

This inspection report has been prepared on the basis of information provided by Executive Engineer, Electricity Distribution Division (Rural) Dehradun. 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 (Rural) Dehradun 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 Vikas Dhyani, AAO and Sunil Verma, Sr. Auditor under the partial supervision of Shri Mukesh Kumar, Sr. AO during the period from 17.07.2017 to 22.07.2017.

Part-I

1. **Introduction:-** The last audit of this unit was carried out by Shri Amit Kumar Mishra, AAO, Shri Vikas Dhyani, AAO and Shri A. P. Singh, AAO under the 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 (Rural) Dehradun is to distribute electricity to all over rural area of Dehradun city and keep as well as expand the electricity distribution system to this area. The geographical jurisdiction of the division is within the rural area of Dehradun city.

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

Electricity Distribution Division (Rural) Dehradun 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 October 2016 was selected for detailed examination and March 2017 was selected for Arithmetical Accuracy.

(iii)

Year	Revenue	Expenditure	Profit
2016-17	2,35,96,99,024.27	15,56,92,760	--

(To the extent this information is available & applicable)

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

The Electricity Distribution Division (Rural) Dehradun is an electricity distribution division of UPCL which is officiated by the Executive Engineer.

Part-II-A

Para 1: Non recovery of additional Security amounting to ` 5.26 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 given 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.

Scrutiny of billing files and other related records of the large & heavy consumers, it was noticed that the average two months bills of consumers exceeded the amount of security already deposited which worked out to ` 5.26 crore in respect of 457 consumers as on 31st March 2017. As per circular in question, amount of this additional security was required to be recovered within 45 days i.e. 15 May 2017. This amount should have been recovered from consumers well in time.

Division accepted the audit observation and stated in its reply that instructions are being issued to the concerned sub-divisional officers for realization of additional security amounting to ` 2.62 crore from 135 consumers. However, the fact remains that additional security amounting to ` 2.62 crore pertained to the financial year 2016-17 should have been realized within 45 days i.e. 15th May 2017. But the same is still unrealized.

The matter was brought to the notice of the management.

Para 2: Avoidable expenditure of ` 1.01 crore

As per UERC Regulation 2013 (Release of new LT connections, Enhancement and reduction of loads), If the distribution division concerned failed to provide LT connection to the consumers applying in the stipulated time, a penalty on the division will be imposed as per laid norms of UERC.

During scrutiny of the records of four sub-divisions under the jurisdiction of the division, it was revealed that penalty of ` 1.01 crore was imposed on the division during the period 2013-14 to 2016-17 for not releasing the connections in the stipulated time. Delay in releasing the connections to the consumers resulted in avoidable loss to the division in the form of penalty but inconvenience to the consumers also.

Division accepted the audit observation and stated in its reply that as per UERC order, it is being ensured at division level that there will be no delay in release of New Service Connection and no such penalty shall be levied on the division in future. In this regard, all the sub-divisional officers have been directed for compliance of the same vide letter no. 4525 dated 29.07.2017. Had the division taken the sincere efforts well before in time, the penalty of ` 1.01 crore due to delay could have been avoided.

The matter is brought to the notice of the management.

Para 3: 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.

The details of outstanding electricity dues against Non- Government consumers (Domestic, Commercial, BPL Private Tube wells and L.T. Industries Consumers) under the jurisdiction of EDD (R) Dehradun during the years 2014-15 to 2016-17 are given below:

(` In lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17
1.	Balance outstanding at the beginning of the year	1839.25	1862.12	2485.67
2.	Revenue assessed/Billed during the year	19573.39	23171.25	26225.40
3.	Total amount due for realisation (1+2)	21412.64	25033.37	28711.07
4.	Total amount adjusted/ waived off/ rebate	45.74	10.16	27.46
5.	Amount realised during the year	19504.78	22537.54	25860.32
6.	Balance outstanding at the end of the year (3-4-5)	1862.12	2485.67	2823.29

Thus it is evident from the above that the division's efforts were not sufficient enough to realize the dues from the consumers. The arrear in respect of Non-Government consumers has been increased from ` 18.62 crore in 2014-15 to ` 28.23 crore in 2016-17. This shows that huge arrear is to be realized to safeguard the sound financial health of the Company. Had the division put adequate effort to realize the dues in question from the consumers and taken action as provided

in the Commercial and Revenue Manual, these dues could have been recovered from the consumers.

Division stated in its reply that periodic review meetings were being organized with all sub-divisional officers and other staff in this regard so that realization of arrears of non-government consumers could be made. Besides, demand notice u/s 3 and R.C. - 5 have been issued to defaulting consumers in this regard. The reply of the division is not convincing as despite the above mentioned efforts made by the division, the arrears from non-government consumers increased from ` 18.62 crore in 2014-15 to ` 28.23 crore in 2016-17 which shows that division's efforts for realizing arrears from non-government consumers were not sufficient.

The matter was brought to the notice of the management.

Para 4: Non- realization of dues due to inappropriate monitoring of Recovery Certificates - ` 61.73 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 District Magistrate concerned 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 the RC's could be realized.

The status of unrecovered Recovery Certificates during 2014-15 to 2016-17 in EDD (R) Dehradun were detailed below:

For the year 2014-15

(in `)

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.	295	5444995
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	25	393023
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2014 to March-2015.	13	140104
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.	02	21303
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2015.	305	5697914

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.	305	5697914
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	00	00
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2015 to March-2016.	06	56002

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.	01	157891
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2016.	298	5484021

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.	298	5484021
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	79	708105
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2016 to March-2017.	02	19039
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.	00	00
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2017.	375	6173087

It was noticed that the 295 numbers of RCs amounting to ` 54.45 lakh were pending for realization in the beginning of April 2014 which increased to 375 numbers of RCs amounting to ` 61.73 lakh in 2016-17 that could not be realized in time.

Division accepted the audit observation and stated in its reply that efforts are being made for realization of ` 61.73 lakh pertaining to 375 numbers of RCs. Moreover, correspondence with district authorities was also being made in this regard. But the fact is that the number of RCs and amount to be realized is still substantial. Therefore, the chances of recovery of these dues are very grim.

The matter was brought to the notice of the management.

Para 5: 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 8 consumers whose connections have been released without depositing the required security deposit by them. This resulted in non- realisation of Security deposit by ` 15.81 lakh and violation of UERC regulations. The details are as follows:

S.No.	Details of consumers	load (KW)	Rate of security required	Amount of security which should have been recovered
1	Manager, Arcadia Tea Estate	50	1000	50000
2	Opto Electronic Factory	680	1000	680000
3	GM, Opto Electronic Factory	680	1000	680000
4	Santosh Mani Factory	16	1000	16000
5	Director Soil Conservation	30	1000	30000
6	Soil Conservation	30	1000	30000
7	Atul Rathod	20	1000	20000
8	M/s Poonam Packaging	75	1000	75000
Total			--	1581000

Division accepted the audit observation and stated in its reply that out of these eight connections, initial security of some consumers might not be recorded in the system or in some cases left to be deposited. Initial security of all these connections will be reconciled/ realized. But the fact is that the division failed to recover/ reconcile the initial security from the said consumers till date.

The matter was brought to the notice of the management.

Part-II-B

Para 1: Non realization of Revenue in respect of Commercially used electricity

Electric Rickshaw or E Rickshaw are eco-friendly and pollution free as are fitted with batteries and charged using electricity. They have been becoming more popular as an alternative to auto rickshaws and pulled rickshaws because of their low fuel cost, and less human effort compared to pulled rickshaws. They are being widely accepted as an alternative to petrol/diesel/CNG auto rickshaws.

During scrutiny of records, it was observed that in the area under the jurisdiction of EDD Rural Dehradun division, a number of e-rickshaws are plying on the road. An e-rickshaw normally operates on battery. The battery should be charged on daily basis. Thus, the daily fuel requirement of an e-rickshaw is the electricity only to charge its battery. In order to get fully charged, a battery needs 8 to 10 hours and consumes 5 to 6 units of electricity. All the e-rickshaws needs electricity on daily basis and the purpose of this particular use of electricity is commercial. Hence, the charge of electricity should be as per commercial tariff/category.

Division accepted audit observation and stated in its reply that in respect of billing of E-rickshaw, correspondence with higher authorities are being made. After receiving proper guidelines from them, necessary action regarding billing of E-rickshaw will be taken. However, the details regarding how these E-rickshaws are using electricity to get their battery charged and number and details of E-rickshaw owner from Regional Transport Office was asked for but not provided by the division. As all e-rickshaws need electricity on daily basis and the purpose of this particular use of electricity is purely commercial, the division is suffering daily loss of revenue due to non-billing of them.

The matter was brought to the notice of the management.

Para 2: Non Compliance of UERC Directions

As per Uttarakhand Electricity Regulatory Commission (Release of new HT & EHT Connections, Enhancement and Reduction of Loads) Regulations, 2008, voltage of supply to an applicant shall be as under:

- | | |
|--|--------|
| 1. Load more than 88 kVA and upto 3000 kVA | 11 kV |
| 2. Load more than 3000 kVA and upto 10000 kVA | 33 kV |
| 3. Load more than 10000 kVA and upto 50000 kVA | 132 kV |
| 4. Load more than 50000 kVA | 220 kV |

Provided that applicants shall be allowed to take connection at voltage higher than voltage of supply indicated above.

During scrutiny of records relating to LT/HT consumers, it was revealed that the load of consumer namely Samiksha Industries was enhanced from 40kva to 175 kva but connection was released on 0.4 kV Line. The voltage supply of the said consumer should have been sanctioned at 11 kV as per UERC's regulation but the same was not done by the division. This resulted in violation of UERC Regulation, 2008.

Division stated in its reply that the connection of 175 KVA to the said industrial consumer was given on 11 KV line but the same was erroneously printed 0.4 KV in the bills of the consumer. The same is being rectified. The reply of the division is not convincing as no document in support of the reply has been provided by the division. Further, voltage supply of 0.4 KV is clearly mentioned in the bill of said consumer. Hence, this resulted in violation of UERC Regulation, 2008.

The matter was brought to the notice of the management.

Para 3: 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 division did not fix any target for inspection and testing of apparatus. An analysis of the theft cases and assessments by the division during 2014 to 2017 is detailed below:

(` in lakh)

Name of sub-division	Year of checking	Total number of consumers	Number of checking	Number of theft cases detected	FIR lodged	Amount assessed	Amount realized	Balance
EDD (R) Dehradun	2014-15	79944	49	31	7	5.87	5.87	0
Total			49	31	7	5.87	5.87	0
EDD (R) Dehradun	2015-16	87281	60	35	13	11.12	11.12	0
Total			60	35	13	11.12	11.12	0
EDD (R) Dehradun	2016-17	92355	13	13	3	4.11	3.43	0.68
Total			13	13	3	4.11	3.43	0.68

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 between 0.01 *per cent* (2016-17) to 0.07 *per cent* (2015-16) of the total number of consumers during the period 2014-15 to 2016-17. It is also pertinent to mention that the percentage of theft cases detected out of total number of checking ranged between 58.33 *per cent* (2015-16) to 100.00 *per cent* (2015-16). This shows that substantial detection of theft was noticed in checking and significant amount of revenue was also realized but percentage of checking itself as compared to total number of consumers was not sufficient. Had the division increased the number of checking in a year, leakage of revenue in the shape of theft could be avoided.

Division accepted the audit observation and stated in its reply that efforts are being made to increase the number of checking. Instructions are being given to sub-divisional officers in this regard vide letter no. 2949 dated 03.06.2017. But the fact is that substantial detection of theft was noticed in checking and significant amount of revenue was also realized but percentage of checking itself as compared to total number of consumers was negligible. Therefore, the number of checking should have increased to avoid theft of electricity.

The matter was brought to the notice of the management.

Para 4: Poor implementation of IT applications for meter reading, billing & collection

IT implementations includes IT applications for meter reading, billing & collection, energy accounting and auditing. During scrutiny of Consumer meter reading Status ledger of March 2015 to March 2017, the following observations were noticed:

Year	Total number of KCC Consumers	IAMR/Manual done		% of Manual
		IAMR	Manual	
2016-17	1064	332	732	68.80 %
2015-16	1013	329	684	67.52 %
2014-15	960	339	621	64.69 %

In 2014-15, out of total 960 commercial consumers, Automatic Meter Reading of only 339 consumers (35.31 *per cent*) were being done and meter reading of remaining 621 consumers (64.69 *per cent*) were done manually. However, the position of the same was further decreased in 2016-17 where AMR of only 332 consumers was done (31.20 *per cent*) and meter reading of remaining 732 consumers (68.80 *per cent*) were done manually. This shows the poor implementation of IT applications in meter reading of KCC consumers.

Division accepted the audit observation and stated in its reply that work of installation of AMR modem is joint responsibility of test division and UPCL Hqrs. Therefore, efforts are being made with cooperation of Electricity Test Division and IT section of UPCL for this purpose. But the fact is that accuracy in metering and billing of KCC consumers is essential to avoid revenue leakage. Therefore, installation of AMR in the meters of KCC should have been completed well in time which was not done.

The matter was brought to the notice of the management.

Para 5: Delay in replacement of defective meters and realization deficit.

As per Circular dated 12 February 2004 on Rate Schedule of the Company, effective from 20 September 2003, all the defective meters of the consumers should be replaced within 3 months failing which concerned Executive Engineer (Test) and concerned SDO (Distribution Division) shall be held responsible equally.

During scrutiny of the records, the following discrepancies were noticed:

- A total of 978 consumers (RTS 1 & 2) were reported defective meters for more than five times for the period 2014-15 to 2016-17. Once the meter of a consumer is reported defective, his meter is essentially to be replaced with new meter for further billing but nine instances where billing were reported to start on MU basis without replacing defective meters.
- In 13 cases, the consumer is continuously defaulting in payment of his electricity dues during the period 2014-15 to 2016-17 and there is a huge realization deficit but appropriate action as per recovery rules of the corporation against these defaulting consumers were not taken by the division.

Division accepted audit observation and stated in its reply that IDF meters are replaced by the Test Division. In this regard, list of IDF consumers are being sent to Test Division time to time. In respect of 13 defaulting consumers, recovery from four consumers has been made and PDs in respect of remaining nine consumers have been finalised and recovery will be made through their security deposit. Had the division taken steps and coordinated with Test division well in time to replace IDF meter and realized revenue from these defaulting consumers, revenue leakages due to defective billing/ accumulation of electricity dues could be avoided.

The matter was brought to the notice of the management.

Para 6: Poor maintenance of DTR Metering

Part A of R-APDRP scheme includes Metering of Distribution Transformers and Feeders, and Automatic Data Logging for all Distribution Transformers and Feeders. The main objective is to acquire meter data from selected DTR's, Feeders, HT services, and Boundary meters automatically from remote avoiding any human intervention, monitor important distribution parameters, use meter data for accurate billing purposes and generate exceptions and MIS reports for proper planning, monitoring, decision support and taking corrective actions on the business activities by the management. It will help in reduction in AT&C losses; establishment of IT enabled energy accounting / auditing system, improvement in billed energy based on metered consumption and improvement in collection efficiency.

As per records/details of damaged/bypass DTR metering system installed in Defence colony & MDDA colony areas of Dehradun town under the jurisdiction of EDD Rural Dehradun division(R-APDRP town), it was observed that a total number of 30 meters/ modems were installed against which only 18 (60.00 *per cent*) meters/modems were working /communicative. Remaining 12 (40.00 *cent*) were not working/non-communicative as on June 2017. This will adversely affect accuracy of energy inflow/ outflow and measurements of AT&C losses and shows that one of the basic objective of implementation of Part A of R-APDRP scheme, to record accurate inflow/ outflow of energy, to reduce AT& C losses and to improve revenue collection efficiency was defeated.

Division accepted the audit observation and stated in its reply that list of non-communicative DTR meters are being asked for which after reviewing will be replaced accordingly. The reply of the division is not convincing as 40 *per cent* of modems were non-communicative till date which shows that purpose of installation of DTR metering system in the town area under EDD (Rural) Dehradun is defeated. Also, efforts to control the failure of DTR metering were not sufficient.

The matter was brought to the notice of the management.

Para 7: 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 levies open access charges prescribed by UERC from these consumers. In respect of open access power management by division following discrepancies were noticed:

- There are 02 open access consumers¹ in Dehradun (Rural) Division details regarding how many open access consumers have opted for continuous supply and are paying continuous supply surcharge at the rate of 15 percent of Electricity charges were asked for but not provided.
- 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 fed manually in the system which increases the chance of human error and manipulation.

The reply of the division is still awaited.

¹ M/s India Glycols Ltd. & M/s Linde India Ltd.

Para 8: Non verification of consumers

- 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 till March 2017, division gave solar rebate to 2188 consumers amounting to ` 8.45 lakh but any evidence of periodic verification of said consumers made by the division was not available in the records during 2014-15 to 2016-17. Thus, chances of undue benefit of such rebate to an unentitled consumer and leakages in revenue cannot be ruled out.
- As on 31st March 2017, there are 1050 KCC consumers in Dehradun (Rural) division. Out of which mobile number of 211 consumers and E-mail Ids of only 136 consumers are registered with the division. In order to send periodic alerts and reminders regarding payment of electricity dues well in time, it is necessary to register mobile numbers and E-mail Ids of atleast KCC consumers but the same was incomplete as on date.

Division accepted audit observation and stated in its reply that instructions to sub-divisional officers are being issued regarding physical verification of consumers having solar water rebate. However, these steps should have been taken well in time to avoid leakage in revenue realization.

The matter was brought to the notice of the management.

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.	4/93 to 3/94	1,2	3,4,5
2.	4/94 to 3/96	1,2,3	-
3.	4/96 to 3/97	1,2,3	-
4.	4/97 to 3/98	1 to 6	1
5.	4/99 to 3/2000	1 to 3	1 to 4
6.	4/2000 to 12/2000	--	1 to 5
7.	1/2001 to 12/2001	1,2	1 to 8
8.	1/2002 to 3/2003	1,2	1,2,3,4,5
9.	4/2003 to 3/2004	1	1 to 6
10.	4/2004 to 3/2005	1,2	1 to 4
11.	4/2005 to 3/2006	1	1,2,3,4,5
12.	4/2006 to 3/2007	1	1,2,3,4
13.	4/2007 to 9/2008	1,2	1,2
14.	10/2008 to 3/2011	1,2	1,2,3,4,5
15.	4/2011 to 3/2012	1,2	1,2,3,4
16.	4/2012 to 3/2014	1	1,2,3,4,5
17.	04/2014 to 03/2015	1, 2	1,2,3,4,5
18.	04/2015 to 03/2016	1,2	1,2,3

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
Nil	Nil	Nil	Nil	Nil

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, (Rural) Dehradun 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 Arvind Kumar (since last audit to till date)	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