

This Audit Inspection Report has been prepared on the basis of information provided by Executive Engineer, Electricity Distribution Division, Ramnagar (Roorkee). 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, Ramnagar (Roorkee) 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 Nishant Choudhary, Auditor and Shri Amit Kumar, Assistant Audit Officer under the supervision of Ms. Usha Singh, Sr. Audit Officer during the period from 09 November 2020 to 18 November 2020.

### **Part-I**

1. **Introduction:-** The last audit of this unit was conducted by Shri Nishant Choudhary, Auditor and Shri Khub Chand, Assistant Audit Officer under the supervision of Ms. Usha Singh, Sr. Audit Officer in which accounting records for the period from September 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, Ramnagar (Roorkee) is to distribute electricity to urban and rural areas of Ramnagar (Roorkee) as well as strengthen the electricity distribution system. Geographical jurisdiction of the division is Ramnagar (Roorkee).

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

Electricity Distribution Division, Ramnagar (Roorkee) was covered in the audit. Inspection reports of all independent Drawing and Disbursing officers are being issued separately. This inspection report is based on findings of audit and September 2019 for checking of revenue receipt and October 2019 was selected for detailed examination.

(iii)

(₹ in crore)

Year	Revenue	Expenditure	Profit
2019-20	70.82	6.68	-

(To the extent this information is available & applicable)

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

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

## Part II (A)

### **Para 1: Avoidable expenditure due to delay in providing services to consumers.: ₹ 50.61 lakh**

A. As per Uttarakhand Right to Service Act, Citizen Charter and Standard of Performance, UPCL had to provide various services to the consumers regarding Power Supply, Metering related, transfer of consumer connection & conversion of service, disconnection/ reconnection of supply etc. within the stipulated timeline prescribed for each service failing which attracts the penalty on hourly/ daily basis. The details of delay in providing these services and compensation payable thereon with respect to Power Supply Failure, metering related, Transfer of consumer connection & conversion of services and Disconnection/ Reconnection of supply are given below:

**Table 1**

<b>Type of Service- Power supply failure</b>				
<b>Year</b>	<b>No. of cases of delay</b>	<b>Prescribed time to resolve (in hr)</b>	<b>Range of Delay (in hr)</b>	<b>Compensation Payable (in ₹)</b>
2017-18	7	12/6/4	2 to 47	1630
2018-19	63	12/6/4	1 to 119	11346
2019-20	246	12/6/4	1 to 216	65306
<b>Total</b>	<b>316</b>			<b>78,282</b>

From above it is evident that there was a delay in 316 cases in resolving the power supply within the prescribed time (12 hrs./ 06 hrs/04 hrs.) during the period December 2017 to March 2020 which attracts the penalty/ compensation payable up to ₹ 78,282. The delay ranged from 01 hr to 216 hrs beyond the prescribed time. There was an exceptional increase in the number of cases as compared to last year. The cases increased from 63 to 246 which also resulted in increase in the penalty from ₹ 11346 to ₹ 65,306.

**Table 2**

<b>Type of Service- Metering related</b>				
<b>Year</b>	<b>No. of cases of delay</b>	<b>Prescribed time to resolve (in days)</b>	<b>Range of Delay (in days)</b>	<b>Compensation Payable (in ₹)</b>
2017-18	188	03/ 30/ 45	1to 322	1,69,400
2018-19	432	03/ 30/ 45	1to 506	4,48,100
2019-20	387	03/ 30/45	1 to 127	2,77,825
<b>Total</b>	<b>1,007</b>			<b>8,95,325</b>

From above it was further observed that there was a delay in 1007 cases in resolving the issues of metering related within the prescribed time (03 days/ 30 days/ 45 days) during the period December 2017 to March 2020 which attracts the penalty/ compensation payable up to ₹ 8,95,325. The delay ranged from 01 days to 506 days beyond the prescribed time.

Table 3

Type of Service- Transfer of consumer connection & conversion of services				
Year	No. of cases of delay	Prescribed time to resolve (in days)	Range of Delay (in days)	Compensation Payable (in ₹)
2017-18			NIL	
2018-19	6	60	5 to 160	24000
2019-20	2	60	9 to 105	5700
<b>Total</b>	<b>8</b>			<b>29700</b>

From above it is evident that there was delay in 8 cases in resolving the issues related to “transfer of consumer connection & conversion of services” within the prescribed time (60 days) during the period December 2017 to March 2020 which attracts the penalty/ compensation payable up to ₹ 29,700. The delay ranged from 05 days to 160 days beyond the prescribed time.

Table 4

Type of Service- Disconnection/ Reconnection of supply				
Year	No. of cases of delay	Prescribed time to resolve (in days)	Range of Delay (in days)	Compensation Payable (in ₹)
2017-18	119	05	1to 1330	9,48,650
2018-19	287	05	1to 452	6,83,500
2019-20	348	05	1 to 1765	16,69,000
<b>Total</b>	<b>754</b>			<b>33,01,150</b>

It is also noticed from table 4 above that there was delay in 754cases in resolving the issues related to “disconnection/ Reconnection of supply” within the prescribed time (05 days) during the period December 2017 to March 2020 which attracts the penalty/ compensation payable up to ₹ 33,01,150. The delay ranged from 01 days to 1765 days beyond the prescribed time. There was an inordinate increase in the penalty in 2019-20 amounting to ₹ 16,69,000 when compared to last year when the penalty was ₹ 6,83,500.

Delay in providing these services to the consumers not only resulted in avoidable loss to the division in the form of penalty/compensation payable up to ₹ 43.04 lakh (₹ 78282 + ₹ 895325+₹ 29700+₹ 3301150) but also inconvenience to the consumers.

#### **B. Avoidable expenditure of ₹7.57 lakh due to delay in release of new connection.**

Uttarakhand Standard of Performance Regulation 2007 and Right to Service Act provided that the UPCL should adhere to the Standards of Performance (SOPs) for timely release of new connections, recovery of new connection charges and metering *etc.* UERC LT Regulation 2013 *inter alia* provides that “The licensee shall be under obligation to energize the connection through a correct meter within 30 days from the:

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

(b) date of intimation of removal of defects or liquidation of outstanding dues or the date of application whichever is earlier”

As per the LT regulation a penalty on the division will be imposed at the rate of ₹ 10 per day on per ₹ 1000 of the amount deposited by applicant subject to maximum of ₹ 1000 for each day of delay. Also the right to service act prescribes the time limit for release of new connection as 15 days, where extension of network is not required.

The scrutiny of the records of the divisions for the period Since Inception to March 2020 revealed the following:

<b>Year</b>	<b>No. of cases where connection were released beyond stipulated time</b>	<b>Amount of Penalty (In ₹)</b>
2017-18	25	499880
2018-19	60	83510
2019-20	62	173840
<b>Total</b>	<b>147</b>	<b>757230</b>

From the above it is evident that UPCL had to bear penalty amounting to ₹ 7.57 lakh in 147 cases during the period December 2017to March 2020 due to delay in release of connection. Delay in releasing the connections to the consumers not only resulted in avoidable loss to the division in the form of penalty but inconvenience to the consumers also.

Had the New L.T. Connections released in the stipulated time period, the penalty of ₹ 7.57 lakh could have been avoided.

Thus, it can be seen that UPCL/division had to incur a liability of ₹ 50.61 lakh due to delay in providing service to consumers. Also UPCL did not pay these amounts to UERC/consumers as mandated in the SoP/CC/URTS Act, 2011.

Management in reply stated that due to shortage of manpower as well as lack of technical skills and work load, the penalty was levied by system however, the complaints were attended and resolved within time. Further, the penalty levied on this account was not paid by the division.

Reply of the division is not acceptable, as penalty on account of non adherence to Uttarakhand Right to Service Act, Citizen Charter, Standard of Performance and violation of UERC Regulation has been imposed on the division which resulted in avoidable penalty of ₹ 50.61 lakh.

**Para 2 :Non-refund of cash handling charges by the bank- ₹ 10.10 lakh.**

Revenue account is maintained in the division for collection of amount received from consumers for sale of energy. Revenue receipt account shows financial strength of the division as well as the corporation. Further, Memorandum of Understanding (MOU) made (12.05.2003) between UPCL and Bank states that the bank should not debit any bank charges from the bank account of the division. The following account is being maintained in the division:

Sl No.	Bank name	Account No.	Reconciled Upto	Account Name
1.	Punjab National Bank	3898002100016358	31.03.2020	Receipt

During scrutiny of Bank Reconciliation Statement (BRS) of the division for the month of March 2020 and the discussion with the officer/officials of the division, it was apprised to audit that bank had debited ₹ 10,10,298.15/- as cash handling charges/ cheque returned charges during the period December 2017 to March 2020 in receipt account. Thus, total amount of ₹ 10.10 lakh deducted by the bank should have been credited in the respective account which was not done. This is violation of MoU signed between UPCL and Bank. Thus, non-recovery of the cash handling charges resulted in loss to the division amounting to ₹ 10.10 lakh.

Management in reply stated that division is continuously making correspondence with the bank to refund of the said charged, further, the bank has stopped deducting the same from August 2020. Division also stated that after the refund of the charges, the relevant documents would be provided to audit.

The progress of the same will be watched in next audit.

## **Part II B**

### **Para 1: Non recovery of additional Security amounting to ₹ 2.37 crore.**

As per Para 2.3.1 of UERC Regulations 2007, security of the consumers should be assessed at the 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 months' bill of the financial year. In case security reassessed exceeds the amount of security already deposited, the differential amount will be demanded as additional security by giving a notice to the consumers within the 45 days. In case the additional security is not deposited within the stipulated period, the electricity supply of such consumers can be disconnected. Amount of additional security deposited by the consumers may be utilized by the Company as working capital.

Test check of the records relating to non government consumers with high electricity consumption (from whom additional security of ₹ 15000 and above was recoverable) revealed that the Division had demanded additional security of ₹ 2.37 crore through monthly bill (April 2019) from the 309 consumers.

Further, detailed scrutiny of the records revealed that out of 309 consumer of which ₹ 2.37 crore was due, we analysed five consumers in the non domestic category from whom highest additional security was due. The analysis shows the following:-

1. M/s Magic Wires Pvt. Ltd. had a contracted load of 1400 KVA. In the beginning of current financial year the security was reviewed and the security deposit was assessed as ₹ 74.36 lakh. The available security deposit of the consumer was ₹ 16.49 lakh and the consumer was required to deposit an additional security of ₹ 56.98 lakh. Till date the consumer has not deposited additional security as demanded by division in the bill for the month of April 2020.
2. M/s Magic Wires had a contracted load of 2000 KVA. In the beginning of current financial year the security was reviewed and the security deposit was assessed as ₹ 98.83 lakh. The available security deposit of the consumer was ₹ 76.47 lakh and the consumer was required to deposit an additional security of ₹ 17.88 lakh. Till date the consumer has not deposited additional security as demanded by division in the bill for the month of April 2020.
3. M/s Magic Inox Pvt. had a contracted load of 1000 KVA. In the beginning of current financial year the security was reviewed and the security deposit was assessed as ₹ 45.66 lakh. The available security deposit of the consumer was ₹ 30.87 lakh and the consumer was

required to deposit an additional security of ₹ 13.73 lakh. Till date the consumer has not deposited additional security as demanded by division in the bill for the month of April 2020.

4. M/s Marwal wire Pvt. Ltd. had a contracted load of 300 KVA. In the beginning of current financial year the security was reviewed and the security deposit was assessed as ₹ 17.03 lakh. The available security deposit of the consumer was ₹ 9.24 lakh and the consumer was required to deposit an additional security of ₹ 7.30 lakh. Till date the consumer has not deposited additional security as demanded by division in the bill for the month of April 2020.

5. M/s Hotel Centrum had a contracted load of 153 KVA. In the beginning of current financial year, the security was reviewed and the security deposit was assessed as ₹ 7.69 lakh. The available security deposit of the consumer was ₹ 2.91 lakh and the consumer was required to deposit an additional security of ₹ 4.62 lakh. Till date the consumer has not deposited additional security as demanded by division in the bill for the month of April 2019. 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 (November 2020) by the consumers. Non deposition of additional security by the consumers resulted in blocking of funds of ₹ 2.37 crore.

Management in reply stated that the division is trying vigorously to realise the additional security, however, determining additional security is continuous process. Further, division assured audit that the supporting documents to the cases mentioned by the audit will be provided after completing the due process of the recovery/ recovery of the same.

The reply of the management is not acceptable as the fact remains that the division could not realise the additional security of ₹ 2.37 crore.



**Para 2: Excess damage of Transformers.**

Distribution transformers are vital equipments for supply of power to consumers and also play vital role in stepping up the voltage of current to the consumers. The age of distribution transformers is estimated to be 25 years, provided that proper maintenance and protection of the device is available. Uttarakhand Power Corporation Limited (UPCL) had issued guidelines that the fixed norms for damage of transformers should not exceed 3.0 *per cent* of the transformers installed.

During scrutiny of relevant records it was noticed that the damage rate of transformers during 2018-19 and 2019-20 was on higher side as compared to the norms fixed by UPCL and the details of damage transformer for the year 2018-19 and 2019-20 as detailed below:

(2018-19)

Sl. No.	Capacity of T/F (in KVA)	No. of T/F installed against each capacity	No. of T/F damaged		No. of T/F allowed as per norms (i.e. 3%)	No. of T/F exceed the damage limit
1	25	693	56	8.08%	21	35
2	63	153	13	8.50%	05	08
3	100	198	24	12.12%	06	18
4	250	94	10	10.64%	03	07
5	400	56	09	16.07%	02	07
	<b>Total</b>	<b>1194</b>	<b>112</b>		<b>37</b>	<b>75</b>

(2019-20)

Sl. No.	Capacity of T/F (in KVA)	No. of T/F installed against each capacity	No. of T/F damaged		No. of T/F allowed as per norms (i.e. 3%)	No. of T/F exceed the damage limit
1	25	735	53	7.21%	22	31
2	63	161	13	8.07%	5	8
3	100	208	23	11.06%	6	17
4	250	94	15	15.96%	3	12
5	400	56	10	17.86%	2	8
	<b>Total</b>	<b>1254</b>	<b>114</b>		<b>38</b>	<b>76</b>

Above tables (2018-19 and 2019-20) revealed that against the prescribed norms of 3%, actual rate of damage to transformers ranged between 8.08% to 16.07% and 7.21% to 17.86% during the years 2018-19 and 2019-20 respectively, which was higher than the prescribed norms by UPCL.

Further, a comparison of the damage rate of the transformers for the year 2019-20, with the previous year revealed that damage rate for the transformer of 25 KVA, 63 KVA, 100 KVA and 250 KVA capacity has decreased and the damage rate has increased in transformers of

250 KVA and 400 KVA. However, the overall damage of transformers has increased when compared with the previous year from 112 to 114.

Apart from above, it was also seen that during the period 2019-20, the division had to suffer a loss of ₹0.10 crore due to theft of 15 number of transformers. The First Investigation Reports (FIRs) have been filed by the respective consumers.

Management in reply stated that due to shortage of manpower as well high work load and remote location of the transformers, division failed to perform regular checking and maintenance of the transformers.

The reply of the management is not acceptable as the fact remains that the damage of transformers in the division was in excess of the prescribed norms.

### Para 3: Non- realization of Revenue

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 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.

Review of the arrears of electricity dues of the division for the month of March 2020 revealed that there are huge arrears pending for realisation from different categories of consumers as follows:

(₹ in lakh)

Sl. No.	Particulars	Arrear (2017-18)	Arrear (2018-19)	Arrears (2019-20)	Arrear Increase
I	Domestic & BPL	3278.83	3786.03	4432.38	1153.55
II	Commercial	2800	2889.57	2593.57	-153.43
III	Private Tube well	604.93	629.46	722.84	117.91
<b>Total</b>		<b>6683.76</b>	<b>7305.06</b>	<b>7761.79</b>	<b>1118.03</b>

a) It was noticed that electricity dues amounting to ₹ 6683.76lakh were pending against the above consumers as on March 2018 which was increased to ₹ 7305.06 lakh in March 2019 and ₹ 7761.79 lakh in March 2020. It revealed that during the year 2019-20 the outstanding dues increased by ₹ 1065.12 lakh (Approximate 15.94 *per cent*). Pendency of huge arrears against the consumers revealed that the recovery of the dues was not pursued vigorously. Division should make more efforts for realizing of the same.

It was also seen that during the year 2019-20, Sec 3 notices were issued only in case of 155 consumers of ₹ 90.36 lakh. However, only nine consumers deposited ₹ 4.27 lakh. Further, under Sec 3 notices were issued to 40 consumers for ₹ 20.71 lakh due to theft and raid instances but only 19 consumers deposited ₹ 6.75 lakh.

Notices under section 3 have not been issued to the remaining consumers who were not depositing the electricity dues in a regular manner.

Further, ten cases related to defaulting consumers from the category of non-government consumers were analysed in detail which is as follows:

SL NO	Connection Number	Name of Consumer	Last Paid Date	Last Paid Amount	Arrear Amount as per current bill (in ₹)
1.	RM0K000014555	M/S REYAN LABORATORIES PVT LTD	27.02.2020	2,74,708	11,51,367
2.	RM0K000700746	M/s UTTARAKHAND URBAN SECTOR DEVELOPMENT INVESTMENT PROGRAMME	21.03.2020	10,38,555	17,66,853
3.	RM0K000001728	M/s Vilon Bio Med	31.08.202	1,53,389	9,17,912
4.	RM0K000029942	M/s.NATIONAL INDUSTRIES	22.09.2018	1,22,218	7,70,567
5.	RM0K000001567	M/S SURYA SMELTERS PVT.LTD	20.10.2020	85,00,000	91,85,425
6.	RM0K000025081	M/S BALAJI ENTERPRISES	18.01.2020	1,10,000	3,36,991
7.	RM0K000006960	M/S S.R. METACAST	31.10.2019	1,50,000	4,85,695
8.	RM0K000028134	Mr.ARSHAD ALI	Not available	Not available	2,31,742
9.	RM0K000016131	M/S DEV BHOOMI PACKEGING	24.08.2020	1,25,000	2,46,936
<b>Total</b>					<b>1,50,93,488</b>

From the above table it can be seen that M/s Reyan Lab. Pvt. Ltd. had a current outstanding amount of ₹ 11.51 lakh and an amount of ₹ 2.75 lakh was only paid by the consumer on 27.02.2020. The previous payment of the consumer was received in October 2019. Thus, the consumer was not paying his dues regularly and was making only part payments according to his convenience.

Further, M/s UTTARAKHAND URBAN SECTOR DEVELOPMENT INVESTMENT PROGRAMME had a current outstanding amount of ₹ 17.67 lakh. The previous payment of ₹ 10.39 lakh (21.03.2020) was received; further, no payment was made after April 2020 till date.

Another consumer, M/s National Industries, had a current outstanding amount of ₹ 7.71 lakh. The previous two payments of ₹ 2.00 lakh (20.04.2019) and ₹ 1.00 lakh (08.02.2019) were received via cheque, both of which were dishonoured. Thereafter, no payment has been made by the consumer.

M/S SURYA SMELTERS PVT.LTD was allowed to pay the arrears for the months of July 2020 of ₹ 97.88 lakh in four instalments, however, M/S Surya did not pay the dues up to September 2020 and amount of arrears accumulated to ₹ 123.33 lakh. Further, M/S Surya paid ₹ 85.00 lakh in October 2020 and ₹ 91.85 lakh remained un paid up to October 2020.

Also, one consumer Arshad Ali had an outstanding due of ₹ 2.31 lakh and the no dues were paid by the consumers during the last two years.

Thus, the top ten defaulters had an accumulated outstanding due of ₹ 150.93 lakh.

Management in reply stated that due to shortage of manpower as well high work load the arrears had increased, however, collection of the revenue is a continuous process. Further, division assured audit that the supporting documents to the cases mentioned by the audit will be provided after completing the due process of the recovery/ recovery of the same.

The reply of the management is not acceptable as the fact remains that arrears has increased substantially hence corrective measures like checking of consumers and issuance of recovery certificate need to be increased substantially and perused recovery of the arrears vigorously to minimise the same. Further, shortage of manpower could have been managed by the Division by taking the issue with UPCL headquarters.

**Para 4: Non inspection of electricity connections according to the prescribed regulations.**

As per sub regulation of 5.1.2 (4) The Electricity Supply Code, Regulations, 2007, if it is established that there is a case of theft of energy, the Licensee shall disconnect the supply of the consumer, Licensee shall also assess the energy consumption for past twelve (12) months as per the assessment and prepare final assessment bill as per applicable tariff and serve on the consumer under proper receipt. The consumer shall be required to make the payment within seven working days of its proper receipt. Further, as per sub regulation of 5.1.4 (4) of the Electricity Supply Code, (First Amendment) Regulations, 2008, the licensee shall intensify the effort for regular inspection of premises of persons and other persons to ensure prevention of theft or unauthorized use of electricity or tampering, distress or damage to electrical plant, electric lines or meter. At least 5% of total connections should be inspected annually.

As per Regulation the Division was required to in respect of 2885 connections (5 *per cent* of 57708 connections) during the period 2019-20.

During the scrutiny of raid cases records of the Division, it was noticed that the Division inspected only 756 connections during the period 2019-20 which was only 1.3 *per cent* of the total connection and irregularities were found in all 395 connections.

An amount of ₹ 96.52 lakh was assessed by the Division in respect of 395 consumers. Against the assessed amount, the Division could realise ₹ 45.73 lakh and the balance amount of ₹ 50.79 lakh is yet to be recovered/realised from the consumers.

Further, the distribution/energy loss of the division is 19.16 *percent*, which is higher than the norms *i.e.* 14.50 *per cent* as prescribed by UERC. Considering the energy loss of the division, it is required to increase the number of raids to ascertain unauthorized extraction of power and realise the revenue accordingly.

Management in reply stated that the division is trying to increase the checking of the consumers, further, during the year 2019-20, 756 connections were checked and penalty of ₹ 96.52 lakh was assessed by the Division in respect 395 consumers. Against the assessed amount, the Division realised ₹ 45.77 lakh and the recovery of balance amount of ₹ 50.75 lakh is still in progress.

The reply of the management is not acceptable as the fact remains that division could not adhere to the provision 5.1.2 (4) of The Electricity Supply Code, Regulations, 2007. Further, the status of recovery of balance of ₹ 50.75 lakh may be intimated to audit.

### Part III

Detail of unsettled paras of previous inspection reports:-

Sl. No	AIR for the period	Part-II A	Part – II B
1	Since inception to March 2019	1	1 to 5

Compliance report of unsettled paras of previous inspection report-

For furnishing reply of outstanding paras of old Inspection Reports audit memo number 66 book number 959 was issued to the division. The division reply that replies to the old outstanding paras will be furnished as soon as possible.

### 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, Ramnagar, Roorkee 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	Period	Post
(i)	Ms. Nandita Agarwal	March 2019 to April 2020	Executive Engineer
(ii)	Shri Hemant Malik	March 2019 to April 2020	Divisional Accountant

The reply to the report may be sent to Deputy Accountant General/AMG-II (PSU), Office of the Principal Accountant General (Audit), Uttarakhand, Mahalakhakar Bhawan, Kaulagarh, Dehradun- 248195 within one month of receipt of the report.

**Sr. Audit Officer/AMG-II (PSU)**