

CHAPTER VII- ELECTRICITY & SAFETY

7.1 Result of audit

Test check of records of electrical and safety during the year 2005-06 revealed non/short realisation of development cess amounting to Rs.2.48 crore in six cases which can broadly be categorised as under:

(In crore of rupees)

Sl. No.	Category	Number of cases	Amount
1.	Non realisation of development cess from producers of electrical energy	1	0.47
2.	Loss due to non inspection of electric installation	1	0.83
3.	Others	4	1.18
	Total	6	2.48

A few cases involving Rs.1.30 crore are mentioned in following paragraphs:

7.2 Non realisation of development cess from producers of electrical energy

Chhattisgarh Upkar (Sanshodhan) Adhiniyam, 2004 provides that every producer of electrical energy shall pay to the State Government an energy development cess at the rate of 10 paise per unit with effect from 15 February 2005 on electrical energy sold or supplied to a consumer or consumed by himself or his employees by his captive power unit or diesel or other generator sets of more than 100 kilowatt capacity during the month.

Test check of records of Executive Engineer (EE) Electricity and Safety, Raipur revealed in November 2005 that two producers[∅] of electrical energy having capacity power/ DG set of more than 100 kilowatt produced and consumed 4.65 crore units of electrical energy for the period from 15 February 2005 to 31 May 2005 but did not deposit development cess. This resulted in non realisation of Rs.46.56 lakh.

After this was pointed in May 2006, Chief Electrical Inspector stated in June 2006 that in one case matter had been taken up with the producer for recovery of cess. In another case it was stated that recovery of Rs.35.87 lakh has been made through Chhattisgarh State Electricity Board. The details of payments of development cess into Government account were awaited (October 2006).

The matter was reported to Government in January 2006; reply was awaited (October 2006).

7.3 Loss due to non inspection of electric installations

According to the Indian Electricity Act, 1910 read with rules made thereunder fees at prescribed rates are leviable for inspection of electric installations of various categories. Government notification dated 22 August 1987 provided that electric installations of medium voltage were to be inspected triennially and all others were to be inspected annually and also prescribed the fees for inspection of different types of units.

Test check of records of the EE, Electricity & Safety, Raipur revealed in November 2005 that inspection of 79,197 medium voltage electrical installations, 50,443 Chhattisgarh Electricity Board electric installations, 1,690 high voltage electrical installations, 141 generators and 27 X ray installations were not carried out as per prescribed norms during the period from 2001-02 to 2004-05. This resulted in loss of Rs.82.96 lakh on account of inspection fee.

After this was pointed out in November 2005 EE, Electricity & Safety, Raipur stated that inspections were carried out by every inspector as per target fixed by head of the department. The reply was not tenable as inspections had to be carried out as per periodicity prescribed in notification dated 22 August 1987.

[∅] (i) M/S ACC Cement factory
(ii) M/S Hindustan Electro Graphite Pvt. Ltd Boarai, Durg.

The matter was reported to Chief Electrical Inspector, Electricity & Safety and Government in January 2006; their reply had not been received (October 2006).