

Inspection report has been prepared on the basis of information provided by Executive Engineer, Electricity Distribution Division, Roorkee (Urban). 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, Roorkee (Urban) 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 Shri Sunil Verma, Sr. Auditor under the partial supervision of Shri Mukesh Kumar, Sr. AO during the period from 21.08.2017 to 26.08.2017.

Part-I

1 **Introduction:-** The last audit of this unit was carried out by Shri Roshan Lal Sharma, AAO and Shri Ghanshyam Das Pal, AAO under the supervision of Shri B.C. Suyal, Sr. Audit Officer 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, Roorkee (Urban) is to distribute electricity to Urban area of Roorkee city in Haridwar district and keep as well as expand the electricity distribution system to this area. The geographical jurisdiction of the division is within urban area of Roorkee in Haridwar District.

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

Electricity Distribution Division, Roorkee (Urban) 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 month was selected for detailed examination and August 2016 was selected for Arithmetical Accuracy.

(iii)

Year	Revenue	Expenditure	Profit
2016-17	1693029000	88290651.50	--

(To the extent this information is available & applicable)

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

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

Part II A

Para 1: Avoidable loss of energy in distribution –Rs 92.12 Crore.

The main function of the Company is to receive the energy and distribute it among the consumers in such a way that loss of energy in distribution (line losses) should not exceed the norms fixed by the UERC. The distribution loss trajectory approved by UERC is 15.50 *per cent* for the year 2014-15 and 15.00 *per cent* for the year 2015-16 & 2016-17. To achieve the norm, UERC also identified some causes due to which there is loss of energy in distribution and suggested remedial measures to achieve the norms in respect of line losses as fixed by it.

The causes and norms for line losses are as under:-

Causes:-

- (i) Un-authorized extraction of electricity.
- (ii) Defective metering system.
- (iii) Wrong estimation of consumed energy.
- (iv) Non-rectification of defective system in due course.

Measures:-

- (i) Installation of Electronic meters to control theft.
- (ii) Regular checking of unauthorized extraction of electricity.
- (iii) Rectification of defective system in due course.

During test check of relevant records of the division, it was noticed that there was 35.69 *per cent* in 2014-15, 36.28 *per cent* in 2015-16 and 36.43 *per cent* in 2016-17 distribution loss against the permissible limit fixed by the UERC (15.50 *per cent* in 2014-15 and 15.00 *per cent* for 2015-16 & 2016-17). Consequently, division suffered a loss of ` 92.12 crore.

The detail in this regard has been worked out in the table given below:

Sl. No.	Particular	Year		
		2014-15	2015-16	2016-17
1.	Energy received during the period	578.720	621.259	638.571
2.	Sale of energy	372.198	395.880	405.929
3.	Loss of energy (in <i>per cent</i>)	35.69	36.28	36.43
4.	Loss of energy	206.522	225.379	232.642
5.	Permissible losses (in <i>per cent</i>)	15.50	15.00	15.00
6.	Permissible losses	89.702	93.189	95.786

7.	Avoidable loss of energy in distribution	116.82	132.19	136.856
8.	Minimum cost of energy through rate per unit(Domestic BPL)	2.30	2.40	2.45
9.	Total Avoidable Loss	26,86,86,000	31,72,56,000	33,52,97,200

It is evident from the above that the division failed to control the loss of energy in distribution during the period from 2014-15 to 2016-17. Had the division taken the measures as suggested by UERC then this loss would have been minimized.

Division stated in its reply that efforts are being made to check theft of electricity by vigilance department and the division. To ensure sufficient supply of electricity, the conductors are being replaced by AB Cable. The reply of the division is not convincing as during the period 2014-15 to 2016-17, the line loss has been far above the UERC norms. Hence, division's efforts were not sufficient to control the same during these years.

The matter was brought to the notice of the management.

Para 2: Non- realization of dues due to inappropriate monitoring of Recovery Certificates - ` 360.13 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 (U) Roorkee 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.	277	14898729
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	251	12570587
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2014 to March-2015.	47	916082
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.	13	305167
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2015.	481	26553234

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.	481	26553234
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	90	3866673
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2015 to March-2016.	05	169994
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.	74	4942649
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2016.	566	30249913

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.	566	30249913
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	135	6279571
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2016 to March-2017.	28	516144
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.	54	2344524
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2017.	673	36013340

It was noticed that the 277 numbers of RCs amounting to ` 148.99 lakh were pending for realization in the beginning of April 2014 which increased to 673 numbers of RCs amounting to ` 360.13 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 balance amount of RCs. District authorities was also being requested 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 3: Non-recovery of additional Security amounting to ` 2.64 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 ` 2.64crore in respect of 347 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 efforts are being made to recover additional security from defaulting consumers. Most of the pending additional securities pertain to government connections due to which disconnection was not being done. But notices have been issued to the defaulting consumers for realization of additional security and disconnections of defaulting consumers would be made in case of non deposition of additional security by them. But the fact remains that as additional security amounting to ` 2.64 crore pertained to the financial year 2016-17 which 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 4: 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 (U) Roorkee 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	11819.59	11925.30	11955.65
2.	Revenue assessed/Billed during the year	12777.84	16850.79	17299.84
3.	Total amount due for realisation (1+2)	24597.43	28776.09	29255.49
4.	Total amount adjusted/ waived off/ rebate	504.28	1281.52	75.02
5.	Amount realised during the year	12167.85	15538.92	15989.49
6.	Balance outstanding at the end of the year (3-4-5)	11925.30	11955.65	13190.98

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 `119.25 crore in 2014-15 to ` 131.91 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 efforts are being made to minimize the arrears and to increase the revenue realization. It has been seen that large number of arrear is of fictitious in nature. In this regard, a committee is being setup to locate the fictitious arrear and PD is being done to eliminate the fictitious arrear. Besides, setting up of camps and 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 ` 119.25 crore in 2014-15 to ` 131.91 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.

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 (Urban) Roorkee 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 the audit observation and stated in its reply that no action of charging commercial tariff was taken against E-rickshaw owners due to non-availability of their Details and numbers. The matter would be discussed with the higher authorities and necessary action will be taken in this regard after receiving proper instructions from them.

The matter was brought to the notice of the management

Para 2: 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	FIR lodged	Amount assessed	Amount realized	Balance
EDD (U)Roorkee	2014-15	84281	446	240	359	67.02	56.39	10.63
Total		84281	446	240	359	67.02	56.39	10.63
EDD (U) Roorkee	2015-16	89604	1015	300	290	121.41	71.49	49.92
Total		89604	1015	300	290	121.41	71.49	49.92
EDD (U) Roorkee	2016-17	104468	569	236	212	73.10	43.05	30.05
Total		104468	569	236	212	73.10	43.05	30.05

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 0.53 per cent (2014-15) to 1.13 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 29.56 per cent (2015-16) to 53.81 per cent (2014-15). 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 due to heavy rain and abnormal weather conditions, sub-divisional officers and concerned staff were engaged to restore the electricity supply in the affected area. Therefore, the percentage of theft checking decreased during this period. Efforts are being made to increase the number of checking. Instructions are being given to sub-divisional officers in this regard. 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 3: Non deduction of Building and Other Construction worker welfare cess.

As per provisions of Building and Other Construction Workers' Welfare Cess Act, 1996, UPCL has to collect one percent cess on cost of construction and deposit the same through bank draft in the name of Labour Commissioner/ Secretary, Uttarakhand Bhawan and other construction labour welfare board, Shram Bhawan, Haldwani. In this regard, a letter from Labour Commissioner/ Secretary dated 15.06.2012 was written to Managing Director, UPCL.

During scrutiny of records of the division, it was noticed that two agreements were awarded to two firms namely (1) M/s Capital electech Pvt. Ltd. amounting to ` 4.87 crore (including supply and erection) for execution of work of laying of LT Aerial Bunch Cable with supply and erection of LT XLPE AB cable and associated material on Turnkey basis in August 2012 and (2) M/s Padmawati Infrastructure Co. amounting to ` 10.18 crore (including supply and erection) for execution of work of laying of LT Aerial Bunch Cable with supply and erection of LT XLPE AB cable and associated material on Turnkey basis in EDD Urban and Rural Roorkee in December 2013. The amount of work completed in the Urban Roorkee division was ` 6.89 crore. Division has not deducted the labour welfare cess equivalent to one percent of cost of construction amounting to ` 11.76 lakh (4.87 lakh + 6.89 lakh) which resulted in violation of provisions of Building and Other Construction Workers' Welfare Cess Act, 1996.

Division accepted the audit observation and stated in its reply that outstanding dues of labour cess would be recovered from the contractors and the same would be intimated to audit. But the fact remains that the same should have been deducted from the running bills of the contractors which was not done.

Para 4: Non-realisation of revenue from different 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 in respect of various categories of consumers who are not regular in payment of their electricity dues are as under:

S.No	Name of Consumer	KNO	Category	Arrear due as on March 2017
1	M/s OM SAI Plastic	26667	RTS-7	162415
2	Dr Sadjawi mahanandmi	12524	RTS-7	160058
3	Executive Engineer Jal Sansthan	25881	RTS-6	1785088
4	Executive Engineer Jal Sansthan	25873	RTS-6	1588999
5	Executive Engineer Jal Sansthan	26874	RTS-6	722800
6	Executive Engineer Jal Sansthan	25889	RTS-6	776512
7	Executive Engineer Jal Sansthan	25888	RTS-6	975863
8	Executive Engineer Jal Sansthan	25876	RTS-6	924539
9	Executive Engineer Jal Sansthan	25875	RTS-6	808936
10	Executive Engineer Jal Sansthan	25899	RTS-6	793108
11	Executive Engineer Jal Sansthan	25882	RTS-6	608398
12	President Payjal and Swachta samitte	26938	RTS-6	164476
13	EE Jal Sansthan	25895	RTS-6	446151
14	Executive Engineer Jal Sansthan	25874	RTS-6	678563
15	M/s Anchor world industries	6047	RTS-7	963773
16	President Daulatpur	17320	RTS-7	232493
Total				11792172

It can be seen from above that huge amount of electricity dues were pending as on March 2017 from these consumers but no action for recovery as per Corporation's recovery rules were taken against them.

It is also pertinent to mentions here that Consumers from Sl. No. 03 to 14 has not paid his electricity dues except only for one times during the period from August 2014 to March 2017.

Besides, Initial security from consumers from Sl. No. 03 to 15 was also not recovered by the division.

Besides, once the meter of a consumer is reported defective, his meter is essentially to be replaced with new meter for further billing. but in two instances, it was also observed that billing were reported to start on MU basis without replacing defective meters.

Division accepted the audit observation and stated in its reply that notices are being issued to defaulting consumers for recovery of the dues. The updated position of recovery from these consumers would be intimated to audit. But the fact remains that huge amount of electricity dues were pending as on March 2017 from these consumers but no action for recovery as per Corporation's recovery rules were taken against them.

Para 5: 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 Roorkee town (R-APDRP towns), it was observed that a total number of 222 meters/ modems were installed against which only 108 (48.65 *per cent*) meters/modems were working /communicative. Remaining 114 (51.35 *per cent*) were not working/non-communicative as on August 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 stated in its reply that correspondence with test division is being made in this regard. As soon as the reply from test division is received, the same would be intimated to audit. The reply of the division is not convincing as more than 51 percent meters/modems were not working/non-communicative, the objective of installation of these meters/modems, to record accurate inflow/ outflow of energy, to reduce AT& C losses and to improve revenue collection efficiency was defeated.

Para 6: 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	1193	123	1070	89.69 %
2015-16	1154	116	1038	89.95 %
2014-15	1134	136	998	88.01 %

In 2014-15, out of total 1134 commercial consumers, Automatic Meter Reading of only 136 consumers (11.99 *per cent*) were being done and meter reading of remaining 998 consumers (88.01 *per cent*) were done manually. However, the position of the same was slightly decreased in 2016-17 where AMR of only 123 consumers was done (10.31 *per cent*) and meter reading of remaining 1070 consumers (89.69 *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 efforts are being made with cooperation of Electricity Test Division to do MRI of all KCC consumers in the division. 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.

Para 7: 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 7 consumers whose connections have been released without depositing the required security deposit by them. This resulted in non- realisation of Security deposit by ` 95000 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	Sri Galzar	6	1000	6000
2	Sri kishan sharma	8	1000	8000
3	Rajesh kumar	8	1000	8000
4	Raghuraj sharma	10	1000	10000
5	Rama sharma	14	1000	14000
6	Allah diya	12	1000	12000
7	M/s Anchor world industries	37	1000	37000
Total			--	95000

Division accepted the audit observation and stated in its reply that out of these seven 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.

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.	1/2004 to 3/2005	1 & 2	1 to 9
2.	4/2005 to 3/2006	-	03
3.	4/2006 to 3/2007	1	1 to 4
4.	4/2007 to 3/2008	1 & 2	1 to 3
5.	4/2008 to 3/2011	1	1 to 4
6.	4/2011 to 3/2014	1 & 2	1 to 3
8.	04/2014 to 03/2015	1	1 to 5
9.	04/2015 to 03/2016	1	1 to 4

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, Roorkee (Urban) 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 Manoj Sati (last audit to 27.12.2016)	Executive Engineer
(ii)	Shri Anoop kumar Saini (27.12.2016 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