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Internal Audit

Department wise KPIs

Name of Post:-. CAO (IA-MM)

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut- off Target	Weightage
1.	(A) Internal Audit Wing:- (1) Revenue Audit (2) Expenditure Audit (3) Technical Audit (4) Physical Verification (5) Enquiry	Yearly as per Annual plan approved by Managing Director	%	100%	80%	50%
2.	(B) MM, TW, Projects, IT, M&P, Civil Wing:- Material Management Wing	Monthly	–	100%	80%	50%

Table No. 18.1**Name of Post:-. CAO (IA-MM)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut- off Target	Weightage
A	(A) Internal Audit Wing:-					
1.	Preparation of plan for conducting Internal Audit for Revenue, Expenditures, Stores and Technical by December of every year	Yearly	%	100%	70%	5%
2	Adherence to Annual Schedule of Internal Audit (Measured as % of instances where internal audits were conducted within planned date)	Yearly	%	100%	60%	5%
3.	Expenditure Audit of each Departments as per plan	Yearly	%	100%	60%	5%
4.	Technical Audit done in a quarter as per plan	Quarterly	%	100%	60%	5%
5.	Percentage of Sub-division for which Revenue Audit has been done within 1 years as per plan	Yearly	%	100%	60%	5%
6.	Percentage of Bills of HT consumer audited in a month as per plan	Monthly	%	100%	60%	5%
7.	Percentage of complaints attended that are received from field and report submitted within 45	Quarterly	%	100%	60%	5%

	working days					
8.	Percentage of factual reports collected on disciplinary proceedings as received from management for examination/enquiry, and submitted within 45 working days to management.	Quarterly	%	100%	60%	5%
9.	Recommendation for disciplinary action against defaulting officer/staff after carrying out Internal audit within 45 working days of the inspection to the MD	Quarterly	%	100%	60%	5%
10.	Percentage of Stock verified (Circle level stores) in a year as per plan	Yearly	%	100%	60%	5%
B	(B) MM, TW, Projects, IT, M&P, Civil Wing.					
1	Specification approval in respect of cases of MM, TW, RGGVY, Civil, IT, Projects, M&P Wing	Monthly	%	100%	80%	15%
2	Techno Commercial Bid evaluation at CE level Committee in respect of cases of CLPC.	Monthly	%	100%	80%	15%
3	CE level procurement cases in respect of MM Wing	Monthly	%	100%	80%	20%

Table No. 18.2**Name of Post:-. Sr. AO/AO/AAO (IA-Rev Corp.)****HoD : CAO (IA-MM)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Get approved annual plan of revenue audit by December of every year.	Yearly	%	100%	70%	10%
2	Adherence to annual schedule of internal audit.	Yearly	%	100%	60%	10%
3	Approval of monthly audit programme of IAPs under ZAO (IA) by end of each month.	Monthly	%	100%	70%	10%
4	Put up ICRs for action within 30 days from receiving of ICRs.	Monthly	%	100%	60%	10%
5	Disposal of complaints received from field for submitting report within 45 days after receiving from field.	Monthly	%	100%	60%	10%
6	Factual report collected on disciplinary proceedings and submits report within 45 days to the management.	Monthly	%	100%	60%	10%
7	Recommendation for disciplinary action against defaulters after special audit within 45 days from completion of audit in all respect.	Monthly	%	100%	60%	10%
8	Preparation of agenda for half yearly and yearly progress of audit wing within 30 days from due.	Half Yearly/ Yearly	%	100%	70%	10%
9	Preparation of show cause / Charge Sheet against defaulters within 30 days from approval.	Monthly	%	100%	60%	10%
10	Reply of AG Audit Para/ Assembly Question/ Information under RTI with in prescribed time.	Monthly	%	100%	60%	10%

Table No. 18.3**Name of Post:- AAO-II-1/Jr. Accountant-1 (IA-Rev Corp.)****HoD : CAO (IA-MM)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Get approved annual plan of revenue audit by December of every year.	Yearly	%	100%	70%	10%
2	Put up sample test of audit report submitted by CA firm within 15 days.	Monthly	%	100%	60%	10%
3	Put up of complaints within 3 working days after receiving and disposal within 7 days after enquired from ZAO (IA).	Monthly	%	100%	70%	10%
4	Put up factual report/reply received from management on disciplinary proceedings within 3 working days and submit report/comments within 7 days to the management after got verified fact (if required) from ZAO (IA).	Monthly	%	100%	70%	15%
5	Recommendation for disciplinary action against defaulters after special audit within 10 days from completion of audit in all respect.	Monthly	%	100%	60%	20%
6	Preparation of agenda for half yearly and yearly progress of audit wing within 15 days from due.	Half Yearly/ Yearly	%	100%	70%	10%
7	Preparation of show cause / Charge Sheet against defaulters within 15 days from approval.	Monthly	%	100%	60%	15%
8	Reply of AG Audit Para/ Assembly Question/ Information under RTI with in prescribed time.	Monthly	%	100%	70%	10%

Table No. 18.4**Name of Post:- AAO-II-2/Jr. Accountant-2 (IA-Rev Corp..)****HoD : CAO (IA-MM)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Approval of monthly audit programme of IAPs under ZAO (IA) before 3 working days from end of each month.	Monthly	%	100%	70%	10%
2	Put up ICRs for action within 15 days from receiving of ICRs.	Monthly	%	100%	60%	20%
3	Put up of complaints within 3 working days after receiving and disposal within 7 days after enquired from ZAO (IA).	Monthly	%	100%	70%	10%
4	Put up factual report/reply received from management on disciplinary proceedings within 3 working days and submit report/comments within 7 days to the management after got verified fact (if required) from ZAO (IA).	Monthly	%	100%	60%	20%
5	Recommendation for disciplinary action against defaulters after special audit within 10 days from completion of audit in all respect.	Monthly	%	100%	60%	20%
6	Preparation of show cause / Charge Sheet against defaulters within 15 days from approval.	Monthly	%	100%	60%	20%

Table No. 18.5**Name of Post:-. AAO (IAP-HT Corp.)-1****HoD : CAO (IA-MM)**

S. No.	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparation of plan for conducting internal Audit for revenue audit (HT/LIP)	Yearly	%	By Dec. of every year	-	20%
2	Adherence to Annual Schedule of Internal Audit (Measured as % of instances where internal audit were conducted within planned date)	Yearly	%	100%	80%	30%
3	% of bills of HT consumers audited in a month as per plan	Daily	%	100%	70%	50%

Table No. 18.6**Name of Post:-. AAO-II/ Jr. Acctt. –I (IAP-HT Corp.)-1****HoD : CAO (IA-MM)**

S. No	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Audit of at least 30 Nos. HT/LIP consumers files per month	Daily	%	100%	70%	70%
2	Dealing of general correspondence	Daily	%	100%	80%	10%
3	Dispatch work of the section	Daily	%	100%	100%	10%
4	Preparation of leave statement	Monthly	%	100%	70%	10%

Table No. 18.7**Name of Post:-. AAO-II/ Jr. Acctt. –2 (IAP-HT Corp.)-1****HoD : CAO (IA-MM)**

S. No	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Audit of at least 30 Nos. HT/LIP consumers files per month	Daily	%	100%	80%	70%
2	Preparation of SOSD/ audit memos and	Daily	%	100%	70%	10%
3	Dealing in pending audit memos	Daily	%	100%	70%	10%
4	Preparation of DO	Monthly	%	100%	70%	10%

Table No. 18.8**Name of Post:-. AAO (IAP-HT Corp.)-2****HoD : CAO (IA-MM)**

S. No.	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparation of plan for conducting internal Audit for revenue audit (HT/LIP)	Yearly	%	100%	-	20%
2	Adherence to Annual Schedule of Internal Audit (Measured as % of instances where internal audit were conducted within planned date)	Yearly	%	100%	80%	30%
3	% of bills of HT consumers audited in a month as per plan	Daily	%	100%	70%	50%

Table No. 18.9**Name of Post:-. AAO-II/ Jr. Acctt. –I (IAP-HT Corp.)-2****HoD : CAO (IA-MM)**

S. No	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Audit of at least 30 Nos. HT/LIP consumers files per month	Daily	%	100%	70%	70%
2	Dealing of general correspondence	Daily	%	100%	80%	10%
3	Dispatch work of the section	Daily	%	100%	100%	10%
4	Preparation of leave statement	Monthly	%	100%	70%	10%

Table No. 18.10**Name of Post:-. AAO-II/ Jr. Acctt. –2 (IAP-HT Corp.)-2****HoD : CAO (IA-MM)**

S. No	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Audit of at least 30 Nos. HT/LIP consumers files per month	Daily	%	100%	80%	70%
2	Preparation of SOSD/ audit memos and	Daily	%	100%	70%	10%
3	Dealing in pending audit memos	Daily	%	100%	70%	10%
4	Preparation of DO	Monthly	%	100%	70%	10%

Table No. 18.11**Name of Post:- Sr. AO/AO/AAO (IA-Exp. Corp.)****HoD : CAO (IA-MM)**

S.No	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparation of annual plan for conducting Internal audit - By December of every year	Yearly	%	100%	70%	10%
2	Adherence to annual schedule of internal audit (Measured as % of instances wherein internal audit were conducted within planned date.	Half Yearly	%	100%	60%	15%
3	Reviewing of monthly Exp. audit program – before closing of month	Monthly	%	100%	70%	5%
4	Reviewing the processing of enquiry reports/ complaint cases/ special audit report / Expenditure audit reports, its correspondence and reply/ compliance received on the ICR's & comments thereon & Comments on charge sheet or Show cause notice	Half Yearly	%	100%	60%	20%
5	Recommendation for disciplinary action against defaulting officer/ officer on the basis of enquiry reports/ serious irregularities within 45 days	Quarterly	%	100%	60%	20%
6	Reviewing Percentage of stores verified (Circle level stores) in half yearly as per plan.	Half Yearly	%	100%	60%	10%
7	Reviewing of monthly DO information, TA bills of IAP's etc.	Monthly	%	100%	60%	10%
8	Reviewing of reply of AG/ draft Para. RTI & assembly Question - Within prescribed time.	Monthly	%	100%	60%	10%

Table No. 18.12**Name of Post:- AAO-II/Jr. Accountant -1 (IA-Exp Corp.)****HoD : CAO (IA-MM)**

S.No	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Processing of ICR & correspondence for first compliance of Exp. audit reports - Within 15 days of receipt of ICR's to the concerned.	Monthly	%	100 %	60%	10%
2	Processing/ regular correspondence in files for submission of first Compliance /Supplementary reply / Supporting of the PMCF/ Exp. audit report of Civil wing within 30 days after expiry of period mentioned in earlier correspondence.	Quarterly	%	100%	60%	15%
3	Processing of enquiry reports/ complaint cases & special audit report pertaining to civil wing including discussion session/ time with AO/ Sr. AO/ CAO - Within 15 days.	Monthly	%	100 %	60%	10%
4	Processing of reply/ compliance received on the ICR's & comments thereon - Within 30 days from receipt of reply to the concerned including discussion time with Superiors.	Quarterly	%	100%	60%	20%
5	Processing of reply of enquiry reports/ complaint cases & special audit report pertaining to civil wing including discussion session/ time with AO/ Sr. AO /CAO - Within 30 days.	Quarterly	%	100%	60%	10%
6	Processing of files for serious irregularities for approval of the competent authority - Within 15 days.	Quarterly	%	100 %	60%	10%
7	Preparation of show cause /charge sheet within 20 days from the approval of competent authority.	Quarterly	%	100 %	60%	15%
8	Comments on the defense reply against show cause /charge sheet – (a) if verification from IAP not required - Within 15 days from date of	Quarterly	%	100 %	60%	10%

	receipt of reply to the concerned. (b) if verification from IAP required – Within 15 days from date of receipt of verification report to the concerned.					
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Table No. 18.13**Name of Post:- AAO-II/Jr. Accountant -2 (IA-Exp Corp.)****HoD : CAO (IA-MM)**

S.No	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Processing of ICR & correspondence for first compliance of Exp. audit reports - Within 15 days of receipt of ICR's to the concerned.	Monthly	%	100 %	60%	10%
2	Processing/ regular correspondence in files for submission of first Compliance /Supplementary reply / Supporting – within 30 days after expiry of period mentioned in earlier correspondence.	Quarterly	%	100%	60%	15%
3	Processing of enquiry reports/ complaint cases & special audit report - Within 30 days from the date of receipt to the concerned.	Monthly	%	100 %	60%	15%
4	Processing of reply/ compliance received on the ICR's & comments thereon - Within 30 days from receipt of reply to the concerned/availability of file.	Quarterly	%	100%	60%	20%
5	Processing of files for serious irregularities for approval of the competent authority - Within 15 days.	Quarterly	%	100 %	60%	15%
6	Preparation of show cause notices/charge sheets - within 20 working days from receipt of file after the approval of competent authority.	Quarterly	%	100 %	60%	15%
7	Comments on the defense reply against show cause /charge sheet – (a) if verification from IAP not required - Within 15 days from date of receipt of reply to the concerned/availability of file. (b) if verification from IAP required – Within 15 days from date of receipt of verification report to the concerned.	Quarterly	%	100 %	60%	10%

Table No. 18.14**Name of Post:-. AAO – II/Jr. Acct. (IA-SV) Ajmer Zone****HoD : CAO (IA-MM)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparation of plan for conducting Internal Audit for Store by December of every year	Yearly	%	100%	70%	10%
2	Adherence to Annual Schedule of Internal Audit (Measured as % of instances where internal audits were conducted within planned date) as per KPI	Half Yearly	%	100%	60%	20%
3	Reviewing of monthly audit programme for IAP's before closing of month.	monthly	%	100%	70%	10%
4	Ensure Physical Verification of Circle store as per monthly programme.	Quarterly	%	100%	50%	10%
5	Reviewing the processing of PVR /Enquiry reports/ complaints/ special audit report / relevant correspondence & reply /comments on show cause or charge sheet / AG para /RTI/ Assembly question etc. within prescribed limit.	Quarterly	%	100%	60%	25%
6	Reviewing monthly DO information, TA bills of IAP's.	monthly	%	100%	70%	10%
7	Recommendation for disciplinary action against defaulting officer/staff after carrying out physical verification within 30 working days of the inspection to the Sr.AO(IA-Exp.).	Quarterly	%	100%	60%	15%

Table No. 18.15**Name of Post:-. AAO – II / Jr. Acct (IA-SV) Udaipur Zone HoD : CAO (IA-MM)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparation of plan for conducting Internal Audit for Store by December of every year	Yearly	%	100%	70%	10%
2	Adherence to Annual Schedule of Internal Audit (Measured as % of instances where internal audits were conducted within planned date) as per KPI	Half Yearly	%	100%	60%	20%
3	Reviewing of monthly audit programme for IAP's before closing of month.	monthly	%	100%	70%	10%
4	Ensure Physical Verification of Circle store as per monthly programme.	Quarterly	%	100%	50%	10%
5	Reviewing the processing of PVR /Enquiry reports/ complaints/ special audit report / relevant correspondence & reply /comments on show cause or charge sheet / AG para /RTI/ Assembly question etc. within prescribed limit.	Quarterly	%	100%	60%	25%
6	Reviewing monthly DO information, TA bills of IAP's.	monthly	%	100%	70%	10%
7	Recommendation for disciplinary action against defaulting officer/staff after carrying out physical verification within 30 working days of the inspection to the Sr.AO(IA-Exp.).	Quarterly	%	100%	60%	15%

Table No. 18.16**Name of Post:-. AAO – II/ Jr. Acct. (IA-SV) Jhunjhunu Zone HoD : CAO (IA-MM)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparation of plan for conducting Internal Audit for Store by December of every year	Yearly	%	100%	70%	10%
2	Adherence to Annual Schedule of Internal Audit (Measured as % of instances where internal audits were conducted within planned date) as per KPI	Half Yearly	%	100%	60%	20%
3	Reviewing of monthly audit programme for IAP's before closing of month.	monthly	%	100%	70%	10%
4	Ensure Physical Verification of Circle store as per monthly programme.	Quarterly	%	100%	50%	10%
5	Reviewing the processing of PVR /Enquiry reports/ complaints/ special audit report / relevant correspondence & reply /comments on show cause or charge sheet / AG para /RTI/ Assembly question etc. within prescribed limit.	Quarterly	%	100%	60%	25%
6	Reviewing monthly DO information, TA bills of IAP's.	monthly	%	100%	70%	10%
7	Recommendation for disciplinary action against defaulting officer/staff after carrying out physical verification within 30 working days of the inspection to the Sr.AO(IA-Exp.).	Quarterly	%	100%	60%	15%

Table No. 18.17**Name of Post:- Sr. AO/AO (IA-Ajmer Zone)****HoD : CAO (IA-MM)**

S. No.	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparing of monthly Programme up to end of each month	Monthly	%	100%	70%	10%
2	Sending monthly D.O. information to CAO(IA) Within 7 days of end of every month	Monthly	%	100%	70%	10%
3	Conduct sample test check of audit report of outsourcing firm within one month from receiving of report subject to availability of staff/IAP.	Monthly (subject to availability of IAP)	%	100%	60%	10%
4	Collecting sample test/regular audit/ Special audit report from IAPs within 7 days from completion of sample test check/audit	Monthly	%	100%	60%	5%
5	Issuing of letter for sample test check report to outsourcing firm with copy to CAO(IA) within 7 days from receiving of report	Monthly	%	100%	60%	5%
6	Issuing of letter to Unit officer for irregularities found during audit and Sending consolidated final audit report to H.O. within 7 days from receiving of consolidated final report in all respects.	Monthly (subject to completion of report in all respect)	%	100%	60%	10%
7	Forwarding of bills of outsourcing firm within 5 days from receiving consolidated final report complete in all respects.	Monthly (subject to completion of report in all respect)	%	100%	60%	5%
8	Sending special Audit/Enquiry report to CAO(IA) along with all annexures/supporting within 10 days from completion of audit	If any	%	100%	60%	10%
9	Forwarding of comments on charge-sheet/show cause notices after fact verification within 7 days from completion of verification	If any	%	100%	60%	5%

10	Forwarding of 10% SD of outsourcing firm within one month from consolidated final report of succeeding year	Yearly	%	100%	50%	5%
11	Forwarding position of EMD refund of outsourcing firm within one month from receiving of letter from CAO(IA)	Yearly	%	100%	50%	5%
12	Reply of letters of CAO (IA) & Various authorities within 15 working days from receiving of letter subject to availability of record.	Monthly	%	100%	50%	5%
13	Review of audit cases received from concerned XEN for giving credit and reply thereof within 15 days after receiving the case from XEN subject to availability of record/data.	Monthly(subj ect to availability of complete record/data)	%	100%	50%	5%
14	Conduct Expenditure Audit at circle level (4 circles) by Sr. AO /AO (IA) with available office staff at Zone	Monthly	%	100%	60%	10%

Table No. 18.18**Name of Post:- Sr. AO (IA-Udaipur Zone)****HoD : CAO (IA-MM)**

S.No	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparation of plan for conducting Internal Audit for Expenditures & Store by December of every year	Yearly	%	100%	70%	10%
2	Adherence to Annual Schedule of Internal Audit (Measured as % of instances where internal audits were conducted within planned date)	Half Yearly	%	100%	60%	20%
3	Conducting Expenditure Audit at circle level (6 Circles) with available office staff at Zone and submit progress of Expenditure Audit of each unit as per plan to CAO (IA) within 45 days	Quarterly	%	100%	70%	30%
4	Recommendation for disciplinary action against defaulting officer/staff after carrying out Internal audit within 35 days of the inspection to the CAO	Half Yearly	%	100%	60%	20%
5	Preparation of show cause / Charge Sheet against defaulters within 30 days from approval.	Monthly	%	100%	60%	10%
6	Reviewing Percentage of stores verified (Circle level stores) in half yearly as per plan.	Half Yearly	%	100%	60%	10%

Table No. 18.19**Name of Post:-. AO (IA-Udaipur Zone)****HoD : CAO (IA-MM)**

S. No.	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparing of monthly Programme up to end of each month	Monthly	%	100%	70%	10%
2	Sending monthly D.O. information to CAO(IA) Within 7 days of end of every month	Monthly	%	100%	70%	10%
3	Conduct sample test check of audit report of outsourcing firm within one month from receiving of report subject to availability of staff/IAP.	Monthly (subject to availability of IAP)	%	100%	60%	10%
4	Collecting sample test/regular audit/ Special audit report from IAPs within 7 days from completion of sample test check/audit	Monthly	%	100%	60%	5%
5	Issuing of letter for sample test check report to outsourcing firm with copy to CAO(IA) within 7 days from receiving of report	Monthly	%	100%	60%	5%
6	Issuing of letter to Unit officer for irregularities found during audit and Sending consolidated final audit report to H.O. within 7 days from receiving of consolidated final report in all respects.	Monthly (subject to completion of report in all respect)	%	100%	60%	10%
7	Forwarding of bills of outsourcing firm within 5 days from receiving consolidated final report complete in all respects.	Monthly (subject to completion of report in all respect)	%	100%	60%	5%
8	Sending special Audit/Enquiry report to CAO(IA) along with all annexures/supporting within 10 days from completion of audit	If any	%	100%	60%	10%
9	Forwarding of comments on charge-sheet/show cause notices after fact verification within 7 days from completion of verification	If any	%	100%	60%	10%

10	Forwarding of 10% SD of outsourcing firm within one month from consolidated final report of succeeding year	Yearly	%	100%	50%	5%
11	Forwarding position of EMD refund of outsourcing firm within one month from receiving of letter from CAO(IA)	Yearly	%	100%	50%	5%
12	Reply of letters of CAO (IA) & Various authorities within 15 working days from receiving of letter subject to availability of record.	Monthly	%	100%	50%	5%
13	Review of audit cases received from concerned XEN for giving credit and reply thereof within 15 days after receiving the case from XEN subject to availability of record/data.	Monthly(subj ect to availability of complete record/data)	%	100%	50%	10%

Table No. 18.20**Name of Post:- Sr. AO/AO (IA-Jhunjhunu Zone)****HoD : CAO (IA-MM)**

S. No.	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparing of monthly Programme up to end of each month	Monthly	%	100%	70%	10%
2	Sending monthly D.O. information to CAO(IA) Within 7 days of end of every month	Monthly	%	100%	70%	10%
3	Conduct sample test check of audit report of outsourcing firm within one month from receiving of report subject to availability of staff/IAP.	Monthly (subject to availability of IAP)	%	100%	60%	10%
4	Collecting sample test/regular audit/ Special audit report from IAPs within 7 days from completion of sample test check/audit	Monthly	%	100%	60%	5%
5	Issuing of letter for sample test check report to outsourcing firm with copy to CAO(IA) within 7 days from receiving of report	Monthly	%	100%	60%	5%
6	Issuing of letter to Unit officer for irregularities found during audit and Sending consolidated final audit report to H.O. within 7 days from receiving of consolidated final report in all respects.	Monthly (subject to completion of report in all respect)	%	100%	60%	10%
7	Forwarding of bills of outsourcing firm within 5 days from receiving consolidated final report complete in all respects.	Monthly (subject to completion of report in all respect)	%	100%	60%	5%
8	Sending special Audit/Enquiry report to CAO(IA) along with all annexures/supporting within 10 days from completion of audit	If any	%	100%	60%	10%
9	Forwarding of comments on charge-sheet/show cause notices after fact verification within 7 days from completion of verification	If any	%	100%	60%	5%

10	Forwarding of 10% SD of outsourcing firm within one month from consolidated final report of succeeding year	Yearly	%	100%	50%	5%
11	Forwarding position of EMD refund of outsourcing firm within one month from receiving of letter from CAO(IA)	Yearly	%	100%	50%	5%
12	Reply of letters of CAO (IA) & Various authorities within 15 working days from receiving of letter subject to availability of record.	Monthly	%	100%	50%	5%
13	Review of audit cases received from concerned XEN for giving credit and reply thereof within 15 days after receiving the case from XEN subject to availability of record/data.	Monthly(subj ect to availability of complete record/data)	%	100%	50%	5%
14	Conduct Expenditure Audit at circle level (2 circles) by Sr. AO /AO (IA) with available office staff at Zone	Monthly	%	100%	60%	10%

Table No. 18.21

Name of Post:-. Jr. Accountant (IA-Ajmer Zone)

HoD : CAO (IA-MM)

S. No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Sending monthly D.O. information to CAO(IA) Within 7 days of end of every month	Monthly	%	100%	70%	10%
2	Conduct sample test check of audit report of outsourcing firm within one month from receiving of report subject to availability of staff of concerned Circle.	Monthly (subject to availability of IAP)	%	100%	60%	10%
3	Collecting sample test/regular audit/ Special audit report from IAPs within 7 working days from completion of sample test check/audit of concerned Circle	Monthly	%	100%	60%	5%
4	Issuing of letter for sample test check report to outsourcing firm with copy to CAO(IA) within 7 working days from receiving of report of concerned Circle	Monthly	%	100%	60%	5%
5	Issuing of letter to Unit officer for irregularities found during audit and Sending consolidated final audit report to H.O. within 7 working days from receiving of consolidated final report in all respects of concerned Circle.	Monthly (subject to completion of report in all respect)	%	100%	60%	10%
6	Forwarding of bills of outsourcing firm within 5 days from receiving consolidated final report complete in all respects of concerned Circle.	Monthly (subject to completion of report in all respect)	%	100%	60%	5%
7	Sending special Audit/Enquiry report to CAO(IA) along with all annexures/supporting within 10 days from completion of audit of concerned Circle.	If any	%	100%	60%	10%
8	Forwarding of comments on chargesheet/show cause notices after fact verification within 7 days from	If any	%	100%	60%	10%

	completion of verification of concerned Circle .					
9	Forwarding of 10% SD of outsourcing firm within one month from consolidated final report of succeeding year of concerned Circle .	Yearly	%	100%	50%	10%
10	Reply of letters of CAO (IA) & Various authorities within 15 working days from receiving of letter subject to availability of record of concerned Circle .	Monthly	%	100%	50%	5%
11	Review of audit cases received from concerned XEN for giving credit and reply thereof within 15 days after receiving the case from XEN subject to availability of record/data.	Monthly(subject to availability of complete record/data)	%	100%	50%	10%
12	Associate with Sr. AO/AO (IA) in Expenditure Audit at Circle Level and prepare SOSD/ audit memos.	Monthly	%	100%	60%	10%

Table No. 18.22

Name of Post:-. Jr. Accountant (IA-Udaipur Zone)

HoD : CAO (IA-MM)

S. No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Sending monthly D.O. information to CAO(IA) Within 7 days of end of every month	Monthly	%	100%	70%	10%
2	Conduct sample test check of audit report of outsourcing firm within one month from receiving of report subject to availability of staff of concerned Circle.	Monthly (subject to availability of IAP)	%	100%	60%	10%
3	Collecting sample test/regular audit/ Special audit report from IAPs within 7 working days from completion of sample test check/audit of concerned Circle	Monthly	%	100%	60%	5%
4	Issuing of letter for sample test check report to outsourcing firm with copy to CAO(IA) within 7 working days from receiving of report of concerned Circle	Monthly	%	100%	60%	5%
5	Issuing of letter to Unit officer for irregularities found during audit and Sending consolidated final audit report to H.O. within 7 working days from receiving of consolidated final report in all respects of concerned Circle.	Monthly (subject to completion of report in all respect)	%	100%	60%	10%
6	Forwarding of bills of outsourcing firm within 5 days from receiving consolidated final report complete in all respects of concerned Circle.	Monthly (subject to completion of report in all respect)	%	100%	60%	5%
7	Sending special Audit/Enquiry report to CAO(IA) along with all annexures/supporting within 10 days from completion of audit of concerned Circle.	If any	%	100%	60%	10%
8	Forwarding of comments on chargesheet/show cause notices after fact verification within 7 days from	If any	%	100%	60%	10%

	completion of verification of concerned Circle .					
9	Forwarding of 10% SD of outsourcing firm within one month from consolidated final report of succeeding year of concerned Circle .	Yearly	%	100%	50%	10%
10	Reply of letters of CAO (IA) & Various authorities within 15 working days from receiving of letter subject to availability of record of concerned Circle .	Monthly	%	100%	50%	5%
11	Review of audit cases received from concerned XEN for giving credit and reply thereof within 15 days after receiving the case from XEN subject to availability of record/data.	Monthly(subject to availability of complete record/data)	%	100%	50%	10%
12	Associate with Sr. AO/AO (IA) in Expenditure Audit at Circle Level and prepare SOSD/ audit memos.	Monthly	%	100%	60%	10%

Table No. 18.23

Name of Post:-. Jr. Accountant (IA-Jhunjhunu Zone)

HoD : CAO (IA-MM)

S. No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Sending monthly D.O. information to CAO(IA) Within 7 days of end of every month	Monthly	%	100%	70%	10%
2	Conduct sample test check of audit report of outsourcing firm within one month from receiving of report subject to availability of staff of concerned Circle.	Monthly (subject to availability of IAP)	%	100%	60%	10%
3	Collecting sample test/regular audit/ Special audit report from IAPs within 7 working days from completion of sample test check/audit of concerned Circle	Monthly	%	100%	60%	5%
4	Issuing of letter for sample test check report to outsourcing firm with copy to CAO(IA) within 7 working days from receiving of report of concerned Circle	Monthly	%	100%	60%	5%
5	Issuing of letter to Unit officer for irregularities found during audit and Sending consolidated final audit report to H.O. within 7 working days from receiving of consolidated final report in all respects of concerned Circle.	Monthly (subject to completion of report in all respect)	%	100%	60%	10%
6	Forwarding of bills of outsourcing firm within 5 days from receiving consolidated final report complete in all respects of concerned Circle.	Monthly (subject to completion of report in all respect)	%	100%	60%	5%
7	Sending special Audit/Enquiry report to CAO(IA) along with all annexures/supporting within 10 days from completion of audit of concerned Circle.	If any	%	100%	60%	10%
8	Forwarding of comments on chargesheet/show cause notices after fact verification within 7 days from	If any	%	100%	60%	10%

	completion of verification of concerned Circle .					
9	Forwarding of 10% SD of outsourcing firm within one month from consolidated final report of succeeding year of concerned Circle .	Yearly	%	100%	50%	10%
10	Reply of letters of CAO (IA) & Various authorities within 15 working days from receiving of letter subject to availability of record of concerned Circle .	Monthly	%	100%	50%	5%
11	Review of audit cases received from concerned XEN for giving credit and reply thereof within 15 days after receiving the case from XEN subject to availability of record/data.	Monthly(subject to availability of complete record/data)	%	100%	50%	10%
12	Associate with Sr. AO/AO (IA) in Expenditure Audit at Circle Level and prepare SOSD/ audit memos.	Monthly	%	100%	60%	10%

Table No. 18.24**Name of Post:-. AAO (IAP- Rev. - 1) Circle****HoD : CAO (IA-MM)****(For In-house audit for each circle)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut- off Target	Weightage
1	Rev. audit of Sub Dn. All consumer (except HT consumer)	As per prescribed time	%	100%	70%	30%
2	Checking and submission of Audit Memo framed by IAP members	As per prescribed time	%	100%	70%	30%
3	Preparation of SOSD	As per prescribed time	%	100%	70%	20%
4	Verification of old SOSD	As per prescribed time	%	100%	70%	10%
5	Preparation of monthly information and submission to Zonal Sr. AO/ AO upto Ist week of every month	As per prescribed time	%	100%	70%	10%

Table No. 18.25**Name of Post:- Jr. Accountant - 1 (IAP- Rev. - 1) Circle****HoD : CAO (IA-MM)****(For In-house audit for each circle)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut- off Target	Weightage
1	Monthly Group wise Rev. audit of Sub Dn. consumer (except HT consumer)	As per prescribed time	%	100%	70%	30%
2	Preparation and submission of Audit Memo to AAO(IAP)	As per prescribed time	%	100%	70%	30%
3	Preparation of SOSD	As per prescribed time	%	100%	70%	20%
4	Verification of old SOSD	As per prescribed time	%	100%	70%	10%
5	Preparation of monthly information and submission to Zonal Sr. AO/ AO upto Ist week of every month	As per prescribed time	%	100%	70%	10%

Table No. 18.26**Name of Post:- AAO (IAP- Rev. - 2) Circle****HoD : CAO (IA-MM)****(For Outsource audit for each circle)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut- off Target	Weightage
1	10% Sample checking of Rev. audit of Sub Dn. Conducted by CA Firms and Report submit to Sr. AO/ AO (IA) (except HT consumer)	As per prescribed time	%	100%	70%	50%
2	Sample checking of Audit Memo prepared by CA Firms	As per prescribed time	%	100%	70%	30%
3	Reply verification of observation framed by IAP during 10% Sample checking	As per prescribed time	%	100%	70%	20%

Table No. 18.27**Name of Post:-. Jr. Accountant – 1 (IAP- Rev. - 2) Circle****HoD : CAO (IA-MM)****(For Outsource audit for each circle)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	10% Sample checking of Rev. audit of Sub Dn. Conducted by CA Firms and Report submit to Sr. AO/ AO (IA) (except HT consumer)	As per prescribed time	%	100%	70%	50%
2	Sample checking of Audit Memo prepared by CA Firms	As per prescribed time	%	100%	70%	30%
3	Reply verification of observation framed by IAP during 10% Sample checking	As per prescribed time	%	100%	70%	20%

Table No. 18.28**Name of Post:- AAO-I (IAP-Exp.-Corp.)****HoD : CAO (IA-MM)****(For IT, MM, Civil, DCOS Wing, Project, TW, DDUGY, M&P, CPC, EA & Cash)**

S.No	KPI – Definition	Evaluation (Monthly/ Quarterly / Half yearly/ Yearly)	UOM	Target	Cut- off Targe t	Weighta ge
1	Preparation of annual plan for conducting Internal audit - By December of every year	Yearly	%	100%	100%	10%
2	Adherence to annual schedule of internal audit (Measured as % of instances wherein internal audit were conducted within planned date.	Half Yearly	%	100%	75%	10%
3	Reviewing of monthly Exp. audit program – before closing of month	Monthly	%	100%	100%	5%
4.	Processing of Exp. Audit reports of and correspondence for first compliance - Within 15 working days of receipt of ICR's to the concerned.	Monthly	%	100 %	80%	10%
5.	Reviewing of ICR & correspondence for first compliance of Exp. audit reports within 7 working days of receipt of ICR's to the concerned.	Monthly	%	100%	80%	5%

6.	Processing/ regular correspondence in files for submission of first Compliance/ Supplementary reply/ Supporting of the Exp. Audit reports within 30 days after expiry of period mentioned in earlier correspondence.	Quarterly	%	100%	80%	10%
7.	Reviewing of correspondence in files for submission of first Compliance /Supplementary reply / Supporting of Expenditure audit reports within 7 days from receipt of file.	Quarterly	%	100%	80%	10%
8.	Processing of reply/ compliance received on the Exp. Audit reports & comments thereon - Within 30 working days from receipt of reply to the concerned/ availability of file.	Quarterly	%	100%	80%	5%
9.	Processing of files for serious irregularities for approval of the competent authority - Within 15 working days	Quarterly	%	100 %	80%	5%
10.	Preparations of show cause notices/ charge sheets within 20 working days from receipt of file after the approval of competent authority.	Quarterly	%	100 %	80%	10%

11.	<p>Comments on the defense reply against show cause/ charge sheet –</p> <p>(a) If verification from IAP not required - Within 15 working days from date of receipt of reply/ availability of file to the concerned.</p> <p>(b) If verification from IAP required – Within 15 working days from date of receipt of verification report to the concerned.</p>	Quarterly	%	100 %	70%	10%
12	<p>Processing of Material Utilization Audit reports and correspondence for first compliance - Within 15 working days of receipt of ICR's to the concerned.</p>	Monthly	%	100 %	80%	10%

Table No. 18.29**Name of Post:- Jr. Acctt.1 (IAP-Exp.-Corp.)****HoD : CAO (IA-MM)****(For IT, MM, Civil, DCOS Wing, Project, TW, DDUGY, M&P, CPC, EA & Cash)**

S.No.	KPI – Definition	Evaluation (Monthly/ Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut- off Target	Weightage
1	Preparing and processing of ICR & correspondence for first compliance of Exp. audit reports to AAO (IAP) within 15 working days of completion of audit	Monthly	%	100 %	80%	10%
2	Processing/ regular correspondence in files for submission of first Compliance /Supplementary reply / Supporting of the expenditure audit reports within 20 working days after expiry of period mentioned in earlier correspondence.	Quarterly	%	100%	80%	15%
3	Processing of reply/ compliance received on the ICR's & comments thereon - Within 20 working days from receipt of reply to the concerned/availability of file.	Quarterly	%	100%	80%	20%
4	Processing of files for serious irregularities for approval of the competent authority - Within 15	Quarterly	%	100 %	80%	15%

	working days.					
5	Preparation of show cause notices/charge sheets - within 20 working days from receipt of file after the approval of competent authority.	Quarterly	%	100 %	80%	15%
6	Comments on the defense reply against show cause /charge sheet – (a) if verification from IAP not required - Within 15 working days from date of receipt of reply to the concerned/availability of file. (b) if verification from IAP required – Within 15 working days from date of receipt of verification report to the concerned.	Quarterly	%	100 %	70%	15%
7	Preparation of D.O. information upto 08 th of each month.	Quarterly	%	100%	80%	10%

Table No. 18.30**Name of Post:-. XEN (IA-Tech) Corp.****HoD : CAO (IA-MM)**

S.No.	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Preparation of plan for conducting Internal Audit Technical by December of every year for next financial year	Yearly	%	100%	70%	10%
2	Adherence of Annual Schedule of Internal Audit (Measured as % of instances were internal audit were conducted within planned date	Half yearly	%	100%	60%	10%
3	Technical Audit done in a quarter as per plan	Quarterly	%	100%	50%	10%
4	Percentage of complaint attended that are received from field relating to Technical matters and report submitted within 30 days.	Bi-monthly	%	100%	50%	20%
5	Percentage of factual reports collected on disciplinary proceedings pertaining to technical matters as received from management for examination / enquiry, and submitted within 30 days to the management.	Bi-monthly	%	100%	60%	10%
6	Recommendation for disciplinary action against defaulting officer/staff after carrying out Internal Audit within 15 days of the inspection to the MD.	Monthly	%	100%	60%	10%
7	Fact verification report/ comments to be submitted to the corporate office within 15 / 30 days if site visit is not required / required.	Monthly	%	100%	50%	20%
8	Reply of R.T.I. Applications within stipulated time limit.	Monthly	%	100%	60%	5%
9	Reply of A.G. Para's within stipulated time limit.	Monthly	%	100%	60%	5%

Table No. 18.31**Name of Post:- AEN (IA-Tech) Ajmer Zone****HoD : CAO (IA-MM)**

S. No.	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Regular Technical Audit report to be submitted to the Zonal office within 20 days.	Monthly	%	100%	50%	40%
2	Enquiry of the complaint/ Special audit report to be submitted to the Zonal office within 15 days	Monthly	%	100%	50%	30%
3	Fact verification/ Comments (if required) to be submitted to the Zonal office within 15 days.	Monthly	%	100%	50%	30%

Table No. 18.32**Name of Post:- AEN (IA-Tech) Udaipur Zone****HoD : CAO (IA-MM)**

S. No.	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Regular Technical Audit report to be submitted to the Zonal office within 20 days.	Monthly	%	100%	50%	40%
2	Enquiry of the complaint/ Special audit report to be submitted to the Zonal office within 15 days	Monthly	%	100%	50%	30%
3	Fact verification/ Comments (if required) to be submitted to the Zonal office within 15 days.	Monthly	%	100%	50%	30%

Table No. 18.33**Name of Post:- AEN (IA-Tech) Udaipur Zone****HoD : CAO (IA-MM)**

S. No.	KPI – Definition	Evaluation (Monthly/Quarterly/ Half yearly/ Yearly)	UOM	Target	Cut-off Target	Weightage
1	Regular Technical Audit report to be submitted to the Zonal office within 20 days.	Monthly	%	100%	50%	40%
2	Enquiry of the complaint/ Special audit report to be submitted to the Zonal office within 15 days	Monthly	%	100%	50%	30%
3	Fact verification/ Comments (if required) to be submitted to the Zonal office within 15 days.	Monthly	%	100%	50%	30%