

This inspection report has been prepared on the basis of information provided by Office of the Managing Director, UJVN Ltd., 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 Office of the Managing Director, UJVN Ltd., Dehradun for the period April 2017 to March 2018 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 Amit Kumar, AAO and Shri Khub Chand, AAO under the supervision of Ms. Usha Singh, Audit Officer during the period from 03 December 2018 to 08 January 2019.

### **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 partial supervision of Shri Mukesh Kumar, Sr. AO in which accounting records of the period from April 2016 to March 2017 were generally examined. In current audit, accounting records of the period from April 2017 to March 2018 were generally examined.

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

The UJVN Ltd. is engaged in generation of hydro power and development of new location of hydro power generation in the State. UJVN Ltd. operates hydro power plants ranging from 0.2 MW to 376 MW, totaling upto 1306 MW. The management of UJVN Ltd. vests in a Board of Directors headed by the Chairman. UJVN Ltd. with its corporate office at Dehradun has units spread over 13 districts of Uttarakhand State.

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

Office of Managing Director, UJVN Ltd. was covered in this audit. Inspection reports of all independent Drawing and Disbursing officers are being issued separately. This inspection report is based on findings of audit March 2018 month was selected for detailed examination and May 2017 was selected for Arithmetical Accuracy.

(iii)

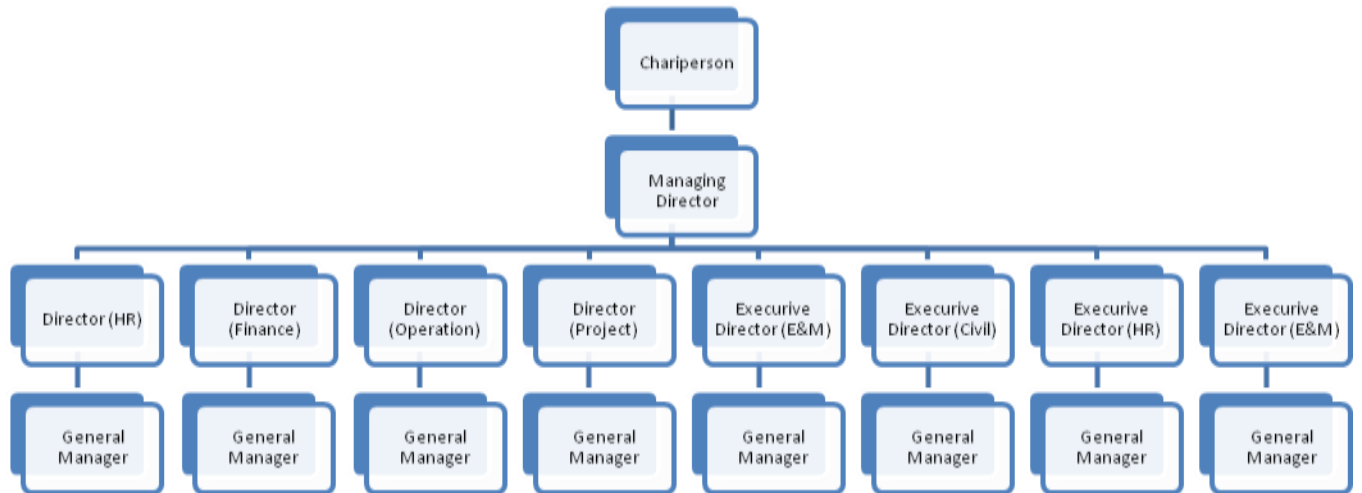
(in `)

Year	Revenue	Expenditure	Profit
2017-18	12,00,20,94,384	42,96,22,344	--

(To the extent this information is available & applicable)

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

The Management of UJVN Ltd. vests in a Board of Directors headed by the Chairman. The Managing Director is Chief Executive of the UJVN Ltd. who is assisted by 04 Directors, 04 Executive Directors and other functionaries (General Managers *etc.*).



## Part-II-A

### **Para 1: Non-repayment of loan pertaining to closed Small Hydro Project (SHP) resulting in avoidable payment of interest on loan – ` 13.10 crore**

UJVN Ltd (UJVN Ltd.) was engaged in the construction of its three SHP's namely- Asi Ganga-I, AsiGanga-II and Limchagad and the work was awarded to the contractors in June 2008, April 2009 and June 2012 respectively. In December 2012, Government of India (Ministry of Environment & Forest – MOEF) through its notification dated 18.12.2012 declared a total area of 4170.59 square kilometers from Gaumukh to Uttarkashi covering the entire watershed of about 100 km stretch of the river Bhagirithi 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 three projects were not included in the ZMP stating that they were more than 2000KW.

All the three projects were funded partly by way of an interest loan from NABAD. 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 Sep 2018)
Asi Ganga-I	2x 2.25MW	63.55	33.36	15.26(NABARD)	5.46
Asi Ganga-II	2x2.25 MW	62.62	23.09	16.85	6.03
Limchagad	1x3.50 MW	26.60	3.47	5.02	1.61 (2013-14 to 02/2018)

From the above table, it is clear that though the projects were brought to a standstill by way of MOEF notification dated 18 December 2012, no efforts were made by the UJVN Ltd. to repay the loan which was taken from NABARD instead opted to continue with the loan and bear the burden of

interest on loan through its financial resources. The loan taken for the Limchagad SHP was repaid by the UJVN Ltd. in February 2018 after paying an interest of ` 1.61 crore for the period of closure of the projects. In the remaining two projects- Asi Ganga-I & Asi Ganga-II, the UJVN Ltd. is paying interest on loan till date.

Thus, had the UJVN Ltd. taken a timely decision for early closure of the loan taken for the projects, it could have avoided the interest paid on loan amounting to ` 13.10 crore.

Initial reply of the management is still awaited.

**Para 2: Loss of ` 4.96 crore to delay in forfeiture of Bank Guarantee and delay in repayment of the loan from NABARD.**

Limchagad Small Hydro Electric Project (3500 KW) with two units of 1750 Kw each was envisaged to be constructed on river Limchagad in district Uttarakashi. An agreement was executed (29.09.2011) between UJVNL and M/s Energy Development Company Limited (contractor) on turnkey basis through an engineering, procurement and construction (EPC) mode of construction and one year operation and maintenance. The value of work was ` 2247.57 lakh with the completion period of 24 months from the date of award of work. Contractor submitted (13.10.2011) the Performance Bank Guarantee (PBG) amounting to ` 224.75 lakh being 10 *per cent* of the contract value. Two instalments of interest bearing mobilisation advance amounting to ` 181.55 lakh and ` 36.29 lakh (total of ` 217.84 lakh) were released to contractor on 18.06.2012 and 24.12.2012 respectively against Bank Guarantees of equal amount.

The total land requirement for the aforesaid project was 4.2755 hectare out of which 0.9875 hectare was acquired by UJVN Ltd. in 2008. The remaining land of 3.288 hectare was yet to be acquired. Meanwhile, the Government of India (Ministry of Environment and Forest) declared (December 2012) 100 km reach along river Bhagirathi from Gaumukh to Uttarkashi as Eco-sensitive Zone (ESZ). The whole of the project of Limchagad SHP was falling under the said ESZ due to which the construction activity ceased from December 2012.

During scrutiny of records, it was revealed that the contract of ` 2247.57 lakh was awarded by UJVN Ltd. without the availability of the required land which was a pre-requisite for the execution work. Due to non availability of the land the contractor was not able to physically start the project even after a lapse of 08 months from the signing of the agreement. Also the approval for the lease of balance land of 3.288 hectare was expressly denied by the Ministry of Environment and Forest in letter dated 24.06.2013 and by Government of India in September 2013. This clearly brought out the fact that the land was not available for the project. Further, the approval for land is not available with UJVN Ltd. till date.

It was observed that, after the declaration of the project in ESZ, UJVN Ltd. granted the second installment of mobilization advance to the contractor on 24.12.12 and withdrew a loan of ` 502.00 lakh on 04.03.2013 from NABARD @ interest of 6.50 percent per annum.

Further, according to the CVC guidelines dated 17.02.2011, the Bank Guarantee taken towards security of 'Mobilisation Advance should be at least 110 percent of the advance so as to enable recovery of not only the principal but also the interest portion, if so required. However, in the instant case it was seen that the Bank Guarantee so obtained against the mobilization advance was only equal to the advance without covering the interest portion.

At the request of the contractor for the waiver of interest on mobilization advance a committee was formed by UJVN Ltd. which clearly stated in its report dated 18.08.18 that the contract was deemed to be closed on account of the expiry of Performance Bank Guarantee on 29.09.2016 and the mobilisation advance of ` 2.17 crore along with interest may be recovered from the Contractor.

Despite of the observation of the committee, UJVN Ltd. did not encashed/invoked the bank guarantee till September 2018 relying on the false assurances of the contractor. Finally on 15.09.2018 the bank guarantee was encashed.

Also the project was funded by the way of loan of ₹ 502.00 lakh from NABARD and MNRE grant of ` 156.00 lakh. The loan was available @ interest of 6.50 percent per annum. Till the repayment of loan in Feb 2018, UJVN Ltd. paid an interest of ` 1.61crore.

Thus due to non adherence to CVC guidelines regarding the collection of 110 percent bank guarantee on the mobilization advance and non repayment of loan in a timely manner, UJVN Ltd. suffered a loss of ` 4.96 crore ( interest on loan – ` 1.61crore + interest on Mobilisation advance - ` 3.35crore) even after invoking the Bank Guarantee. Also had the action of invoking the Bank Guarantee taken in a timely manner *i.e.* after the declaration of the project in the Eco-Sensitive Zone, the loss of interest could have been minimised.

Initial reply of the management is still awaited.

**Para 3: Avoidable payment of interest on account of short deposit of advance tax: ` 0.57 crore**

As per section 234 B of Income Tax Act, 1961, in any financial year, an assessee who is liable to pay advance tax under Section 208 has failed to pay such tax or, where the advance tax paid by such assessee under the provisions of Section 210 is less than ninety *per cent* of the assessed tax, the assessee shall be liable to pay simple interest at the rate of one per cent for every month or part of a month comprised in the period from the 1st day of April next following such financial year to the date of determination of total income under sub-section (1) of Section 143 and where a regular assessment is made, to the date of such regular assessment, on an amount equal to the assessed tax or, as the case may be, on the amount by which the advance tax paid as aforesaid falls short of the assessed tax.

**Further, as per section 234 C.**

Where in any financial year,—

a) an assessee, who is liable to pay advance tax under Section 208 has failed to pay such tax or—

(i) the advance tax paid by such assessee on its current income on or before the 15th day of June is less than fifteen per cent of the tax due on the returned income or the amount of such advance tax paid on or before the 15th day of September is less than forty-five per cent of the tax due on the returned income or the amount of such advance tax paid on or before the 15th day of December is less than seventy-five per cent of the tax due on the returned income, then, the assessee shall be liable to pay simple interest at the rate of one per cent per month for a period of three months on the amount of the shortfall from fifteen per cent or forty-five per cent or seventy-five per cent, as the case may be, of the tax due on the returned income;

(ii) the advance tax paid by the assessee on the current income on or before the 15th day of March is less than the tax due on the returned income, then, the assessee shall be liable to pay simple interest at the rate of one per cent on the amount of the shortfall from the tax due on the returned income:

In this context, scrutiny of records revealed that

The scrutiny of the records for the financial year 2016-17 and 2017-18 revealed that UJVNL failed to adhere the above provisions of the Income Tax Act, 1961. This resulted in avoidable payment of interest on short and delay in deposit of income tax as detailed below:-

For the financial year 2017-18

Interest U/s 234 B ` 17.13 lakh

Interest U/s 234 C ` 13.48 lakh Total ` 30.61 lakh

For the financial year 2016-17

Interest U/s 234 B ` 11.69 lakh

Interest U/s 234 C ` 14.34 lakh Total ` 26.03 lakh

Grand Total ` 56.64 lakh Or say ` 0.57 crore

UJVNL paid ` 0.57 crore during 2016-17 and 2017-18 as interest levied U/s 234 B and 234 C of income tax 1961. Further, scrutiny of records revealed that in the year 2016-17 and 2017-18, UJVNL did not deposited the first installment of advance tax i.e. 15 *per cent* of the total advance tax till 15 June.

Further, UJVNL failed to estimate the following heads properly such as energy sale from UPCL ` 15.22 crore, disallowance of sick leave and earned leave provision ` 3.23 crore and ` 12.41 crore respectively and CSR exp of ` 0.50 crore at the time of calculation of the advance tax for the financial year 2017-18. Resultantly, against the actual advance tax of ` 10.76 crore (90 % of ` 11.95 crore), UJVNL deposited ` 8.02 crore as advance tax which is less by ` 2.74 crore.

Further, during the year 2016-17, against the actual advance tax of ` 10.23 crore (90 % of 11.37 crore), UJVNL deposited ` 8.75 crore as advance tax which is less by ` 1.48 crore.

Above revealed that UJVNL failed to estimate and deposit its advance income tax during two financial years 2016-17 and 2017-18 which resulted in avoidable payment of ` 0.57 crore.

Initial reply of the management is still awaited.



**Para 4: Delay in claiming the expenditure incurred in the Pala Maneri Project.**

Pala Maneri Large Hydro Project (Capacity 480 MW), Uttarkashi was being constructed by UJVN Ltd.. However, during the construction of the project, Government of Uttarakhand asked (03.01.2011) UJVNL to stop the construction of the project stating that National Ganga Basin Authority in its meeting dated 01.11.2010 decided to stop the construction of the project, hence, Government of India asked to stop the development work of the Pala Maneri power project. Further, in the same letter, it was also directed to submit the claim of total expenditure incurred on the project to the Government of India so that the same may be reimbursed by GOI . Accordingly, the construction of the project was stopped in the year 2011 by UJVN Ltd..

Scrutiny of the records revealed that the total expenditure incurred on the project by the UJVN Ltd. was ₹ 108.65 crore. However, UJVNL raised the claim of this expenditure in November 2018 after a lapse of seven years. In the light of the fact that there was inordinate delay in raising the claim, the chances of recovery of such claim may not be ascertained. Had, the UJVN Ltd. taken a timely action in claiming the expenditure, it could have avoided the interest loss of ₹ 7.06 crore per year (₹ 108.65 crore x 6.5% p.a.).

Initial reply of the management is still awaited.

**Para 5: Delay in completion of work despite extra expenditure of ` 7.34 crore**

Protection work around the reservoir rim of Joshiyara Barrage of Uttarakhand Jal Vidyut UJVN Ltd. Limited (UJVN Ltd.) got damaged during unprecedented floods in the month of August 2012 and June 2013. UJVN Ltd. considered it necessary to reconstruct the protection work around reservoir rim to facilitate maintenance of reservoir level upto 1108 meter. Accordingly the job of consultancy for design, technical supervision, monitoring and quality assurance of the reconstruction work to M/s WAPCOS Limited (Consultant) on 15.11.2013. UJVN Ltd. awarded (08 February 2014) the work of “Construction of Protection wall around reservoir rim of Joshiyara Barrage of Maneri Bhali Stage-II at Uttarkashi” to Ms Piyush Infratech Pvt. Limited (contractor) at a cost of ` 63.77 crore with the scheduled completion period of one year.

During scrutiny of records it was noticed that the preliminary drawing was received from the consultant in March 2014. However, without waiting for the receipt of final drawings from the consultant, the work of reconstruction of protection wall was awarded. The work involved construction of protection wall upto EL Level 1104 meter in first phase, on priority basis within 75 days from the closure of reservoir. Subsequently on receipt of report of consultant, the UJVN Ltd. observed significant increase in scope of work due to the design and drawings prepared internally by the UJVN Ltd. and the same issued by the consultant. The contractor was statedly unable to mobilize the adequate resources to complete the work as per revised and increased scope. In order to speed up the work, the contractor sought (April 2014) permission of UJVN Ltd. to use M10 concrete mix instead of M15 concrete mix (Plum concrete which is more labour intensive) required to be used as per the contract. UJVN Ltd. in turn sought (June 2014) the opinion of consultant on the issue. Though the consultant in their preliminary report (March 2014) had also recommended use of M15 concrete in their design specifications, the proposal of UJVN Ltd. to switch over to use of M10 concrete mix was agreed (26 June 2014) to by them to accelerate the pace of work. Accordingly, UJVN Ltd. permitted (September 2014) contractor to use M10 concrete mix. However, even after use of M10 concrete mix, the work of construction of protection wall was completed in all respects in July 2017. The work was completed in 3 years against the scheduled time of 1 year. Moreover, UJVN Ltd. had to bear an extra expenditure of ` 7.34 crore due to the use of costly material namely M-10 concrete instead of using M-15 with plum.

Thus the purpose of using M-10 concrete in order to speed up the work of construction was defeated as the work could be completed only after 03 years from the date of award resulting into an extra expenditure of ` 7.34 core.

Initial reply of the management is still awaited.

**Para6: Idle Electromechanical equipment amounting to ` 10.20 crore**

The contract for Design, Supply, Installation, Commissioning and testing of Electromechanical works of the Kaldigad small Hydro Plant was awarded to M/s Boving Fouress (P) Ltd. (contractor) at a contract price of ` 12.45 crore.

The Government of India (Ministry of Environment and Forest) declared (December 2012) 100 km reach along river Bhagirathi from Gaumukh to Uttarkashi as Eco-sensitive Zone (ESZ). The whole of the project of Kaldigad SHP was under the said ESZ due to which the construction activity ceased in that area from December 2012. During the meeting of High Power Committee headed by Chief Secretary, GoU on 03.12.2014 regarding ongoing and proposed works in Eco-sensitive Zone, it was conveyed that no clearance shall be given for construction of any hydel projects. During the period from February 2011 to March 2012, electro-mechanical equipment amounting to ` 10.20 crore were procured and received for the aforesaid project .

In the light of above development, since the work of the SHP has been ceased by the Government, the utility of the electro-mechanical equipments amounting to ` 10.20 crore lying idle at various locations/stores since the declaration of ESZ is unascertainable from the records furnished to audit. Thus, the action plan of UJVN Ltd. for the utilisation of these equipments may be furnished to audit.

Initial reply of the management is still awaited.

**Sr. AO/ES-I**

## **Part-II-B**

### **Para 1: Short deduction of Labour welfare cess amounting to ` 9.79 lakh**

Government of India notified (19 August 1996) 'The Building and other Construction Workers' Welfare Cess Act, 1996' with a view to augment the welfare resources of the building and other construction workers. As per the act, cess was to be levied and collected at such rates not exceeding two per cent, but not less than one per cent of cost of construction incurred by an employer. The proceeds of the cess collected was to be paid to the Board (means a Building and Other Construction Workers' Welfare Board constituted by the State Government). The Government of Uttarakhand instructed to deduct one *per cent* from the contractor's bills for Labour Cess and remit it to the Uttarakhand Building and Other Construction Workers Welfare Board.

Accordingly, the UJVN Ltd. was required to deduct labour welfare cess at the rate of one per cent of the cost of construction from the bills of contractor engaged for the construction of Hydro Power Project relating to works and remit the amount of cess so deducted to the cess authorities.

During the scrutiny of records, audit noticed that the cess equivalent to one *per cent* of cost of construction amounting to ` 09.79 lakh was neither collected from the bills of various contractors pertaining to the period from 2009-10 to 2017-18 engaged in the construction work of Dunao SHP nor deposited by the UJVN Ltd..

Non-recovery of the same from the contractor's bills has resulted in violation the provisions of Cess Rules, 1998.

Initial reply of the management is still awaited.

**Para2: Non adherence to Central Vigilance Commission guidelines.**

UJVN Ltd. entered in a contract (27 April 2017) with M/s RCC ECO - RCC Infra (JV) for the construction of Pre Engineered Multi Storey Corporate Office Building at UJVNL Campus, Dehradun at an agreement value of ` 29.37 crore. The completion date of work was 31 July 2019.

In order to execute the contract, the contractor was given a mobilization advance of ` 2.94 crore (10 *per cent* of contract value) on 10.11.17. Against the mobilization advance Bank Guarantee was obtained amounting to ` 2.94 crore.

According to the CVC circular dated 17.02.2011, the Bank Guarantee taken towards security of Mobilization Advance should be at least 110 *per cent* of the advance so as to enable recovery of not only principal amount but also the interest portion.

It is also stated that the mobilization advance should not be paid in less than two installments except in special circumstances for the reasons to be recorded.

During the scrutiny of the records it was noticed that the Bank Guarantee obtained by the contractor was just equal to the mobilization advance granted instead of 110 *per cent* as directed by the CVC.

Further it was also noticed that the mobilization advance of ` 2.94 crore being @10 *per cent* of the contract value was granted to the contractor in one installment only.

Thus, the granting of mobilization advance in only one installment that also without obtaining adequate bank guarantee in compliance to the CVC guidelines was not in order.

Initial reply of the management is still awaited.

**Para 3: - Non-repayment of the Loan resulted in avoidable loss of interest- ` 1.99 crore**

The UJVN Ltd. started the construction of 2 x 4.5 MW Kaldigad, Uttarkashi, Small Hydro Project (SHP) in Dec 2008. The project cost of the SHP was ₹ 99.55 crore. For the execution of the work, UJVN Ld. entered into four contracts:

<b>Name of the work</b>	<b>Name of Contractor</b>	<b>Amount</b>
Design, Supply and erection of Electro-Mechanical Equipment	M/s BFL, Bangalore	` 12.46 crore
Design and installation of complete Civil works on Turn Key Basis	M/s New Asian Construction Company, Hyderabad	` 35.83 crore
Construction of Field Hostel and Office building at Gangor	Sri Manmohan Singh, Bhatwari, Dist. Uttarkashi.	` 68.85 lakh
Construction of Type-II & Type-III Quarters at Gangori	Sri Manmohan Singh, Bhatwari, Dist. Uttarkashi.	` 74.26 lakh

During the scrutiny of the records, it was noticed that out of the four contracts, two contracts pertaining to construction of office and residential quarters were finalised in 2013. One contract of design, supply & erection of Electro- mechanical equipment is still in force and one contract of work of Design, Supply and Installation of complete civil work on turnkey basis has been terminated due to poor performance of the contractor as he could complete only about 17 *per cent* the work upto August 2012. (The work was awarded on 23.02.2009 and was to be completed by 22.02.2011).

Meanwhile in December 2012, Government of India declared (18 December 2012) a total area of 4170.59 square kilometers from Gaumukh to Uttarkashi covering the entire watershed of about 100 km stretch of the river Bhagirathi as an Eco-Sensitive Zone and prohibited construction of SHP in the Eco Sensitive Zone. Resultantly, the construction of the project was stopped. UJVNL tried for restoration of the aforesaid project. Meanwhile a notification 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 project was not included in the ZMP stating that it was more than 2000KW.

The funding of the project was 30 *per cent* equity and 70 *per cent* loan. In this context, UJVN Ltd. received ` 29.41 crore of loan from Asian Development Bank (ADB) and equity of ` 12.96 crore from Government of Uttarakhand.

Thus, due to the notification of GoI regarding Eco Sensitive Zone (Dec 2012 & Aug 2014) and denial of the committee on ZMP, UJVNL stopped the construction of the project, however, no efforts were made by UJVN Ltd. to repay the loan which was taken from ADB instead UJVN Ltd. opted to continue with the loan and bear the burden of interest on loan through its financial resources. This resulted in avoidable loss on account of interest on loan of ` 1.99 Crore during 2013-14 to 2017-18.

Following information may also be provided to the audit.

1. Utility of the Field Hostel, Office building, Type-II & Type- III Quarters at Gangori in the light of the fact that the project has been suspended.

Initial reply of the management is still awaited.



### **Part III**

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

Details of unsettled paras of previous inspection reports:-

<b>Sl. No.</b>	<b>Period</b>	<b>Part II A</b>	<b>Part II B</b>
1.	01/2002 to 12/2004	01 to 04	1
2.	01/2005 to 09/2005	01 to 08	1
3.	10/2005 to 03/2008	01 to 12	2, 3 & 6
4.	04/2008 to 03/2014	01 to 10	1 to 4
5.	04/2014 to 03/2015	01 to 12	1
6.	04/2015 to 03/2016	01 to 09	1,2
7.	04/2016 to 03/2017	01 to 06	1,2

The replies of old AIRs were called for but not received.

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
-	-	-	-	-

**Part IV**

**Best practices of the unit**

NIL

**Part V**

**Acknowledgement**

1. Office of The Accountant General (Audit) Uttarakhand, Dehradun expresses gratitude towards O/o the Managing Director, UJVN Ltd., 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:**

<b>Sr. no.</b>	<b>Name</b>	<b>Post</b>
(i)	Shri S. N. Verma,	Managing Director
(ii)	Shri L. N. Verma,	Director (Finance)

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. Audit Officer/ES-1**