

Overview

This Report comprises six chapters containing results of one Performance Audit pertaining to Urban Administration and Development Department, six Compliance Audits pertaining to five departments under General, Social, Economic and Revenue Sectors and one Compliance Audit pertaining to Public Sector Undertakings. In addition, the Report contains two audit paragraphs pertaining to Public Works Department.

The audit has been conducted in conformity with the Auditing Standards of the Comptroller and Auditor General of India. Audit samples have been drawn based on Simple Random Sampling without Replacement, Stratified Random Sampling without Replacement, Random Sampling using IDEA Software and Probability Proportionate to Size Systematic Sampling methods. The specific audit methodology adopted has been mentioned in the Compliance Audits. The audit conclusions have been drawn and recommendations have been made taking into consideration the views of the State Government.

Chapter I

This chapter presents the planning and extent of audit and a brief analysis on the expenditure of departments along with responses of Government to the Audit Inspection Reports/Audit Reports pertaining to General, Social and Economic Sector.

Chapter II

This chapter deals with the findings of Performance Audit (PA) on Implementation of Atal Mission for Rejuvenation and Urban Transformation (AMRUT). Significant results of audit that featured in this chapter are summarized below:

(i) Implementation of Atal Mission for Rejuvenation and Urban Transformation (AMRUT)

The Performance Audit was conducted to assess if planning and fund management were based on scheme guidelines; tendering, contract management and execution of work were fair, transparent, and consistent with prevailing sector's best practices; and monitoring and Operation and Maintenance (O&M) were efficient and effective.

Progress reports by the State Urban Development Agency indicated that 36-37 milestones were achieved by Mission cities, against 15-16 milestones having been achieved, as observed by Audit. The intended objective of empowering municipal functionaries through capacity building could not be fully achieved due to not providing required training to them.

Audit observed that the execution of projects was very slow as out of total 114 works, 19 works costing ₹ 1,712.07 crore were incomplete till March 2023 and 20 works were completed with a delay ranging from three to 33 months. Due to delay in completion of Water supply scheme projects, the intended objective to provide potable drinking water in eight out of nine Mission cities

during the Mission period remained unachieved. Further, due to incomplete work of distribution network, PLC-SCADA and meter installation, achievement of service level benchmark to provide 135 LPCD water to residents of nine Mission cities could not be achieved.

Mission city Rajnandgaon executed the work of laying a pipeline between Mohara Anicut and Kharkhara dam in January 2021 for supply of raw surface water without ensuring commencement of civil works at the dam, whereby the pipeline remained unutilized and expenditure of ₹ 62.53 crore was rendered unfruitful. Similarly, Mission city Bilaspur executed the work of laying of 26.50 km pipeline (costing ₹ 84.87 crore) for supply of raw surface water without ensuring completion of the canal linking project, affecting the requirement to meet the demand of water in Bilaspur.

In seven Mission cities, pipe material for water supply scheme was selected without carrying out detailed economic analysis and criteria/basis of selection of pipe material was not applied uniformly by State Level Technical Committee (SLTC) while approving DPR. Allowing rates inclusive of excise duty in BOQ despite excise exemption clause in contract resulted in avoidable expenditure of ₹ 9.52 crore under Bhilai Water supply scheme. Audit noticed that standard contract conditions as prescribed in Works Department Manual were not included resulting in variation in penalty clause in the same type of contract executed by the Mission cities. Undue favour was extended to the contractor due to non-implementation of the terms and conditions of contract relating to recovery of mobilisation advance, imposition of penalty etc., strictly by the Mission cities.

Out of seven projects/works in four Mission cities taken up for establishment of Sewage Treatment Plant to treat waste water, six works were completed, however, none of these Mission cities formulated any policy or action plan to facilitate or sensitise public about use of recycled water. Resultantly, recycled waste water was not used for non-potable purposes and was being discharged in local *nalla*/river.

During 2017-22, the collection percentage of water charges in five Mission cities ranged from 10.50 *per cent* to 80.69 *per cent* which was significantly below the norms of 90 *per cent*, as stipulated in the scheme guidelines. The GIS based master plan of Mission cities had not been prepared even after a delay of five years.

- ***Efforts should be made to achieve all Service Level Benchmarks and trainings should be provided in a time bound manner to the staff/officials of ULBs for capacity building.***
- ***Standard contract documents as prescribed in works department manual should be adopted by all the ULBs to ensure uniformity in general and standard conditions of contract.***
- ***The terms and conditions prescribed in the contract should be implemented strictly and undue favour to contractor by relaxing the contract conditions should be avoided.***
- ***The policy of reuse of recycled waste water should be properly implemented in all Mission cities.***

- *Water/user charges may be revised periodically and efforts for 100 per cent collection of water/user charges may be made for making the WSS and Sewerage Management system self-reliant.*

(Paragraph 2.1)

Chapter III

This chapter deals with the findings of five Compliance Audits (CA) on (i) NABARD Assisted Rural Infrastructure Development Fund (RIDF) for Irrigation Project; (ii) Bringing Green Revolution to Eastern India; (iii) Implementation of Mission for Integrated Development of Horticulture and Procurement; (iv) Skill Development Trainings under Chhattisgarh State Skill Development Authority; and (v) Implementation of Rehabilitation of Degraded Forest Work and two Compliance Audit Paragraphs. Significant results of audit that featured in this chapter are summarised below:

(i) Compliance Audit on NABARD Assisted Rural Infrastructure Development Fund (RIDF) for Irrigation Projects

The Compliance Audit (CA) was conducted with the objective to examine planning and execution of irrigation projects funded through National Bank for Agriculture and Rural Development (NABARD) assisted RIDF, release of fund and their utilisation for timely completion of projects and creation and utilisation of targeted irrigation potential.

Out of 60 projects sanctioned during 2019-20 to 2021-22 through NABARD assisted Rural Infrastructure Development Fund, only 15 projects were completed and 45 projects remained incomplete as of March 2022.

Audit test checked 39 works and observed that 15 works were still incomplete due to various reasons viz. delay in Land Acquisition (LA), slow progress of work during covid -19 and overlapping of command area in canal networks etc. and other issues. There was short/non-creation of Irrigation Potential (IP) of 17,715 ha (48 *per cent*) against the designed/proposed IP of 36,776 ha due to delay in completion of projects.

In contravention of GoCG's order (December 2013), four divisions of WRD had floated tender for six works with Probable Amount of Contract (PAC) amounting to ₹ 40.63 crore during 2016-20 and also commenced the execution of work without completing the land acquisition process and all these works remained incomplete as of June 2024 due to delay in land acquisition related issues. For the Kalmahar Diversion scheme, due to non-execution of canal work, an expenditure of ₹ 2.06 crore incurred on construction of head work was rendered wasteful as the structures were not put to use since the last 15 years and the objective of creating irrigation potential of 262 ha could not be achieved. Construction of weir (head work) without canal for the diversion scheme over Rehar River in Surajpur block without ensuring its utility led to wasteful expenditure of ₹ 28.02 crore.

In Arpa Bhaisajhar Major project, Audit observed that work was commenced before obtaining required statutory clearances viz forest clearance, environment clearance, inter-state clearance and approval of DPR by CWC which resulted in

change in the scope of work and revision in the cost of the project. Further, due to delay in land acquisition process the project remained incomplete, with construction of only 329.46 km length of canal having been completed out of the designated length of 386.90 km as per the DPR approved by the CWC. Further, the designed Irrigation Potential (IP) was not achieved due to non-completion of the canal work even after lapse of more than 10 years from commencement of the work.

- *Efforts should be made to complete the irrigation projects timely to achieve designed irrigation potential of the project.*
- *Technical sanction of Head work and canal work should be accorded as a whole after conducting detailed survey to assess/ensure availability of land for canal work before taking up the project.*
- *All statutory clearances should be obtained before commencement of construction work to avoid delay in execution of project.*

(Paragraph 3.1)

(ii) Compliance Audit on Bringing Green Revolution to Eastern India

The CA of BGREI was conducted to ascertain whether the scheme was being implemented in a planned manner as per guidelines, different interventions under the scheme were executed efficiently and effectively and funds were released, accounted for and utilised by the department economically.

Audit observed that the area taken for demonstration of rice generally decreased over the period 2018-21. The fund allocation for stress tolerant varieties during 2017-21 was less than the prescribed norms of 30 per cent and ranged between 7-27 per cent. The production of certified seeds was given more priority than hybrid seeds even though the production of hybrid seeds was more in comparison to certified seeds.

The targets fixed for production and distribution of hybrid seeds of rice were not achieved during the period 2017-21, except for distribution in 2017-18. The expenditure incurred for asset building out of the total allocation under the scheme ranged between 13 to 15 per cent during 2017-21 which was less than the desired allocation of 20 per cent as per guidelines. More expenditure was incurred on manual implements instead of advanced technology based power operated implements in asset building. The department could not adequately develop Post Harvest Management (PHM) and Marketing facilities due to lesser allocation of funds. Further, during the period 2017-21, the production of rice and wheat increased by 8 and 60 per cent respectively. However, the overall productivity of Chhattisgarh for rice and wheat was less than the national average by 16 per cent and 54 per cent respectively.

The department could utilise 47-91 per cent of the funds available during the period 2017-21. Non-utilisation of funds within the financial year led to short release of GoI and State share of ₹ 24.26 crore in 2020-21. The final utilisation certificates were submitted to GoI with a delay ranging from 14 to 49 months during the period 2017-22. Monitoring at state level, district level was not in accordance with prescribed norms.

- *Utilisation of stress tolerant varieties and hybrid seeds varieties is to be promoted for increasing the production of rice and wheat.*
- *Cropping system based approach should be followed for bringing rice fallow areas under cultivation to increase the income of the farmers.*

(Paragraph 3.2)

(iii) Compliance Audit on Implementation of Mission for Integrated Development of Horticulture (MIDH) and Procurement

The CA was conducted to assess whether the planning and fund management was adequate and effective; schemes were implemented as per guidelines issued and norms fixed by the Government and procurement was done as per scheme guidelines as well as in consonance with Chhattisgarh Store Purchase Rules.

The total area covered by horticulture crops in the State decreased from 8.62 lakh hectare in 2019-20 to 8.35 lakh hectare in 2021-22. Audit noticed deviation from the planned activities resulting in non-achievement of targeted activities under the scheme. Key activities such as Centre of Excellence, Cold Chain Infrastructure, Organic Farming and Certification though planned in the perspective plan of 2017-22 were not made part of AAP and thus were not taken up for implementation. Deficiencies in implementation of scheme such as irregular disbursement of subsidy in construction of shade net house, excess payment of subsidy for naturally ventilated green house structure, disbursement of subsidy for low-cost preservation unit without ensuring the establishment of all components of preservation unit were noticed. The items under horticulture mechanization such as rotary tiller, power weeder and pulveriser were supplied based on maximum amount of subsidy admissible under the Mission for Integrated Development of Horticulture (MIDH) /SMAM (Sub Mission for Agriculture Mechanisation) guidelines instead of competitive rate decided through tendering which resulted in undue favour to supplier firms and excess burden of subsidy on Government.

- *The Department should make effort to fully achieve the target prescribed under various components of MIDH scheme.*
- *The Department should streamline the system of procurement of agriculture equipment/material through competitive tendering and supply to farmers at economic cost without compromising the quality.*
- *The Department should develop a monitoring mechanism to ensure adherence to the rates and other terms of contract for making payment of subsidy.*

(Paragraph 3.3)

(iv) Compliance Audit on Skill Development Trainings under Chhattisgarh State Skill Development Authority

The State Government established Chhattisgarh State Skill Development Authority (CSSDA) in 2013 under Chhattisgarh Right of Youth to Skill Development Act for enhancing skill training capacity and the capabilities of people to get gainful employment/ self-employment opportunities.

No perspective plan was prepared by CSSDA for skill development in the State. Against the target to train 1.25 crore working population till 2022 as certified skilled technicians as set by the GoCG, CSSDA set very less target to train 7,27,039 (six *per cent*) candidates during 2014-23 in the entire State. Even against this target, the CSSDA could certify only 4,70,302 trainees (65 *per cent*). Against the target of 17,504, only 8,481 (48 *per cent*) youth were successfully qualified and out of them, 3312 (39 *per cent*) could not be employed under PMKVY. The certificates provided under the skill development training programme by CSSDA were not recognized by the State Government as eligibility qualification for the purpose of public employment. Such non-recognition even after lapse of more than nine years, affected the trainees and the purpose of getting employment and livelihood could not be achieved fully.

Mandatory requirement of bio metric attendance was not fulfilled by the 84 test checked VTPs out of 91 VTPs registered for conducting training in selected districts as 71 *per cent* VTPs submitted manual attendance and 21 *per cent* VTPs did not submit attendance in any form. During the period 2017-18 to 2021-22, 3,01,361 candidates had applied for skill development trainings, however out of them, 2,09,040 were allotted VTPs while the remaining 92,321 (31 *per cent*) of the candidates who applied for skill development training could not be trained due to non-allocation of VTPs within the stipulated time of 90 days. CSSDA allotted a large number of residential trainings to one private Vocational Training Provider (VTP) at Jashpur without ensuring availability of required infrastructure including hostel accommodation. The training batches were allotted (2016-17) in excess of maximum capacity of accommodation and class room infrastructure facilities for students. Test check also indicated that payment was made without scrutinizing supporting bills/vouchers for residential cost.

Funds under MMKVY and PMKVY were not utilized due to Covid-19 pandemic during 2020-21 and funds of ₹ 1358.53 lakh under the heads of Repair and Maintenance, Material Supply and Tools and Equipment during 2019-20 to 2021-22 were not utilized by the District Collector and were surrendered to the Government through BCO at the end of each financial year. The registered Government VTPs transferred/outsourced the training works to other agencies/Training Partners without any monitoring mechanism which affected the training quality. There was substantial shortage of manpower in different posts in CSSDA/State Project Livelihood College Societies (SPLCS) and District Skill development Authority/Livelihood Colleges (LCs) which adversely affected the imparting of quality trainings and monitoring of VTPs.

- ***CSSDA should make concerted efforts to get recognition of the certificates granted under skill development courses for the purpose of ensuring their acceptance for higher studies or public employment, in line with the objectives of the National Skill Qualification Framework.***
- ***The recruitment of staff should be made at the earliest at DSDAs, LCs and Hostels in order to improve monitoring of VTPs for imparting quality training.***
- ***The Government may take steps to increase the number of registered VTP in order to achieve the target of certified skill technicians and to provide training to all applicants in the courses of their choice.***

- *The Government should ensure proper monitoring of training imparted by private and Government VTPs to ensure transfer of required skill to the trainees/participants.*

(Paragraph 3.4)

(v) Compliance Audit on Implementation of Rehabilitation of Degraded Forest Work

The Compliance Audit of Implementation of Rehabilitation of Degraded Forest (RDF) Work was conducted for the period 2019-22 to examine whether the prescriptions and schedules as envisaged in Working Plans (WPs) about Rehabilitation of Degraded Forest (RDF) works were being followed.

RDF without plantation work undertaken in blank forest areas with expenditure of ₹ 10.02 crore was in deviation from the prescribed treatment for blank areas. Expenditure of ₹ 99.14 lakh for treatment of the degraded forest without plantation work in 575.12 ha encroached area, led to avoidable expenditure of ₹ 99.14 lakh. Bijapur Division spent a total amount of ₹ 1.67 crore on carrying out RDF without plantation works in blank area of 173.565 hectares as well as in 795.421 ha of *Vangram* of workable area in these compartments. Since *Vangram* was occupied by the people for agricultural work with constructed houses, it was not possible to take up treatment of degraded forest work in such forest area which resulted in an avoidable expenditure of ₹ 1.39 crore.

There were instances of excess expenditure of ₹ 93.87 lakh and ₹ 39.46 lakh respectively having been incurred, due to non-adherence to prescribed norms of man days in construction of live hedges, besides excess expenditure of ₹ 38.99 lakh due to erroneous calculation of quantity. Excess expenditure of ₹ 1.11 crore was incurred due to cleaning of area by considering the understocked forest area as dense forest area and using more man-days.

In five out of 12 selected divisions, the plantation work was undertaken without testing of soil. Further, the plantation journals were not maintained properly in the six divisions. The evaluation of the RDF without plantation work was not done by the 10 divisions in the 6th year as per prescribed norms. Moreover, after treatment work of degraded forests in 2003 compartments, only 383 compartments (19.08 *per cent*) could be successfully converted into dense forests and the remaining 1620 compartments (80.92 *per cent*) of five Divisions were rolled over in the same RDF/PLWC working circle in new WP of divisions which indicates delayed achievement of desired result.

- *Treatment of degraded forest as per the Working Plan approved by the Government of India and in accordance with prescribed method to ensure sustainable development of forest in the State.*
- *Ensuring strict compliance of all the norms fixed by the Department for carrying out the various components of RDF works, especially with respect to the cost and manpower norms.*
- *Evolving an effective system of reporting and monitoring by the higher authorities to assess the outcome of the RDF without plantation work.*

(Paragraph 3.5)

(vi) Audit Paragraphs

- Pre-mature release of Additional Performance Security by the Executive Engineer of the Surajpur Division to the contractor before the completion of work in violation of the special condition of the tender and consequent non-recovery of ₹ 1.44 crore including penalty from the contractor after termination of contract.

(Paragraph 3.6.1)

- The project of construction of Sky Walk was taken up by GoCG and tenders for construction work were invited (December 2016) without obtaining administrative and Technical sanction (March 2017) for the project. The work order was issued without completion of pre-tender stage work by the consultant which hindered the execution of work. Subsequent revision in the design and structure of Sky Walk by GoCG increased the cost of project and further delayed the completion of project. As a result, the project of Sky Walk remained incomplete as of (December 2024) without any utility rendering the expenditure of ₹ 36.82 crore incurred as wasteful.

(Paragraph 3.6.2)

Chapter IV

This chapter presents an overview of revenue receipts of the State Government, analysis of trend of receipts over the five year period and details of arrears of tax revenue besides the planning and extent of audit along with responses of Government to the Audit Inspection Reports/Audit Reports pertaining to Revenue Sector.

Chapter V

This chapter comprises Compliance Audit on Departments' Oversight on GST Payments and Return Filing. Significant results of audit that featured in this chapter are summarised below:

(i) Departments' Oversight on GST Payments and Return Filing

The SSCA was undertaken in the context of varying trend of return filing and continued data inconsistencies with an objective of assessing the adequacy of the system in monitoring return filing and tax payments, extent of compliance and other Departmental oversight functions.

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for 2017-18. The SSCA entailed assessing the oversight functions of State Tax Department at two levels viz. at the data level through global data queries and at the functional level with a deeper detailed audit both of the circles and of the GST returns, which involved accessing taxpayer records. The audit sample therefore comprised 10 circles, 532 high value inconsistencies across 13 parameters selected through global queries and 25 taxpayers selected on risk assessment for Detailed Audit of GST returns for the year 2017-18.

The Department, after formulating in March 2022 an SOP for scrutiny of returns, has recently commenced scrutiny of returns for the year 2017-18. Until then, scrutiny of returns by the department was not done in an effective way. A review of records of 10 GST Circles disclosed slow pace of scrutiny of returns or non-initiation of scrutiny of returns, inadequate follow-up on non-filing of GSTR 10 and delay in cancellation of registration.

Further, out of the 532 high value data inconsistencies identified by Audit, the Department responded to all the cases. Of these, 203 cases constituting 38.15 *per cent*, turned out to be clear compliance deficiencies with a revenue implication of ₹ 245.91 crore. A relatively higher rate of deficiencies was noticed in short/non-payment of interest, Input Tax Credit (ITC) mismatch, excess Reverse Charge Mechanism (RCM) ITC availed and short payment of tax. While data entry errors caused inconsistencies in 17.11 *per cent* of the cases, in 12.78 *per cent* of the cases the Department had already taken proactive action.

Detailed audit of GST returns also suggested significant non-compliance. At the outset, essential records such as financial statements, GSTR 9C, GSTR 2A and other requisitioned granular records were not produced in five cases, out of a sample of 25 taxpayers which constituted a significant scope limitation. These cases represent a potential risk exposure of ₹ 10.67 crore towards identified mismatches in ITC availment and tax payments. Returns/granular records of 20 taxpayers were audited and Audit observed 28 compliance deficiencies with a revenue implication of ₹ 6.53 crore. The main causative factors were availing of ineligible, excess ITC and non/short reversal of ITC, short payment of tax and non/short payment of interest/late fee.

Considering the significant rate of compliance deficiencies, the Department must initiate remedial measures before they get time barred. From a systemic perspective, the Department needs to strengthen the quality of documentation and reinforce the institutional mechanism in the Circles to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

- *The Department may ensure the scrutiny of returns in a time bound manner before the cases became time barred.*
- *The Department may monitor the status of cancellation of registration and action taken thereon in consonance with the provisions of the Act to check undischarged tax liabilities.*
- *The Department may ensure remedial action for noticed compliance deviations.*

(Paragraph 5.1)

Chapter VI

This chapter comprises one Compliance Audit on Consumer Billing and Collection Efficiency in Chhattisgarh State Power Distribution Company Limited. Significant results of audit that featured in this chapter are summarised below:

(i) Consumer Billing and Collection Efficiency in Chhattisgarh State Power Distribution Company Limited

The Compliance Audit was conducted to assess whether the accounting and billing for energy was 100 *per cent* for supply, distribution and sale in accordance with the provisions of Electricity Supply Code and Tariff Orders; and the collection of revenue is being done in an effective and efficient manner for 100 *per cent* of bills raised during the current year and for the arrears of previous arrears.

Billing efficiency during 2017-18 to 2021-22 ranged between 79.84 *per cent* and 81.98 *per cent* as against the targeted range of 83.50 to 84 *per cent* fixed by CSERC. The Company did not apply the formulae prescribed by GoI for calculating its collection efficiency. As a result the collection efficiency was incorrectly reported by (-)0.51 *per cent* to 4.65 *per cent*. During 2017-18 to 2021-22, the Company purchased/input 1,26,719.50 MUs at a cost of ₹ 49,471 crore, of which 23,788.15 MUs valuing ₹ 9,283.38 crore were lost during distribution of energy to consumers. Out of the total units lost 3,160.21 MUs were in excess of the norms, which otherwise would have earned a revenue of ₹ 2,157.15 crore to the Company. Further, out of the units sold, the Company could not realise 2,376.58 MUs valuing ₹ 1,591.20 crore during the years 2017-18, 2018-19 and 2020-21.

The main reasons for excessive distribution loss were inability of the Company to expedite metering of DTR, smart metering, non-installation of AMR System and CBs, high incidence of assessed billing and delay in replacement of defective meters which resulted in loss of 1,988.64 MUs energy valuing ₹ 1,353.60 crore.

During audit of selected circles, it was noticed that as on 31 March 2022, out of total 64,451 numbers of Distribution Transformers (DTRs), meter reading was not taken from 52,926 DTRs. Further, out of these 52,926 DTRs, meters were not installed in 45,343 DTRs (70.35 *per cent*) and in case of the remaining 7,583 DTRs (11.77 *per cent*), reading was not being taken.

The Company extended undue benefit to consumers by short billing of ₹ 2.65 crore. Under *Krishak Jeevan Jyoti Yojana* the electricity consumption was in excess of the maximum rated capacity of agriculture pumps. Consequently, an excess of 213.37 MUs was billed to GoCG over five years and an excess amount of ₹ 145.51 crore was claimed as subsidy under the scheme.

None of the sampled circles achieved the target of 99.66 *per cent* collection efficiency during the period 2017-18 to 2021-22. Reasons for non-achievement of the target of collection efficiency were inaction of the Company to disconnect electricity supply of defaulting consumers, lack of effective action as per Dues Recovery Act against disconnected consumers, dues from government departments, non-collection of appropriate security deposit from consumers and lack of effective action for recovery against demand raised during O&M and vigilance checking. The Company had to bear the burden of ₹ 2,163.43 crore due to non-reimbursement of subsidy under KJJY by GoCG towards consumption of electricity by consumers opting flat rate facility. The Company availed loan of ₹ 2,097.44 crore from banks/financial institutions during the

period 2017-18 to 2021-22 to meet the expenses and paid interest of ₹ 214.77 crore thereon due to delay in release of subsidy by the GoCG. The Company suffered loss of revenue of ₹ 15.74 crore due to incorrect categorisation of consumers and consequent short claim of subsidy from the State Government. The Company not only could not ensure compliance of standing instructions regarding dishonoured cheques resulting in delayed revenue realisation but also did not carry out reconciliation of cash-books and bank accounts. As a result, an amount of ₹ 301.83 crore remained unreconciled, as on 31 March 2022.

- *The Company needs to expedite metering of distribution transformers, smart metering, installation of Automatic Meter Reading System and Capacitor Banks, replacement of defective meters and also ensure correct billing to achieve higher billing efficiency and reduce distribution loss.*
- *The Company needs to fix responsibility for incorrect billing to consumers, non-compliance of standing orders in respect of dishonoured cheques and non-reconciliation of the cash book and bank account timely.*
- *Appropriate steps need to be taken expeditiously to recover the dues by disconnection of defaulting consumers, vigorous persuasion with the government departments and defaulting consumers for realisation of dues to achieve higher collection efficiency.*

(Paragraph 6.1)