR No.	Whether checked by the checking clerks & initialed	Whether checked by SDA & initialed	Whether checked by the unit officer initialed	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 alongwith Seal

IAR-1.18)
(Para16. 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)	Remark s			
	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
DLA-LT1														
NDS-LT2														
STL-LT3														
AG-LT4														
SIP-LT5														
MIP-LT6														
MLX-LT7														
HT														
TOTAL														

Dated Signature of Internal Auditor alongwith Seal

IAR-1.19)

(Para16.1 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 alongwith Seal

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 alongwith Seal

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 alongwith Seal

(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
					Nature	Amount	Item	Amount chargeable	Amount already charged	Difference	As per D. N.		As per A-9			
											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 y 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 alongwith Seal

(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 alongwith Seal

(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 alongwith Seal

(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 whose priority breached				Job for which priority breached								
			Job order No. & Date	Date of receipt	Name of Job	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 alongwith Seal

(IAR-1.32)
(Para-22)

STATEMENT SHOWING DEVIATIONS IN SERVICE CONNECTION ORDER REGISTER.

Sl. 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				SCOS No. & date	Date of receipt	Name of consumers	Category	Reasons of pendency	
			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						
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 alongwith Seal

(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	MCO No. & date	Name of consumer	Category	Date of receipt					24	25	
16	17	18	19	20	21	22	23							

Dated Signature of Internal Auditor alongwith Seal

(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)			
														4		5
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Total																

Dated Signature of Internal Auditor alongwith Seal

(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 alongwith Seal

(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 alongwith Seal

(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 alongwith Seal

(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 alongwith Seal

Reporting format of Internal Audit Party of the 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.	Cases of Delay in issue of first bill/ pendency of SCOs and Breach of Priority (IAR 1.18)	Found	Not Found	Remarks
	Cases of SCOs Pending with JENs for compliance	Found	Not Found	
	Cases of Delay in compliance of SCOs (Delay in release of connections)	Found	Not Found	
	Cases of Delay in Issue of 1st Bill	Found	Not Found	
	Cases of Breach of priority in release of connections (Complete detail been submitted in the prescribed Performa along with photo copy of A-49 register and computer output No. (20-21)	Found	Not Found	
2.	Pendency of VCRs for their logical conclusion (being reported separately alongwith name of defaulters with the documentary support.)	Found	Not Found	
3.	Allowing of Irregular and unauthorized credit (Complete details in annexure being reported separately with the documentary support.) (IAR 1.18)	Found	Not Found	
4.	Whether Remittance & Reconciliation statement and debit of dishonored cheques checked or not. If yes whether any Irregularity reported or not.	Yes	No	
5.	Whether the cases of left out outstanding & Negative Balances has been checked.	Yes	No	
6.	Maintenance of settlement register in accordance with the provisions of JPR-5-234 & 267.	Yes	No	
7.	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	
8.	Load extension cases and their billing accordingly has been checked	Yes	No	
9.	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	
10.	Correctness of billing of consumers getting 24 Hrs supply from renovated feeders.	Yes	No	
11.	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	
12.	Whether deposition of DN amount from PHED consumers to whom connection released on undertaking has been checked.	Yes	No	
13.	Cases of EUDR/LR Act prepared & process by sub-div. 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.)			
14.	CLRC record checked as per order No 1640 dated 8.10.09	Yes	No	
15.	Fax machine is in order	Yes	No	
16.	Computers installed in the sub division are in order	Yes	No	
17.	Compliance of Loss Reduction Manual in sub-division	Yes	No	
18.	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 Incharge along with seal

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

Signature of Incharge along with seal



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.

Dated Signature of Internal Auditor along with Seal
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	

Dated Signature of Internal Auditor along with Seal
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.

Dated Signature of Internal Auditor along with Seal
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

Dated Signature of Internal Auditor along with Seal

9

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.

Dated Signature of Internal Auditor along with Seal

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

Dated Signature of Internal Auditor along with Seal

5

Annexure D

Additional Formats are also required to be Annexed with the Audit Report.

- a) Irregularities in the records of HT, MIP and SIP consumers ensuring that HT Binders and SIP Binders are duly filled regarding nature of supply, contract demand opted by consumer, ownership of transformer, CT/PT, LT/CT etc., Further, it must be ensure that all parameters of reading are recorded where trivector meter is installed and connected load having more than 25HP/ 18.65 Kwh with special emphasis on Comml. AJ 194/ 398/ 699.

i. MIP-1st category (LT Supply- LT Metering)

Statement showing detail of M.I.P. connection						
Sr. No.	Name of Consumer/Firm	Sanctioned Load	Contract Demand opted	Ownership of Transformer/ CT/PT,LT/CT with checking of Multiplying factor (MF) with JIR	Excess MDI recorded more than 50 KVA during the year	Action taken

ii. MIP-2nd category(HT Supply- HT Metering)

Statement showing detail of M.I.P. connection								
Sr. No.	Name of Consumer/ Firm	Sanctioned Load	Contract Demand opted	Ownership of Transformer/ CT/PT, LT/CT with checking of Multiplying factor (MF) with JIR	Excess of demand surcharge	Excess MDI recorded more than 125 KVA during the year	Cost of burnt CT/PT Set and other miscellaneous charges	Action taken

- b) Checking of A-49 register in reference to pendency of SCOs for compliance, pendency of SCOs for billing, delay in issue of first bill and breach of priority in release of connections. The incompleteness of A-49 along with brief note mentioning the reason of actual delay on the part of JEN/ ARO/ CC Clerk.

Statement showing the pendency in first billing (category wise) as on						
Category	Particulars of pendency	Actual pendency level			Name(s) & Designation(s) of defaulter(s)	Remark
		CC Section	JEN	ARO		
DL- LT 1	More than 3 months					
NDS- LT2						
STL-LT3						

AG-LT4							
SIP-LT5							
MIP-LT6							
MIX-LT7							
HT							
TOTAL							

c) Reconciliation of Revenue:

The audit team shall carry out the auditing of revenue reconciliation work in respect of

- (i) PCB with bank
- (ii) MIS with PCB.

While start of audit, the auditor first shall see whether reconciliation is being done or not by the sub-division. If not done yet, then he shall write to ARO immediately to complete the reconciliation within a period of 15 days. Thereafter after receipt of reconciliation statement, he shall then examine and report. If ARO does not submit reconciliation statement within 15 days, then audit team shall report to Zonal Sr. AO/ AO for necessary action.

- d) The audit team shall invariably record and enter all such consumers details against whom meter reader put remarks in binder leaf (A-10)/ A-30. No any such consumer should be left to be recorded in the below mentioned performa. This performa shall be checked by Internal Audit Party deputed for Sample test checking whether all such consumers have been entered.

Detailed Report of Remarks mentioned in A-10/A-30 (Binders) Audited							
Sr. No.	K No/ Consumer A/C No.	Category of consumer	Remark	Action taken		Total Amount assessed	Special comments on malpractice in A-10/A-30 by Feeder Incharge and action taken
				No. of Para raised by auditor	Intimation to ARO/JEN/ AEN		

- e) The audit team shall download all the sundry reports through the system and shall take print out and they shall audit the debit and credit transactions as per rules and enter OK against the entry which are found genuine and shall propose audit para against the remaining. No any entry shall be left unattended. This shall be examined thoroughly by Internal Audit Party deputed for Sample test checking.

Sr. No.	Output Name	Amount	Dr./ Cr.	CC&AR No.	Amount in CC&AR	Dr./ Cr.	Auditor Remark	Amount of Para

85