



प्रभास्मि शशि सूर्ययोः

JAIPUR VIDYUT VITRAN NIGAM LIMITED

CHIEF ACCOUNTS OFFICER (IA)

CIN: U40109RJ2000SGC016486

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No. JPD/Dir(F) CAO(IA)/AO/Exp.-Cont./F.

/D. 2098

Dated: 20-8-18

CIRCULAR

Sub :- Instructions with regard to expenditure audit.

It has been brought to the notice of the management that disciplinary action is recommended & initiated against the defaulters on the basis of lapses/ short comings pointed out in the audit report but the replies furnished by the concerned officer/ officials against explanation/ show cause notice/ charge sheet are generally reported to be satisfactory after examination due to furnishing of relevant record by the concerned officers/officials which has earlier not been provided to auditors or replied to the effect that violation of any Nigam order/ circular compliance of which has not been done by the concerned officers/ officials.

It is also noticed that irregularities indicated in most of the audit reports are minor in nature/ amount or related to procedure without indicating rules and regulations violated by unit officers. In case of irregularities having financial loss or major procedural deviations, the amount of financial losses as well as name of officers/ officials responsible for serious lapses are not mentioned in some audit reports where tenure is indicated only.

In the above context, following instructions are hereby issued to be followed at the level of Auditee Office as well as Exp. Internal audit party (IAP) for strict compliance:-

Auditee office level

- (1) To ensure maintenance of all relevant record/register;
- (2) To provide record/ information desired by IAP within 1-2 days of issue of requisition memo;
- (3) To arrange proper sitting arrangement for the auditors and facility of using a computer system alongwith printer for audit;
- (4) To ensure furnishing of clarification/ reply of the audit memos served by the IAP alongwith supporting documents within 7 days from the issue of memo otherwise observation will be included in the final audit report;
- (5) If any remark regarding non-availability/ non providing of record is mentioned on memo, it should be provided to audit otherwise unit officer will be responsible for any dispute in future;
- (6) To provide information about tenure of all officers/ officials for the audit period upto the level of dealing assistants of the Auditee office;

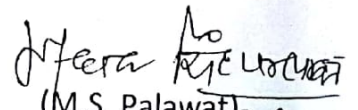
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- (7) To arrange photo copies of the record as required by the Audit Party;
- (8) To make spare time for discussion with audit party on audit report at the concluding stage of audit and subordinate officers/ officials may be associated during discussion in case of requirement of clarification from them on some points;
- (9) To ensure signature on the copy of audit report in token of discussion of observations pointed out in audit report;

Internal Audit Party level

- (1) Before proceeding for audit, incharge of IAP will collect pending audit reports of allotted auditee unit from the concerned dealing assistant under AO (IA-Exp.Cont.), check compliance of previous year's audit report, verify the reply furnished by unit officer on spot during the course of audit and submit separate verification report alongwith recommendations to the AO (IA-Exp.Cont.);
- (2) To issue requisition memo to the officer concerned to obtain record/ information for audit;
- (3) In absence of incharge, senior most official would perform all duties of the IAP incharge;
- (4) To ensure marking of initial in green ink on record checked and noting down all the points which require clarification, elucidation, remarks etc.;
- (5) To serve audit note/memo weekly to the concerned officer for explanation/comment/reply within one week of issuing the audit memo/ note;
- (6) In case of serious irregularities/ lapses, full name of defaulting officers/ officials upto the level of dealing assistants alongwith information about their full tenure with clear mention of rules & regulations of Nigam violated by the concerned. The IAP shall also ensure to enclose supporting documents required for proving the lapses/ irregularities mentioned in the audit report;
- (7) To summarise all audit findings in a clear and lucid manner, the same shall be justified with full facts and figures duly supported with rules, regulations, orders, circulars etc.;
- (8) To prepare headwise/ irregularity wise audit reports rather than work order wise or tender wise alongwith annexures containing No. of cases, brief description of observation/ irregularity, amount involved, name of responsible officers/ officials, provisions/ orders/ circulars violated by them etc.;
- (9) To certify that lapses/ shortcomings have been detected on the basis of record;
- (10) To discuss final audit report with controlling officer of auditee office at the end of audit and obtain signature on report;

It is enjoined upon all concerned to adhere strict compliance of these directions in future and non compliance will be viewed seriously which may entail disciplinary action against defaulters;


 (M.S. Palawat)
 Director (Finance)

Copy forwarded to the following for information and necessary compliance:-

1. The Chief Controller of Accounts, JPD, Jaipur.
2. The Chief Engineer/Zonal Chief Engineer (O&M/PPM/ CPL/MM/ M&P-IT-DSM), JPD,
3. The Secretary (Admn.), JPD, Jaipur.
4. The Add. Chief Engineer (_____), JPD, _____
5. The Chief Accounts Officer (FM-W&M)/(R&B)/ Chief Personnel Officer, JPD, Jaipur.
6. The Add. Superintendent of Police (Vig.)/Company Secretary, JPD, Jaipur.
7. The Superintending Engineer (I&S/JCC/JPDC/Civil/O&M/MM-), JPD, -----
8. ✓ The Superintending Engineer (IT), JPD, Jaipur with the advise to uplodad the circular on Jaipur Discom website.
9. The Sr. AO (CPC/JCC/ JPDC/ O&M/ MM), JPD, Jaipur/ Kota/ Bharatpur with the advise to send the circular to all Executive/ Assistant Engineers.
10. The AO (O&M/Civil/Cash), JPD, ----- with the advise to send the circular to all Executive /Assistant Engineers.
11. T.A to the Managing Director, JPD, Jaipur.
12. P.A. to Director (Technical/Finance), JPD, Jaipur.



(Dr. R.P. Gupta)
Chief Accounts Officer (IA)

