This inspection report has been prepared on the basis of information provided by Executive Engineer, Electricity Distribution Division, Kashipur, U S Nagar. The office of the Accountant General (Audit) Uttarakhand, Dehradun disclaims any responsibility for any misinformation, non submission or submission of incomplete records.

Audit inspection of accounting records of Executive Engineer, Electricity Distribution Division, Kashipur, U S Nagar for the period April 2016 to March 2017 was carried out in exercise of the power conferred by section 19 of the C&AG, DPC Act 1971 read with section 619(3)(b) of the Companies Act 1956 & section 143 of Companies Act 2013. Audit Inspection was conducted by Shri Amit Kumar Mishra, AAO and Shri A P Singh, AAO under the partial supervision of Shri Mukesh Kumar, Sr. AO during the period from 12.06.2017 to 17.06.2017.

Part-I

1. **Introduction**:- The last audit of this unit was carried out by Shri Vikas Dhyani, AAO and Shri Sunil Verma, Sr. Auditor under the partial supervision of Shri Mukesh Kumar, Sr. AO in which accounting records of the period from April 2015 to March 2016 were generally examined. In current audit, accounting records of the period from April 2016 to March 2017 were generally examined.
2. (i)**Functions and geographical jurisdiction of the unit:**

   The function of the Electricity Distribution Division, Kashipur, U S Nagar is to distribute electricity to rural area of Kashipur in U S Nagar district and keep as well as expand the electricity distribution system to this area. The geographical jurisdiction of the division is within area of Kashipur, U S Nagar district.

   (ii) **Auditing methodology and scope of audit:**

   Electricity Distribution Division, Kashipur, U S Nagar was covered in the audit. Inspection reports of all independent Drawing and Disbursing officers are being issued separately. This inspection report is based on findings of audit and September 2016 month was selected for detailed examination and October 2016 was selected for Arithmetical Accuracy.

(iii)

Year	Revenue	Expenditure	Profit
2016-17	3300462883	91455083	--

(To the extent this information is available & applicable)

(iv) Organisation structure of the unit and reporting lines.

The Electricity Distribution Division, Kashipur, U S Nagar is an electricity distribution division of UPCL which is officiated by the Executive Engineer.

Part II A

Para 1: Non recovery of electricity dues from Non-Government Consumers.

Commercial & Revenue manual of Uttar Pradesh Power Corporation (which is being followed by Uttarakhand Power Corporation Limited) provides that in case a consumer does not pay electricity dues against him, within 30 days from the receipt of bill, his connection would be disconnected and demand notice for recovery of electricity dues will be issued u/s 3 of UP Electricity Dues and Recovery Act 1958 for depositing of dues against him within 30 days. In case consumer again fails to deposit the dues in the stipulated period then a recovery certificate (RC) U/S-5 of UP Electricity dues and recovery Act 1958 would be issued through concerned District Authority. All such action for recovery of dues should be completed within Six Months.

During Scrutiny of records relating to electricity dues against Non-Government Consumers, it was noticed that electricity dues has increased from ` 6403.55 Lakh in 2014-15 to `. 4470.52 lakh in 2016-17 as detailed below:

(` In lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17
1	Balance outstanding at the beginning of the year	8681.08	2733.00*	3678.20
2	Revenue assessed/Billed during the year	46125.64	33489.00	35064.30
3	Total amount due for realisation (1+2)	54806.72	36222.00	38742.50
4	Total amount adjusted/ waived off/ rebate	303.87	-	280.01
5	Amount realised during the year	48099.30	32543.81	33991.97
6	Balance outstanding at the end of the year	6403.55	3678.19	4470.52

*the difference in opening and closing balance of 2014-15 and 2015-16 was because of arrear of `3670.55 lakh transferred to newly created EDD Jaspur in 2015-16

It is evident from above table that there is marginal decrease in arrears of Non Government consumers over the period from 2014-15 to 2016-17 because of creation of new division namely EDD Jaspur.

However, the fact remains that the arrear from 2015-16 to 2016-17 has risen up. Division should make more efforts for realizing the arrears.

Division in its reply stated that it had made efforts to realize the arrear as a result of which arrear were reduced from `. 6403.55 lakh in 2014-15 to 4470.52 lakh in 2016-17. It would also take legal action against the defaulting consumers to realize the arrears. The reply of the division is not convincing as still huge arrear is still pending against the Non Government consumers. Had the prompt action been taken against the said consumers by the division, it could have reduced its arrear to the minimum.

Para 2: Undue favour to consumer.

As per Office Memorandum no. 1422/CU-2/General dated 26.06.1992 of erstwhile Uttar Pradesh State Electricity Board adopted and practiced in UPCL in case office allowing installments for the payment of electricity bill to a consumer, the division shall have right to disconnect the power supply of the said consumer in case of non-payment of installments as per the schedule. Also, in case default of installment, the connection shall be reconnected only after full payment of the remaining amount due inclusive of Late payment surcharge/ penalty thereof.

During scrutiny of the billing records of the division audit noticed that Shrishti Steel Industries (KNO 23961), Mahuakhedaganj, Kashipur is an industrial consumer of the Division with a sanctioned load of 3100 KW failed to pay electricity bill as detailed below:

Outstanding Bill amount (Rs)	CE/SE order date for installment	EE order date for installment	Number of installments
5517714	31.07.15	25.08.15	04
10376509	22.09.15	24.09.15	04
9213057	27.01.16	01.02.16	03
4999554	22.06.16	-	06
11368459	03.08.16	05.08.16	06
16606225	09.01.17	16.01.17	08
17475036	30.05.2017	31.05.17	10

It is evident from above table that the said consumer is a regular defaulter in paying current electricity bills as well as installments scheduled by UPCL to clear arrears. Further UPCL has given undue favour to consumer by rescheduling the installments again and again despite its continuous default in payments which is also the violation of above mentioned rule of UPSEB.

Division has accepted the audit observation and stated in its reply that the connection was released to the consumer with the sanctioned load of 3100 KVA on 01.10.2013. The said consumer was continuously defaulting in making payments of dues since 01/2016 and the consumer was also allowed earlier for making part payments. Consumer requested to make payment of dues of ` 2.07 crore in 15 installments. In this matter, Executive Engineer of the division intimated Headquarter vide letter no. 1277 dated 18.05.2017 that the said consumer was not paying dues in time and division had requested to deposit the full amount as fixed earlier by way of installments as per directions Headquarter. Electricity dues amounting to ` 2.07 crore was pending till April 2017 and the connection of the consumer was temporarily disconnected. Despite the defaults of consumer in making payment against dues, Headquarter vide letter no. 2217 dated 30.05.2017 allowed to make payment of dues amounting to ` 1.75 crore in 10 installments. Consumer had deposited the first installment of `. 19.64 lakh including surcharge and the current bill dues. It was evident from above that the facility of providing installments for paying dues was allowed Headquarter.

However the fact remains that the Headquarter office fixed installment for payment of outstanding electricity dues of consumer September 2015 alongwith the condition that if consumer fails to pay the installment in time the facility of installment would be stopped and full recovery would be made as per rules and regulations of the corporation. The said consumer defaulted in making payment of installment. Despite headquarter allowed again and again the facility of making payment by installemnts. As a result of which the arrear of the consumer had risen from `.55.17 lakh in August 2015 to `1.74 crore in May 2017. This shows that Headquarter office had given undue benefit to the consumer by extending the facility of making payment of dues in installment again and again which resulted in accumulation of huge arrear and violation of above mentioned rules and regulation of the corporation.

Para 3: Suspected recovery of electricity dues from Private Tube wells Consumers.

As per order of UPCL, if a consumer failed to deposit the electricity dues within 30 days, his connection would be liable to disconnect and action for recovery would be initiated i.e. finalization of P.D. report, O.M. under section 3 to be issued for depositing the electricity dues. If electricity dues are not deposited within one month, R.C under section 5 would be issued through DM Office for recovery. All these actions were to be completed within six month.

During the course of audit, it was noticed that the Company has been supplying electric power to Private Tube-well consumers (under RTS-4) and outstanding amount increased from ` 1202.53 lakh in 2014-15 to ` 1222.63 lakh in 2016-17 despite transfer of ` 480.50 lakh arrear to EDD Jaspur. The details up to March 2017 were as under:

(` in lakh)

2014-15			
Name of Department	**No. of Consumers**	**Connected Load (KW)**	**Total Arrear**
Private Tube-wells consumers	4210	20422	1202.53
2015-16			
Private Tube-wells consumers	2445*	13596	828.54
2016-17			
Private Tube-wells consumers	2445	13596	1222.63

*A new division EDD Jaspur was created in 2015-16 and 1765 connections were transferred

It was observed that amount of arrears has been increased and the same was not recovered by the Division. Also, as the periodicities of the dues are not clears so the chances of recovery of these dues could not be commented.

Division in its reply stated that 1765 number of connection of Private Tubewells were transferred to Jaspur Division in 2015-16. The billing of said consumers was being done twice in a year because of which arrears are reflected. Efforts are being made to realise the arrears. Division has accepted the audit observation. After being transferring the connections to Jaspur Division including its arrears, the arrears of the division had risen up which shows that prompt action is needed to realise the arrears.

Para 4: Non recovery of additional Security amounting to ` 4.16 crore.

As per para 2.2.1 of UERC Regulations 2007, security of the consumers should be assessed in end of each financial year in respect of those consumers who have been given the connection for supply of electricity, the security should be equal to average consumption of two month bill of the financial year. In case security reassessed exceeds the amount of security already deposited, the differential amount will be demanded as additional security by giving a notice to the consumers within the 45 days. In case the additional security which is not deposited within the stipulated period, the electricity supply of such consumers can be disconnected.

During scrutiny of billing files and other related records of the KCC consumers, it was noticed that the average two months bills of consumers exceeded the amount of security already deposited. Additional security amounting to ` 4.16 crore from 22 KCC consumers (having additional security pending more than ` 5.00 lakh) were pending from March 2017 and has not been recovered till date. As per circular in question, amount of this additional security was required to be recovered within 45 days. This amount should have been recovered from consumers within the stipulated period which was not recovered.

Division in its reply stated that notices were being issued to recover the additional security from the consumers and the status of recovery would be intimated to audit. The division has accepted the audit observation. The division should have issued these notices earlier so that the same could be recovered in time. The matter would be watched in next audit.

Para 5: Non- realization of dues due to inappropriate monitoring of Recovery Certificates ` 21.50 lakh.

As per Indian Electricity Act 2003, the payment of electricity dues should be made within due date mentioned in the bill. In case of default, the supply was required to be disconnected after seven days and a demand notice under section 3 of Dues Recovery Act 1958 (giving 30 days notice) was to be sent. If payment was not received, a Recovery Certificate (RC) under section- 5 of the said act was to be sent to the concerned District Magistrate to recover the dues as land revenue. Proper care was required to be taken that the particulars of the consumers were correct and permanent disconnection was duly finalized so that RC's could be realized.

The status of unrecovered Recovery Certificates u/s 5 during 2014-15 to 2016-17 was detailed below:

For the year 2014-15 **` In lakh**

Sl. No.	Particulars	Number	Amount
1.	Opening Balance of RCs which were issued to DM offices for recovery u/s 5 and pending with DM offices as on 01.04.2014.	36	15.50
2.	Number of RCs issued for recovery to DM office against the defaulting consumers under section 5 during the period April-2014 to March-2015	37	17.52
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2014 to March-2015.	06	2.91
4.	Number of RCs returned by DM office due to wrong address of consumers, deceased consumer, etc during the period April-2014 to March-2015.	47	25.16
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2015.	20	4.95

For the year 2015-16

Sl. No.	Particulars	Number	Amount
1.	Opening Balance of RCs which were issued to DM offices for recovery u/s 5 and pending with DM offices as on 01.04.2015.	20	4.95

2.	Number of RCs issued for recovery to DM office against the defaulting consumers under section 5 during the period April-2015 to March-2016	34	9.98
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2015 to March-2016.	09	3.08
4.	Number of RCs returned by DM office due to wrong address of consumers, deceased consumer, etc during the period April-2015 to March-2016.	20	7.15
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2016.	15	4.70

For the year 2016-17

Sl. No.	Particulars	Number	Amount
1.	Opening Balance of RCs which were issued to DM offices for recovery u/s 5 and pending with DM offices as on 01.04.2016.	15	4.70
2.	Number of RCs issued for recovery to DM office against the defaulting consumers under section 5 during the period April-2016 to March-2017	20	25.00
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2016 to March-2017.	05	1.08
4.	Number of RCs returned by DM office due to wrong address of consumers, deceased consumer, etc during the period April-2016 to March-2017.	05	7.12
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2017.	25	21.50

Audit also noticed that the 20 numbers of RCs amounting to ` 4.95 lakh were pending for realization in the beginning of April 2014 which marginally increased to 25 numbers of RCs amounting to ` 21.50 lakh in 2016-17. 72 RCs amounting to` 39.43 lakh were returned by DM office during 2014-15 to 2016-17 due to wrong address/ inadequate details provided by division whereas in the same period DM office has collected only ` 7.07 lakh from the defaulting consumers. Had proper action for temporary/permanent disconnection been taken by the Company in time against the defaulting consumers this arrear would not have been accumulated.

Division in its reply stated that 20 notices u/s 5 valuing ` 4.95 lakh and 25 notices u/s 5 valuing ` 21.50 lakh were pending for realization with the DM office in 2014-15 and 2015-16 respectively. Above arrears are to be realized by DM office only and no action is required by division. The reply of the division is not convincing as division has not made any correspondence with DM office regarding the pendency of arrears against the notices u/s 5. Moreover division had not maintained proper details of consumer because of which notices u/s 5 valuing 39.43 lakh were returned to division. The chances of recovery of the same is remote.

Part II B

Para 1: Non- realization of Initial Security Deposit.

As per UERC norms, UPCL collects security deposit from all categories of consumers at the time of releasing connections. The rate of Security deposit varies on different categories of consumers. During scrutiny of the records, it was observed that there are 46 consumers of different categories to whom connection have been released without depositing the required security deposit. This resulted in non- realisation of Security deposit by ` 11.83 lakh and violation of UERC regulations. The details are as follows:

Sl. No.	No. of Consumers	Category	Load (in KW)	Security Deposit @ ` 1000 per KW
1.	29	RTS-7 LT AND HT INDUSTRY	677.00	677000
2.	17	RTS-2Non Domestic	506.00	506000
3.	Total			1183000

It is evident from above table that division failed to collect the security amount at the time of releasing connections to above consumers.

Division in its reply stated that no connections were being released without deposition of initial security. It was a system error or punching error because of which initial security was not reflected in the billing data. The same would be reconciled and intimated to audit. The reply of the division is not convincing as the reconciliation should have been done earlier to rectify the error in billing data. Moreover, chances of non deposition of initial security by the consumers at the time of releasing connections cannot be ruled out.

Para 2: Delay release of new connection

UERC LT Regulation 2013 inter alia provides that “The licensee shall be under obligation to energize the connection through a correct meter within 30 days from the:

(a) date of Application if no defects or outstanding dues are found.

(b) date of intimation of removal of defects or liquidation of outstanding dues or the date of”

As per the LT regulation a penalty on the division will be imposed at the rate of ` 10 per day on per ` 1000 of the amount deposited by applicant subject to maximum of ` 1000 for each day of delay.

The scrutiny of the records of the divisions for the year 2015-16 to 2016-17 revealed the following:

Year	**No. of cases where connection were released beyond stipulated time**	**Amount of Penalty (` in lakh)**
2014-15	-	-
2015-16	-	-
2016-17	130	8.84
Total		8.84

Audit noticed that due to delay in release of connection in 2016-17 division incurred an avoidable expenditure in form of penalty amounting to ` 8.84 lakh. The reasons for the delay may be intimated to audit. Data in respect of 2014-15 and 2015-16 was not provided by the division.

Division in its reply stated that penalty of ` 8.84 lakh was calculated on delay in release of new connections for the year 2016-17. This penalty was calculative in nature and had not been deposited by division at any level. The reply of division is not convincing as it had violated the above mentioned regulations of UERC regarding release of new connections. The division should make sincere efforts for releasing the new connections well in time as stipulated in regulations of UERC.

Para 3: Non replacement of defective meters.

The Electricity supply code Regulation 3.1.4 provides that ,If the meter is not recording/stuck as reported by the consumer, the Licensee shall check the meter within 30 days of receipt of complaint and if found stuck or identified as defective (IDF), the meter shall be replaced by the Licensee/consumer, as the case may be, within 15 days thereafter, also all new case of defective meters namely ADF, RDF or IDF, if any, shall necessarily be rectified within a maximum period of 3 months.

Scrutiny of the billing records of the division revealed that division issued 533 IDF bills as on date. It was also observed that the bills of the consumers were defective in the range of 1 to 71 months

It was observed that after that the division has issued bills of certain KCC consumers (KNO 16950, 17872, 8490, 23151, 17835) on IDF basis for more than three months. It was also noticed that in KNO 17872 bills were generated on IDF basis for 2 consecutive months and then for very next month bill was generated on MU basis without changing meter and in KNO 8490 bills were generated on IDF basis and meter was changed but in very next month bill was again generated on IDF basis for four months.

During the period of defect the consumer is billed on the basis of assessment of average billing of past three billing cycle and not on actual energy consumed as the same cannot be recorded in absence of correct meter. The chances of taking the benefit in form of above average consumption of consumer during IDF billing cannot be ruled out as UPCL has no mechanism to check the actual consumption during period of IDF billing.

The absence of co-ordination between the Test Division (responsible for replacement of Defective meter) and Distribution Division results in heavy recurring loss to the company and undue benefit to the consumers.

Division in its reply stated that the work of replacement of IDF meters was being done by Test Division Kashipur and division had intimated the status of IDF meters regularly to Test Division. It was the responsibility of Test division to replace IDF meters. As the whole system was online, Test Division should take out the list of IDF meter so that it could replace them. The reply of the division is not convincing as KCC consumers are key consumer of the division and it is not in order to issue bill on MU basis after issuing two consecutive bills on IDF basis without changing the meters. Moreover, it would also effect the division AT&C losses of the division as billing was done on assessment basis not on actual basis. Chances of revenue leakage in IDF billing cannot be ruled out.

Para 4: Short billing of State Tubewells on assessment basis.

Billing of State Tubewells is covered under RTS 5 of the tariff of UPCL. This RTS applies to supply of power to various tubewells and irrigation systems.

During the scrutiny of billing records of the division it was observed that there are 16 connections of State Tubewells issued under RTS 5 which were running IDF for more than 12 months. Division has been raising the bills of these consumers on assessment basis and in absence of actual reading the consumption of these consumers could not be verified. While preparing manual bills of these consumers division did not included 5 percent shunt capacitor surcharge on the electricity charges of these consumers. It was also observed that the connection files of these consumers had no information in respect of installation of shunt capacitor of appropriate rating and specification. Thus, due to non inclusion of shunt capacitor surcharge division short billed these consumers to the tune of ` 86700 at the rate of five percent on electricity charges of `17.34 lakh during 2016-17. For how many months these consumers have been billed on IDF basis may be provided to audit

Division in its reply stated that checking would be done in respect of 16 connections regarding whether appropriate shunt capacitors were installed or not on such connections. On the basis checking report shunt capacitor surcharge would be levied in the bills and would be intimated to audit. The division has accepted the audit observation. Had the checking been done earlier well in time, the chances of revenue leakage could have been avoided.

Para 5: Deficiencies in IT implementations regarding Revenue collection.

It was noticed that there is no arrangement in master data of R-APDRP software to highlight the updating of Know your consumer (KYC) & details of consumer status. UPCL releases power connection to BPL consumers at minimum tariff (subsidized rate per unit). However, once the connection was released to a BPL consumer initially, after a specified period, the system never alerts about the requirement of updating of status of consumer whether the consumer has been upgraded to APL or not.

As per rate tariff of UPCL approved by UERC, If consumers installs and uses solar water heating system, rebate of ` 100 per month for each 100 litre capacity of the system or actual bill for that month whichever is lower shall be given subject to the condition that consumer gives an affidavit to the licensee to the effect that he has installed such system, which the licensee shall be free to verify from time to time. If any such claim found to be false, in addition to punitive legal action that may be taken against such consumer, the licensee will recover the total rebate allowed to the consumer with 100 % penalty and debars him from availing such rebate for next 12 months. It was noticed that the system never gives alerts to the licensee (UPCL) for verification of the water heating system and updation of its status periodically.

Para 6: Energy as well as revenue loss due to theft/pilferage.

In order to minimise the cases of pilferage/ loss of energy, Section 163 of Electricity Act 2003 provides that the licensee may enter in the premises of a consumer for inspection and testing the apparatus. As per section 135 of Electricity Act 2003 and Electricity (amendment) Act, 2007, theft of energy is an offence punishable under the said Act.

Audit observed that the division did not fix any target for inspection and testing of apparatus. An analysis of the theft cases and assessments made by the division of the Company during 2014-15 to 2016-17 is detailed below:

(` in lakh)

Name of sub-division	Year of checking	Total number of consumers	Number of checking	Number of theft cases detected/ Assessment made	FIR lodged	Amount assessed	Amount realized	Balance
EDD Kashipur	2014-15	75994	209	20/20	-	0.50	0.50	-
EDD Kashipur	2015-16	50688	391	39/39	20	21.05	11.36	9.69
EDD Kashipur	2016-17	51444	395	95/95	67	48.96	17.16	31.80

Source: Information compiled from the data provided by the Company

It can be seen that the total number of checking carried out by division ranged from 0.28 per cent to 0.77 per cent against the total number of consumers during the period 2014-15 to 2016-17. It is pertinent to mention that percentage of checking itself as compared to total number of consumers was negligible. Had the division increased the number of checking in a year, leakage of revenue could be avoided.

Division has accepted the audit observation and stated in its reply that 209 checkings in 2014-15, 391 in 2015-16 and 395 in 2016-17 of connections were done. Division was making efforts to maximize the number of checking with limited manpower and FIRs were being made in cases of theft. The reason for less number of checking by the division was due to limited manpower. Checking done by division in comparison to the total number of consumers of the division is negligible. Checking of connections from time to time is a tool to reduce theft cases and could increase the revenue of the division. Had the division increased the number of checking in a year, leakage of revenue could be avoided.

Para 7: Wrong adjustment of unit rate in respect of open access consumer.

Open access consumer of UPCL is a consumer which receives energy from outside the State using the network of State Transmission Corporation and Distribution utility. An Open access consumer pays directly to the generator for the power procured and also pays the wheeling charges to the distribution utility. For billing purposes for open access consumers UPCL first raises the bill as meter reading of the consumer and later it gives a credit back to the consumer equivalent to the amount of power purchased by the said consumer from outside the State after making certain adjustments.

Audit noticed that an industrial consumer namely SRF unit II Kashipur with contracted load of 1500 KW procured 84778 units during peak hours through open access in the month of March 2017. The value of these units after adjustment came to ` 442850 which should have been deducted from the electricity bill of said consumer. During April 2017 new tariff of UPCL came into force and the division gave adjustment of these units to the said consumer in billing month of April 2017 as per the revised the tariff and an adjustment of Rs. 460309 was given to said consumer instead of ` 442850. Thus, the consumer was benefitted because it was charged for electricity bill as per old tariff whereas credit back was given as per new tariff.

Division in its reply stated that the additional amount of `17459 was credited to M/s SRF in the month of April 2017 would be recovered from the bill of month May 2017. The recovery of the same would be watched in next audit.

Para 8: Open access power management

UPCL provides open access facility to its consumers where consumer can buy electricity from vendor/ power generator outside the State. UPCL charges open access charges prescibed by UERC from these consumers. In respect of power open access power management by division following discrepancies were noticed:

- There are 7 open access consumers in Kashipur Division out of which only 3 consumers have opted for continuous supply and are paying continuous supply surcharge at the rate of 15 percent of Electricity charges.
- The consumers who have not opted for continuous supply and are availing open access facility are buying power only to the tune of 10 to 15 percent of their monthly

requirement and UPCL is providing continuous supply to these consumers without charging continuous supply surcharge.

- The real time load factor of open access consumers is not available/ recorded in UPCL therefore by buying only 10 to 15 percent of its requirement consumer is availing benefit of continuous power.
- All the credit given to open access consumer is feeded manually in the system which increases the chance of human error and manipulation.

Division in its reply stated that there was no provision to disconnect the connection if a consumer uses excess power more than the power it purchased from open access. Above observation is related to Headquarter. The reply of the division is not complete as it has not addressed the point related to possibility of error due to manual punching of the open access adjustments.

Part III

(In this part, detail of unsettled paras of previous inspection reports to be reported in below given format.)

Details of unsettled paras of previous inspection reports:-

Sl. No.	Period	Part II-A	Part II-B
1.	04/1991 to 03/1992	4	-
2.	04/1992 to 03/1994	2	-
3.	04/1996 to 03/1998	2	1,2
4.	04/1998 to 02/1999	-	1,2,4
5.	03/1999 to 02/2000	1,2,3,4	1,2,3,4,5,6,7
6.	03/2000 to 11/2000	1,2	1,2,3,4

7.	12/2000 to 12/2001	1,2	1,2,3,4,5
8.	01/2002 to 12/2002	1,2	1 to 7
9.	01/2003 to 12/2003	1,2,3	-
10.	01/2004 to 12/2005	1,2	1 to 5
11.	01/2006 to 12/2006	-	1 to 6
12.	01/2007 to 12/2008	1,2	1 to 6
13.	01/2009 to 12/2009	1,2	1 to 4
14.	01/2010 to 03/2011	1 to 4	1 to 7
15.	04/2011 to 03/2013	1,2	1,2,3
16.	04/2013 to 03/2014	1 to 6	1 to 4
17.	04/2014 to 03/2015	1,2,3	1 to 4
18.	04/2015 to 03/2016	1	1 to 5

Compliance report of unsettled paras of previous inspection report-

Inspection report period and number	Para No. Audit observation	Compliance report	Comments of Audit Party	Remarks
-	-	-	-	-

Part IV

Best practices of the unit

NIL

Part V

Acknowledgement

1. Office of The Accountant General (Audit) Uttarakhand, Dehradun expresses gratitude towards Electricity Distribution Division, Kashipur U S Nagar and their officers and employees for promptly providing desired documents and information including infrastructure related co-operation during the course of audit.

Though following documents were not produced during audit:

NIL

2. **Persistent irregularities**.

NIL

3**. The following officers held the charge of head of the office during the audit period**:

Sr. no.	**Name**	**Post**
(i)	Shri Vivek Kandpal, (last audit to 30.03.2017)	Executive Engineer.

Minor and operational irregularities which could not be resolved at the time of audit and have been included in Temporary Audit Note with the request that the compliance report on the same may be sent to Sr. DAG/DAG (concerned sector) within one month of receipt of the letter.

Sr. AO/ES-I