

GOVERNMENT OF N.C.T OF DELHI
DIRECTORATE OF AUDIT, 4TH LEVEL, C-WING,
DELHI SACHIVALAYA, I.P.ESTATE NEW DELHI

No.F.1/GIII/Audit/PAO-10/1246/

Dated:

To,

The Pr. Secretary,
Department of Power,
Govt of NCT of Delhi,
B-Wing, 8th Floor,
Delhi Secretariat-110002.

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Sub:- Forwarding of IAR in respect of Department of Power, B-Wing, 8th Floor, Delhi Secretariat, New Delhi, for the period 2012-13 to 2014-15.

Sir,

I am directed to forward herewith a copy of the Internal Audit Report in r/o Department of Power, Govt of NCT of Delhi for the period 2012-2013 to 2014-2015 containing 17 paras + 03 Tans. It is to pointed out that para no. 01,02,03 & 08 of current report are very serious in nature. It is, therefore, requested that Action Taken Report on the observations of Audit may be sent at the earliest for the perusal of higher authorities.

Yours faithfully

Encl:-As above.

(VED PARKASH)
Sr.Accounts Officer(Audit)

No.F.1/GIII/Audit/PAO-10/1246/ 6729-51

Dated: 28.09.2015

✓ Copy forwarded to the Head of Office, Department of power, B-Wing, 8th Floor, Delhi Secretariat, New Delhi alongwith the copy of IAR. The Para No. 01,02,03 & 08 of the current report are serious in nature and action taken report on these paras should be submitted immediately. It is further requested to take appropriate action in view of the shortcomings pointed out in the audit report and send the compliance of all other audit paras alongwith duly attested documentary proof within 45 days from the date of receipt of this letter.

VED PARKASH
Sr. Accounts Officer (Audit)
Tel.No.23392280

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**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

Sub: - Audit report of Department of Power, B-Wing, 8th floor, Delhi Secretariat, New Delhi-02 for the period 01.04.2012 to 31.03.2015.

INTRODUCTION

The I.A.R. on the account of Department of Power, B-Wing, 8th floor, Delhi Secretariat, New Delhi-02 for the period 01.04.2012 to 31.03.2015 was conducted by field Audit Party No. XV, comprising Sh. Sunny K.P., Sr. A.O., Sh. Pankaj Aggarwal, A.A.O. and Sh. Mohan Lal, UDC. The audit was conducted during 10-working days w.e.f. 17.07.2015 to 30.07.2015.

AIMS AND OBJECTIVES

Department of Power, GNCT of Delhi is to provide quality & reliable uninterrupted power at affordable price to the consumers in the National Capital Territory of Delhi. To make the State power sector, self sustainable in generation of its total requirement of power including replacing Coal based Thermal Power Plants with eco friendly gas based Power Plants and identifying the renewable sources to augment the Power Generation in a pollution free environment in Delhi. The power Department takes policy decisions regarding the control and administer the method of Generation, Transmission and Distribution of electricity to the whole of Delhi. For this end in view, a independent Commission called as Delhi Energy Regulatory Commission was set which recommends the power tariffs to Govt. The Power Department, GNCTD releases Grant-in-aid and loans to the Power utilities and targeted subsidies to the consumers through DERC via DISCOM.

H.O.O./D.D.O./CASHIER

The following officers/officials have served as H.O.D./H.O.O./D.D.O./Cashier during the Audit period 01.04.2012 to 31.03.2015:-

Name	Designation	Period
Sh. D.M. Spolia, Pr. Secretary	H.O.D.	01.04.12 to 20.05.12
Sh. Shakti Sinha, Pr. Secretary	H.O.D.	21.05.12 to 18.08.13
Sh. R.K. Verma, Pr. Secretary	H.O.D.	19.08.13 to 31.12.13
Sh. Puneet Goel, Secretary	H.O.D.	01.01.14 to 24.02.14
Sh. Arun Goel, Pr. Secretary	H.O.D.	25.02.14 to 14.09.14
Sh. Amit Yadav, Secretary	H.O.D.	15.09.14 to 30.12.14
Ms Shakuntala D. Gamlin, Pr. Secretary	H.O.D.	31.12.14 to 31.03.15
Sh. Rajashekar, Addl. Secretary	H.O.O.	01.04.12 to 14.08.13
Sh. Ankur Garg, Addl. Secretary	H.O.O.	16.08.13 to 17.07.13

Sunny K.P.
27/7/2015

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Sh. Rajashekar, Addl. Secretary	H.O.O.	18.07.13 to 03.01.15
Sh. Indu Shekhar, Addl. Secretary	H.O.O.	06.01.15 to 31.03.15
Sh. S.K. Panchal, A.A.O.	D.D.O.	01.04.12 to 30.09.13
Sh. A. Subramanyam, A.A.O.	D.D.O.	01.10.13 to 31.03.15
Sh. Budh Raj, H.C.	Cashier	01.04.12 to 31.03.15

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2012-13 to 2014-15:-

Year	Head	Budget Allotted (in Lac)	Expenditure (in Lac)	Balance (in Lac)	%age of Saving
2012-13	Plan	127500.00	127160.62	339.38	0.27%
2012-13	Non-Plan	67614.00	67455.75	158.25	0.23%
2013-14	Plan	32600.00	32599.75	0.25	0%
2013-14	Non-Plan	440071.00	439371.23	699.77	0.01%
2014-15	Plan	63400.00	58126.27	5273.73	8.32%
2014-15	Non-Plan	69698.00	65856.49	3841.51	5.51%

Vacancy Statement

Details of Staff	Sanction Strength	Filled	Vacant
Group A	03	03	NIL
Group B	06	04	02
Group C	06	02	04
Total	15	09	06

Sh. Indu Shekhar
24/6/2015

STATUTORY AUDIT

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Statutory audit for the period 01.04.2013 to 31.03.2014 of the Department of Power, B-Wing, 8th floor, Delhi Secretariat, New Delhi-02 was conducted by AGCR w.e.f. 27.02.2015 to 19.03.2015. As per report, detail of outstanding audit para is as under:-

S.No.	Year of Report	Audit Para's outstanding
01	2012-13	05
02	2013-14	10 + 01-TAN

MAINTENANCE OF RECORDS:-

The maintenance of records of Department of Power, B-Wing, 8th floor, Delhi Secretariat, New Delhi-02 was found satisfactory subject of observations made in Current audit report.

OLD AUDIT REPORT:-

There were 14 audit paras & 03-TAN with recovery of Rs. NIL outstanding in r/o Department of Power, B-Wing, 8th floor, Delhi Secretariat, New Delhi-02. On the basis of replies furnished by the College, 02 para's were fully settled. 04 Para's were partially settled and balance was taken afresh in the current audit report. Accordingly, 08 audit para's & 03-TAN have been included in the current audit report as Part-I with recovery of Rs. NIL.

Part-I (old audit report)

S.No.	Year	Total Paras	Para Settled	Para No. of settled para	Outstanding Paras
1	2005-09	4	02	01 & 04 (Para-04 partially settled and balance taken afresh in the current audit report).	02
2	2009-2012	10 + 03-TAN	04	1, 4, 9 & 10 (Para-01 partially settled and balance taken afresh in the current audit report). (Para-09 taken afresh in the current audit report). (Para-10 taken afresh in the current audit report).	06 + 03-TAN
Total		14-PARA & 03-TAN	06	---	08-PARA & 03-TAN

Details of Old Recovery:-

Para No's	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
	NIL	NIL	NIL

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PART- II (Current Audit Report)

Current Audit Report

During the course of current audit 15-Audit memo's including 03-record memo's highlighting various irregularities/short comings were issued raising recovery of Rs. 4,509/-. On the basis of replies submitted by the office, 03-memo was fully settled with recovery of Rs. 4,509/-. 01-memo was partially settled. Remaining 12-memo has been incorporated as 09-audit para in the current audit report with the total recovery of Rs. NIL.

Details of Current Recovery

Para No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
	NIL	NIL	NIL

The internal audit report has been prepared on the basis of information furnished and made available by Department of Power, B-Wing, 8th floor, Delhi Secretariat, New Delhi-02. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(SUNNY K.P.)
Sr. A.O./I.A.O.

OLD AUDIT REPORT
(2005-09)

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~~Para 2~~

Para No. 1

Sub.: Difference in licence fee amount deposited in bank and shown in the relevant register.

During the course of scrutiny of cheque receipt register and licence fee register pertaining to Power Department for the financial year 2005 to 2009 following irregularities have been noticed :-

1. Licence fee cheques received from BRPL, NDPL & BYPL not being deposited in bank in time as under :-

Sl. No.	Cheque No. & Date	Amount	Received on	Deposited on
1.	588375, 09.06.05	9,93,600/-	15.06.2005	27.06.2005

Moreover, the register maintained is not in proper format and some entries made in the receipt register does not show cheque No. & date. The same may be done under intimation to audit as the licence fee cheques are of huge amount and should be deposited in bank within two days.

2. The total amount of licence fee cheques deposited in bank during the year 2005 to 2009 comes to Rs. 64242238/- whereas the booking amount made in the licence fee register comes to Rs. 55223377/- resulting in a net difference of Rs. 9018861/-. Reason for this huge difference may be reconciled and outcome be intimated to Audit and the relevant register of licence fee may also be signed by the H.O.O./DDO.

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~~Para - 3~~ (Ret Memo no. 9)
Para No. 2

Subject: - Savings under Plan & Non Plan head.

As per the information furnished by the H.O.O. Power Department, Delhi Sectt., New Delhi regarding budget allotted and expenditure incurred during the financial year 2008-09 under the Plan & Non -Plan head, it has been observed that there is saving in the heads mentioned below:-

	M.H.	Budget allotted	Expenditure upto March 09	Saving (%)
1.	2052 E.1(1)(1)(6)(NP) other charges	9,00,000	1,02,580	88.6%
2.	E.1(1)(1)(7)(NP) professional charges M.H. 2052	27,00,000	2,68,360	90.06%
3.	2052 PGC (Plan)	1,40,00,000	-	100%
4.	E.2 (1)(2)(2) Estt. of Spl. courts (Plan)	1,10,00,000	-	100%
5.	M.H. 4801 EE 2(1)(2)(1)Purchase of land	14,00,00,000	2,95,32753	78.90%

As per the detail given above it is clear that more than 80 to 100% saving is there in these heads which could should either been utilized in time or the same should have been surrendered, as per the direction of Finance Department.

Reason may be given for this under utilization of fund/blockage of fund and the same should be surrendered well in time.

Para No. 3

OLD AUDIT REPORT
(2009-12)

Para No. 2. (Reference Audit Memo No. 22 Dt. 07.08.2012)

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Irregularities in releasing Grant-in-Aids

The Department of power is releasing Grant-in-Aid to DERC, DPCL & IPGCL every year under the Non-Plan Head. The details of Grant-in-Aid released during the financial year 2010-11 and 2011-12, as per expenditure statement reconciled with PAO, are shown as under :

Year	Name of Agency to whom GIA released	GIA released(in crores)
2010-11	DERC	05.81
	DPCL	140.00
	TOTAL	145.81
2011-12	DERC	06.92
	DPCL	362.35
	IPGCL	05.00
	TOTAL	374.27

Sanction orders releasing the grants stipulates certain conditions to be followed by the Grantee Institutes. Some of the important conditions are given as under :

1. Separate account for grant should be maintained.
2. The assets so acquired wholly or substantially out of Government grants would not, without the prior sanction of this department disposed of encumbered or utilized for purposes other than those for which the grants are sanctioned.
3. The audited statements of accounts and utilization certificates should be submitted as per GFR.
4. Expenditure will be incurred only for the purpose for which GIA has been sanctioned and for the targets, which have been assigned to the grantee institution by the Administrative Department.
5. The procedure as prescribed in GFR 2005 and the OM/Circular by FD/CVC is duly followed while purchasing goods/services and the norms/procedure as laid down in CPWD Manual/GFR are/is observed while executing projects/works contract.
6. The Administrative Department will also formulate the 'Pattern of Assistance' with concurrence of the FD, prescribing therein purpose for which grant may be used, the procedure & manner in which GIA may be utilized and condition/stipulation which may be fulfilled.

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During the scrutiny of files regarding release of grant-in-aids, it has been observed that most of the conditions mentioned above are not fulfilled by the Grantee Institutes while submitting their request for release of further grants as no such undertakings found available in these files. Also the department further releases the grants without obtaining the requisite documents as required for the release of GIA like Audited Statement of Accounts etc. except in the case of DERC. Department not yet prepared the 'Pattern of Assistance' as mentioned in the sanctions, as per provisions of GFR and conditions of sanction.

Department is also releasing the GIA on re-imbursement basis to agencies like IPDCL. Under Note-1 of Rule 212(1) of GFR it is mentioned that 'Utilization certificates need not be furnished in cases where the grants-in-aid are being made as reimbursement of expenditure already incurred on the basis of duly audited accounts. In such cases, the sanction letters should specify clearly that utilization certificates will not be necessary'. But scrutiny of records shows that firstly department is releasing the grants as re-imbursement of expenditure without obtaining the audited accounts of expenditure. Secondly the sanction letter doesn't show that the grants are being released as re-imbursement of expenditure and in violation of above mentioned provisions of GFR it contains the conditions that the audited statements of accounts and utilization certificates should be submitted as per GFR.

Department vide Audit Memo No. 7 dated 26.07.12 was requested to provide the details of grants released during the audit period and the status of Utilization Certificates etc. But no reply was received in this regard. In the absence of the requisite information/documents audit could not ascertain whether the grants were utilized for which it was released or not.

Reasons for not adhering to the instructions on the Grant-in-Aid may kindly be elucidated to audit. Department may also take immediate steps to obtain the UCs and Audited Accounts Statement for the grants released by them. Department may also ensure that in future the grants will be released only after obtaining the audited accounts in the cases of re-imbursement of expenditure.

Para No. 4

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~~Para No. 3.~~ (Reference Audit Memo No. 21 Dt. 06.08.2012)

Non-Proper Maintenance of GIA register

As per Rule 212(4) of GFR, a Register of Grants shall be maintained by the sanctioning authority in the format given in form GFR-39. The details of Grants released like purpose of grant, conditions attached to the grant, amount sanctioned, dated initials of the sanctioning authority, date by which statement of accounts along with utilization certificate are to be furnished by the grantee, unspent balance if any etc. are to be mentioned in the relevant column of the said register. Further as per the said Rule, no bill should be signed unless it has been noted in the Register of Grants against the relevant sanction.

But the scrutiny of the register maintained by the department, it is noticed that only columns (i) to (v) is being filled by the department and none of the other details as required under column (vi) to (xii) were mentioned. It is also noticed that the signatures of the Dealing hand, DDO / sanctioning authority were also not obtained in the said register. Hence the authenticity of the entries cannot be verified by the audit.

Reasons for not maintaining proper register as required under Rule 212(4) of GFR and non obtaining signatures of the officers/officials in order to authenticate the entries may be elucidated to audit. Department should take immediate steps to remove the irregularity in maintaining the register under intimation to audit.



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Expenditure on shifting of HT Electricity Lines

Vide decision No.1310 dated 20.11.07 of Cabinet of GNCT of Delhi it was decided that expenditure on shifting of HT(11000V) L.T(400V) electricity lines posing threat to human lives in respect of unauthorized colonies, including urbanized villages, regularized, unauthorized colonies and resettlement colonies, 50% of the cost shifting will be borne from the MLA Fund and balance 50% would be borne by the Government from the budget of the Power Department.

Department is releasing the 50% of the amount in advance on the basis of the estimate submitted by DISCOMS to the power department. As per the expenditure statement of the department, reconciled with PAO, it shows that the department had spent the below mentioned expenditure on transfer of HT/LT lines :

2010 - 11 - Rs.21,08,000

2011 - 12 - Rs 94,14,000

On scrutiny of records provided to audit, it is noticed that the department is not obtaining any final report/utilization certificate from DISCOMS after release of advance payment of 50% on the estimated cost. It is also noticed that no refund from the DISCOMS and additional payment to DISCOMS after completion of work were reported on records during these two years. Department has no mechanism to check whether all the works for which the advance have been released are taken place and if so, what is the actual expenditure met out on these projects and the excess amount, if any, refunded by the DISCOMS etc. In the absence of the same audit could not ascertain whether all the advances paid to DISCOMS are utilized by them or not and balance, if any, returned by the DISCOMS or not.

The reason for not taking any follow-up action to confirm whether the advance released to DISCOMS are utilized fully and whether all these works are undertaken and completed by DISCOMS may be elucidated to audit and immediate steps may be taken to obtain the detail of work completed by them and expenditure incurred in each project. Department may also take steps to get refunded the excess amount unutilized by the DISCOMS on this account.

License Fee Register

Department of power is earning revenue in the form of License Fees from DISCOMS as land premium at the rate of 20% of land cost. As per valuable register maintained by the department, it shows that the department has received license fees from these DISCOMS for the last 3 years as detailed below:

2009-10 : Rs 3,77,16,056

2010-11 : Rs.7,02,51,560

2011-12 : Rs.11,94,05,372

But the License Fees Register maintained by the department is improper and has no authenticity of its entries as the entries are neither signed by any official nor by any officer in token of supervision of such entries. It does not have the columns for total in order to ascertain the total license fee received by the department from all the three DISCOMS and the total license fees received from each DISCOMS separately for the financial years. No entries are in the register to show when the land is handed over to DISCOMS and detail of license fees to be deposited by the DISCOM annually etc. Moreover, the department is not maintaining any other register/records to show a consolidated picture of Number lands, description of land handed over to DISCOMS except the handing over papers in the file. No consolidated figures of License fees to be obtained from each DISCOM annually were worked out by the department as per the License Fees Register and other records provided to audit.

As the Power Department is one of the major revenue earning department of GNCT of Delhi, department should have maintained a proper and authenticated records for its revenue on account of license fees. In the absence of the same, the audit could not ascertain the fact that whether all license fees due are received by the department or not.

Reasons for not maintaining records - DISCOMS wise - from where and how much License fees are to be obtained and non-proper maintenance of register already maintained by the department may be elucidated to audit. Department is requested to take action to rectify the above mentioned discrepancies/irregularities under intimation to audit.

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Para No.7. (Reference Audit Memo No. 19 Dt. 06.08.12)

Non-Proper accounting of revenues received from DERC

Department of power is receiving cheques from DERC and the same is being deposited in the receipt head of the department. These revenues are in the form of License Fees, processing fees, sale of Books/Forms, other receipts, penalty, receipt under RTI Act, interest on deposits etc. as per the statement of revenues submitted by DERC. The total revenue received from DERC for the audit period is shown below:

2009-10	:	Rs.5,87,18,006
2010-11	:	Rs.4,50,93,389
2011-12	:	Rs.5,36,18,503

But instead of depositing these receipts under different receipt heads provided by Govt. for different types of revenue department is depositing all the receipts in only one receipt head i.e. MH-0801 - Other receipts. Department may also take up the matter with DERC for separate cheques for different types of payments.

Department has not monitoring whether all receipts received by DERC are being deposited with the department or not. Department simply deposits the cheques received by them from DERC. No register has been maintained by the department for watching the revenues like license fees etc.

Reasons for not depositing the payments in the relevant allotted receipt heads may be clarified to audit and efforts may be made to make transfer entries between the accounts in consultation with the concerned PAO. Department may also work out some mechanism to watch whether all regular revenues are being deposited by DERC with the department and also immediately after receipt of that revenue in order to avoid the interest loss to government under intimation to audit.

Sub: Re-imbursement of professional Fee of Advocate.

Delhi Power Co. Ltd. Has submitted their request for re-imbursement of payment of professional fees paid to Dr. A.M. Singhvi, Advocate for defending the case on behalf of Power Department vide letter dated 7.03.2005 and 10.05.2005 amounting Rs. 3,69,900/- and the department has approved for reimbursement of the above amount to DPCL vide note at 30/N to 33/N of file No. 11/34/2003/Power. The details payments are as under:-

Sl. No.	In the matter of	Bill No.	Court	Amount
1	Kuldeep Kumar vs DPCL & others	16413	Supreme Court 31.01.2005	48,400
2	NDPL Vs DERC & others	16412 dated 5.2.2005	High Court 31.01.2005	1,40,000
3	NDPL Vs DERC & others	16437 dated 5.2.2005	Conference on 31.01.2005	48,400
4	Kuldeep Kumar Vs. PPCL & others	16588 dated 12.3.2005	Supreme Court 11.3.2005	48,400
5	Kuldeep Kumar Vs. DPCL & others	16603 dated 12.3.2005	Conference on 10.3.2005	36,300
6	Kuldeep Kumar Vs. DPCL & others	16614 dated 19.03.2005	Supreme Court 14.3.2005	48,400
Total				3,69,900

However, while issuing the sanction for re-imbursement the Department authorized the payment to Delhi Transco Ltd. (DTL) instead of DPCL and the Cheques were prepared in favour of DTL by the PAO and payment has been made to DTL accordingly (Sanction letter No. F.11(31)/2000/Power/1940-1944/ dated 11.8.2006). On realizing the mistake, the Department wrote a letter to DTL to return the amount of Rs. 3,69,900 to DPCL as the payment relates to them vide letter No. F.11(134)/03/Power/2899 dated 30.10.2009.

From the records made available to audit in this regard, audit is of the view that :

1. Department processed the proposal for repayment of legal fees paid by DPCL wrongly and was not noticed till the payment made to another firm DTL.
2. Department has not accorded any prior approval to DPCL for making payment to DR.A.M.Singhvi, Advocate in the above mentioned cases.
3. Department instead asking the DTL to return back the payment wrongfully made to them requested them to transfer the amount directly to DPCL.

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4. Department has never confirmed whether these payment has actually transferred to DPCL by DTL and in the absence of the same correction entries in all the records of the department has not been made. And the audit could not ascertain whether the payment has been made to the eligible person or not.
5. Department made the payment as re-imbusement to DPCL, when the arrangement and budget for direct payment of professional fee already exists in the department.

Reasons for the above mentioned discrepancies/irregularities may be explained audit and confirmation may be made whether DPCL has been received the payment actually. If not, the same may be paid to them after recovering the amount from DTL under intimation to audit.

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Test Audit Note of Department of Power for the period 2009-12

TAN, No.1

Budget and Expenditure for the year 2009-12

As per the statement of Budget and Expenditure for the year 2009-12 of Power Department provided by the department and as per the Demand Book issued by Finance Department of GNCTD for the years 2009-10, 2010-11 and 2011-12, it is observed that estimation of budget was not realistic and not as per guidelines issued by Finance (Budget) Department of GNCT of Delhi from time to time, as a result certain percentage of budget was lapsed from the allotted budget for the office as per table shown below :

2009-10

(in thousands.)

Major Head/ Sub-Head	Budget allotted	Expenditure	Budget lapsed	Percentage of budget lapsed
Non-Plan MH-2052				
E.1(1)(1)				
(1) Salaries	1700	257	1443	84.88
(3) OE	50000	29343	20657	41.31
(6) Other Charges	100	Nil	100	100.00
(7) Professional services	2000	1733	267	13.35
Total	53800	31333	22467	
Non-Plan MH-2801				
E-2(1)(2)(2)				
(2) Estt. of Spl Courts	5000	Nil	5000	100.00%
E-2(2)(1)				
(2) Subsidy to consumers through DISCOMS	2520000	Nil	2520000	100.00
(3) Grant-in-Aid to DERC	81500	Nil	81500	100.00
(4) GIA to IPGCL	750000	Nil	750000	100.00
Total	3356500	Nil	3356500	
Plan MH - 4801				
EE-2(1)(2)				
(1) Purchase of Land	85000	19044	65956	56.06
(2) Estt. of spl. courts	15000	14894	106	00.70
Total	100000	33938	66062	
Grand Total	3510300	65271	3445009	

2010-11

(in thousands.)

Major Head/ Sub-Head	Budget allotted	Expenditure	Budget lapsed	Percentage of budget lapsed
Non-Plan MH-2052				
E.1(1)(1)				
(1) Salaries	2300	2034	266	11.56
(3) OE	20000	6202	13798	68.99
(6) Other Charges	200	Nil	200	100.00
(7) Professional services	4000	3252	748	18.70
Total	26500	11488	15012	
Non-Plan MH-2801				
E-2(2)(1)				
(2) Subsidy to consumers through DISCOMS	1700000	1699300	700	0.04
(3) Grant-in-Aid to DERC	78380	58102	20278	25.87
(4) GIA to IPGCL	500000	Nil	500000	100.00
(4-5) GIA to DPCL	1400000	1400000	Nil	Nil
Total	3678380	3157402	520978	
Plan MH-2801				
E-2(1)(2)				
(6) Shifting of HT/LT transmission electric lines	10000	2108	7892	78.92
Total	10000	2108	7892	
Plan MH-4801				
EE-2(1)(2)				
(1) Purchase of Land	50000	6268	4372	87.44
(4) Equity to PPCL-Ph-III	1000000	1000000	Nil	Nil
Total	1050000	1006268	43732	
Plan MH-6801				
EE-1(5)				
(2) Loan to DTL	1500000	1500000	Nil	Nil
Total	1500000	1500000	Nil	Nil
Grand Total	6264880	5677266	587614	

Major Head/ Sub-Head	Budget allotted	Expenditure	Budget lapsed	(in thousands.) Percentage of budget lapsed
Non-Plan MH-2052				
E-1(1)(1)				
(1) Salaries	5000	4764	236	04.72
(3) OE	20000	12067	7933	39.66
(5) Motor Vehicle	200	Nil	200	100.00
(6) Other Charges	200	Nil	200	100.00
(7) Professional services	2000	490	1510	75.50
(8) Medical Treatment	600	291	309	51.50
Total	28000	17612	10388	
Non-Plan MH-2801				
E-2(2)(1)				
(2) Subsidy to consumers through DISCOMS	2100000	2100000	Nil	100.00
(3) Grant-in-Aid to DERC	95500	69156	26344	
(4) GIA to IPGCL	100000	50000	50000	50.00
(5) GIA to DPCL	3623500	3623515	(-)15	Excess drawal of Rs.15,000/-
Total	5919000	5842671	76329	
Plan MH-2801				
E-2(1)(2)				
(6) Shifting of HT/LT transmission electric lines	10000	9414	586	05.86
Total	10000	9414	586	
Plan MH - 4801				
EE-2(1)(1)				
(4) Equity contribution to PPCL-Ph-II	3000000	3000000	Nil	Nil
(5) Equity contribution JVC Power Plant, Jajjar, Haryana	500000	500000	Nil	Nil
(5) Equity to Delhi Renewable Energy and Power Company- DREPC	90000	Nil	90000	100.00
(5) Equity to DPCL for DISCOMS	5000000	5000000	Nil	Nil
EE-2(1)(2)(1) Purchase of Land	160000	159595	405	0.25
Total	8750000	8659595	90405	
Plan MH-6801				
EE-1(3)(3)				
(1) Loan to Pragati Power Project-III, Bhawana	2000000	2000000	Nil	Nil
EE-1(5)				
(2)- Loan to DTL	4663600	4663600	Nil	Nil
(3)- Loan to IPGCL/PPCL	3000000	3000000	Nil	Nil
Total	9663600	9663600	Nil	Nil
Grand Total	24370600	24192892	177708	

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Department had not only prepared the budget realistically but also not surrendered the excess budget available with them. The total budget lapsed by the department is shown below year-wise:

2009-10 : Rs.344,50,09,000

2010-11 : Rs.58,76,14,000

2011-12 : Rs.17,77,08,000

In the year 2011-12 department has overdrawn an amount of Rs.15,000/- from the allotted budget under the head E-2(2)(1)(5)-GIA to DPCL as detailed below which needs regularization from Finance Department:

Head of Account	Budget Allotted (in Rs.)	Expenditure (in Rs.)	Difference (Excess drawn)
Non-Plan MH-2801			
E-2(2)(1)(5) GIA to DPCL	3623500	3623515	(-)15

Reasons for not adhering to the orders issued by Finance Department for preparation of RE and BE which resulted lapse of funds running into several crores may be elucidated to audit.

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TAN.No.2

Non-Reconciliation of receipts

Department of power is earning revenue in the form of License Fees from DISCOMS and DERC etc. regularly and depositing the same with PAO in the their receipt head MH-0801. The figures shown in the valuable register maintained in the department for the audit period is as below :

2009-10	Rs.13,93,79,248/-
2010-11	Rs.11,66,26,095/-
2011-12	Rs 12,12,05,407/-

But the records provided to audit, it shows that the department has never reconciled the receipts which was deposited in PAO through Bank Challan. In the absence of the same audit could not ascertain that whether all the cheques deposited by the department has been cleared and accounted for by the concerned PAO in department's Receipt Head.

Reason for non-reconciliation of receipts of the department may be elucidated to audit. Department may be requested to reconcile the receipts for the period 2009-10, 2010-11 and 2011-12 with PAO under intimation to audit.

28/10
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TAN.No.3

Stock Register

During the test check of stock register for consumable and non-consumable items maintained by Department of Power, the following shortcomings were noticed :

1. Certificate regarding annual physical verification of stock were not recorded in the register as required under Rule 192 of GFR.

Department is requested to remove the above mentioned shortcomings and compliance may be shown to Audit.


(VENKITACHALAM.P.S.)
INTERNAL AUDIT OFFICER
AUDIT PARTY NO.III

227/L

(12)

PART- II
CURRENT AUDIT REPORT
(01.04.2012 to 31.03.2015)

Para No. 01
(Ref Memo No. 06)

Sub: - Non recovery loan and interest/penal interest on Loan granted to IPGCL, PPCL, DTL & DPCL.

During test check of records, it is observed that Department of Power is releasing loans for a duration ranging from 1 to 15-years period to Indraprastha Power Generation Company Limited (IPGCL), Pragati Power Corporation Limited (PPCL), Delhi Transco Limited (DTL) and Delhi Power Co. Ltd. (DPCL) since 2002-03. Sanction orders issued for the release of loan contains certain conditions such as, rate of interest on loan, provision of imposition of penal interest @ 2.75% in case of default, to keep a close watch on timely repayment of loans advanced and recovery of interest thereon by the Administrative Department etc. However, it is revealed that although huge sums of loans have been released to these companies, Power Department is not monitoring the recovery of loan/interest/penal interest, which is a clear violation of terms and conditions.

As per record produced before Audit, details of loans disbursed to companies and recoveries thereof outstanding or overdue up to 31.03.2015 are given below:

S.No.	Name of the PSU	Loan released up to 31.03.2015	Amount of Principal paid up to 31.03.2015	Amount of Interest paid up to 31.03.2015	Overdue Principal & Interest up to 31.03.2015
01	IPGCL	7,05,18,00,000	94,28,13,329	15,26,10,767	7,31,71,62,028
02	PPCL	9,00,00,00,000	13,33,33,334	NIL	5,45,12,78,916
03	DTL	10,13,36,00,000	70,88,26,668	93,19,80,333	2,08,69,68,669
04	DPCL	33,26,39,00,000	0	0	6,48,64,60,500
05	DPCL	52,75,50,000	28,36,35,000	43,63,49,099	11,17,86,401
Total loans and interest overdue as on 31-03-2015					21,45,36,56,514

Further scrutiny of records also reveals that:

1. No payment is received from IPGCL after 2012;
2. PPCL has paid principal amount of Rs. 13,33,33,334/- only in 2012 against one loan sanctioned on 30.11.11. No other payment including interest is received from PPCL;
3. DTL too has not deposited any amount after 2013;
4. The Sanction of loan contains a condition for recovery of penal interest @ 2.75% in case of default of repayment of principal and interest. The department has not yet calculated the penal interest recoverable from the defaulting organizations; and
5. It has also been observed that none of the repayments made by power companies are verified with concerned PAO except three loans of DPCL. Hence, authenticity of the payments made by the firms could not be verified.

[Signature]
22/1/2015

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Rule 219 (2) of GFR-2005 stipulates that "Borrowers shall be required to adhere strictly to the terms settled for the loan made to them. Modifications of these terms in their favor can be made subsequently only for very special reasons. Rule 220 (3)(v) empowers department to lay down a procedure for periodical review of the old loans so that prompt action can be taken, if necessary, for enforcing regular payments. Notice in Form GFR-36 may also be issued to the loanes in advance of the due date for the repayment of any installment of the principal and/or interest and penal interest thereon under Rule-220 (1)(viii). Department in their reply has submitted that demand letters have been sent to IPGCL, PPCL and DTL for depositing the loan amount with interest. However, no reply is received from the companies so far.

Again, the Government of India, Ministry of Finance (Budget Division) vide their O.M. No. F.14(17)-B(SE)/79 dated 28-06-1980 as amended from time to time has laid down general guidelines and instructions on sanction of loans, advances etc to public sector projects. Para 8.4 of the above O.M stipulates that **"Whenever a fresh loan is to be sanctioned to a borrower who has earlier defaulted, the loan sanctioning authority must consider the question of recovery of defaulted dues. Where for any special reasons, recovery of defaulted dues is not proposed to be enforced, the reasons must be recorded in writing and in important cases, the Financial Advisor should bring them to the notice of Secretary (Expenditure), Ministry of Finance, before sanctioning any fresh loan".** The Department of Power (GNCTD) has sanctioned about 1500 crores of loans to the defaulting firms during the period of audit that too when the firms are at default in making repayments of principal, interest and penal interest. Neither special reasons found recorded nor the matter specifically brings to the notice of the competent authority before the release of such huge amounts to the defaulting firms. The Department has not explained the reasons for such lapses to the audit. The Department of Power, GNCT of Delhi should take immediate necessary steps to recover the huge outstanding loan with interest and penal interest as per terms and conditions and as per guidelines under intimation to Audit. Secondly, the loan and advances be got reconciled from the Pay & Accounts Office as provided in GFR.

[Signature]
02/07/2018

Sub: - Non recovery of License fee from BSES Rajdhani Power Limited (BRPL) and BSES Yamuna Power Limited (BYPL)

License Deed executed in respect of ESS plots by Power Department, GNCT of Delhi with DISCOM contains certain terms and conditions. Some of the relevant terms and conditions are reproduced below:

1. Twenty percent (20%) of premium at the prevailing ZVR of DDA as annual license fee per annum;
2. The licensee hereby agrees to deposit the first annual license fee in Government treasury at the time of signing of the License Deed and subsequent annual license fee shall be paid by 31st of March every financial year under intimation to Licensor;
3. In the event of default in payment of the agreed annual license fee, the licensor shall have the right to recover the amount with interest of 1.25% per month for the delayed period from the principal bank account of the licensee after giving a notice of fifteen days to do so;
4. The licensor shall be entitled to recover the amount due to the licensor from the licensee as arrear of land revenue.

During test check of files and license fee register, it is observed that huge amount of license fee is outstanding against **BSES Rajdhani Power Limited (BRPL)** as detailed below:-

(i)	Arrear of license fee due as on 31.03.2014	:	Rs. 48,11,743/-
(ii)	Interest thereon from 01.04.2014 to 30.06.2015 (@ 15 months X 1.25% X 48,11,743/-)	:	Rs. 9,02,202/-
(iii)	Interest for late payment made for 2013-14	:	Rs. 8,22,954/-
(iv)	First license fee for ESS plots allotted in 2014-15 at Molarband and Meethapur	:	Rs. 65,83,612/-
(v)	Advance annual license fee for 2015-16 for 91 ESS plots	:	Rs. 5,29,85,793/-
(vi)	Interest thereon from 01.04.2015 to 30.06.2015 (@ 03 months X 1.25% X 5,29,85,793/-)	:	Rs. 19,86,967/-
(vii)	Total outstanding demand as on 30.06.2015	:	Rs. 6,80,93,271/-

Similarly, huge amount of license fee is outstanding against **BSES Yamuna Power Limited (BYPL)** as detailed below:-

(i)	Advance annual license fee for 2015-16 for 29 ESS plots	:	Rs. 56,37,572/-
(ii)	Interest thereon from 01.04.2015 to 30.06.2015 (@ 03 months X 1.25% X 56,37,572/-)	:	Rs. 2,11,409/-
(iii)	Total outstanding demand as on 30.06.2015	:	Rs. 58,48,981/-

Department should take necessary steps to recover of License fee due from BRPL and BYPL immediately and under intimation to Audit. Similar Cases, if any, may be reviewed by the Department on their own level as well.

Signature
2007/2015

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Sub: Outstanding Contingency Advance amounting to Rs. 10,26,02,832/- upto 31.03.2015.
As per GOI decision no. 4(2) (viii) under Rule 258 (2) of GFR, Contingent Advance should be adjusted within a period of one month from the date of drawl or latest by 31st March of the year in which it is drawn.

During test check of Contingency advance register, the following advance was still outstanding as unadjusted in records:

S.No.	Financial Year	Payment made to	Amount of Advance (Rs.)	Bill No./Date
1	2011-12	BRPL	3,83,398/-	150/14.03.12
2	2012-13	TPDDL	1,03,42,060/-	25/04.06.12
3		TPDDL	4,04,761/-	39/20.06.12
4		BYPL	32,38,209/-	70/14.08.12
5		BRPL	60,00,000/-	101/18.10.12
6		BRPL	9,15,962/-	134/01.02.13
7		BYPL	34,02,556/-	145/12.02.13
8		BYPL	8,35,064/-	146/12.02.13
9		BRPL	28,47,747/-	151/18.02.13
10		TPDDL	10,55,152/-	152/18.02.13
11		BRPL	14,76,140/-	153/18.02.13
12		BYPL	35,92,881/-	156/25.02.13
13		BRPL	20,18,409/-	157/25.02.13
14		TPDDL	52,03,432/-	175/20.03.13
15		TPDDL	14,41,951/-	176/20.03.13
16		BRPL	9,96,259/-	180/25.03.13
17	2013-14	BYPL	71,75,202/-	184/26.03.13
18		BRPL	10,84,184/-	13/01.05.13
19		BRPL	28,51,743/-	16/07.05.13
20		BRPL	2,17,072/-	26/29.05.13
21		TPDDL	21,15,162/-	29/05.06.13
22		BRPL	74,99,919/-	47/18.07.13
23		BRPL	53,26,513/-	62/23.08.13
24		BRPL	17,10,910/-	63/23.08.13
25		BRPL	3,04,68,146/-	191/28.03.13
TOTAL			10,26,02,832/-	

Efforts should be made to settle the outstanding Advance at the earliest under information to Audit.

[Signature]
28/12/2015

Para No. 04
(Ref. Memo No. 10)

2287
⑧

Sub: Unauthorized expenditure of Rs. 1,26,566/- on account of payment of P.O.L. charges for vehicle no. DL-3CW-9219 not on strength of the department

As per certificate furnished by the department, 02 number of vehicles, i.e., DL-4CT-6666 (Ambassador) and DL-9CT-0055 (Tata Indigo) are on their strength and no vehicle is hired by the department.

During test check of contingent bills, it is observed that department have made payment of Rs. 1,26,566/- on account of P.O.L. charges for vehicle No. DL-3CW-9219 during 2013-14 and 2014-15. In this regard, the following information was sought from the department:

1. Since when the department is releasing payment for the said vehicle;
2. Copy of the order of competent authority for releasing payment for the vehicle not on the strength of the department;
3. Name of the department to which vehicle actually pertains;
4. Name of the driver and from where he is drawing the salary; and
5. Detail of expenditure incurred on the vehicle including repair, maintenance, P.O.L. and any other charges.

However, no reply was furnished by the department.

Department is advised to look into the matter and take immediate necessary steps to regularize the expenditure incurred on vehicle not on their strength under intimation to audit.

[Signature]
22/12/15

Sub: - Unauthorized possession of land / Non taking over of possession of land allotted for electric sub-station / power plants etc.

As per policy approved by Hon'ble Lieutenant Governor, Delhi and circulated vide Joint Secretary (Power), Department of Power, GNCT of Delhi no. F.11/16/2003-Power/V-II/1642 dated 09.06.2011 of the GNCT of Delhi for allotment of land to power utilities for construction/expansion of power related infrastructure like electric sub-station, power plants etc. Power department send their requirement to DDA/L&DO/other land owning agencies through L&B department, GNCT of Delhi. The payment of land is made directly by Power department to land owning agency after inspection of plots by a committee consisting of members of Planning, Power, Land Owning agencies and officials of power companies to ensure that there is no unauthorized occupation. The land owning agency allots the land to Department of Power, GNCT of Delhi at institutional rates which in turn hands over the land to concerned power utilities on 'right to use' basis after signing a license/lease agreement and on advance payment of annual license fee. The title of the land continues to be with Power Department, GNCT of Delhi.

I. UNAUTHORISED POSSESSION OF LAND BY BRPL

A. During test check of records, it is observed that on the request of BRPL, Payment of Rs. 12,84,000/- for allotment of land for construction of 02-nos. of 11 KV electric sub-station for E/o 200 EWS houses at Pocket-B and 210 EWS houses at Pocket-C, near Village Matiala, Sector-3, Dwarka, New Delhi measuring 48.00 sq.m each was released to DDA on 21.08.2012. During joint inspection of site made by Power department on 21.02.2013 in the presence of Surveyor-II, Branch DDA & BRPL officials, it was found the land allotted was already under the possession of BRPL and both the 11 KVS electric sub-station stood constructed on the land. Power department had taken up the matter with DDA for directly handing over the land to BRPL in violation of existing guidelines. However, no formal handing over/taking over of land was completed till date resulting in unauthorized occupancy by BRPL and loss of license fee and penal interest as calculated below:

1. License fee for 2012-13 to 2015-16 @ Rs. 2,56,800/- per year	= Rs. 10,27,200/-
2. Penal interest for delay for 2012-13 (April-13 to June-15) @ 1.25% p.m.	= Rs. 86,670/-
3. Penal interest for delay for 2013-14 (April-14 to June-15) @ 1.25% p.m.	= Rs. 48,150/-
4. Penal interest for delay for 2014-15 (April-15 to June-15) @ 1.25% p.m.	= Rs. 9,630/-
TOTAL	= Rs. 11,71,650/-

Shri 11/2017

24/11/14

B. Similarly, it is observed that on the request of BRPL, Payment of Rs. 27,56,805/- for allotment of land for construction of 03-nos. of 11 KV electric sub-station for E/o 330 LIG houses Pocket-10B and for 140 LIG DU'd Pockt-12, Jasola, New Delhi measuring 80.00 sq.m each was released to DDA in 2009-10. However, no formal handing over/taking over of land was completed till date resulting in unauthorized occupancy by BRPL. BRPL is releasing the license fee from 2010-11 onwards. However, license fee for 2009-10 is not paid by BRPL so far resulting in loss of license fee and penal interest as calculated below:

1. License fee for 2009-10 @ Rs. 5,51,361/- per year	= Rs. 5,51,361/-
2. Penal interest for delay for 2009-10 (April-10 to June-15) @ 1.25% p.m.	= Rs. 4,34,196/-
TOTAL	= Rs. 9,85,557/-

2. **NON TAKING OVER OF POSSESSION OF LAND AFTER RELEASING OF PAYMENT**

A. During test check of records, it is observed that on the request of BRPL for allotment of land for setting up of one no. of 66 KV Grid sub-station at Sector-26, Dwarka near Bhartal Village, and payment of Rs. 20.19 crore was made to DDA for the land measuring 8550 sq.m. (Rs. 20,17,00,000/- on 13.03.2014 and Rs. 2,02,435/- in May-2014). However, possession of the land is not taken over by the Department of Power, GNCT of Delhi resulting in delay in setting up of 66 KV power sub-station and loss of license fee of Rs. 4,03,80,000/-.

B. Payment of Rs. 1,70,02,351/- for allotment of land for construction of 09-nos. of 11 KV electric sub-station for E/o Service centres at Sector-20, Part-II, Dwarka, New Delhi measuring 80.00 sq.m each was released to DDA on 19.06.2014. However, possession of the land for 02-nos. of sub-station is not taken over by the Department of Power, GNCT of Delhi resulting in delay in setting up of 11 KV power sub-station and loss of license fee of Rs. 7,55,660/-.

C. Payment of Rs. 6,67,49,483/- for allotment of land for construction of 53-nos. of 11 KV electric sub-station for electrification of pockets A-1, A-3, A-4, A-5, A-6, C-1, C-2, C-3, C-4 (2-Pockets) and C-5 in Sector-28, Rohini, New Delhi measuring 80.00 sq.m each was released to DDA in Nov-2014. However, possession of the land for 01-nos. of sub-station is not taken over by the Department of Power, GNCT of Delhi resulting in delay in setting up of 11 KV power sub-station and loss of license fee of Rs. 2,51,885/-.

Department should take immediate necessary steps to take over the possession of land for execution of license deed and recovery of dues from the date of allotment under intimation to audit.

Shruti
20/11/2014

Subject: - Payment for land under litigation/encroachment**A. Payment for land at village Razapur Khurd, Mohan Garden, New Delhi**

During test check of records, it is observed that on the request of BRPL for allotment of land for construction of 66 KV Grid sub-station at Khasra No. 23/6/2, 7, 14 & 15 (belonging to Two private parties), Village Razapur Khurd, Mohan Garden, New Delhi measuring 8550.00 sq.m., a joint inspection was conducted with Land Acquisition Branch, L&B Department, GNCT of Delhi on 07.06.2013. Upon inspection, it was noticed that a number of boundary walls in the form of houses/plots and road pavements were existing on the land identified by BRPL. Two sign boards were also found erected on their site indicating that the land was under litigation before the Hon'ble High Court. Despite knowing the fact that land required is disputed and under litigation, Power department released the payment of Rs. 1,16,46,971/- on 18.09.2013 towards 80% of the estimated compensation amount in favour of L&B Department, GNCT of Delhi subject to the condition that the land should be handed over to Power Department, free from any type of encroachment which would be responsibility of Revenue Department, GNCT of Delhi.

Till date the land was not handed over to the Power Department by the Land & Building Department i.e. after the lapse of about two years from the release of payment and the department is losing the revenue of license fee. Immediate necessary action may be initiated by the Department to obtain the land from the land owning agency.

B. Payment for land at Meethapur (Molarband), Delhi

During test check of records, it is observed that on the request of BRPL for allotment of land for construction of 66 KV Grid sub-station at Methapur (Molarband), Delhi measuring 4940.00 sq. yard, Power department released the payment of Rs. 83,32,042/- in 2012 in favor of Panchayat Department, GNCT of Delhi. However, Panchayat Department has handed over only 1752.3 sq. yard of land in parts (1500 + 127.4 + 124.9 sq. yards) to Power Department, GNCT of Delhi. Power Department has further handed over the land to BRPL. However, BRPL is making payment of license fee for land measuring 1500 sq. yards only resulting in loss of license fee and penal interest for 252.3 sq. yards land as calculated below:

3. License fee for 2014-15 & 2015-16 @ Rs. 85,251/- per year	= Rs. 1,70,502/-
4. Penal interest for delay for 2014-15 (April-14 to June-15) @ 1.25% p.m.	= Rs. 31,965/-
5. Penal interest for delay for 2015-16 (April-15 to June-15) @ 1.25% p.m.	= Rs. 6,393/-
TOTAL	= <u>Rs. 2,08,860/-</u>

Department should take necessary steps to recover the cost of excess land released to Panchayat Department, GNCT of Delhi under intimation to Audit. Again, the license fee due from the BRPL along with interest is also to be recovered from the firm.

[Signature]
20/12/2015

Sub: Delay in shifting of HT/LT Transmission Electricity Lines

As approved by Cabinet of Govt. of NCT of Delhi vide Cabinet decision no. 1588 dated 09.11.2009 for shifting of HT (11111V & 33000V) / LT (400V) Electricity Transmission Lines posing threats to human lives and circulated vide Dy. Secretary (Power), Department of Power, GNCT of Delhi No. F.11(09)/2007/Power/4040 dated 27.11.2009. cost of shifting in respect of unauthorized colonies including urbanized villages and resettlement colonies shall be born from MLALAD funds @ 50% of the estimated cost and @ 50% by Govt. of Delhi from the budget of Power Department.

During test check of records, it is observed that work of shifting of HT/LT lines is still pending even after release of funds to concerned power companies by the Power Department, GNCT of Delhi as detailed below:

A. Name of the Company : BRPL (2012-13)

S.No.	Name of work	Sanction No & date	Amount (Rs.)	Bill No. & Date
1	Shifting of 11KV overhead HT lines in Sangam Vihar, Delhi	F.11(09)(38)/2007/392-403 dated 18.02.2013	28,47,747/-	151/18.02.2013

B. Name of the Company : TPDDL (2012-13 to 2014-15)

S.No.	Name of work	Sanction No & date	Amount (Rs.)	Bill No. & Date
1	Conversion of overhead Bare into U/G cable at DCM colony to Nathupura Village, Delhi	F.11(09)(54)/2007/381-392 dated 18.02.2013	10,55,152/-	152/18.02.2013
2	Shifting of HT line in Bhalswa village, Delhi	F.11(09)(56)/2007/645-656 dated 13.03.2013	52,03,432/-	175/20.03.2013
3	Shifting of overhead Bare 11KV from A-7 to Singhola at Singhu village, Delhi	F.11(09)(68)/2007/657-668 dated 13.03.2013	14,41,951/-	176/20.03.2013
4	Shifting of HT line at Surender colony, Jharoda Part-2, Jharoda village, Burari, Delhi	F.11(09)(10)/2007/Power /1406-1413 dated 04.06.2013	21,15,162/-	29/05.06.2013
5	Shifting of 33KV HT line from Mall road to old Chandrawal (Magazine road), Delhi	F.11(09)(84)/2007/Power /3067-3077 dated 18.09.2014	93,61,277/-	115/29.09.2014

Delay in shifting of HT/LT lines after release of payment may result in posing threats to human life and also defeat the purpose for which funds are released by the department. Department should take necessary steps to monitor the progress of works for timely completion under intimation to Audit.

Signature
28/11/2014

Para No. 08
(Ref. Memo No. 15)

Sub: Grant of subsidy to Power companies

Section 65 of the Electricity Act, 2005 enables the State Government that if required, subsidy can be granted to any consumer or class of consumers. In pursuance to this, Govt. of NCT of Delhi is providing subsidy to domestic electricity consumers of Delhi since 2003-04. For this purpose, Department of Power, GNCT of Delhi releases Advance subsidy to DISCOM's on the condition that the DISCOM's shall keep an account of the subsidy amount claimed from the Government and pass on to the consumers in a transparent and verifiable manner. The Account is settled by Delhi Electricity Regulatory Commission (DERC), who submits tried up figures after doing required prudence check of true and fair figures (actual) collected from DISCOM's for settlement of Advance subsidy.

During test check of records, it is observed that huge amount of subsidy is released by Department of Power, GNCT of Delhi to DISCOM's, but tried up account is not provided by DERC after 31.03.2013 as detailed below:-

S.No.	Period	Name of DISCOM	Amount of subsidy released (Cröres)
1	01.04.2013 to 31.03.2015	BRPL	398.9890
2	01.04.2013 to 31.03.2015	BYPL	239.6382
3	01.04.2013 to 31.03.2015	NDPL	255.3098
TOTAL			893.9370

Department is advised to follow the procedure in releasing the future subsidy and should take up the matter with DERC for timely submission of tried up of accounts under intimation to audit.

[Signature]
20/11/14

Para No. 09

(Ref. Memo No. 1, 5 & 8)

Sub: - Non production of records

Despite repeated reminders and personal requests, the following records were not provided to audit:

1. T.R.-5 Stock
2. **HT/LT lines:** Detail of work, amount sanctioned, Utilization certificate, unspent amount etc.
3. List of obsolete/condemned items
4. Detail of Grant-in-aid released and Utilization certificate
5. Spouse information as per Proforma
6. Log Book and History Sheet of the Vehicles/Computers/AC's etc.

(Ref. Para No. 04/2005-09-Taken afresh)

1. Cash Book
2. TR-5
3. Grant-in-aid file

(Ref. Para No. 10/2009-12-Taken afresh)

1. LTC/TA/Conveyance allowance register
2. Equity payment register/files


(SUNNY K.P.)
I.A.O.-XV