

Inspection report has been prepared on the basis of information provided by Executive Engineer, Electricity Distribution Division, Haridwar (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, Haridwar (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 28.08.2017 to 01.09.2017.

Part-I

1 **Introduction:-** The last audit of this unit was carried out by Shri Satish Pal, AAO and Shri Ghanshyam Das pal, AAO under the partial supervision of Shri Sohrab Hussain, 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, Haridwar (Urban) is to distribute electricity to all over urban area of 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 Haridwar District.

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

Electricity Distribution Division, Haridwar (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 July 2016 was selected for Arithmetical Accuracy.

(iii)

Year	Revenue (` In lakh)	Expenditure (` In lakh)	Profit
2016-17	19361.01	1203.58	--

(To the extent this information is available & applicable)

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

The Electricity Distribution Division, Division, Haridwar (Urban) 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 ` 1.99 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 ` 1.99 crore in respect of 380 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. Notices have been issued to the defaulting consumers for realization of additional security. But the fact remains that as additional security amounting to ` 1.99 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 2: Non- realization of dues due to inappropriate monitoring of Recovery Certificates - ` 1216.22 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 (Urban) Haridwar were 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.	765	593.00
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	780	446.00
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2014 to March-2015.	95	53.97
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.	-	-
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2015.	1450	985.79

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.	1450	985.79
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	409	204.87
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2015 to March-2016.	77	16.49
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.	19	44.43
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2016.	1763	1129.74

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.	1763	1129.74
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	280	179.93
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2016 to March-2017.	105	22.81
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.	129	70.64
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2017.	1809	1216.22

It was noticed that the 765 numbers of RCs amounting to ` 593.00 lakh were pending for realization in the beginning of April 2014 which increased to 1809 number of RCs amounting to ` 1216.22 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: Avoidable expenditure of ` 38.54 lakh.

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 five sub-divisions under the jurisdiction of the division, it was revealed that penalty of ` 38.54 lakh was imposed in 1105 cases on the division during the period 2014-15 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. Had the division taken the sincere efforts well before in time, the penalty of ` 38.54 lakh due to delay could have been avoided.

The matter is brought to the notice of the management.

Sr. AO/ES-I

PART II B

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.

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) Haridwar 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	12264.92	12352.30	11605.70
2.	Revenue assessed/Billed during the year	17341.62	19039.75	20318.55
3.	Total amount due for realisation (1+2)	29606.54	31392.05	31924.25
4.	Total amount adjusted/ waived off/ rebate	807.67	885.35	1075.62
5.	Amount realised during the year	16446.57	18901.00	19476.12
6.	Balance outstanding at the end of the year (3-4-5)	12352.30	11605.70	11372.51

Thus it is evident from the above that the division's efforts were not sufficient enough to realize the dues from the consumers. Though the arrear in respect of Non-Government consumers has been slightly decreased from ` 123.52 crore in 2014-15 to ` 113.72 crore in 2016-17 but still 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. 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 still huge arrears amounting to ` 113.72 crore from non-government consumers in 2016-17 was pending for realization 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 2: 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	Shri Budh Sen Chand Mohan	21583	RTS-7	116836
2	M/S Mela Adhikari	1571	RTS-2	771848
3	M/s Trilok Singh	1507	RTS-2	166582
4	CMO Govt Hospital	1605	RTS-2	1481579
5	Mr. Savindra Singh	8238	RTS-2	301267
6	Samaj Kalyan Adhikari	25805	RTS-5	2366689
7	Samaj Kalyan Adhikari	24362	RTS-2	253293
8	EE State Tubewell	24721	RTS-5	3476944
9	EE State Tubewell	24706	RTS-5	3222361
10	EE State Tubewell	24705	RTS-5	2758990
11	EE State Tubewell	24709	RTS-5	2955311
12	EE Uttarakhand Jal Sansthan	24355	RTS-6	999239
13	EE Uttarakhand Jal Sansthan	24357	RTS-6	842088
14	Pariyojana Parbhandak	24266	RTS-6	1048472
15	Pariyojana Parbhandak	24243	RTS-6	4260681
16	EE Uttarakhand Jal Sansthan	26080	RTS-6	597703
17	EE State Tubewell	24703	RTS-5	4099898

18	EE State Tubewell	24708	RTS-5	4760140
19	EE State Tubewell	24710	RTS-5	2591294
20	EE State Tubewell	24707	RTS-5	2812386
21	EE State Tubewell	24704	RTS-5	2845654
22	EE State Tubewell	24720	RTS-5	2722221
23	EE State Tubewell	24700	RTS-5	2795067
Total				4,82,46,543

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 Consumer at Sl. No. 01 and 02 has not paid his electricity dues except only for two and four times respectively during the period from April 2014 to July 2017. Besides, another two consumers at Sl. No. 06 & 07 has not paid their electricity dues at all during the period from April 2014 to July 2017. Also, the initial security from these two consumers was also not recovered.

Division accepted the audit observation and stated in its reply that instructions are being issued to all sub-divisional officers 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.

The matter was brought to the notice of the management

Para 3: 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 26 consumers whose connections have been released without depositing the required security deposit by them. This resulted in non- realisation of Security deposit by ` 7.57 lakh and violation of UERC regulations.

The details are as follows:

S.No.	Details of consumers	No. of Connection	load (KW)	Rate of security required	Amount of security which should have been recovered
1	State Tubewell	22	711	1000	7,11,000
2	Government Irrigation System	01	08	1000	8,000
3	Samaj Kalyan Adhikari	01	08	1000	8000
4	M/s DRMN Railways	01	25	1000	25000
5	Shri Manoj Kumar	01	05	1000	5000
Total		26	757	--	7,57,000

Division accepted the audit observation and stated in its reply that out of these 26 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

Para 4: 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) Haridwar	2014-15	74819	103	40	40	24.43	23.57	0.86
Total		74819	103	40	40	24.43	23.57	0.86
EDD (U) Haridwar	2015-16	77718	565	91	80	72.37	64.34	8.03
Total		77718	565	91	80	72.37	64.34	8.03
EDD (U) Haridwar	2016-17	80390	317	114	106	45.66	37.66	8.00
Total		80390	317	114	106	45.66	37.66	8.00

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 0.14 *per cent* (2014-15) to 0.73 *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 16.11 *per cent* (2015-16) to 38.83 *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 shortage of staff, sufficient number of checking of consumers are not being made as concerned staff are engaged to restore the electricity supply, to realize the electricity dues and to redress consumer grievances. Therefore, the percentage of theft checking decreased during this period. 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 5 : 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 connection was released on 0.4 kV Line to a consumer namely M/s Gurukul Pharmacy with a contracted load of 119 KV (RTS-7). The voltage supply of the said consumer should have been sanctioned at 11 kV but the same was not done by the division. This resulted in violation of UERC Regulation, 2008.

Division accepted the audit observation and stated in its reply that necessary action would be taken in this regard and the same would be intimated to audit. However, the fact remains that this resulted in violation of UERC Regulation, 2008.

The matter was brought to the notice of the management.

Para 6: Delay in realization of revenue and replacement of Mechanical meters.

UERC issued (05.04.2016) directions to UPCL to replace all existing mechanical meters by static or electronic meters by 31.12.2016 and to write off ghost/ fictitious/ non-existent consumers from its billing data base.

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

- As on March 2015, 2981 mechanical meters were pending for replacement at division level which was slightly reduced to 2282 meters as on March 2017. As only 699 meters (23.45 *per cent*) were replaced during the period from March 2015 to March 2017, progress of replacement of mechanical meters is not satisfactory. All the mechanical meters should have been replaced by 31.12.2016 as per UERC directions as replacement of mechanical meter with static/ electronic meter is essential for reduction of line losses and for improving billing and revenue collection efficiency. This resulted in violation of UERC order.
- As on 31st March 2017, there are 80390 consumers in Haridwar (Urban) division. Out of which mobile number of only 12284 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 stated in its reply that the list of mechanical meters to be replaced is sent monthly to the test division Haridwar and the same are being replaced by the test division. The reply of the division is not convincing as huge number of mechanical meters are still to be replaced. This resulted in violation of UERC order as mentioned above.

The matter was brought to the notice of the management.

Para 7: 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 Haridwar (Urban) town (R-APDRP town), it was observed that a total number of 424 meters/ modems were installed against which only 181 (42.69 *per cent*) meters/modems were working /communicative. Remaining 243 (57.31 *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 the work of replacement of defective meters/ modems installed in DTRs is done by Test division. Correspondence is being made in this regard with test division. The reply of the division is not convincing as more than 57 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.

The matter was brought to the notice of the management

Para 8: 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	1223	323	900	73.59
2015-16	1181	303	878	74.34
2014-15	1154	300	854	74.00

In 2014-15, out of total 1154 commercial consumers, Automatic Meter Reading of only 300 consumers (26 per cent) were being done and meter reading of remaining 854 consumers (74.00 per cent) were done manually. However, the position of the same was slightly decreased in 2016-17 where AMR of only 323 consumers was done (26.41 per cent) and meter reading of remaining 900 consumers (73.59 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 the work of procurement and installation of AMR is done by Hqrs. Office. Correspondence is being done with Hqrs. in this regard. 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 9: 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) Haridwar 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 efforts for calculation of number of E-rickshaws were being made. However, 10 temporary commercial connections have been released for charging of E-rickshaws. 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

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.	4/2003 to 3/2004	1 to 4	1 to 5
2.	4/2004 to 3/2005	1 to 4	1 to 4
3.	4/2005 to 3/2006	1,2	1 to 4
4.	4/2006 to 3/2007	1	1 to 4
5.	4/2007 to 3/2008	1,2	1 to 3
6.	4/2008 to 9/2009	1 to 3	1 to 5
8.	10/2009 to 03/2011	--	1 to 8
9.	04/2011 to 03/2013	1 to 5	1 to 6
10.	04/2013 to 03/2014	1 to 3	1,2
11.	04/2014 to 03/2015	--	1 to 6
12.	04/2015 to 03/2016	1,2	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, Haridwar (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
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- | | | |
|-----|--|--------------------|
| (i) | Shri V. S. Panwar (last audit to March 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