

UTTAR HARYANA BIJLI VITRAN NIGAM LTD.

BIDDING DOCUMENT

(BID NO. CA / RA / UH / 1 / 2011-12)

FOR

ENGAGEMENT OF WELL ESTABLISHED, REPUTED AND EXPERIENCED AUDIT FIRMS OF CHARTERED ACCOUNTANTS HAVING AT LEAST 5 YEARS EXPERIENCE OF AUDIT OF REVENUE ACCOUNTS FOR CARRYING OUT THE AUDIT OF REVENUE ACCOUNTS (DOMESTIC, NON-DOMESTIC AND AP CATEGORIES ONLY) AT SUB-DIVISION LEVEL TO BE COMPLETED WITHIN A PERIOD OF NINE MONTHS.

O/o Chief Auditor,
Revenue Audit Section,
Room No. UH-311, 2nd Floor,
Shakti Bhawan, Sec.-6,
0172-2584021

INDEX

Section	Description	Page no
I.	Invitation for bid	3 – 4
II	Instructions to bidders	5 – 13
III.	Terms and conditions of the contract	14 – 21
IV.	Scope of work	22 – 26
V.	Particulars of the bidder	27 – 29
VI.	Price schedule	30 – 37
VII.	Annexures	38 - 57

SECTION-I

INVITATION FOR BID

(IFB)

UTTAR HARYANA BIJLI VITRAN NIGAM LTD.

TENDER NOTICE

(BID No. CA/RA/UH/ 1/ 2011-12)

Sealed tenders are invited from well established, reputed and experienced audit firms of Chartered Accountants having at least 5 years experience of audit of Revenue / Receipt Accounts. They are proposed to be engaged for carrying out the audit at Sub Divisional level to be completed within a period of nine months from the date of allotment as per following eligibility criteria:-

- A) The audit firm / firms should be registered with C & AG of India and must have experience in the audit of PSUs and / large scale companies / Govt. Accounts.
 - B) The audit firm independently or in joint venture with other audit firm (not exceeding one) must have been in existence for the last 5 years and its / their annual average turn over of audit fee for the last 5 years must not be less than Rs. Seventy Five lacs and annual turn over should not be less than Rs. Sixty lacs in any one year in the last five years from auditing business.
1. Tender documents are available for sale in the office of the Chief Auditor, UHBVNL, Room No. UH -311, Shakti Bhawan, 2nd Floor, Sector-6, Panchkula.
 2. Purchase of specification / Tender documents is essential for participation. The cost of tender documents is Rs.1000/- (Rs. One thousand only) at counter which is to be deposited in the cash or through Demand Draft payable at Panchkula in the favour of Accounts Officer/Cash UHBVNL, Panchkula. For request of the tender documents through post the amount to be deposited is Rs.1100/- (Rs. One thousand and one hundred only) by way of Draft.

Period of sale of bidding documents.	08.11.2011 to 28.11.2011
Closing date for submission of bid documents.	29.11.2011 upto 1300 hours
Opening date of bid documents.	29.11.2011 at 1500 hours
Place of submission of bid	Office of Chief Auditor, Revenue Audit Section, Room No. UH-311, 2 nd Floor, Shakti Bhawan, Sec.-6 UHBVNL, Panchkula-134108. Phone & Fax: 0172-2567054 0172-2584021
Place of opening of bid	
Office inviting bids	

3. Detailed Terms and Conditions can be seen in the Tender Documents, which are available on the website: www.uhbvn.com

Chief Auditor, UHBVNL
Panchkula- 134108

SECTION-II

INSTRUCTIONS TO BIDDERS

(ITB)

INSTRUCTIONS TO BIDDERS

CONTENTS

Sr. No.	Description	Page no.
1.	Scope of bid	7 – 7
2.	Qualification of the bidder	7 – 8
3.	Clarification on bid documents	8 – 8
4.	Amendments to bid document	8 – 8
5.	Deviation from bid documents	8 - 9
6.	Filing of bids	9 – 9
7.	Documents comprising the bid	9 – 10
8.	Submission of the bids	10 – 11
9.	Bid validity	11 - 11
10.	Earnest money	11 - 11
11.	Cost of tender documents	11 - 11
12.	Late bids	12 – 12
13.	Bid opening and evaluation	12 – 12
14.	Rejection of bid	12 – 12
15.	Clarification or modification of bids	12 – 12
16.	Quoting of rate and award criteria	12 – 13
17.	Notification of award	13 - 13
18.	General	13 - 13

INSTRUCTIONS TO BIDDERS

1. SCOPE OF BID

Uttar Haryana Bijli Vitran Nigam Ltd. here-in-after called UHBVNL intends to engage well established, reputed and experienced Audit firms of Chartered Accountants for carrying out the audit of Revenue / Receipt Accounts (Revenue Audit). Scope for auditing of Revenue Accounts is available at Annex-‘B’

The job shall be carried out at the headquarters of Auditee office, but Audit Party will also visit Divisional / Circle / Zonal office etc. wherever required. The audit observations in the shape of Half Margins shall be submitted to Head of Auditee Office and will be discussed with him on regular basis.

2. QUALIFICATION OF THE BIDDER:

2.1 Criteria for appointment of Auditors:

- A. The bidder should be a reputed and experienced audit firm of Chartered Accountants.
- B. The firm / firms should be registered with C&AG of India and should quote their registration Number. The audit firm must have experience in Audit of Revenue / Receipt of Public / large scale Sector Undertakings/ Govt. Accounts for a period of 5 years.
- C. The firm must have been in existence for the last 5 years.
- D. The audit firm independently or in joint venture with other audit firm (not exceeding one) must have its/ their annual average turn over for the last 5 years must not be less than Rs. Seventy Five lacs and turn over should not be less than sixty lacs in any one year in the last five years from the auditing business.

- 2.2 Each audit party shall consist of at least three members and the party must be supervised by a qualified Chartered Accountant, report of which shall be regularly submitted to the o/o Chief Auditor, Panchkula / Rohtak. The audit firm would have to deploy sufficient numbers of the audit parties, so as to complete the work allotted within a period of Nine (9) months from the date of allotment. If any retiree / employee of Haryana Power Utilities is proposed to be engaged by bidder, the concurrence of the Chief Auditor, UHBVN would be required.

- 2.3** To be qualified for award, bidder shall provide evidence, satisfactory to UHBVNL of their capacity and adequacy of resources to carry out the contract effectively. Bids shall include the following information:
1. Copies of the original documents defining the constitution or the legal status, place of registration and principal place of business, written power of attorney of the signatory of the Bid to commit the Bidder.
 2. Description of the resources available with him to carry out the proposed job.
 3. Qualification and experience of all the personnel proposed for carrying out the work.
 4. Information regarding any litigation, current or during the last two years, in which the Bidder is involved, the parties concerned and the dispute and the disputed amount.

3. CLARIFICATION ON BID DOCUMENTS:

The prospective bidding Firm may obtain any clarification regarding the bid document by writing or faxing to: -

**O/o Chief Auditor,
Revenue Audit Section,
Room No. UH-311, 2nd Floor,
Shakti Bhawan, Sec.-6,
UHBVNL, Panchkula-134108.
Phone & Fax: 0172-2567054
0172-2584021**

The audit firm is advised in its own interest to examine the bid documents, instructions, forms, terms & general information carefully before submission of bid. Failure to provide information, which is essential to evaluate the bid or to provide the timely clarification or substantiation of the information supplied or submission of bid not substantially responsive to the bid document may result in disqualification.

4. AMENDMENTS TO BID DOCUMENT:

At any time prior to opening of bids, UHBVNL may for any reason, whether of its own or by way of clarification given at the request of prospective bidder, modify the bid document by issue of amendment (s) which shall form part of it. The amendments shall be sent in writing to all the prospective bidders, who shall return one copy of it duly signed along with their bid. Extension in the due date, if considered necessary, may be made by the UHBVNL.

5. DEVIATION FROM BID DOCUMENTS:

The bid offer must include a separate statement indicating all deviation from the bid documents as per format enclosed at **Annexure-‘A’**. All such

deviations shall be clearly mentioned in deviation sheet. Unless the deviations from the bid documents are specifically mentioned, it will be understood and agreed that the proposal is in strict conformity to UHBVNL specifications in all respect and it will be assumed that all terms & conditions are acceptable to the bidder.

6. FILLING OF BIDS:

- a) Bid shall be submitted in the forms attached hereto and all blanks in **Section-V, VI** shall be duly filled in. The complete Form & Annexures shall be considered as part contract documents in the case of successful bid.
- b) No alteration should be made to Form of the tender specification and Annexures. The bid must comply entirely with the specification and alternative proposals, if any, shall be clearly stated in the covering letter.
- c) The bid and all accompanying documents shall be legible be in English language and shall be signed by a responsible and authorized person. In case the original document is in language other than English then alongwith copy of original document a translated and attested copy shall be attached. The name, designation and authority of signatory shall be stated in the bid.
- d) Tenders should be filled in only with ink or typed. No bid filled in by pencil or otherwise shall be considered.
- e) All additions, alterations and over writings in the bid must be clearly initialed by the signatory to the bid.
- f) The bidder should quote the prices strictly in the manner as indicated herein, failing which bid is liable for rejection. The rate / prices shall be in words as well as figures. This must not contain any additions, alternation, overwriting, cuttings over corrections and any other marking, which leave any room for doubt.
- g) The contract awarding authority will not be responsible to accept any cost involved in the preparation and submission of the bids.

7. DOCUMENTS COMPRISING THE BID:

7.1 The bidder shall submit the following document/information with the bid.

- Covering letter.
- Power of Attorney
- Statement of deviations from the bid documents as per Annexure-‘A’.
- Details in format given in Section-V.

- Copy of the agreement between the bidder and his collaborators or associates, if any.
- Earnest Money of Rs.2000/- per Sub-Division / sub-office.
- Price schedule in Section-VI.
- Other details as called for in the bid documents or which the bidder may like to highlight.
- An undertaking as per clause 14 (i) below.

7.2 FORMAT AND SIGNING OF BID:

The bidder shall submit one set of his bid, complete in all respect with enclosures. The bid shall be signed on each page.

The person or persons signing the bid shall initial all pages of the bid, including where entries or amendments have been made.

8. SUBMISSION OF THE BIDS:

The interested bidder may send their proposal on or before the closing date for submission of bid documents in the –

O/o Chief Auditor,
Revenue Audit Section,
Room No. UH-311, 2nd Floor,
Shakti Bhawan, Sec.-6,
UHBVNL, Panchkula-134108.
Phone & Fax: 0172-2567054
0172-2584021

The bid shall be submitted in the following manner:

- ✓ One small size envelop for proof of depositing the Earnest money or demand draft for EMD. This envelope shall be superscribed “Earnest Money against Bid No. CA/RA/UH/ 1 / 2011-12.
- ✓ The second envelope duly sealed and superscribed “Qualification Bid and Price Schedule against Bid No. CA/RA/UH/ 1 / 2011-12”.

This envelope shall include submission of particulars of the bidder (Section-V) and its enclosures, Documents proving eligibility Criteria and all other documents (excepting proof of deposit of EMD or Demand Draft for EMD which should be placed in separate envelopes).

The bid documents duly stamped and signed on each page by the authorized signatory shall also be placed in this envelope.

- ✓ The third big size sealed envelope for covering the sealed envelope of the ‘Earnest money’, ‘Qualification Bid & Price Schedule’ and superscribed “Bid offer against tender No. CA/RA/UH/ 1 / 2011-12 to be opened at 3.00 P.M. on -----

Bids submitted telegraphically or by Fax/ email will not be accepted.

9. BID VALIDITY:

Bid shall remain valid for acceptance for a period of 120 (One hundred twenty) days from the date of bid opening. In case of circumstances beyond control the UHBVNL may go for suitable extension.

10. EARNEST MONEY:

- 10.1 Before submitting the offer the tendered shall deposit with the Accounts Officer/Cash, UHBVNL, Panchkula, an amount of Rs.2000/- per sub-division / sub-office as Earnest Money either in cash or by crossed Bank Draft payable at Panchkula in favour of Accounts Officer/Cash, UHBVNL, Panchkula can be drawn and placed in the envelope super scribed "Earnest money against Bid No. CA/RA/UH/ 1 / 2011-12. No other mode of deposit shall be accepted.
- 10.2 Any tender not accompanied by a copy of the receipt for earnest money/crossed Bank Draft shall be rejected and the tender will not be opened.
- 10.3 In case of unsuccessful tenderers, the Earnest Money will be refundable on production of the original receipt within a fortnight after finalization of the tender. Where the work is allotted partially, the proportionate Earnest Money in respect of offices not allotted shall be refunded.
- 10.4 In case of successful tenderers, the Earnest Money will be converted into the Security Deposit as referred in the Clause -3 of Section-III.
- 10.5 Request for adjustments/proposals for acceptance of Earnest Money deposits, if any, already lying with UHBVNL in connection with some other tenders/orders shall not be entertained.
- 10.6 No interest shall be payable on the amount of Earnest Money deposited with UHBVNL.
- 10.7 UHBVNL reserves the right to forfeit Earnest Money Deposit in full or a part thereof in circumstances, which according to it indicate that the tenderer is not interested in accepting/executing order placed under the specification.

11. COST OF TENDER DOCUMENTS:

Purchase of Tender document is essential for participation. The Tender Documents containing terms & conditions and other information can be obtained from the office of the CHIEF AUDITOR, UHBVNL, Room No. UH-311, Shakti Bhawan, Panchkula on any working day by paying Rs.1000/- (Non-refundable) in cash or Bank Draft payable to Accounts Officer/Cash, UHBVNL, Panchkula or by way of demand draft of Rs. 1100/- where the documents are requested through post.

12. LATE BIDS:

Any bid received after the dead line for submission shall be liable for rejection.

13. BID OPENING

UHBVNL will open the bids in the office of CHIEF AUDITOR, UHBVNL, Shakti Bhawan, Sector-6, Panchkula in the presence of bidders or their authorized representatives, who choose to be present. If the opening date happens to be a holiday, the bids will be opened on the next working day at the same place and time, unless notified otherwise.

14. REJECTION OF BID:

UHBVNL reserves the right to reject or accept any Bid without assigning any reason thereof. However, the bid as under shall not be accepted and such bids shall be rejected, if received: -

- I. Bid submitted by the tenderers/firms/agencies, who have been black listed or with whom business dealing have been suspended by any state Govt., Union of India or any Public sector undertaking under them. The bidder shall have to submit an undertaking in this regard.
- II. The offer/bid submitted by those who had not purchased the bid specification from UHBVNL.
- III. The bid submitted by a person directly or indirectly connected with the service under Government/ Local Authority/UHBVNL.
- IV. The bid not accompanied by the specified amount of earnest money.
- V. The bid received after due date and time fixed for receiving the bid.

15. CLARIFICATION OR MODIFICATION OF BIDS:

To assist in examination, evaluation and comparison of bids, UHBVNL may ask the Bidders individually for clarification in writing. No change in the substances of the bid shall be permitted except as required to confirm the correction of any typographical error.

16. QUOTING OF RATE AND AWARD CRITERIA:

- i. The UHBVNL will award the contract for each Division covering Sub-Division/ Sub-Office there under to the successful Bidder whose Bid is determined to be substantially responsive and is determined as the lowest evaluated Bid for the each Sub-Division.
- ii. The bidder shall have to quote rates for all the Divisions. Non-quoting for even a single Division shall disqualify from participation in the process.

- iii. Further, UHBVNL reserves the right to bifurcate the work and award to more than one bidder at the rates and terms and conditions for otherwise successful bidder.
- iv. While quoting rates the bidder should carefully note that-
 - a) Bidders are requested to study the quantum of workload carefully may be by visiting this office & auditee offices (sub-divisions/ sub-offices) before submission of Bid documents. Various offices have different work load so the rates should be quoted in commensurate with the workload.
 - b) In case any extraordinary rates are quoted wrt the quantum of work the same shall be either rejected or take any other decision taken by the Nigam shall be final.
 - c) Payment will be regulated as per payment clause of terms & condition of the contract.

17. NOTIFICATION OF AWARD:

Prior to the expiration of the period of Bid validity or extended validity period, if any, UHBVNL will notify the successful bidder in writing by registered letter or by cable or Telex or Fax, to be confirmed in writing by registered letter, that its Bid has been accepted.

The issue of detailed work order and its acceptance will constitute the formation of award.

UHBVNL will promptly notify each unsuccessful Bidder and will discharge his earnest money.

18. GENERAL:

In case of ambiguous or contradictory terms and conditions mentioned in the bid, interpretations as may be done by UHBVNL shall be final unless. A clarification is obtained by bidder prior to submission of bid.

UHBVNL will not be responsible for any cost or expenses incurred by the bidder in connection with preparation or delivery of bids.

UHBVNL reserves the right to amend the scope of the proposed contract, reject or accept any bid, cancel the bid process and reject all applications, vary the area. UHBVNL 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 –III

TERMS AND CONDITIONS OF THE CONTRACT

TERMS AND CONDITIONS OF THE CONTRACT

CONTENTS

Sr. No.	Description	Page no.
1.	Period of contract	16 – 16
2.	Commencement of work	16 – 16
3.	Security deposit	16 - 17
4.	Rule and regulations	17 - 17
5.	Compliance of law	17 - 17
6.	Accidents	17 - 17
7.	Responsibility for record/documents	17 – 18
8.	Conduct of staff of audit firm	18 - 18
9.	Contract agreement	18 - 18
10.	Payment	18 – 19
11.	Delay in completion of audit work and imposing of penalty thereof	19 – 19
12.	Non- completion of work as per scope of work	19 – 19
13.	Performance of audit firm	19 – 20
14.	Recovery of the loss sustained due to fraud/ embezzlement / misappropriation or negligence by the employees of audit firm.	20 - 20
15.	Alternation/addition	20 - 20
16.	Acceptance of contract	20 - 20
17.	Sub-contracting of the work	20 - 20
18.	Fall back arrangements	20 – 21
19.	Handing over on termination	21 - 21
20.	Governing law and jurisdiction	21 - 21
21.	Lien	21 - 21
22.	Arbitration	21 - 21

Terms and conditions of the contract

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

1. **PERIOD OF CONTRACT:** The contract shall be made for the audit of Revenue Accounts for the period as defined in PRICE SCHEDULE to be completed within a period of 9 **months** from the date of entering into 'Contract Agreement'. The contract or the awarded work may be rescinded at any time if the performance regarding achievement of the objective and scope of work is not found satisfactory or the audit firm commits breach of any of the terms and conditions of the contract. No compensation shall be payable in case the contract or the work awarded is rescinded on account of non-performance/unsatisfactory performance. In case where the record is not produced and the audit firm has properly informed the o/o Chief Auditor as required, all efforts shall be made to make available the record and if found reasonable, the completion period may be extended suitably by mutual consent. No extra payment for the cost for extended period shall be allowed.
2. **COMMENCEMENT OF WORK:** The commencement of the work shall take place immediately from the date of entering into 'Contract Agreement' as per clause 9) below. Any request of the successful bidder to defer the commencement of the work because of circumstances beyond the control of Firm may be entertained but not for a period more than one month.
Provided further that if the audit of next year is proposed to be assigned to the audit firm that shall be on the same terms and conditions and as agreed on mutually.
3. **SECURITY DEPOSIT:** The earnest money of the successful Bidder shall be converted into security deposit. The security deposit shall be refundable after 3 months of satisfactory completion of the contract after making recoveries if any, under Clause-11, 12 &13, of this Section or any amount payable by the audit firm under the provisions of the contract / agreement and release of final payment. The firm shall have to make a specific request for this. In the event

of breach of the contract or any clause of the contract, in any manner, the security deposited by the contractor shall be liable to be forfeited by the UHBVNL.

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

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

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

The audit firm shall be responsible for carrying out of all of its activities within the rules and laws in force. UHBVNL shall not be responsible for any of the un-lawful activity committed by the audit firm / the staff of audit firm. The audit firm shall be liable for and shall indemnify UHBVNL against all losses, expenses or claim arising in connection with any unlawful activity committed by any person employed by the audit firm for the purpose of assigned job.

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

7. RESPONSIBILITY FOR RECORD/DOCUMENTS: The audit firm shall be fully responsible for upkeep, maintenance and safety of the record and documents supplied by the UHBVNL and also for the record / documents generated by the audit firm. On completion of the contract/job the audit firm will return all the documents supplied to it by the UHBVNL and

shall also hand over all the record / documents generated by it for the purpose of completion of the assigned work. The audit firm shall also be responsible to make the loss good if suffered by UHBVNL, due to act of the audit firm.

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

9. **CONTRACT AGREEMENT:** The audit firm and UHBVNL will enter into an agreement on NJS paper of minimum value of Rs. 15/- to be known as “Contract Agreement” setting out all terms and conditions thereof including those mentioned herewith within a period of fifteen days from the date of issue of Work Order.

10. **PAYMENT:** Completion of contractual formalities by the audit firm would be an essential requirement for claiming any payment. The audit firm shall be entitled to get payment as under: -
 - The fee payable to the audit firms shall remain ‘FIRM’ during the period of contract.
 - There will be no change in the fee under any circumstances.
 - The fee payable under the contract is inclusive of service tax, TA/DA, clerkage, stationery and other misc. expenses of all the audit team members.
 - Release of payments, shall not relieve the firm from any civil or criminal liability, which may arise subsequently out of the work done by the firm under this contract.
 - The audit firm shall submit their bills in triplicate to the Chief Auditor, UHBVNL, in respect of each Division along with brief of work done. Where the audit firm has complied with all the terms and conditions of the work order the payments shall be released by the Chief Auditor. In case of any dispute the matter shall be referred to Director / Finance.
 - The payment shall be made by cheque payable at Panchkula.
 - The statutory deductions including income tax to be deducted at source, as required under any law, rules at the rates as applicable shall be made from each bill before making the payment.

- All out efforts would be made to make the payment within the prescribed period but in case of delay of payment UHBVNL shall not be liable to pay interest on the outstanding amount of the audit firm.

11. DELAY IN COMPLETION OF AUDIT:

In case the audit firm fails to carry out the audit work within the stipulated period, penalty @ 2% per month or part thereof of the audit fee for the delays. Since the audit fee is to be quoted Division-wise, the penalty for the delayed work shall be calculated wrt to this rate.

Request of the audit firm for extension of completion period due to circumstances beyond the control of Firm may be entertained by the Nigam on merits.

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

In case of failure to complete the work as per scope of work, penalty @10% of the fees payable for each Auditee Office shall be imposed and recovery shall be effected from the bill (s) / security deposit of the firm.

13. PERFORMNACE OF AUDIT FIRM

- i) To ensure that the audit firm has conducted the work properly, the Nigam shall get the Test Check conducted through its own staff.
- ii) In case the amount of irregularities so pointed out during Test check by the office of Chief Auditor exceeds more than 10% of the amount pointed out by the audit firm, then the Audit firm shall carry out the audit work in respect of particular office again at their cost and submit revised report within fifteen days but not later than two months, for the consideration of the committee of two officers panel designated by the Director/ Finance for the purpose of payment. The decision of Director / Finance shall be final and binding to both the parties without any further course available to the audit firm.
- iii) The percentage i.e. 10% shall be calculated primarily each Division summing up of all the offices under it. In case of a better performance in other offices, the benefit for such performance may be extended for percentage calculation for the total work allotted.
- iv) The cases in which the loss sustained is detected out of the audited accounts and it is proved that the audit party could have detected the same during the normal course of audit, the party shall also be held responsible for negligence

on their part. In such cases, the actual loss sustained by the Nigam or 10% of the fees, whichever is higher, payable for each Auditee Office shall be recovered from the bills payable to the audit firm or from the security deposited by the audit firm.

14. RECOVERY OF THE LOSS SUSTAINED DUE TO FRAUD/EMBEZZLEMENT/ MISAPPROPRIATION OR NEGLIGENCE BY THE EMPLOYEES OF AUDIT FIRM:

In case any loss is sustained to the UHBVNL due to fraud/embezzlement/misappropriation of Revenue Account by the employees of the audit firm or the fraud / embezzlement / misappropriation of Revenue Account committed in the accounts maintained by Auditee Office which could have been detected during the normal course of audit, but remains undetected, the audit firm shall be liable to pay the same to UHBVNL.

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

16. ACCEPTANCE OF CONTRACT: The successful bidder will be forwarded two sets of Work Order one of which will be signed on each page by the authorized signatory of Bidder in token of acceptance of contract and shall be returned to the authority placing the order within 15 days. The 'Contract Agreement' shall also be executed within this period of 15 days as per clause 9) above failing which the Earnest Money Deposit shall be liable to be forfeited.

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

18. FALL BACK ARRANGEMENTS: In the event of the failure of the audit firm to fulfill its obligations, duties and responsibilities as per the contract, UHBVNL shall have the right at any time to resort to fall back arrangement. Under this plan, UHBVNL shall take charge of all facilities and systems whether in operation or under execution, after giving suitable notice and can recover from the security deposit the losses suffered due to such failure. If the security deposit is un-sufficient, the audit firm shall have to pay the difference

to UHBVNL failing which UHBVNL will have the right to recover the same through legal or other means. In such circumstances the UHBVNL after taking the charge as above, shall have the right to manage the system itself or through any other audit firm as it may deem fit and no claim of audit firm for compensation in this respect shall be entertained. In such a situation the cost of getting the work completed shall be recoverable from the audit firm and the firm shall be liable to be blacklisted.

- 19. HANDING OVER ON TERMINATION / COMPLETION:** Immediately after termination / completion of the contract agreement the audit firm will cooperate in handing over back all the facilities and record in good working order to UHBVNL. Upon termination of the contract/agreement, the authority of the Agency to act as Agent of UHBVNL in the area shall immediately cease.
- 20. GOVERNING LAW AND JURISDICTION:** The agreement shall be governed under Indian law. Only appropriate courts in Panchkula shall have exclusive court jurisdiction to deal with any matter arising out of or relating to the agreement or otherwise.
- 21. LIEN:** In case of any lien or claim pertaining to the work and responsibility of the audit firm for which UHBVNL might have been made liable, the UHBVNL shall have the right to recover such claim amount from the audit firm.
- 22. ARBITRATION:** All matters, questions, disputes and / or claim arising out of and/or concerning and/or in connection and/or in consequences or relating to the contract whether or not obligations of either of both parties under the contract has been terminated or proposed to be terminated or completed shall be referred to the Sole Arbitrator as per Indian Arbitration Act, 1996. The expenditure on Arbitration proceedings shall be borne by the part raising the dispute for placing it before the Arbitrator. The award of the arbitrator shall be final and binding on the parties to the contract.

SECTION-IV

SCOPE OF WORK

SCOPE OF WORK CONTENTS

Sr. No.	Description	Page no.
1.	Object of audit	24 – 24
2.	Book of references	24 - 24
3.	Procedure of audit	24 – 24
4.	Scope of audit	24 - 24
5.	Distribution of duties amongst the members of the audit party	25 - 25
6.	Issue of audit observations – half margins	25 - 25
7.	Submission of report of audit	25 - 25
8.	Intimation of visit	25 - 25
9.	Supervision of audit work	26 – 26
10.	Test check of audit conducted by audit firm	26 – 26
11.	Assistance	26 – 26
12.	Production of record to audit firm	26 – 26

Scope of work

1. Object of audit:

The object of audit of Revenue Accounts (Domestic, Non-Domestic and Agriculture Power consumers) being maintained by the Sub-Divisions / Sub-Offices by the audit party is complete checking of all transactions connected with Revenue Accounts of Nigam (and not just test audit) as per the scope of work laid down under this bid proposal. Another object is to carry out the audit as early as possible so that the mistakes and irregularities which might have been committed are detected at the earliest and set right within the minimum possible time. In addition to the above, the audit firm is expected to educate the Auditee Office for proper upkeep & maintenance of books with a view to increase their efficiency in accounts Revenue.

2. Book of references:

All the reference Books / instructions will be supplied by the Chief Auditor, UHBVNL on a request from the audit firm. These books / instructions shall remain the property of the Nigam.

3. Procedure of audit:

Procedure of audit will be the same as it was previously carried-out by the Departmental Audit Parties as per **Annexure -B**. Further, clarification required, if any, will be issued by the Chief Auditor, UHBVNL, Panchkula / Rohtak.

4. Scope of audit:

The audit shall be conducted in respect of Domestic, Non-Domestic and Agriculture consumer cases as per the norms specified. Besides this the other work as detailed at **Annexure - C** in the Scope of Work shall also be performed.

All records connected directly or indirectly with the Revenue Accounts of the auditee offices in respect of the above category consumers are to be audited by the audit party.

Each item of the record checked by the audit party should invariably be ticked with permanent red ink. The audit certificate shall be recorded by the Incharge of party under his dated signature and seal on all the record audited by the audit party. However, the audit certificate can also be recorded by other member of audit party for the work done by him / them but all such certificates shall be counter-signed by the Incharge of party under his dated signatures and seal.

5. Distribution of duties amongst the members of the audit party:

The audit firm may distribute the duties among the party members keeping in view their efficiency. For guidance of audit firm the duties assigned to various members of the Nigam audit parties is placed at **Annexure- D**. The audit firm, however, shall be responsible for the work done by all party members including Incharge of party.

6. Issue of audit observations – Half Margins :

All the mistakes / irregularities and cases of loss of revenue etc. detected during the course of audit are to be pointed out to the Head of Auditee Office by the audit firm through Half Margins on the same day or latest by next day. The sample Performa of the Half Margin may be obtained from the O/o Chief Auditor before start of work. The instructions for disposal of HMs is attached at **Annexure- E**. The Gist of instructions issued for fixing the responsibility of delinquent employees is placed at **Annexure- F**. Further guidance / clarification etc. can be obtained from the Chief Auditor, UHBVNL, Panchkula.

7. Submission of report of audit:

The complete report of the audit shall be submitted to the Chief Auditor, Panchkula / Rohtak, Revenue Audit section immediately after completion of audit. The firm shall also submit the audit reports / Progress report on monthly basis to the office of Chief Auditor Panchkula/Rohtak. The report shall be submitted on the format prescribed by the Chief Auditor, UHBVNL, Panchkula / Rohtak in the shape of Forwarding Memo. The format can be revised / amended / modified at any time without any notice to the Audit Firm and the audit firm shall have to submit the report on such revised format without any extra charges.

The report shall specifically indicate the persons responsible showing their names, designation, father's name, GPF number, and the proportionate amount of responsibility as per the norms and instructions of Nigam.

8. Intimation of visit:

The audit party shall have to give the intimation of visit in advance to the Head of the concerned Auditee Office (Sub-Division, Sub-Office) with copy to concerned XEN and Chief Auditor except that when the audit party is asked to make a surprise visit to an Auditee Office. The tour program shall be prepared well in advance and shall be submitted to the Chief Auditor, UHBVNL, Panchkula / Rohtak. The Chief Auditor may ask the audit firm to make any change / deviation

to the tour program for the cogent reasons and the audit firm/audit party shall abide by such change / deviation in the tour program.

9. Supervision of audit work:

The Chief Auditor, UHBVNL, Panchkula / Rohtak or any officer nominated by him may make surprise visit and check/supervise the work of audit at any time.

10. Test check of audit conducted by audit firm:

The test check of the audit work done by the audit firm shall be carried out by the office of the Chief Auditor, UHBVNL, before acceptance of audit report.

11. Assistance:

On the request of the audit firm, an official can be deputed to the Auditee office to make them familiar with the working & records of the Auditee Office.

12. Production of record to the Audit Firm

The auditee office shall be under obligation to produce all the relevant record to the Audit Firm. In case any record is not produced the Audit Firm shall inform the o/o Chief Auditor immediately in writing through Fax or through special messenger giving full details of the record not being produced and efforts made by the Firm in this regard.

SECTION-V

PARTICULARS OF THE BIDDER

PARTICULARS OF THE BIDDER

1.	Name of the audit firm.	
2.	Postal address.	
3.	Telephone No.	
4.	Fax No.	
5.	Email.	
6.	Type of organization: (Tick ✓)	<input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Joint Venture
7.	Date of commencement of business.	
8.	Registration No. of comptroller and Auditor general of India, also attach copy of the same.	Registration No. Copy placed at page _____ to page _____
9.	Name of proprietor/Partners/ Directors and their detail Bio-data.	Page _____ to _____ page
10.	Details of offices other than H.O./Controlling office and other infrastructure available.	Page _____ to _____ page
11.	Detailed organizational structure with background of key personnel.	Page _____ to _____ page
12.	Type of service being offered.	Page _____ to _____ page
13.	List of clients' along with their addresses and contact telephone. Fax Nos. and type of services offered and/or being offered to them. a) Electricity Companies/ Board. b) Others.	Page _____ to _____ page Page _____ to _____ page
14.	Details of Empanelment accreditation Electricity	

	Board/Companies/other Client alongwith empanelment/accreditation letter.	Page _____ to _____ page
15.	Balance sheet and P&L Accounts of past 5 financial years.	Page _____ to _____ page
16.	Letters/certificates for successful completion of work from Electricity Companies/Board/other.	Page _____ to _____ page
17.	Details of any collaboration/tie up with Indian/Overseas Agency/Organization.	Page _____ to _____ page
18.	Any other additional information/certificate.	Page _____ to _____ page
19.	Details of work force with the agency.	Page _____ to _____ page
20.	Other documents (to be specified)	Page _____ to _____ page

Seal & Signature

SECTION-VI

PRICE SCHEDULE

PRICE SCHEDULE

Sr. No.		Name of Auditee Office	Period to be audited	No. of months to be audited	Earnest Money (Rs.)	Rates quoted (Rs.)
A)		`Op' Circle Ambala				
1)		`Op' Divn. Ambala city			8000	
i)	1.	Sub Divn. (East) A/City	7/2010 to 6/2012	24		
ii)	2.	Sub Divn. (West) Ambala City	7/2010 to 6/2012	24		
iii)	3.	Sub Divn. M/T, A. City	7/2010 to 6/2012	24		
iv)	4.	Sub Divn. Chaurmastpur	7/2010 to 6/2012	24		
2)		`Op' Divn. Ambala Cantt			10000	
i)	5.	Sub Divn.No.1, A/Cantt.	7/2010 to 6/2012	24		
ii)	6.	Sub Divn.No. II, A/Cantt.	7/2010 to 6/2012	24		
iii)	7.	Sub Divn. Babyal	7/2010 to 6/2012	24		
iv)	8.	Sub Divn. Barara	7/2010 to 6/2012	24		
v)	9.	Sub Divn. Kesri	7/2010 to 6/2012	24		
3)		`Op' Divn. Panchkula			12000	
i)	10.	Sub Divn. Panchkula.	7/2010 to 6/2012	24		
ii)	11.	S/U Sub Divn. Panchkula.	7/2010 to 6/2012	24		
	12.	Sub Divn. Barwala	7/2010 to 6/2012	24		
iii)	13.	Sub Divn. Raipur Rani	7/2010 to 6/2012	24		
iv)	14.	Sub Divn. Kalka	7/2010 to 6/2012	24		
v)	15.	Sub Divn. Pinjore	7/2010 to 6/2012	24		
B)		`Op' Circle Yamuna Nagar				
1)		`Op' Divn. Jagadhari			8000	
i)	16.	Sub-urban Sub Divn., Jagadhri	7/2010 to 6/2012	24		
ii)	17.	City Sub Divn., Jagadhri	7/2010 to 6/2012	24		

iii)	18.	Sub Divn., Bilaspur	7/2010 to 6/2012	24		
iv)	19.	Sub Divn., Chhachhrauli	7/2010 to 6/2012	24		
2)		`Op' Divn. Yamuna Nagar			12000	
i)	20.	Sub Divn.No.1, Y/Nagar	7/2010 to 6/2012	24		
ii)	21.	Sub Divn. Industrial Area, Yamuna Nagar	7/2010 to 6/2012	24		
iii)	22.	Sub Divn., M/T Y. Nagar	7/2010 to 6/2012	24		
iv)	23.	Sub Divn., ITI Y. Nagar	7/2010 to 6/2012	24		
v)	24.	Sub Divn. Mustfabad	7/2010 to 6/2012	24		
vi)	25.	Sub Divn., Radaur	7/2010 to 6/2012	16		
3)		`Op' Divn. Naraingarh			6000	
i)	26.	Sub Divn. Naraingarh	7/2010 to 6/2012	24		
ii)	27.	Sub Divn. Shahzadpur	7/2010 to 6/2012	24		
iii)	28.	Sub Divn. Sadhaura	7/2010 to 6/2012	24		
C)		`Op' Circle Kurukshetra				
1)		`Op' Divn. Kurukshetra			10000	
i)	29.	Sub Divn. No. 1, Kurukshetra	7/2010 to 6/2012	24		
ii)	30.	Sub Divn. No. II, KKR	7/2010 to 6/2012	24		
iii)	31.	Sub Divn. Pipli	7/2010 to 6/2012	24		
iv)	32.	Sub Divn. Ladwa	7/2010 to 6/2012	24		
v)	33.	Sub Office Kirmach	7/2010 to 6/2012	24		
2)		`Op' Divn. Shahbad			8000	
i)	34.	Sub Divn. No.1, Shahbad	7/2010 to 6/2012	24		
ii)	35.	Sub Divn. No. II, Shahbad	7/2010 to 6/2012	24		
iii)	36.	Sub Divn. Ajrana Kalan	7/2010 to 6/2012	24		
iv)	37.	Sub Divn. Babain	7/2010 to 6/2012	24		
3)		`Op' Divn. Pehowa			6000	
i)	38.	City Sub-Divn. Pehowa	7/2010 to 6/2012	23		
ii)	39.	Sub-urban Sub Divn. Pehowa	7/2010 to 6/2012	24		

iii)	40.	Sub Divn. Ismailabad	7/2010 to 6/2012	24		
D)		`Op' Circle Kaithal				
1)		`Op' Divn. Kaithal			10000	
i)	41.	Sub-Divn. No. 1, Kaithal	7/2010 to 6/2012	24		
ii)	42.	Sub-Divn. No. II, Kaithal	7/2010 to 6/2012	24		
iii)	43.	S/U Sub-Divn. No. I, Kaithal	7/2010 to 6/2012	24		
iv)	44.	S/U Sub-Divn. No. II, Kaithal	7/2010 to 6/2012	24		
v)	45.	Sub- Divn. Rajound	7/2010 to 6/2012	24		
2)		`Op' Divn. Pundri			6000	
i)	46.	Sub-Divn. No. 1, Pundri	7/2010 to 6/2012	24		
ii)	47.	Sub-Divn. No. II, Pundri	7/2010 to 6/2012	24		
iii)	48.	Sub Divn., Dhand	7/2010 to 6/2012	24		
3)		`Op' Divn. Gulha			6000	
i)	49.	Sub-Divn., Cheeka	7/2010 to 6/2012	24		
ii)	50.	Op. Sub-Divn. Guhla	7/2010 to 6/2012	24		
iii)	51.	Op. Sub-Divn. Sewan	7/2010 to 6/2012	24		
E)		`Op' Circle Karnal				
1)		City Divn.sion, Karnal			10000	
i)	52.	City Sub Divn., Karnal	7/2010 to 6/2012	21		
ii)	53.	M/Town Sub Divn. Karnal	7/2010 to 6/2012	24		
iii)	54.	Sub-urban Sub Divn. Karnal	7/2010 to 6/2012	24		
iv)	55.	Op. Sub Divn., Newal	7/2010 to 6/2012	24		
v)	56.	Op. SUB-DIVN., Ram Nagar	7/2010 to 6/2012	24		
2)		Sub Urban Division No. 1, Karnal			14000	
i)	57.	Op. Sub Divn., Tarauri	7/2010 to 6/2012	24		
ii)	58.	Op. Sub Divn. Nilokheri	7/2010 to 6/2012	20		
iii)	59.	Op. Sub Divn. Indri	7/2010 to 6/2012	22		

iv)	60.	Op. Sub Divn. Garhi Birbal	7/2010 to 6/2012	24		
v)	61.	Op. Sub Divn. Amin	7/2010 to 6/2012	24		
vi)	62.	Sub Office Bhadson	7/2010 to 6/2012	24		
vii)	63.	Op. Sub Divn. Nissing	7/2010 to 6/2012	24		
3)		Sub Urban Division No. II, Karnal			10000	
i)	64.	Op. Sub Divn. Jundla	7/2010 to 6/2012	24		
ii)	65.	Op. City SUB-DIVN. Gharaunda	7/2010 to 6/2012	24		
iii)	66.	Sub-urban SUB-DIVN. Gharaunda	7/2010 to 6/2012	15		
iv)	67.	Op. Sub Divn. Munak	7/2010 to 6/2012	24		
v)	68.	Op. Sub Divn. Assandh.	7/2010 to 6/2012	24		
F)		`Op' Circle Panipat				
1)		`Op' Divn. Panipat			6000	
i)	69.	City Sub Divn. Panipat	7/2010 to 6/2012	24		
ii)	70.	Model Town Sub Divn. Panipat	7/2010 to 6/2012	24		
iii)	71.	Sanauli Road Panipat	7/2010 to 6/2012	24		
2)		`Op' S/U Divn. Panipat			6000	
i)	72.	Op. Sub Divn. Madlauda	7/2010 to 6/2012	24		
ii)	73.	Sub-urban Sub Divn. Panipat	7/2010 to 6/2012	24		
iii)	74.	Op. Sub Divn. Israna	7/2010 to 6/2012	24		
3)		`Op' Divn. Samalkha			6000	
i)	75.	Op. Sub Divn., Chajjpur	7/2010 to 6/2012	24		
ii)	76.	Op. Sub Divn. Samalkha	7/2010 to 6/2012	24		
iii)	77.	Op. Sub Divn. Beholi	7/2010 to 6/2012	24		
G)		`Op' Circle Jind				
1)		`Op' Divn. Jind			10000	
i)	78.	Op. Sub Divn. Jind	7/2010 to 6/2012	24		
ii)	79.	S/U Sub Divn. No.1, Jind.	7/2010 to 6/2012	24		

iii)	80.	Op. Sub Divn. Julana	7/2010 to 6/2012	24		
iv)	81.	Op. Sub Divn. Nagura	7/2010 to 6/2012	24		
v)	82.	S/U Sub Divn. No. II, Jind	7/2010 to 6/2012	24		
2)		`Op' Divn. Safidon			6000	
i)	83.	Op. Divn. Safidon	7/2010 to 6/2012	24		
ii)	84.	S/U Sub Divn. Safidon	7/2010 to 6/2012	24		
iii)	85.	Op. Sub Divn. Pilukhera	7/2010 to 6/2012	24		
3)		`Op' Divn. Narwana			10000	
i)	86.	Op.Sub Divn. Narwana	7/2010 to 6/2012	24		
ii)	87.	Op.S/U Sub Divn. Narwana	7/2010 to 6/2012	24		
iii)	88.	Op.Sub Divn. Uchana	7/2010 to 6/2012	24		
iv)	89.	Op.Sub Divn. Kalayat	7/2010 to 6/2012	24		
v)	90.	Op.Sub Divn. Garhi	7/2010 to 6/2012	24		
H)		`Op' Circle Sonapat				
1)		City Divn. Sonapat			10000	
i)	91.	OP City Sub Divn. Sonapat	7/2010 to 6/2012	24		
ii)	92.	OP Industrial Area SUB-DIVN. Sonapat	7/2010 to 6/2012	24		
iii)	93.	Op. Sub Divn. Model Town, Sonapat	7/2010 to 6/2012	24		
iv)	94.	Op. Sub Divn. Kundli	7/2010 to 6/2012	24		
v)	95.	Op. Sub Divn. Rai	7/2010 to 6/2012	24		
2)		Sub-Urban Divn. Sonapat			10000	
i)	96.	Op. Sub Divn. Murthal	7/2010 to 6/2012	24		
ii)	97.	Op. Sub Divn., City Gannaur	7/2010 to 6/2012	24		
iii)	98.	Op. Sub Divn. S/U, Gannaur	7/2010 to 6/2012	24		
iv)	99.	Op. Sub Divn. Kharkhoda.	7/2010 to 6/2012	24		
v)	100.	Sub Office, Bhatgaon	7/2010 to 6/2012	24		
3)		`Op' Divn. Gohana			8000	
i)	101.	Op. Sub Divn. Gohana	7/2010 to 6/2012	24		

ii)	102	Op. S/U Gohana	7/2010 to 6/2012	24		
iii)	103	Op. Sub Divn., Kathura	7/2010 to 6/2012	24		
iv)	104	Sub Office, Farmana	7/2010 to 6/2012	24		
I)		`Op' Circle Rohtak				
1)		City Divn. Rohtak			6000	
i)	105	Op. SUB-DIVN. No. 1 / Consumer Care Centre, Rohtak	7/2010 to 6/2012	24		
ii)	106	Op. SUB-DIVN. No. 2, Rohtak	7/2010 to 6/2012	24		
iii)	107	Op. SUB-DIVN. No. 3, Rohtak	7/2010 to 6/2012	24		
2)		Sub-Urban Divn. No. 1, Rohtak			10000	
i)	108	Op. Sub Divn. Meham	7/2010 to 6/2012	24		
ii)	109	Op. Sub Divn. Kalanaur	7/2010 to 6/2012	24		
iii)	110	Sub Office Kharak Kalan	7/2010 to 6/2012	24		
iv)	111	Sub Office Kahanaur	7/2010 to 6/2012	24		
v)	112	S/U Sub Divn. Rohtak	7/2010 to 6/2012	24		
3)		Sub-Urban Divn. No. II, Rohtak			10000	
i)	113	Op. Sub Divn. Bhalaut	7/2010 to 6/2012	24		
ii)	114	`Op' Sub Divn. Jassia	7/2010 to 6/2012	24		
iii)	115	`Op' Sub Divn. Sampla	7/2010 to 6/2012	24		
iv)	116	Sub office Hassangarh	7/2010 to 6/2012	24		
	117	Sub Office Chhara	7/2010 to 6/2012	24		
J)		`Op' Circle Jhajjar				
1)		`Op' Divn. Bahadurgarh			8000	
	118	City Sub Divn.No.1 Bahadurgarh	7/2010 to 6/2012	24		
i)	119	City Sub Divn.No.2 Bahadurgarh	7/2010 to 6/2012	24		
ii)	120	Sub-urban Sub Divn. Bahadurgarh	7/2010 to 6/2012	24		
iii)	121	Sub Divn. Bhupania	7/2010 to 6/2012	24		
2)		`Op' Divn. Jhajjar			8000	
i)	122	Sub Divn. Badli	7/2010 to 6/2012	24		

ii)	123	City Sub Divn. Jhajjar	7/2010 to 6/2012	24		
iii)	124	Sub-urban sub- Divn. Jhajjar	7/2010 to 6/2012	24		
iv)	125	Sub Divn. Machhrauli	7/2010 to 6/2012	24		
3)		`Op' Divn. Beri			10000	
i)	126	Op. Sub Divn. Beri	7/2010 to 6/2012	24		
ii)	127	Op. Sub Divn. Mattanhail	7/2010 to 6/2012	24		
iii)	128	Sub Office Jhazgarh	7/2010 to 6/2012	24		
iv)	129	Sub office, Dighal	7/2010 to 6/2012	24		
v)	130	Sub Divn. Bahu Jhollari	7/2010 to 6/2012	24		

Note: - While quoting rates please carefully read the instructions under 'QUOTING OF RATE AND AWARD CRITERIA'

SECTION-VII

ANNEXURES

ANNEXURES

CONTENTS

Annexure	Description	Page no.
A	Deviation Proposed	40 – 40
B	Procedure of audit followed in UHBVN	41 – 43
C	Scope of Audit	44 – 48
D	Duties assigned to members of audit parties of Nigam	49 – 49
E	Instructions regarding disposal of Half Margins	50 -51
F	Record required to be maintained in the Operation Sub-divisions	52 – 53
G	Sub-Division / sub-office wise No. of DS, NDS & Agriculture connections	54 – 54
H	Instruction / guideline for fixing responsibility	55 -57

DEVIATION PROPOSED

Sr. No.	Section no. of the bid document	Reference of clause no.	Deviation Proposed

Authorised Signatory
(Seal/Rubber Stamp)

Annexure- B

Procedure / instructions followed in UHBVN for conducting audit of consumers' accounts.

The instructions issued from time to time regarding conducting of audit / inspection by the IAPs has been reviewed and decided as under: -

1. Immediately after receipt of tour programme from the headquarters, the concerned party shall intimate the concerned SDO/JE incharge Sub Division/Sub Office about the date (s) of inspection and audit month (s) provided for the audit. The SDO/JE shall be asked to keep the entire record (including the record not produced earlier) ready for the inspection on the specimen enclosed.

2. On the 1st day of visit the RA I/c of the party will meet the SDO/JE incharge of the Sub Division/Office personally and shall issue a Half Margin asking him to intimate whether any priority work (e.g. cases prepared under Land Recovery Act, award (s)/decision(s) of Negotiation Committee etc.) is pending for the audit or not. The IAP will also ask to intimate about the new connection released and the connections permanently disconnected after last visit of the audit party and produce the relevant record in respect of such connection. The HM in question will be signed by both i.e. SDO and RA incharge of the IAP as a case of joint note of discussion and will be returned by the SDO on the same day or latest by the next working day after recording the reply. The IAP shall audit/pre-audit all the cases so reported by the SDO/JE incharge of the Sub Divisional Office on the priority basis but it would be the duty and responsibility of the Sub Division to produce all relevant record demanded by the audit. The responsibility of delay in auditing/pre-auditing of such cases due to non-production of record will rest upon the SDO/JE and CA/UDC (R) of the Sub Division/Sub Office concerned.

In case the SDO/JE incharge of the Sub Division/Sub Office happens to be on leave or out of station, the above formalities will be observed on the 1st day of returning of

the SDO/JE to his office.

3. The cash shall be checked on the 1st day of visit as being checked presently. Occasional checking of cash during the visit shall also be conducted by the IAPs.
4. In accordance with the existing instructions, IAP/RAPs are required to prepare and issue the HMs on the printed half margin pads supplied by the headquarters. Issue of half margin on the blank papers or local printing/purchase of half margins is not allowed. These instructions should follow strictly failing which strict disciplinary action will be taken.
5. It has been decided that in future all the half margins will be handed over to the concerned SDO and the acknowledgement of the same will be given by the SDO himself. However, the SDO (s)/JE(s) can issue a office order to effect that the half margins will be received by any other official (Name & Designation to be mentioned) on his behalf but in such case he would have to endorse the copy of the same to the concerned IAP and also the Chief Auditor, UHBVNL, Panchkula. In case he (SDO/JE) issues such order, he (SDO/JE) would be held responsible for the disposal of HM, as if he had personally received the HMs.
6. It has also been decided that the IAP shall maintain a proper record of each half margin as under: -
 - a. The IAPs will maintain a register of issue of half margin on the prescribed Register. Separate registers will be opened for each Sub Division/Sub Office. It has been reported that the half margins are not being prepared/handed over on each working day by the IAPs but are prepared/handed over at the convenience of the IAP, which is not in order. In future, the IAP will prepare the half margins on the daily basis and shall hand over the same to the SDO/JE or his authorized representative on the same day or latest by the next morning. The SDOs/JEs will also ensure that no delay in receipt of the half margin is caused by him or by his authorized nominee. The inspecting officers while conducting the checking of IAPs/RAPs/Sub Division/Sub Offices will also scrutinize the Register of Half Margins and will ensure that there is no delay in issue and handing over the half-margins. Non-issue of half-margins on daily basis will attract disciplinary action.
 - b. On the closing day of audit inspection, the IAP will prepare, a list (specimen

enclosed) of all the half-margins issued during the visit showing their disposal by the Sub Division. This list will be signed by the RA Incharge IAP as well as by the incharge of the Sub Division/Sub Office or his authorized nominee and a copy of the same will be submitted to the concerned XEN, SE and this office. The concerned XEN/SE shall scrutinize the list and take up the matter with concerned SDO/JE for disposal of pending half margins, if any.

- c. The existing instructions regarding disposal of half-margins by the SDO/JEs incharge of the Sub Division/Sub Office as circulated by the Secretary of erstwhile HSEB vide his circular letter No. CA/RA/HQ/R-11/8934-9434 dated 29.12.97, will be followed meticulously by them failing which the loss sustained by the Nigam including interest losses @ 18% p.a. shall be recovered in accordance with the guidelines issued by the Secretary of erstwhile HSEB vide his circular letter No. CA/RA/HQ/4355-4854 dated 04.08.1998.
- d. On the closing day of the audit inspection, the IAP will again discuss with the SDO/JE incharge of the Sub Division on all the important issues, including the general irregularities noticed in the upkeep and mtc. of consumer's accounts, if any, suggesting further action to be taken by the Sub Division/Sub Office. A joint discussion note of the discussion held will be prepared on the half margin and will be signed by both. The details of the records not produced to the audit shall also be recorded on the H.M. itself.
- e. The IAPs are required to submit their report on the prescribed Performa (Forwarding Memo) within 7 days of close of audit. The submission of Forwarding Memo within the stipulated period shall be ensured by the IAPs. In future, the IAPs shall also enclose the copies of the half-margins issued on the 1st day and closing day of the audit inspection (as referred to para-2 and para-7 above.)

Instructions for posting of the Register

1. The HM should be prepared on the day of auditing of consumer account and must be handed over on the same day or latest by the next morning.
2. In case the SDO has authorized any other official to receive the HM on his behalf, the entry of the same be recorded in the register in red ink under attestation of SDO/JE. The name of SDO and the authorized official shall also be recorded clearly.

3. The date of return of HM shall be written by the SDO/his authorized official himself under his signature.
4. In the remarks column, it should be recorded whether the HM was returned duly accepted/un-accepted. In case the half margin is return duly accepted reference to the FM in which HM is incorporated and when the HM is returned un-accepted the comments like with drawn on the basis of reply/verification or Draft Audit Report submitted (quoting reference of the FM) should be recorded.
5. The audit party may carry forward the un-returned half margin on half yearly/yearly basis after drawing a red line. In such cases all the particulars of column-1 to 7 should be carried forward and the remaining columns should be completed after returning of the half-margin.
6. Follow up action be indicated invariably in the remarks column.

SCOPE OF AUDIT

For the purpose of audit of consumer's accounts the record has been divided into two parts below mentioned.

- (a) Assessment portion consisting of ledgers only.
- (b) Other portion viz. all job orders, Cash Books, Register, SC&AR, Service Register, Electrical Measurement Book and other Measurement Books, Register for variation of energy, dismantlement street lighting and above all realization of cash realization posted in the consumer's ledgers.

A. Assessment portion:

Domestic consumer's account	50% of total category connections
Non-domestic consumer's accounts	50% of total category connections
Agriculture Power Supply	50% of total category connections

B. Other portion

Checking of items other than assessment of revenue in respect of all categories of consumers (including DS & NDS) is being carried out on cent percent basis. Illustrative list of such items is given as under: -

- (i) Meter sealing records with job orders viz. Service Connection Orders, Reconnection Orders, Disconnection Orders, Sundry Job Orders, Fuse Replacement Orders, and Meter Change Orders etc. etc.
- (ii) Revenue Cash Book, Main Cash Book and Remittance Register.
- (iii) Cases of new consumers with relevant record including connected load register.
- (iv) Meter Inspector's Register, checking register of Installation Inspector and other checking officers. Checking reports issued by M&P organization, Vigilance and other checking parties/officers.

- (v) Energy Variation Register, Register of dismantlement of Permanent and Maintenance works, Register of Streetlight and MCG Register.
- (vi) Consumers' Cash Received Book (CCR Book) with duplicate copies of RO-4 receipts/stubs.
- (vii) Sundry Charges & Allowance Register its accuracy , totals and abstract thereof.
- (viii) Service Register, test report register.
- (ix) Electrical Measurement Book.
- (x) Posting of cash realization posted in consumer's ledgers of only those DS & NDS consumers, which fall in percentage check and all Industrial and Agricultural consumers.
- (xi) Checking of Reconciliation of cash realization posted in consumers' ledgers i.e. checking of cash realization posted in the ledgers and tallying the total of the same with the total of respective groups entered in the CCR Book at the close of each month.
- (xii) Checking of the column under the head "Balance" of the consumers' ledgers in respect of all consumers.
- (xiii) All checking reports of checking carried out by Vigilance/Special checking parties and authorized officers. It will be duty of the Sub Division to get checked each checking report from audit. No audit party/audit personal shall be held responsible in case any such report is not get checked from audit or is not produced to audit. However, where a proper register of such checking is maintained, it will be duty and responsibility of audit to check cent percent checking report as entered in the register or pointed out the missing reports.
- (xiv) CA-21 and CA-22.
- (xv) Each and every item entered in the SC&AR with reference to its correctness and admissibility. It would also be checked and verified that the same has been entered in the advice register and has duly been posted in the ledger.
- (xvi) Reconciliation of cash- Revenue Cash Book, Remittance Register and Main Cash Book, Revenue collected during a month as per Revenue Cash Book shall be compared with the total realization posted in the ledgers as per payment Final Listing (Date wise and group wise). The variation/discrepancies, if any shall be

pointed out by the audit but the account-wise reconciliation shall be made by the Sub Division under intimation to audit.

- (xvii) The computer-billing agency is supplying below noted lists called exceptional lists. The action to be taken by the Sub Division on each list is explained against each. The audit parties during audit inspection will check that the action as required to be taken in each list is taken promptly by the Sub Division and shall point out omission/irregularities/ discrepancies noticed, if any. In the cases where the loss of revenue is sustained due to non-action by the Sub Divisional staff a specific report will be made by the audit parties for initiating action against delinquents/person(s) at fault.

Sr. No.	Name of exceptional lists	Action to be taken by (OP) staff
1.	List of bills check before issue.	All such bills are required to be checked and where any discrepancy is noticed are to be corrected before the same is issued i.e. delivered to the consumers. This is required to minimize complaints regarding issue of incorrect bills to the consumers.

<p>2.</p> <p>3.</p> <p>4.</p> <p>5.</p>	<p>Faulty/defective meters.</p> <p>Meter Burnt.</p> <p>Meter Glass Broken.</p> <p>M&T seals found broken.</p>	<p>Copies of these lists should be immediately passed on to JE I/c area for verification of the meter. Where the meters are found faulty/defective/burnt/glass broken/ M&T seals broken, the same should be replaced immediately and where working of meter is found within permissible limit, the corrective advice is to be sent to billing center.</p> <p>It is also to be verified and checked that the average/adhoc units billed to the consumer are not less than actual consumption recorded by the meter even if it is faulty. In such cases difference should be charged immediately to avoid accumulation of dues and average units based on the connected load/reasonable consumption should be got enhanced besides immediate replacement of the defective/faulty meter.</p> <p>The adhoc charges billed by the Computer Center are always provisional charges and the consumer account is required to be overhauled as per instructions contained in SMI-115 i.e. on the basis of average consumption recorded during corresponding months of preceding year, failing which average consumption of preceding 6 months failing which average consumption of preceding 3 months for meter being defective. In case no reasonable base is available or the available base is less than 3 months the consumer account is to be overhauled on the basis of average consumption of succeeding 3 months after installation of a correct meter.</p>
<p>6.</p> <p>7.</p> <p>8.</p> <p>9.</p>	<p>Negative reading.</p> <p>Dial over.</p> <p>High consumption.</p> <p>Nil consumption.</p>	<p>The actual reading shall be got verified through JE Incharge of area and further action shall be taken as per report of finding.</p>
<p>10.</p>	<p>Provisional (PL) basis.</p>	<p>The consumption of the consumer shall be got ascertained by issue of notice of assessment or through JE Incharge of area. Where the reading cannot be taken even after issue of notice/deputation of JE/AFM the supply of the consumer shall be disconnected from the pole and shall not be restored till reading is taken. In case the consumer does not come forward for concurrent two billing cycles after temporary disconnection of supply his premises shall be disconnected permanently. In no case the premise should be allowed to be shown as locked for 6 months concurrently.</p>

11.	Meter correction/ Reading correction/ new correction	The bills issued before and after making correction in the previous data/master data file shall be checked to ensure its correction.
12.	PDCO/RCO/Status change cases	All the cases appearing in this list are to be checked to ensure its correction and charging of additional amount/average charges, if any, under the existing instructions.
13.	List of new connections	The particulars entered in the master data file at the time of starting of billing is shown through this statement. It shall be checked that the billing has been raised from actual data of connection and that all the particulars of consumer as entered in the master data file are correct.
14.	Meter change cases	The final reading as well as new initial reading shall be verified to ensure its correction. It shall be further checked and ensured that where any additional amount including average charges is required to be charged the same is charged. The cases in which the meter has been changed being defective and which were being billed on 'PL' basis are to be checked with care to ensure that the PL charges are not adjusted by the computer. In such cases, the consumer account is to be overhauled as per provisions of SMI-115 and the provisional charges are to be adjusted only at the time of overhauling of consumer's accounts.
15.	List of defaulters	A list of such consumers who were issued bills in the last month and have not make payment is being supplied alongwith each billing cycle. For example while issuing the bills for cycle 21 the list of defaulters for cycle 11 is supplied. The Sub Division shall examine these lists and take action to get realized the payment by issue of TDCO/PDCO. A list involving defaulting amount more than a specific amount can be obtained from the computer center on specific request.

(xvii) The checklists as under are supplied by the computer-billing agency regarding realization of amount as posted in the computer ledger. The action required to be taken on these lists is explained against each. The audit parties shall check these exceptional list on cent percent basis and shall point out omission/irregularities etc. if any.

1. Payment first listing	<p>These lists can be considered as a print out of CCR Book/Bank Challan as the case may be. These lists are generated batch card wise and date wise. The Sub Division is required to check that the amount as shown in payment first listing agrees with the amount shown in the CCR Book. In case there is any difference in the amount as shown in the check list and amount shown in the CCR Book/Bank Challan, the account wise discrepancies is to be ascertained and the mistake is to be set right through SC&AR. Necessary remarks has also be recorded in these check list to avoid duplicay.</p> <p>These lists shall be properly maintained in a separate folder.</p>
2. Payment final listing (Ledger-wise and data wise)	<p>The amount as shown in the payment first listing is segregated ledger wise and group wise. Through these statements the amount to be posted in the ledger at the time of next billing cycle is shown. In other words only the realization as appearing in the payment final listing should be found posted in the ledgers. These check list therefore should be maintained ledger wise or should be placed with ledger. These check lists are much important and require double-checking. All the entries of this checklist must appear in payment first listing and all the realization posted in the ledger must appear in these check list. The Sub Division shall therefore, carry out the checking of the same accordingly.</p>
3. Payment final listing (Group-wise & date wise abstract)	<p>Group wise and date wise totals of payment final listing are shown in this list. This list is generated at the time of each billing cycle or for the batch cards submitted by the Sub Division. As such, at least 4 lists are supplied during a month. Reconciliation of cash realization as posted in the consumers ledger and amount received as per Revenue Cash Book can be made only with this statement. These lists are, therefore, required to be maintained in a separate folder.</p>
4. Check list of SC&AR (JE List)	<p>The amount debited/credited to the consumer account through SC&AR is shown in this checklist. It is therefore, required to be checked that all the entries made in the advice register appears in the check list and vice versa only the amount as shown in the advice register is appearing in the check list. Further in ledger also all the items appearing in the checklist and vice versa only the amount appearing in the checklist should be found posted. These lists should also be placed with ledgers.</p>

(xix) In addition to above checking the audit party shall also carry out following

checking:-

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

Annexure- D

Duties assigned to various members of Audit Parties of the Nigam

Sr. No.	Revenue Accountant In charge	UDC-1	UDC-2
1.	Checking of billing (including Service rent) in r/o HT & LT Industrial consumers	Checking of billing in r/o AP (metered & un-metered) and DS & NDS (including service rent) consumers	New cases of DS & NDS consumers.
2.	Non levy of average charges (overhauling of MCOs) in r/o HT & LT Industrial consumers	Non levy average charges (overhauling of MCOs) in r/o AP (metered & un-metered) and DS & NDS consumers.	Refund cases of DS & NDS consumers.
3.	Checking of new cases of HT & LT Industrial and AP consumers.	Theft, unauthorized extension of load detected by vigilance and other agencies in r/o DS & NDS consumers.	Comparison of RO4 and CCR books, posting in ledger with the duplicate copy of RO4 (all categories).
4.	Checking of refund cases of HT & LT Industrial and AP consumers.	PDCOs in r/o DS & NDS consumers.	Cash Realization and totals.
5.	Checking of theft unauthorized extension of load detected by vigilance and other agencies in r/o HT & LT Industrial and AP consumers.	RCO, SJO in r/o cases on DS & NDS consumers.	Tally of cash in r/o manual & computerization billing.
6.	PDCOs in r/o HT & LT Industrial and AP consumers.		
7.	Checking of permanent defaulter's ledger in r/o all categories.		

8.	Checking of temporary connection ledgers in r/o all categories.		
9.	Checking of RCO / SJO cases in r/o HT & LT Industrial and AP consumers.		
10.	Checking of transfer of cash in revenue cashbook, remittance of case / cheques receipts and remittance etc.		
11.	<p>Checking of:</p> <ul style="list-style-type: none"> • Variation register • Issue of TDCOs • Connected load register • Pending application of new cases • Rate of return per unit • Line losses • Discussion of HMs • All the statements / information to be sent to head quarter, pursuance with Head quarter. SDO/XEN/ SE etc. 		

Annexure – E

Instructions regarding disposal of Half Margins

(Copy of Memo No. CA/RA/HQ/R-11/8934/9434 dated 29.12.97 issued by the Secretary, HSEB, Panchkula)

Sub: Late disposal of Half Margins issued by Internal Audit on the consumer accounts- Resulting interest loss.

The detailed instructions for streamlining the procedure with regard to the disposal of the Half Margin issued by the Audit were circulated with the approval of WTMs vide this office circular memo no. CA/RA/HQ-126/3407-4007 dated 10.09.86 in super session of all previous instructions on the subject. Further the instructions on the subject were also reiterated vide this office memo no. CA/RA/HQ/R-11/9356-9707 dated 02.12.96 and according to these instructions, the Half Margins were to be disposed of as under: -

- (i) The observations made by the Internal Audit through Half Margin Memorandum should be scrutinized by the SDO and the amount of short assessment where found chargeable, should be charged to the consumers' accounts within one week of the receipt of the half margin.
- (ii) In case where the SDO feels that the audit observations are not correct, the case should be referred by him to his Executive Engineer within one week of the receipt of the Half Margin giving full justification for non-acceptance of the Half Margin.
- (iii) The Executive Engineer should consider the case and convey his decision to the SDO within 10 days of the receipt of reference from SDO. In case the audit observations are not accepted by him, a copy of the reply should also be endorsed to the Internal Audit Party simultaneously alongwith a copy of the Half Margin.
- (iv) The Internal Audit will review the decision of the Executive Engineer and in case the audit is not satisfied with the reply, the complete case should be referred to the Chief Auditor (Revenue Audit) Panchkula within one week of the receipt of reply from the Executive Engineer.

(v) The Chief Auditor will review the case and where he upholds the view of the Internal Audit, he will take up the matter with the Superintending Engineer and Chief Engineer concerned and ensures its settlement within two months from the date of first reference.

(vi) The Chief Auditor will submit a quarterly statement to the Member Finance and commercial indicating the cases, which have been taken up by him with the SEs & CEs and have not been settled within two months from the date of his first reference.

2. It has, however, been observed that the above procedure is not being followed strictly by the field officers, with the result sizeable number of un-accepted Half Margins involving substantial under assessment have piled up in almost every field office resulting in non-realization of under-assessment as pointed out by the audit and thus blockage of Board's revenue and interest losses thereon which the Board being a commercial organization can ill afford.

The WTMs in their house meeting on 09.12.97 reviewed the implementation of the above instructions and it has been decided that these instructions be again reiterated for strict implementation and compliance by the field officers. Any laxity on the part of the field officer (s) will be viewed seriously and the erring officer (s) would be held personally responsible for the losses sustained by the Board (including interest losses) due to non-disposal of Half Margins within the prescribed time frame.

Annexure – F

Record required to be maintained in the Operation Sub-divisions

A		AEE / AE
	1	Reading Register of HT Connections.
	2	Energy Variation Register of HT Connection
	3	Sealing Record Register
	4	Parameters of the Sub-Division –Detail Thereof
	5	Patrolling Book.
	6	Consumption Register of Interface and Units sent out from the Feeding Station on 11 KV Feeders
B		JE-I/JE/AFM
	1	Petrol Book –for checking of HT/LT/Line
	2	Line Maintenance Register –Record of Mtc. Work Carried out
	3	Connected Load Register –Gen. Load, Ind. Load Agriculture Load.
	4	Transformer Mtc. Register.
	5	Form -4 Register –Material A/c for Mtc. Work, Capital (New Work), Deposit Work.
	6	CA -104 –Record of Dismantled material from site due to replacement, PDCO, Augmentation of T/Fs ect.
	7	Lorry Log Book –Vehicle.
	8	Mtc. Register of Vehicles.
	9	Meter Record Register. CA-21 –Meter Received from Store / Lab/ New Consumers. CA-22 –Meter Received from Site and issue to consumers.
	10	Small Measurement Book –Entry of material Purchased
	11	Electrical Measurement Book –Entry of material issued at site on works.
	12	Energy Variation Register.
	13	Meter Sealing Record Register.
	14	T & P Register.
	15	Reading Record of medium supply connection.
	16	Meter Checking (LL-I)
	17	Feeder Line Losses / Tfr. /other detail of Register.
	18	M&P Register
	19	Electricity consumers Complaint Register.
	20	Tripping / Interruption Register of 11 KV Feeder
C		CA/UDC –Revenue
	1	Meter Reading Register/ Meter Blanks.
	2	Consumer Ledgers.
	3	Sundry charges and Allowance register.
	4	TDCO/PDCO Register.
	5	Defaulters Ledger.

	6	Daily Checking Register.
	7	Theft Register.
	8	MCO Register.
	9	Court case Register.
	10	Group Wise Defaulting Register (PDCO)
	11	Consumption / Variation Register for AC premises, Hotels, Restaurants/ Hospital, Departmental Stores, Other high consumption premises.
	12	Consumer Cases of LT and HT category
	13	Half Margin Register.
D		Consumer Clerk
	1	Service connection Register.
	2	Demand Notice and Load Sanction Register.
	3	Test Report Register (All Categories).
	4	SCO Register (All Categories)
	5	All Consumer Cases
	6	MCO Register (Burnt)
	7	SJO/RCO Register
E		Cashier / Head Cashier
	1	Cash Books (Revenue, General and CCR Books)
	2	Remittance Register
	3	ACD Register
	4	Meter Security Register.
	5	Cheque Dishonoured Register.
	6	Record of RO4 / BA-16 Receipt Books, Computer Stubs & CCR Books
	7	Check Lists received from computer cell regarding Reconciliation of Cash.
	8	Scroll as received from Bank / Post Offices for deposit of bills by the consumers.
	9	Chest Duplicate Key Register
F		SDC
	1	Dispatch and Diary Register
	2	File Index Register.
	3	Estimate /Deposit Register as approved by SDO / XEN / SE / CE etc.
	4	Stamp Register.
	5	Incumbency Register.
	6	Accident Register.
	7	Theft of material Register.
	8	T&P Register (Office).
	9	Office contingency Register.
	10	Stationary Register.
	11	Form -4 Register SMB, EMB, Cash Books, RO-4, BA-16, SCAR Register etc. –Issued to various Officials.
	12	Consumer Complaint Register.

Annexure – G

Division wise Number of DS, NDS & Agriculture connections ending 31/3/2011

S.No.	Name of Division/Circle	Domestic	Non-Domestic	AP	Total
1.	Ambala City	65010	16332	4827	86169
2.	Ambala Cantt.	86518	16087	9580	112185
3.	Panchkula	108495	12938	4157	125590
	‘OP’ Circle Ambala	260023	45357	18564	323944
4	Yamuna Nagar	103422	17971	14761	136154
5	Jagadhri	86237	11835	9870	107942
6	Naraingarh	62124	6491	13224	81839
	‘OP’ Circle Y/Ngr.	251783	36297	37855	325935
7	Shahbad	38780	5229	11542	55551
8	Kurukshetra	64374	11244	13099	88717
9	Pehowa	38130	4999	14591	57720
	‘OP’ Circle KKR	141284	21472	39232	201988
10	Karnal City	82664	17028	10528	110220
11	Karnal S/U – I	69420	8087	29855	107362
12	Karnal S/U –II	52394	5255	25064	82713

	'OP' Circle Karnal	204478	30370	65447	300295
13	Kaithal	45566	8063	9181	62810
14	Pundri	43591	3494	18890	65975
15	Guhla	31565	3229	14990	49784
	'OP' Circle Kaithal	120722	14786	43061	178569
16	Panipat City	54371	16997	513	71881
17	Panipat S/U	49452	3979	15030	68461
18	Samalkha	44510	3572	13383	61465
	'OP' Circle Panipat	148333	24548	28926	201807
19	Sonipat City	86626	10732	4192	101550
20	Sonipat S/U	85973	4703	13326	104002
21	Gohana	66959	4718	5951	77628
	'OP' Circle Sonipat	239558	20153	23469	283180
22	Rohtak city	73271	18707	168	92146
23	Rohtak S/U –I	76365	4342	2440	83147
24	Rohtak S/U –II	53993	2501	1557	58051
	'OP' Circle Rohtak	203629	25550	4165	233344
25	Jind	88469	10394	10823	109686
26	Narwana	71284	6474	15086	92844
27	Safidon	35998	3623	9213	48834
	'OP' Circle Jind	195751	20491	35122	251364
28	Jhajjar	48771	3615	4002	56388

29	Bahadurgarh	58628	5937	652	65217
30	Beri	44405	2078	3412	49895
	'OP' Circle Jhajjar	151804	11630	8066	171500
	Grand Total	1917365	250654	303907	2471926

Annexure – H

Instruction / guideline for fixing responsibility

REF NO. FA-HQRs / Coll/BC-4 Ch-31 Dated Thursday, September, 18, 2008

To

1. All the SE's (OP) Circles of UHBVNL.
2. All the XEN's of UHBVNL.
3. All the SDO's of UHBVNL.
4. Chief Auditor, UHBVNL, Panchkula.

Sub: Extent of responsibility to be fixed in the cases where the Nigam's revenue is embezzled / misappropriated by the employees of the Nigam is put into the losses.

Uttar Haryana Bijli Vitran Nigam Ltd. notified duties and responsibilities of various functionaries for upkeep and maintenance of consumer's accounts vide endst no. Ch-9/FA-HQRs/Coll dated 19.10.05. In the manual the responsibility of Audit Party has also been fixed for normal routine working of the Sub Division. These are cases in which loss sustained is detected out of the audited account and it is proved that the audit party could have detected the same during the normal course of audit, the party shall also be held responsible for negligence on their part. In such cases charge-sheet/show-cause notice for recovery of the amount apportioned shall be issued for recovery and necessary provision have already been made in para 12.4 of the manual of duties and responsibilities circulated by UHBVNL vide endst dated 19.10.05. As such the audit parties are only be held responsible for any irregularity observed from Sub Divisional record already audited.

Audit parties check the work of Sub Division on selective basis as post audit. As such audit parties cannot be held responsible for the lapses done by the Sub Divisional staff during the course of their routine working. The revised extent of responsibilities of various functionaries in such cases where the Nigam's revenue is embezzled are enclosed as per Annexure 'A', which carries the approval of Board of Directors of the Nigam.

Further in the manual issued on 19.10.2005 the extent of duties and responsibilities in respect of Sr. No. I (iii) regarding submission of fictitious advice to the billing agency has been erroneously fixed upto 90% which has now been rectified and may be read as under:-

Ledger Keeper	50%
UDC(R)	20%
CA	15%
SDO	10%
Audit Party	5%

These instructions would be applicable w.e.f. 19.10.2005. The revised instructions may be brought to the notice of all concerned.

DA/Annexure 'A'

Financial Advisor/HQRS,
Uttar Haryana Bijli Vitran Nigam Ltd.,

Panchkula.

Sr. No.	Modus operandi adopted for embezzlement/misappropriation or reasons under which loss sustained to the Nigam	Extent of Responsibility					
		Cashier	Head Cashier	Ledger Keeper	UDC (R)	Coml. Asstt.	SDO
1.	A. Computer Generated Consumer's Ledgers: (i) Non-recording of amount received from the consumers in CCR Book	50%	-	10%	20%	10%	10%
	(ii) Less recording of the amount in the CCR Book than that the amount received from the consumers		-	50%	20%	20%	10%
	(iii) Submission of fictitious advice to the billing agency	-	-	50%	20%	20%	10%
	B. Manual Consumer's Ledgers: (i) Non-recording of the amount received from the consumers in the CCR Book	50%	-	-	20%	15%	15%
	(ii) Less recording of the amount in the CCR Book than that the amount actually received from the consumers	50%	-	-	20%	15%	15%
2.	Less totaling of CCR Books	50%	-	-	30%	10%	10%
3.	Non-transfer / less transfer of cash from the CCR Book to the Revenue Cash Book	-	50%	-	-	-	50%
4.	(i) Non-deposit/less deposit of the amount in the Bank than that of the amount shown remitted as per Revenue Cash Book/Remittance Register	-	50%	-	-	-	50%
	(ii) Non accountal of dishonoured cheques	-	50%	-	-	-	50%
5.	Omission in bringing forward of unpaid balances outstanding against defaulting consumers from previous month	-	-	50%	30%	10%	10%
6.	Intentionally under billing of energy charges and Elec. Duty etc. in respect of:						
	(i) General AP&SP consumers	-	-	50%	30%	10%	10%
	(ii) LT Industrial Consumers (under spot billing)	-	-	50% JE	-	30%	20%
	(iii) HT Industrial Consumers (under spot billing)	-	-	-	-	50%	50%
7.	Non-posting of amount charged through Sundry charges & Allowance Register / Loss sustained by the Board due to delay in posting thereof	-	-	50%	30%	10%	10%

8.	(i) Bogus posting of cash realization in the consumer's ledger (s)	-	-	50%	30%	10%	10%
	(ii) Allowing and posting of fictitious refunds into consumers' ledger (s)	-	-	50%	30%	10%	10%
	(iii) Allowing and posting of un-authorized refunds	-	-	50%	30%	10%	10%
9.	C –Losses	-	-	-	-	30%	70%
	(i) Loss: (Including financial interest loss) sustained by the Nigam due to non-returning or delay in returning of half margins issued by the audit.	-	-	-	-	-	-
	(ii) Losses on half margin issued by IAP/ RAP and charged by the S/Divisional Staff	-	-	50%	30%	10%	10%
10	Loss sustained by the Nigam due to non-issue of bills in time.	-	-	-	-	-	JE=100%
	(i) In case consumer case file after release of new connection is not returned by the JE.	-	-	-	-	-	-
	(ii) in case file is received from JE but advice is not submitted to	-	-	-	CC=50%	50%	-
	(iii) in case reading is not taken by the Meter Reader timely	-	-	MR=50%	20%	15%	15%
11	Incorrect bogus certificates given on the RIB statement without physical verification of totals	-	50%	-	-	-	50%
12	Non-pursuance of realization of cheques/DDs / Pay orders sent for collection into local bank by the Head Cashier of the Sub-Division	-	50%	-	-	-	50%
13	Non-adjustment of dishonoured cheques deposited by Head Cashier into bank in the relevant record by making reverse entry and charging of amount through SCAR from consumers	-	-	-	-	-	-
	a) If not intimated to Billing Section	-	50%	-	-	-	50%
	b) If intimated but not adjusted in Billing Section	-	-	50%	-	30%	20%
14	Non-pursuance of transfer of funds from local banks to Main Bank Branch regularly causing loss of interest to Nigam.	-	50%	-	-	-	50%
15	Under casting of totals in Revenue Cash Book/ General Cash Book	-	50%	-	-	-	50%
16	Use of RO-4 without requisite certificate of Head Clerk /SDC	50%	10%	30%SDC	-	-	10%

Note:-

1. The responsibility as above is over and above of the responsibility of the officer(s) official(s), who is held direct responsible in the case and his responsibility is to be considered to the extent of 100%.
2. In case the amount embezzlement/misappropriation/ loss sustained by the Nigam could not be recovered from any accused, the same shall be recovered from the other staff involved in the same proportion.
3. The preparation of Abstract Ledger, Monthly Abstract of SC&AR and reconciliation of cash realization posted in the consumers ledger is a most important function in the Sub-Division to avoid chances of embezzlement etc. As such non-compliance of the same by the Sub-Divisional staff should be viewed seriously and the pay of the concerned ledger keeper / UDC (R) /CA should be withheld till the compliance is not made by them. The concerned SDO should also be held responsible in case he fails to get prepared the monthly abstract ledger in accordance with the instructions and get the realization posted in the consumers ledgers reconciled with the amount received as per CCR Book/ Revenue Cash Book. The Divisional Officer who supplies a bogus certificate regarding reconciliation of cash realization shall also be held responsible.