

This Inspection Report has been prepared on the basis of information provided by Executive Engineer, Electricity Test Division (Rural), Dehradun. 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 Test Division (Rural), Dehradun for the period April 2013 to March 2018 was carried out in exercise of the power conferred by section 19 of the C&AG, DPC Act, 1971 & section 143 of Companies Act 2013. Audit Inspection was conducted by Ms. Prerna Bhadula, AAO, Shri Khub Chand, AAO under the supervision of Ms. Usha Singh, Audit Officer during the period from 27.07.2018 to 02.08.2018.

Part-I

1. **Introduction:-** The last audit of this unit was carried out by Shri A. P. Singh, AAO and Shri Vikas Dhyani, AAO under the supervision of Shri O.P.S. Yadav, Sr. Audit Officer in which accounting records of the period from April 2011 to March 2013 were generally examined. In current audit, accounting records of the period from April 2013 to March 2018 were generally examined.

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

The function of the Electricity Test Division (Rural), Dehradun is to install the meters of appropriate rating at the premises of the consumers and to check the behaviour of the installed meters falling under its jurisdiction. It is also required to install/check meters at 33/11 KV Sub-stations and incoming and outgoing feeders. The geographical jurisdiction of the division is within EDD Vikasnagar, EDD Doiwala, EDD, Rishikesh and EDD, (Rural) Dehradun of Dehradun District.

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

Electricity Test Division (Rural), Dehradun 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 January 2014, March 2015, February 2017 and August 2017 month was selected for detailed examination.

(iii)

Year	Revenue	Expenditure	Profit
2013-14	--	` 27319141.80	--
2014-15	--	` 39809503.01	--
2015-16	--	` 38522791.29	--
2016-17	--	` 45883192.00	--
2017-18	--	` 54229273.00	--

(To the extent this information is available & applicable)

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

The Electricity Test Division (Rural), Dehradun is an Electricity Test Division of UPCL which is officiated by the Executive Engineer.

Part II (A)

NIL

Part II-B

Para 1: Delay in erection and commissioning of Pole Mounted Double Metering System.

An agreement was entered (04.07.2013) with M/ Diksha Enterprises for the work of erection and commissioning of Pole Mounted Double Metering System of 11 KV and 33 KV consumers for double metering of consumers under EDD (Rural), Dehradun/ EDD, Vikasnagar/EDD Rishikesh. According to the agreement, the work of double metering was to be done at the premises of 62 consumers. During the audit it was seen that, till August the work could be completed at the premises of only 21 consumers. A letter sent by Assistant Engineer (Meter) to Executive Engineer (ETD), rural mentions that the work was pending due to non-availability of Outdoor CT PT unit. The CT PT unit of a particular ratio was to be provided by the division to the contractor. Thus, the work could not be completed due to non-availability of material at the division. Further, the contract was entered without the getting the surety from the store division whether the raw material for the execution of the work was available or not. Also no correspondence could be found on record furnished by the division requesting the store division to arrange for the required CT PT units. Thus, due to lack of co-ordination between the test division and store division, the contractor could not be provided with the CT PT units leading to non completion of work in the allotted time.

The division stated in its reply that due to non-availability of material from the store division the work could not be completed. However the progress shall be intimated to audit.

The progress of the work may be watched in next audit.

Para 2: Non-replacement of mechanical meters with Electronic Meters.

UERC in its Tariff Orders has been repeatedly giving directions to replace all old mechanical meters with new electronic meters in accordance with CEA Regulations. In accordance with the same, the division entered into agreement with M/s Ganga Enterprises and M/s SVG Engineering Works for replacement of mechanical meters with electronic meters at Vikasnagar, Doiwala, Rishikesh and Rural, Dehradun. The meters were to be replaced within 120 days of the date of agreement or issue of material whichever was later.

The status of the work done by the contractors is as follows:-

Sl No	Name of the Contractor and date of agreement	Area	Meter to be replaced	Meters replaced till July 2018	Meters pending for replacement	Value of contract entered
1.	M/s Ganga Enterprises 06.02.2017	Vikasnagar	2071	713	1358	4,21,058
2.	M/s SVG Engineering Works 06.02.2017	Rural Dehradun	485	0	485	95,135
3.	M/s SVG Engineering Works 06.02.2017	Rishikesh	1510	0	1510	3,00,695
4.	M/s SVG Engineering Works 06.02.2017	Doiwala	701	0	701	1,39,693
Total			4767	713	4054	

From the above table it can be seen that 4767 mechanical meters were to be replaced out of which the contractors could replace only 713 meters (15 Percent) after lapse of 1.5 years from the agreement.

Thus the the division failed to take any action on the contractors due to non-completion of the awarded work and was also not able to adhere to the directions issued by UERC with respect to replacement of Mechanical Meters with Electronic Meters.

Division while accepting the observation stated in its reply that the progress pertaining to the execution of the work shall be intimated to audit.

The progress of the work may be watched in next audit.

Para 3: Defective / Unmetered DTRs.

The UERC from time to time through its directions issued in tariff orders has been directing the distribution licensee to provide/maintain the metering system at each feeder, 'T' points, DTs and consumers in its distribution network for effective energy auditing and accounting. DT metering is essential for energy auditing and accounting which is in very interest of the distribution licensee for controlling the AT&C losses in the distribution system. Moreover, the need of the hour is to focus on the pockets where theft/pilferage of electricity is taking place resulting in increased technical & commercial losses. Thus, it is important to do metering at DT level also.

The situation of Distribution Transformer Metering in the Electricity Test Division (Rural), Dehradun is as follows:

Name of the Test Lab	Total number of Transformers on which meter is installed	Working meters/modems	Defective meters
ETL Rishikesh	291	239	52
ETL Aragahar	36	15	21
ETL Vikasnagar	136	123	13
Total	463	377	86

From the above table it can be seen that out of the total 463 meters installed on various distribution transformers under the test division, 377 meters were working and 86 (18 *per cent*) were non-working.

Further, it was also observed that the DT meters were not installed on all the distribution transformers under the division as against a total number of 510 DTRs, 463 were metered and 47 still need to be metered.

Thus effective monitoring of DT meters needs to be done along with installation of DT meters at all the transformers so that improvement can be brought in the reduction of distribution losses.

Division stated in its reply that the defective meters shall be repaired/replaced after consulting the concerned distribution division.

The progress may be watched in next audit.

Part III

(In this part, detail of unsettled paras of previous inspection reports to be reported in below given format.)

Detail of unsettled paras of previous inspection reports:-

Sl. No.	Period	Part-II-A	Part-II-B	Total
1.	5/89 to 3/91	--	01	01
2.	4/91 to 3/92	--	01	01
3.	04/05 to 09/10	--	1,2	02
4.	04/11 to 03/13	--	1,2	02

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
Replies have been received and necessary action is under progress.				

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 Test Division (Rural), Dehradun 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 Prashant Bahuguna (01.04.2013 to 31.07.2016)	Executive Engineer
(ii)	Shri Arjun Pratap Singh (01.08.2016 to 22.05.2017)	Executive Engineer
(iii)	Shri Pravesh Kumar (22.05.2017 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-1