

This Inspection Report has been prepared on the basis of information provided by Executive Engineer, Electricity Distribution Division (Urban), UPCL, Haridwar. The office of the Principal 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 (Urban), Haridwar for the period April 2019 to March 2020 was carried out in exercise of the power conferred by section 19 of the C&AG, DPC Act, 1971 read with section 143 of Companies Act, 2013. Audit Inspection was conducted by Shri Ghanshyam Das Pal, AAO and Shri Saurabh, Sr. Auditor under the supervision of Shri Roshan Lal Sharma, Sr.AO during the period from 31 August 2020 to 08 September 2020.

Part-I

1 **Introduction:-** The last audit of this unit was carried out by Shri Amit Kumar, AAO under the supervision of Ms. Usha Singh, Sr. AO in which accounting records of the period from April 2017 to March 2019 were generally examined. In current audit, accounting records of the period from April 2019 to March 2020 were generally examined.

2 (i) **Functions and geographical jurisdiction of the unit:**

The function of the Electricity Distribution Division (Urban), Haridwar 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 month October 2019 was selected for detailed examination and month March 2020 was selected for Arithmetical Accuracy.

(iii)

(` In crore)

Year	Revenue	Expenditure	Profit
2019-20	197.82	11.37	--

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

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

Part II A

Para 1:-Loss of ` 2.20 crore due to non-realization of revenue from inoperative private category consumers

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. All such action for recovery of dues should be completed within Six Months.

During scrutiny of top thirty two inoperative private category defaulter consumers, whose pending amount was more than five lakh and their bills were stopped long back (7 to 36 years) but the division had not issued section-5 as per electricity (Dues Recovery) Act, to the said consumers. The details of these inoperative consumers are as under:

Sl. No	NAME	SCNO	CATEGORY	LAST BILL DATE	BILL STOP DATE	BALANCE ARREAR_CC ()
1	M/S HANU MOTILPUT	6961001031978	RTS-2	-	30-09-1990	2498325.87
2	MAHA MANTRI DIVYA YOG	6960401088820	RTS-2	13-05-2011	-	1918528.00
3	SMT MAYA DEVI	6901301012677	RTS-7	-	24-10-1979	1674263.00
4	DEVI DAYAL	6960242028234	RTS-2	14-04-2010	14-10-2010	1611941.87
5	ATUL MAGAN	6901301044753	RTS-7	-	18-01-1995	1115925.34
6	DAYAWATI DAVI	6960425041133	RTS-2	10-02-2010	10-08-2010	894177.00
7	BRANCH MANGAR	6960401047177	RTS-2	13-04-2009	20-04-1998	867298.22
8	YOGI PHARMACY	6901301021192	RTS-7	-	-	831536.62
9	SH RAMESH KR SHARMA	6960322049296	RTS-2	10-02-2010	10-08-2010	823863.55
10	KALISHDHNA DASS	6960823043889	RTS-2	13-08-2009	20-04-1994	805154.14
11	M/S ALKRAFT ENGINEERING	690K000009726	RTS-7	02-06-2016	-	739157.07
12	MADAN LAL TIYAGI	6960330007183	RTS-2	14-04-2010	14-10-2010	705606.70
13	SUHAN KUMAR	6960129086496	RTS-2	13-08-2009	15-11-2006	689546.70
14	SH DHARMENDRA KUMAR	6960329045960	RTS-2	11-05-2010	11-11-2010	679861.54
15	VIOND KUMAR	6960322030717	RTS-2	11-05-2010	11-11-2010	677521.80

16	S S SHASTRI	6960324009143	RTS-2	-	04-08-1978	669740.59
17	PROJECT MANAGER	6900401053228	RTS-7	13-10-2012	-	650902.61
18	M/S ROOTS CORPORATION LTD.	690K000001469	RTS-2	03-07-2017	-	648449.07
19	ARYA PRATI	6960324009402	RTS-2	11-06-2010	11-12-2010	645996.36
20	DEVRAJ NAYYAR	6961001025379	RTS-2	02-02-2013	26-02-2013	626194.34
21	SOM PARAKASH NATHA	6960235044760	RTS-2	11-05-2010	11-11-2010	591665.40
22	ARYA BICTOCH PVT LTD	6901302089579	RTS-7	08-03-2008	04-09-2006	568865.08
23	RAJENDRA KUMAR	6961001025532	RTS-2	-	23-02-1986	568756.17
24	PAWAN ARORA	6960624058589	RTS-2	10-02-2010	10-08-2010	564712.33
25	BABA GOBIND	6960301007248	RTS-2	11-05-2010	11-11-2010	553328.85
26	MAHANT ATMA SINGH	6910327001647	RTS-1	-	29-10-1976	543838.41
27	M/S ASHOKA THEATRE	6961001025377	RTS-2	02-02-2013	26-02-2013	539827.22
28	ANUJ KUMAR	6960426047857	RTS-2	09-03-2009	22-05-1998	529852.97
29	SMT VEENA	6961001025376	RTS-2	-	01-09-1988	528950.96
30	RESIDENT MAGISTRATE	6960328004486	RTS-2	11-05-2010	11-11-2010	518257.34
31	RAM KUMAR MISHRA	6960101088873	RTS-2	23-07-2013	25-07-2013	503864.96
32	DIINDAYAL GUPTA	6960242028840	RTS-2	14-04-2010	14-10-2010	501435.06
					Total	22067989.37

It can be seen from above table that more than 07 to 36 years (period from 1978 to 2013) have been elapsed from bill stop date of the defaulting consumers but the division has not issued section-5 till date. Due to lapse of long period, the chances of recovery of these dues are very remote. This has resulted in loss of ` 2.20 crores (without surcharge) against the consumers whose arrear are above ` 5.00 lakhs.

Further, the total arrear amounting to ` 40.46 crore (without surcharge) was pending against 5150 number of total inoperative consumers.

The division in its reply stated that the finalization of permanent disconnection as well as recovery from the above consumers is in process. The reply of the division is not convincing as more than 07 to 36 years have been elapsed from the stop billing date of the consumers but the division had not issued notice under section-5 as per Electricity (Dues Recovery) Act. The chances of recovery from these consumers are very grim and has resulted in loss of ` 2.20 crore.

Part II B

Para 1: Increase in arrear against private 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, it was observed that huge arrears are pending against the following three categories private consumers are as under:

(` in lakh)

Sl. No.	Category of Consumers	Arrears as on March 2019	Arrears as on March 2020	Increase in Arrear
1.	Domestic and BPL	3601.40	3777.46	176.06
2	Non-Domestic	2944.70	3590.24	645.54
3	LT/HT Industry	1972.75	2453.53	480.78
Total		8518.85	9821.23	1302.38

It can be seen from the above table that arrears of Domestic and BPL consumers were ` 3601.40 lakh in March 2019 which were increased to ` 3777.46 lakh in March 2020, arrears of Non-Domestic consumers were ` 2944.70 lakh in March 2019 which were increased to ` 3590.24 lakh in March 2020 and in LT/HT Industry the arrears were ` 1972.75 lakh in March 2019 which were increased to ` 2453.53 lakh in March 2020. This shows that the division has not making serious effort for realization of the same.

During the review of 20 private consumers from top 100 defaulter consumers list, the private category consumers who are not regular in payment of their electricity dues are as under:

Sl. No.	Name of consumer	SC No.	Category	Last payment made by consumer	Accumulated dues as on date (₹)
1.	M/S Mela Adhikari	697-0330-093547	RTS-1	20.06.2020	1119466.00
2.	Dr. Rakesh Kumar Goel	696-0801-093102	RTS-2	28.07.2020	769314.00
3.	Poonam Jha	692-0142-086972	RTS-1	05.02.2016	79315.00
4.	Electrical &W Works	692-0328-007035	RTS-1	-	479652.00
5.	Smt Indu Sharma	697-0431-099274	RTS-1	28.03.2019	469589.00
6.	The E E Barrage	692-0328-014093	RTS-1	-	453017.00
7.	Executive Officer	692-0328-044614	RTS-1	-	416987.00
8.	Sita ram	696-0231-003053	RTS-2	23.11.2019	394052.00
9.	M/s SSP Haridwar	697-1329-125979	RTS-1	-	336378.00
10.	Sanjeev Chopra	691-0433-091066	RTS-1	12.09.2019	293235.00
11.	Health Officer	692-0334-002597	RTS-1	31.03.2017	291124.00
12.	Smt. Usha Sharma	699-1302-088019	RTS-4	28.03.2019	296967.00
13.	Shri Rakesh Kumar s/o Shri Rajendra Singh	696-0101-050267	RTS-2	05.03.2020	276348.00
14.	Mrs. Renu Garg w/o Shri Sanjay Kumar Garg	696-0433-133846	RTS-2	-	249344.00
15.	RISHI Sanskrit Maha Rishi Sanskrit Maha Haridwar	696-0125-088169	RTS-2	08.11.2019	239306.00
16.	Ram Muni Uddasin	691-4325-098518	RTS-1	18.01.2008	234969.00
17.	K K Gambhir s/o Hira Lal	696-0424-041013	RTS-2	05.03.2016	214740.00
18.	Smt. Rajrani Gupta	696-0620-071970	RTS-2	07.03.2018	212700.00
19.	M/s Reliance Infratel	696-6000-097907	RTS-2	20.08.2018	207580.00
20.	Chief Medical Superintendent	696-0301-853222	RTS-2	22.06.2020	204503.00
	Total				7238586

It can be seen from above table that these consumers are not paying their electricity dues in time. In six cases no payment was received from the consumers since the connection was released and one consumer is not making payment since 2008. Further, it was also seen that as per sl. no 1,4,7 and 11 are government connections which were released under category RTS-1 instead of RTS-2 as per detailed provided by the division. The RTS-1 category for domestic consumers only.

The division in its reply stated that all sub-divisional officers have been instructed to recover the dues from the consumers. Section-3 notices are being issued and disconnection drive is in process. The reply of the division is not convincing as ` 72.39 lakh were pending as on date against the defaulting consumers. However, the division had not furnished the reasons of giving government connection under RTS-1 category instead of RTS-2 category.

Para 2: Non recovery of additional Security amounting to ` 2.33 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 consumers, it was noticed that the average two months bills of consumers exceeded the amount of security already deposited which worked out to ` 2.33 crore in respect of 405 consumers as on 31st March 2020. As per circular in question, amount of this additional security was required to be recovered within 45 days i.e. 15 May 2020. This amount should have been recovered from consumers well in time.

Thus, the consumers were required to be pursued to deposit the requisite additional security so that the amount of Additional Security could have been utilized by the Corporation as working capital. The additional security was yet to be deposited (August 2020) by the consumers.

Non deposition of additional security by the consumers resulted in non recovery of ₹ 2.33 crore.

The division in its reply stated that during the financial notices have been issued to all the consumers against whom security was pending and the recovery is in process. The reply of the division is not acceptable as ` 2.33 crore is yet to be realised.

**Para 3: Non- realization of dues due to inappropriate monitoring of Recovery Certificates -
` 12.71 crore**

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 2019-20 in EDD (Urban) Haridwar was as under were detailed below:

For the year 2017-18

(` 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 01.04.2017.	1809	1216.22
2.	Number of RCs issued for recovery to DM office against the defaulting consumers under section 5 during the period April-2017 to March-2018	1682	617.85
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2017 to March-2018.	248	58.92
4.	Number of RCs returned by DM office due to wrong address of consumers, deceased consumer, etc during the period April-2017 to March-2018.	603	282.49
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2018.	2640	1492.66

For the year 2019-20

(` 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 01.04.2019.	1867	1207.44
2.	Number of RCs issued for recovery to DM office against the defaulting consumers under section 5 during the period April-2019 to March-2020	207	78.76
3.	Number of RCs and amount realized by DM office from defaulting consumers during the period April-2019 to March-2020	99	15.35
4.	Number of RCs returned by DM office due to wrong address of consumers, deceased consumer, etc during the period April-2019 to March-2019.	-	-
5.	Number of RCs pending with the DM office due to non-realization as on 31.03.2020.	1975	1270.85

It was noticed that 1809 numbers of RCs amounting to ` 1216.22 lakh were pending for realization in the beginning of April 2017 which were increased to 1975 number of RCs

amounting to ` 1270.85 lakh in 2019-20. No correspondences by Division with district Authorities were available in file and recovery from these consumers are still pending till date.

Division in its reply stated that correspondence is being done with the district authorities and hope that pending amount will be recovered. The reply of the division is not acceptable as the division has not furnished any record/document for pursuance of the same with district authorities. Hence, recovery of ` 1270.85 lakh is pending till date.

Para 4: Non recovery of ` 4.63 crore due to non-verification/payment of surcharge by Nalkoop division and Jal Sansthan.

As per Rate Schedule and General Condition of tariff order issued by the UPCL from time to time, the late payment surcharge or delayed payment surcharge (DPS) @ 1.25% per month on the principal amount of bills will be applicable for all categories including RTS3 – Government Irrigation System & Public Water Works, if electricity bills are not paid in full or part thereof within the stipulated time. The UPCL has right to disconnect the power supply in case the surcharge is not paid by the consumers under section 56 of the Indian Electricity Act, 2003.

During test check of the bills and relevant records it was noticed that the Division has been issuing the electricity bills along with late payment surcharge (` 4.62 crore) payable by State Tubewell, Nalkoop divisions & Jal Sansthan. The State Tubewell, Nalkoop division and Jal Sansthan has verified only Electricity charges and Late payment surcharge was not verified by the above mentioned divisions and were not being paid by them till March 2020 as given below:

(` in Lakh)

Sl. No.	Name of Govt. Department.	No. of connection	Connected Load (Kw)	Electricity Charges	Late payment surcharge @1.25%	Total
1	State Tubewell & Nalkoop division	23	779	356.99	261.23	618.22
2	Jal Sansthan	79	3162	1107.29	201.55	1308.84
	Total			1,464.28	462.78	1,927.06

From the above, it is pertinent to mention that surcharge payable by the State Tubewell & Nalkoop division was 73.18 per cent of the electricity charges dues which is alarming due to accumulation of surcharge.

Division in its reply stated that Jal Sansthan is making payment of surcharge, however, Nalkoop division has not paying/verifying surcharge. The matter is under consideration at headquarter's level. The reply of the division is not convincing as levying of LPS to dealy in payment of bills is as per section 56 of Indian electricity Act, 2003. Non verifying and non payment of LPS by consumer is violation of said regulations.

Para 5: Loss of revenue due to non-realization of assessed amount ` 9.00 lakh.

Clause 8.1 of supply code 2005 provides that the authorised officer under section 135 of the Act, *suomoto* or on receipt of reliable information regarding theft of electricity at the premises shall promptly conduct, exercising due diligence, inspection of such premises and shall prepare a report. If it is established that there is a case of theft of energy, the Licensee shall assess the energy consumption for past period as per the assessment formula given in Annexure 6.3 (c) and prepare final assessment bill as per applicable tariff.

Clause 8.3 states that *in case of default in payment of the assessed amount, the Licensee shall, after giving a 15 days' notice in writing, disconnect the supply of electricity, remove meter and service line and shall also file a case against the consumer* in designated special court as per the provisions of section 135 of the Act.

The UP Electricity (Dues Recovery) Act, 1958 provides that where any dues are payable by a consumer, the prescribed authority may at any time after thirty days from the date on which such dues accrued, serve upon the person liable a notice of demand stating the name of the person, the amount payable by him. Even after that if dues are not paid, a suit shall be initiated and process of recovery of amount should be initiated as arrears of land revenue.

During the scrutiny of the record, it was observed that during April 2019 to March 2020, the Departmental Vigilance Team and Division checked the connection of 196 consumers. The total amount assessed, recovery made & unrecovered revenue in these cases are given below:

(Rs in Lakh)

Sl. No.	Year	Theft cases found		Recovery made		Unrecovered Revenue	
		No. of cases	Assessed Amount (`)	No. of cases	Amount (`)	No. of cases	Amount (`)
1.	2019-20	196	41.27	179	32.26	17	9.00
	Total	196	41.27	179	32.26	17	9.00

It could be seen from the table above that out of 196 cases, recovery was made in only 179 cases of ` 32.26 lakh. In the remaining 17 number of cases, assessed amount of ` 9.00 lakh remained unrecovered.

The division in its reply stated that recovery from the consumers against theft is in the progress and the balance amount will be recovered soon. The reply of division is not convincing as the fact remains that ` 9.00 lakh is still pending for recovery against assessment made by the division.

The same may be watched in next audit.

Part III

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
13.	04/2016 to 03/2017	1 to 3	1 to 9
14.	04/2017 to 03/2019	1	1 to 6

For obtaining the replies of the old AIRs, an audit memo No. 16 (book No. 1055) was issued to the division. In response, division furnished replies of the previous AIR for the period April 2014 to March 2015 (Para 1,2,3&6 of Part IIB) April 2015 to March 2016 (Para 1 of Part II A, Para 1 to 4 of Part II B) April 2016 to March 2017 (Para 1 to 4 of Part II B & Para 1,2,3 & 5,7,8 of Part II B) and stated that the reply of remaining old outstanding paras are being prepared and submitted soon.

Part IV

Best practices of the unit

NIL

Part V

Acknowledgement

1. Office of The Principal 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
(i)	Shri V. S. Panwar (last audit to March 2020)	Executive Engineer
(ii)	Shri Divakar Gaud (last audit to March 2020)	DA (W&R)

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 Deputy Accountant General (AMG-II) within one month of receipt of the letter.

Sr. AO/AMG-II (PSUs)

Sampling Methology Adopted: Judgemental

Sl. No.	Section/Wing	Nature of Documents	Selected for review	% of selection	Sample Method
1.	Contract	Files/Folders	35	70	Judgemental
2.	Establishment	Files/Folder	20	80	Judgemental
3.	Cash	2	02	100	Judgemental

TITLE SHEET

(TO BE SUBMITTED ALONG WITH DRAFT INSPECTION REPORT)

PART- A		
Summary of audit results		
1	Name of the organization audited	Executive Engineer, EDD (U) Haridwar
2	Name of party personnel	
	(i) Audit Officer	Shri. R.L. Sharma
	(ii) Asst. Audit Officer	Shri Ghanshyam Das Pal
	(iii) Senior Auditor/Auditor	Sh. Saurabh
3	Period of audit	April 2019 to March 2020
4	Dates of commencement and completion of audit (Extension of time, if any, granted may be separately indicated)	31 August 2020 to 08 September 2020
5	Whether Entry Conference was held with the Audited Entity? If yes, enclose Minutes/Record of discussions. If No, provide reasons	Yes
6	Number of potential paras (drawing reference to paras) included in Part-IIA of the Inspection Report	-
7	Number of paras (drawing reference to paraNos) relating to fraud or misappropriation, presumptive fraud and leakage of revenue etc	Nil
8	Paras relating to persistent irregularities etc that need to be brought to the notice of HOD through Management Letter.	Nil
9	Briefly mention the challenges faced during audit (non-production of records, manpower or resource constraints, scope limitation etc) and how they were addressed during the course of audit	Nil
10	Suggestions for overcoming such challenges in future audits	NA
11	Whether Exit Conference was held and draft Inspection Report discussed with the Head/Nodal Officer of the Audited Entity. In no reasons may be indicated.	Minutes as per Annexure-A to be enclosed.
12	Date of submission of Draft Inspection Report and all working papers to Hqrs. (may be submitted with in a period of 7 working days from the date of conclusion of audit)	15 September 2020
13	Reasons for delay in submission of draft IR etc. to Hqrs with	NA

	reference to the allotted time period, if any.					
14	General remarks, if any			-		
PART- B						
Details of Audit Process followed						
1	Whether the allocation of duties amongst each member of the Audit team (SAO/AO/AAO/Sr. Auditor/Auditor) was prepared in line with the planned broad assignment plan and acknowledged by the respective party members? If no reasons and justification may be provided.			Allocation of duties as per Annexure B enclosed.		
2	Sampling methodology adopted (Use as many rows as needed)			List of files/voucher/other documents reviewed may be enclosed Pg No.		
	SI No	Section/Wing Being audited	Nature of Document	No selected for review	Percentage of selection	Sample method adopted
		Purchase/Works/Establishment etc	Files/Vouchers etc.	(Indicate actual number selected)	(Indicate percentage of each category)	Random/stratified/Judgmental etc. (Annexure enclosed)
3	Whether focus areas identified as procedures applied were as planned (with reference to the plan as approved by Group Officer before commencing the audit)? If no, reasons and justification may be provided.			Yes		
4	Whether all issues marked for examination by Group Officer on supervision/Hq [₹] section have been addressed?			Yes		
5	Whether all work assigned as per allocation of duties were completed? If no, provide whether the reasons and justification are provided.			Certificate as per Annexure D – enclosed		
6	Briefly indicate the potential focus areas for next audit.			Revenue Realisation, Compliance to Regulation issued by UERC		
7	Whether daily diaries indicating the documents/records checked by team members of the Audit Team have been prepared, signed and enclosed?			Daily diary as per Annexure E - Enclosed		
8	Whether a certificate of obtaining sufficient and appropriate evidence (key documents) for the audit observations included			Yes		

	in the Draft Inspection Report has been provided?					
9	Whether the key documents have been referenced in the Para and the source of evidence has been provided as footnotes?				Yes	
10	Please indicate the position of outstanding paras of previous inspection reports as under.					
	Period of Inspection Reports	No. of paras of outstanding (Opening)		No. of paras of outstanding (closed)		Reasons for the paras remaining outstanding
	1	2		3		4
		Part II A	Part II B	Part II A	Part II B	Replies not furnished by Division
	04/2008 to 09/2009	3	5	3	5	
	10/2009 to 03/2011	-	8	-	8	
	04/2011 to 03/2013	5	6	5	6	
	04/2013 to 03/2014	3	2	3	2	
	04/2014 to 03/2015	-	2	-	2	
11	Whether a certificate that the audit was conducted in accordance with the CAG's Auditing Standards 2017 has been provided?				Certificate as per Annexure F –enclosed	
12	Whether a certificate that the audit party has complied with the Audit Quality Framework and Code Of Ethics has been provided?				Certificate as per Annexure F – enclosed	
Dated:					Sr. Audit Officer	