

Audit Inspection Report on the accounts of 400 KV O&M Division PTCUL Rishikesh for the period from October 2011 to March 2016 was carried out in exercise of the power conferred by section 19 of the C &AG, DPC Act 1971 read with section 143 of the Companies Act 2013. The transaction Audit was conducted by Shri Amit Kumar, AAO Shri Khub Chand, AAO and Shri R.L.Sharma, AAO during the period from 10.08.2016 to 20.08.2016 under the supervision of Shri B.C. Suyal, Sr. Audit Officer.

The Audit Inspection Report has been prepared on the basis of records/data/information made available by EE, 400 KV O&M Division PTCUL Rishikesh. The Office of the Accountant General (Audit) Uttarakhand will not be held responsible for any incorrect information or information not received.

PART-I-A

INTRODUCTORY

The last audit of the 400 KV O&M Division PTCUL Rishikesh was conducted by Shri Vikas Dhyani, Asstt. Audit Officer and Shri Khub Chand, Asstt. Audit Officer under the supervision of Shri Rajesh Gupta, Audit Officer, for the period from 4/2009 to 9/2011 .During the present audit, the accounts/records of period October 2011 to March 2016 were generally examined.

Since last audit to date of current audit following officers held the charge of the 400 KV O&M Division PTCUL Rishikesh.

Superintending Engineer :

1. Shri Rajeev Gupta from 01.08.2011 to 20.08.2014
2. Shri Sudheer Bhatnager from 20.08.2014 to 22.08.2014
3. Shri Anupam Singh from 22.08.2014 to 27.04.2016

Executive Engineer

1. Shri Raj Kumar from 14.06.2010 to 19.08.2014
2. Shri Vikalp Gautam from 19.08.2014 to 22.08.2014
3. Shri Anupam Singh from 22.08.2014 to 27.04.2016

Accountant

1. Shri Pramod Kumar Joshiya from January 2011 to December 2011
2. Shri Ritesh singh from December 2011 to April 2016

B) Outstanding paragraphs of previous A.I.Rs

Sl. No.	Period	Part II-A	Part II-B
1.	04/2009 to 09/2011	----	1 to 3

D) Records not put up: ----- NIL-----

E) Persistent irregularities: -----NIL-----

Part II A

-----NIL-----

PART-II-B

Para 1: Blockade of ` 3.79 crore and loss of interest of ` 85.00 lakhs .

The main object of the Power Transmission Corporation of Uttarakhand Ltd. (PTCUL) is to transmit and deliver the power to Uttarakhand Power Corporation Ltd. (UPCL) through its transmission network and to maintain the availability of its transmission system.

The PTCUL has a 400/220 KV sub-station at Rishikesh having two transformer of 240 MVA capacity each transformer. Out of these two transformers, one transformer (Mitsubishi make, Japan) commissioned in December 1983 was damaged (25.10.2011) in an accident (as a Langoor was trapped in the 33 KV Tertiary). The damaged transformer was replaced with a new transformer of 315 MVA capacity in October 2013. However, the damaged transformer is still lying at site (August 2016).

As per records, value of the damaged transformer is ` 3.79 crore (Copper - ` 2.94 crore + Accessories - ` 0.63 crore and Transformer Oil - ` 0.22 crore). In March 2013, the division submitted a proposal to the CE office, Garhwal Zone, Roorkee to dispose off the damaged transformer. The Division also intimated (March 2013) to the C E Office that one 240 MVA transformer of the Mitsubishi, Japan, commissioned in the 400 KVA Sub-station, Moradabad in 1985 had also been dismantled in February 2010. However, the transformer is yet to be disposed off which resulted in blockade of funds of ` 3.79 crore and consequential loss of interest of ` 85 lakh ¹.

The division in reply stated that the matter has been forwarded to the Head Office for taking decision and the matter is yet to be decided.

The reply of the Division is not acceptable as the transformer is yet to be disposed.

¹ Taking 9 *per cent* rate of interest for the period October 2013 to March 2016.

Para 2: Non Recovery/Adjustment of Misc. Advances to employees.

Internal Audit of the Corporation in its report of 2004 relating to 400 KV Sub-Station Rishikesh stated that the division had paid Hill Development Allowance (HDA) in excess during the period from April 1993 to March 1995. Accordingly, an office order was issued in August 2004 to recover the excess amount paid from the concern employee.

Review of records revealed that excess HDA paid ` 24,850 to 21 employees was still recoverable as on August 2016. It was further noticed that, out of 21 employees, 08 employees from whom ` 7825 were recoverable had retired and 03 employees from whom ` 4645 were recoverable had died. Hence, chances of recovery of ` 12470 (` 7825+` 4645) from these employees are bleak. Further, 10 employees from whom ` 12,380 are recoverable have been transferred to other divisions long back. Reasons why the advance has not been adjusted/ recovered so far was not available.

The Division accepted the fact and noted for compliance in future. The fact remains that the amount is yet to be recovered.

Para3:- Non-disposal of scrap material.

The Power Transmission Corporation of Uttarakhand Limited (PTCUL) is responsible for transmission of electricity within the state. For this purpose, it constructs and maintains various sub stations of different capacities (KVA's) at different places. For operation and maintenance of its various sub stations and transmission lines, it purchases different components/spares from the market and uses it on need basis. The broken items/scrap items thus released due to replacement are required to be sold in the market on earliest basis so the funds thus realized could be utilized elsewhere.

During the test check of records relating to Store Division, Rishikesh, revealed that:

- i. The Division had a total inventory of ` 226.39 lakh as on 31 March 2016 which included useable inventory of ` 218.76 lakh, obsolete items of ` 3.05 lakh and scrap valuing ` 4.58 Lakh. Audit noticed that the scrap was lying for more than 5 years and yet to be disposed off.
- ii. The obsolete items have been valued at its full cost. Since these items are of no use for the Corporation, the same should have been valued at the rate of scrap.
- iii. A 240 MVA transformer damaged in October 2011 lying at site and which has a disposal value of ` 3.79 crore approx. was not included in the scrap/ inventory. This resulted in under valuation of scrap/inventory by ` 3.79 crore.

The division in reply stated that the matter has been forwarded to the Head Office for taking decision and the matter is yet to be decided.

The reply of the Division is not acceptable as the fact remains that scrap material is yet to be disposed off.

Part III

-----Nil-----

Sr. Audit Officer/ES-1