

This Audit Inspection Report has been prepared on the basis of information provided by General Manager, Small Hydro Project (SHP), UJVN Limited, Rishikesh. 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 General Manager, Small Hydro Project (SHP), UJVN Limited, Rishikesh for the period from October 2016 to March 2020 was carried out in exercise of the power conferred by Section 19 of the CAG's, (DPC) Act 1971 read with Section 143 of Companies Act, 2013. Audit Inspection was conducted by Shri Ghanshyam Das Pal, AAO, Shri Rituraj Mohan Singh, AAO and Shri Saurabh, Sr. Auditor under the supervision of Shri Roshan Lal Sharma, Sr. A.O. during the period from 11 January 2021 to 16 January 2021 and 27 January 2021 to 03 February 2021.

Part-I

1. **Introduction:** - The last audit of this office was carried out by Shri Ghanshyam Das Pal, AAO and Dr. Satish Pal, AAO under the supervision of Shri Sohrab Husain, Sr. A.O in which accounting records of the period from April 2015 to September 2016 were generally examined. In current audit, accounting records of the period from October 2016 to March 2020 were generally examined.

1. **(i) Functions and geographical jurisdiction of the Office.**

The main functions of the office of General Manager, Small Hydro Project (SHP), UJVN Limited, Rishikesh are construction, operations and investigation, planning and development of new SHP's, monitoring of daily generation and RMU works of SHP's.

Geographical jurisdiction of the office is Uttarakhand State only.

(ii) Auditing methodology and scope of audit:

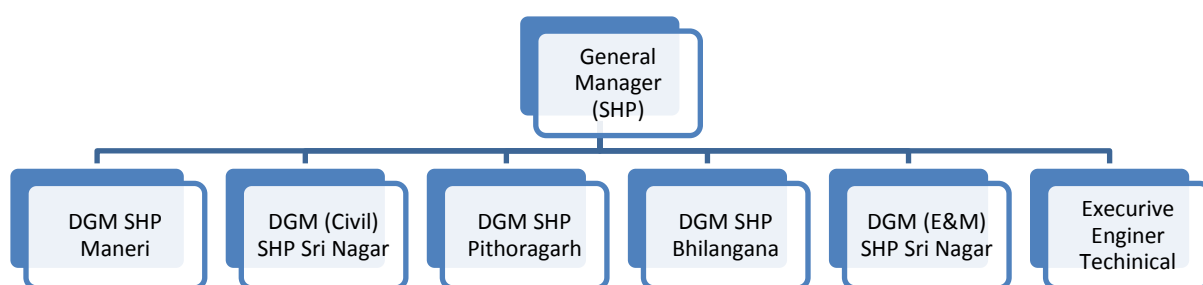
General Manager, Small Hydro Project (SHP), UJVN Limited, Rishikesh was covered in the audit. This inspection report is based on the findings based on the examination of records provided by the Office. The months of February 2018, September 2018 and June 2019 were selected for detailed examination.

(iii) Revenue, Expenditure and Profit/Loss for the last three financial years.

(` In Crore)

Year	Revenue	Expenditure	Profit/Loss
2017-18	31.30	109.30	-
2018-19	31.60	98.90	-
2019-20	31.08	88.82	-

(iv) Organization structure of the Office.



Part-II-A

Para 1A: Inventory lying idle.

Inventory is tangible property for consumption in the production of goods and services for sale including maintenance supplies and consumable stores and spare parts meant for replacement in the normal course. Inventory constitutes a major element of working capital which needs efficient management. Inventory management covers fixation of minimum and maximum levels, determining the size of inventory to be carried, deciding about the issues, receipts and inspection procedures, determining the economic order quantity, proper storage facilities, keeping check over obsolescence and ensuring control over movement of inventories. Thus, it is important that inventory is properly controlled.

Audit noticed that in December 2012, Government of India through its notification dated 18 December 2012 declared a total area of river Bhagirathi and all its tributaries from Gaumukh to Uttarkashi consisting of 4179.59 sq km as an Eco-Sensitive Zone and prohibited the construction of SHP in the Eco Sensitive Zone. It was observed that UJVN Limited (Company) was constructing Asiganga-I & Asiganga-II Kaldigad SHP. However, after said notification of GoI, construction of all the Projects (Asiganga-I and Asiganga-II, Kaldigad) were stopped (December 2012) and their inventory amounting to ` 21.95 crore (as per annexure) were lying idle in the store since March 2012. As the inventory was no longer required, its use elsewhere could have saved financial resources of the Corporation. It was also seen that the Corporation after retaining the inventory for eight year decided to write off (September 2020) the expenditure incurred against these projects and also directed to conduct a Third Party Assessment of the assets, CWIP & Stocks etc. to ascertain the best utilisation or realisation. However, till date (even after elapse of nine years), these inventories were lying idle in the store. Further, ACSR Panther Conductor amounting to ` 1.43 crore and Generator amounting to ` 5.83 crore are usable in other SHPs/LHPs but the unit has not made efforts for the utilization of the same.

Thus, due to negligence and lack of efforts of the authorities, the inventory amounting to ` 21.95 crore had remained idle since 2012 and a huge amount was blocked on these inventories. Moreover, the expenditure on carrying cost of these inventories had also been wasteful for the same period in the absence of the utilization. Further, the quality of these items will also be deteriorated with the passage of time and the warranty of all the inventories must have elapsed.

Management in its reply stated that notification remained silent on the projects under construction and having environmental clearance. Further, Unit stated that after much efforts for almost six years, UJVNL failed to get clearance to continue with under construction/new projects above 2 MW in ESZ. Resultantly, projects were discontinued. Unit further stated

that no new SHP has been initiated by UJVNL since 2012. Unit made efforts (in 2020) to utilize the E&M equipment Turbine, Generator etc. lying idle for its new Tapovan SHP (6 MW) but due to technical and economical glitches as per report of expert agency, the option of utilizing these inventories was not feasible for Tapovan SHP. Also, the inventories can only be utilized if it meets out the specification of the equipment's of other projects. Moreover, wrong selection of inventories may have long term implication on functioning of the machines/turbines. Management also stated that there are new upcoming SHPs proposed to be constructed by the UJVNL wherein the E&M equipment can be utilized and would make its best effort to mitigate the losses. In respect of utilization of ACSR Panther conductor and Generator, Management stated that the said conductor can only be used in Large Hydro Projects and vigilance would be kept on any new projects in the Unit so that the same may be utilized.

The reply of the Management is not acceptable as the facts remains that new inventory amounting to ` 21.95 crore were lying idle with the Unit for more than nine years from the date of purchase to till date. Management failed to take sincere efforts for its disposal. Moreover, Management took a long time to propose a Third Party Assessment for utilization/disposal of these inventories and also not used these inventories across other Large Hydro Projects/Units. Further, non-disposal of these inventory/material in time may lead to deterioration of the quality of material which may result in reduction in the value of the material, when disposed off. Also, unit is bearing the burden of carrying cost of these inventories.

The action taken on these inventories may be watched in next audit.

The matter is brought to the notice of higher authorities.

Para 1B: Non-disposal of scrap/obsolete material worth ` 110.26 lakh.

The UJVN Ltd. is responsible for generation of electricity within the state. For this purpose, it constructs and maintains various Small Hydro Power (SHP) of different capacities at different places. For operation and maintenance of its various SHPs, it purchases different components/spares from the market and uses it on need basis. The broken items/scrap items as a result of replacement are required to be sold in the market at the earliest so the funds could be realized as with the passage of time realization amount depreciates considerably.

As per the assessment of the inventory details furnished by the GM (SHP), Rishikesh, it was noticed that various type of inventories (damaged/ used/scrap) amounting to ` 110.26 lakh (` 89.89 lakh scrap + ` 20.38 lakh old & used) are lying idle in the SHPs for more than three years.

The non-disposal of the above scrap/obsolete material in time may lead to deterioration of the quality of material which may result in reduction in the value of scrap/obsolete material, when disposed off.

Management in its reply stated that the scrap material of ` 108.80 was majorly due to RMU of Galogi SHP which was completed in the month of September 2018. Further, Management stated that it has furnished the list of scrap material to Head Office as the disposal of scrap material is centralized by Head Office and is done after proper identification, physical verification and approval from competent authorities. Management also stated that the main reasons for delay in disposal of scrap material were destruction of approach road to Galogi power house and transition of accounting of material from manual to computerized system based on SAP software. Management further stated that the scrap material mentioned in the list given is residual of metal like MS, SS, Copper etc. hence the chances of deterioration of quality of scrap is very low, however, the process of disposal of scrap material is being expedite at unit level.

Reply of the Management is not acceptable as the fact remains that the scrap/obsolete material amounting to ` 110.26 lakh is still lying idle with the Unit and non-disposal of these scrap/obsolete material in time may lead to deterioration of the quality of material which may result in reduction in the value of scrap/obsolete material, when disposed off. Also, Management is bearing the burden of carrying cost of these scrap/obsolete materials.

The action taken on these inventories may be watched in next audit.

The matter is brought to the notice of higher authorities.

PART –II B

Para 1: Generation loss due to delay in restoration of SHP.

Unit II of SHP Pilangad was shut down due to heavy damage to machine in 2018. In order to restore SHP Pilangad, GM (SHP) decided to invite Limited Tender for “Repair and Maintenance work of Unit-II of 2x1125 KW of Pilangad SHP in district Uttarkashi” due to exigency of work. The administrative approval of the said work was accorded on 27 May 2019 by Managing Director, UJVN Ltd. A limited tender notice was invited to three bidders by the EE (E&M), SHP, Rishikesh on 30 May 2019 against the estimated cost of ` 14.50 lakhs excluding GST who have submitted their budgetary offer for preparation of the estimate. The tender was awarded to L1 bidder (M/s Fibretech) on 01 July 2019 for ` 14.08 lakh. The scheduled date of completion of work was fifteen days after the start (15 June 2019) of the work i.e., 29 June 2019 but the contractor had not completed the work till July 2020. The agreement was terminated by GM(SHP) on 29 July 2020 due to non-repair of equipment by the contractor. Further, an open tender was invited (28 July 2020) by the GM (SHP) after lapse of fifteen months of limited tender with an estimated cost of ` 15.30 lakh. In response of open tender, two bidders quoted their price and the tender was awarded to L1 bidder (M/s VM Power and Infrastructure, Faridabad) for ` 18.13 lakh. The date of start of work was 07 September 2020 and the schedule date of completion was 30 days from the start of work, i.e., 06 October 2020. But the work was completed on 25 November 2020.

Management had initially invited limited tender and therefore lost the opportunity for getting competitive prices. Had the management invited open tender instead of limited tender, the inordinate delay as well as revenue loss of ` 1.36 crore could have been avoided.

Management in its reply stated that no generation loss was incurred and unit had achieved the generation targets fixed by the Corporation. Management further stated that for the exigency of the work, limited tender was invited. M/s Fibretech made all efforts to repair the machine but the bearing temperature of the turbine was high and not suitable for running and there was leakage from Butterfly valve and Guide Vanes. Further, the contractor searched for some experienced personnel to resolve the problem but the problem remained un resolved. After so many efforts made by the contractor for repair of machine, the machine remained unrestored. In view of this, Management invited a fresh open tender after termination of contract with M/s Fibretech and no payment was made to the contractor. The new contractor (M/s VM Power) repaired the machine and made it fit for generation.

The reply of the Management is not acceptable as the purpose of inviting limited tender was defeated as the work could not be completed even after 15 month of award of work. and no intended outcome was availed by the Unit for that period. Had the Management invited open tender initially, the generation loss could have been avoided and simultaneously the work would have completed within time.

Para 2: Non-repayment of loan pertaining to closed Small Hydro Project (SHP) resulting in avoidable payment of interest on loan – ` 16.17 crore.

UJVN Ltd was engaged in the construction of its SHP's namely- Asi Ganga-I and Asi Ganga-II and the work was awarded to the contractors in June 2008 and April 2009 respectively. In December 2012, Government of India (Ministry of Environment & Forest – MoEF) through its notification dated 18.12.2012 declared a total area of 4179 .59 square kilometers from Gaumukh to Uttarkashi covering the entire watershed of about 100 km stretch of the river Bhagirathi as an Eco-Sensitive Zone from ecological and environment point of view and prohibited the construction of Small Hydro Project in the Eco Sensitive Zone. Resultantly, the construction of all the projects was stopped.

Further, another notification of MOEF dated 27 Aug 2014 also prohibited the setting up of new hydro-electric power plant as well as expansion of existing plants except the micro and mini hydel power projects (*i.e.* up to 2000 KW). Notification dated 27 August 2014 also stated that a Zonal Master Plan (ZMP) for Eco-Sensitive Zone was to be prepared by the Government of Uttarakhand but the aforesaid projects were not included in the ZMP stating that they were more than 2000KW.

Both the projects were partly funded by way of an interest bearing loan from NABARD. The details of the loan funding of the projects is as follows:

(` in crore)						
Name of SHP	Capacity	Estimated cost of SHP	Expenditure incurred upto Sep 2018	Loan availed for project	Interest paid from (2013-14 to June 2018)	Interest due from July 2018 to December 2020 (not paid)
Asi Ganga-I	2x 2.25MW	63.55	36.17	15.26	5.20	2.48
Asi Ganga-II	2x2.25 MW	62.62	28.14	16.85	5.75	2.74
Total					10.95	5.22

In the 99th Board of Directors (BoD) meeting held on 01 September 2020, the BoD has written off the expenditure incurred against these projects, but no efforts were made by the UJVN Ltd. to repay the loan which was taken from NABARD, however, it opted to continue with the loan and bear the burden of interest on loan from its financial resources. In both projects- Asi Ganga-I & Asi Ganga-II, the interest on loan was paid by UJVN Ltd. upto June 2018 only and after this the interest of ` 5.22 crore on loan was not paid by the UJVN Ltd. from July 2018 to till date (December 2020).

Further, UJVN Ltd. has requested the Government of Uttarakhand for waiver of interest on loan for the above projects, but the same has not been approved till date.

Had the UJVN Ltd. taken a timely decision for early closure of the loan taken for the projects, it could have avoided the probable burden of interest on loan amounting to ` 16.17 crore.

Management in its reply stated that the Board in its 99th meeting held on 01 September 2020 has approved the written off of the expenditure to the tune of ` 928.36 lakhs & ` 1369.02 lakhs for Asi Ganga-I & Asi Ganga-II respectively and also directed UJVNL to request Government of Uttarakhand (GoU) for waiver of repayment of NABARD loan including interest as well as request to GoI for reimbursement of expenditure incurred as mentioned above. As per direction, UJVNL has requested GoU vide letter no. 3991/UJVNL/MD/N-3 dated 10 November 2020 to grant waiver of repayment of loan including interest and also to request GoI for reimbursement of expenditure incurred on the project. The reply from GoU in this regard is awaited.

The reply of the Management is not convincing as the fact remains that if the Unit had taken a timely decision for early closure of the loan taken for the projects, it could have avoided the probable burden of interest on loan amounting to ` 16.17 crore. Moreover, request made by UJVN Limited to GoU for waiver of repayment of NABARD loan including interest has not been considered by the GoU till date.

Para 3: Loss of ` 1.27 crore due to non-recovery of Mobilization advance.

The Swarigad SHP was allotted (2005) by Government of Uttarakhand to UJVN Limited. Initially, it was proposed that the power of Swarigad SHP would be utilized as construction power of Pala Maneri Project. But after cancellation of Pala Maneri Project, it was decided that the power of this project would be supplied to the grid for use in nearby area. The work of construction of Swarigad SHP was awarded (May 2010) to M/s KIDCO-NACC without obtaining land clearance from the Forest Department at an agreement value of ` 14.81 crore with a completion period of 36 months. Unit had given (31 March 2011) interest free mobilization advance of ` 1.48 crore with Bank Guarantee which is against the guideline of Uttarakhand Procurement Rule, 2008. Due to not having the requisite manpower, machinery and financial capacity the contractor did not complete the work and finally Unit had terminated the contract on 07 March 2017 but not forfeited their Bank Guarantee and Performance Bank Guarantee as the same were expired on 28 February 2013 and 31 August 2013 respectively. It was also seen that the forest clearance of this project was not available with the Unit and Unit had applied for the forest clearance of 2.934 hectare for the said project. The forest clearance of land was accorded in October 2020 after a delay of more than 10 years from the award of initial work.

Further, in lieu of termination of contract, the contractor appealed in high court and claimed ` 11.07 crore (17.09.2019) against the work done by him vis-a-vis the Unit had also filed a counter claim of ` 32.98 crore against his loss. The high court appointed an arbitrator and the Arbitrator vide order dated 18 October 2019 gave consent on amicable settlement simultaneously with Arbitration proceedings. If the Unit had terminated the contract immediately after declaration of Eco Sensitive Zone in December 2012, the outstanding mobilization advance of ` 1.48 crore could have been recovered against bank guarantee submitted by the contractor.

Management in its reply stated that Unit gave an interest free mobilization advance of ` 1.48 crore to contractor against his bank guarantee. The Unit had requested the contractor to make fresh bank guarantee to keep contract alive but contractor failed to fulfill contractual obligations, resultantly, Management terminated contract on 07.03.2017 and the recovery of mobilization advance is before Arbitration tribunal.

The reply of the management is not acceptable as the facts remains that if Management had terminated the contract before expiry of the bank guarantee, the loss of given mobilization advance of ` 1.48 crore could have been avoided.

Para 4: - Loss of ` 2.75 lakh to the office due to not availing of auto sweep facility in bank account.

The office of the General Manager (SHP), UJVNL, Rishikesh have its bank account No. 1072002105502193(Current Account) as Expenditure A/c in Punjab National Bank, Haridwar Road, Rishikesh for keeping the funds received from the headquarters (UJVNL). The fund received in this account is utilized for repair & maintenance work, payment to suppliers/contractors, etc. There was a substantial idle balance in the account but no interest was provided by the bank on this account (Current Account). Nowadays all banks provide the facility of Flexi Account on which interest is provided up to 5.0 to 5.25 *per cent* per annum (approximately) keeping minimum balances of ` 50000.00 in the account and there is no limit for transactions during a particular period.

During scrutiny of records for the period April 2017 to March 2020, it was noticed that the huge average daily balances were lying in current account but the office did not avail the facility of Flexi Account. As such entire amount remained idle in current account leading to loss of interest. Had the division taken the Flexi facility in Account, it would have resulted in extra income by way of interest amounting to ` 2.75 lakh worked out (*Annexure A*) at the rate of 5.00 to 5.25% *per cent* per annum during 04/2017 to 03/2020 itself.

In a view to showcase financial propriety, had the unit availed auto sweep facility in the bank account, unit would have earned an interest of ` 2.75 lakh, which was not done.

Management accepted the audit observation and stated that the bank account pertains to Galogi SHP (3.5 MW) which was transferred to GH (SHP) in March 2015 without having the auto sweep facility. Further, Management stated that the current account was maintained during RMU of Galogi SHP in which bank balance was on higher side but at present, a monthly balance of ` 4.00 lakhs have been maintained in the account from which payments to contractors are done. Management also stated that the bank has already been requested to activate auto sweep facility in the said account.

The reply of the Management is not acceptable as if the Unit had availed auto sweep facility in the bank account, Unit would have earned an interest of ` 2.75 lakh.

Para 5: - Non recovery/adjustment of the old amount ` 1.84 crore pending against Project Management Office.

During scrutiny of accounts records (Advance to Customer Account Capital-GL Code CAUJ/25500000), it was noticed that the unit has given advances/material advances (Capital) of ` 1.84 crore to Project Management Office (ADB-UPSIP), Rishikesh for construction/execution of SHPs namely, Madhyamaheshwar, Kaldigad, Kaliganga-I, kaliganga-II and Sobla-I (E&M) proposed to be constructed through GoU/ADB Loan before March 2017. The amount is pending for the period ranging from 2010 to 2016 but the unit had not adjusted/recovered the amount. Further, advances given against these projects had been abandoned as these projects (Kaldigad, Kaliganga-II and Sobla-I) declared under Eco-Sensitive Zone while Madhyamaheshwar is under construction and Kaliganga-I is operational. The advance given against these above projects should have been adjusted against the concerned project cost.

Management in its reply stated that a Project Management Office (PMO) was setup to cater the design and consultancy needs of ADB funded projects and the administrative expenses of the said office were to be borne by UJVNL proportionately. UJVNL has withdrawn an amount of ` 128.85 crores from ADB for its projects namely Kaliganga-I, Kaliganga-II, Madhyamaheshwar, Kaldigad & Sobla (E&M works only). Management further stated that UJVNL has time to time (ranging from 2010 to 2016) paid the amount of ` 1.84 crores either directly or on behalf of PMO and shown the said amount as advance to PMO in the books of accounts. The said amount will be capitalised only after commissioning of the projects respectively. Management also stated that the said amount of advance to PMO is not capitalized till 31.03.2020, however, the same will be capitalized or charged to revenue accounts during the financial year 2020-21.

The reply of the Management is not acceptable as the facts remains that more than 4-10 years have been elapsed from sanctioned/given advance but the unit has not adjusted/recovered the advance till date.

Part-III

Details of unsettled Paras of previous Inspection Reports.

Sl. No.	Period of AIR	Part II- A	Part II- B
1.	04/2010 to 09/2011	1,2	1,2
2.	10/2011 to 03/2015	1,2,3,4	1,2
3.	04/2015 to 09/2016	1,2,3	1

For obtaining the reply of the old AIRs, Audit Memo No. 02 of Book No. 1159 was issued to the Management. In response, Management has not furnished the replies of old inspection report.

Part IV

Best practices of the office

No good practices or innovation noticed during the course of audit

Part V

Acknowledgement

1. Office of Principal Accountant General (Audit) Uttarakhand, Dehradun expresses gratitude towards General Manager, Small Hydro Project (SHP), UJVN Limited, Rishikesh and their officers and employees for promptly providing desired documents and information including infrastructure related co-operation during the course of audit.

2. **Documents were not produced during audit:**

-----NIL-----

3. **Persistent irregularities.**

-----NIL-----

4. **The following officers held the charge of head of the office during the audit-period:**

Sr. No.	Name	Post	Period
1	Sh. Ajay Patel	General Manager	Last Audit to till date
2	Sh. Ajay Kumar	SAO	01.07.2016 to 05.07.2019
3	Sh. Pradeep Uniyal	SAO	06.07.2019 to till date

The compliance report on the AIR may be sent to Deputy Accountant General/AMG-II office of the Principal Accountant General (Audit), Mahalekhakar Bhawan, Kaulagarh, Dehradun-248195 within one month of receipt of the letter.

Sr. Audit Officer/AMG-II

Para 5: ~~Project Management Office~~ of the old amount ` 1.84 crore pending against

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Part-III

Details of unsettled Paras of previous Inspection Reports.

Sl. No.	Period of AIR	Part II- A	Part II- B
4.	04/2010 to 09/2011	1,2	1,2
5.	10/2011 to 03/2015	1,2,3,4	1,2
6.	04/2015 to 09/2016	1,2,3	1

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6. **Documents were not produced during audit:**

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7. **Persistent irregularities.**

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