



**SPECIAL AUDIT REPORT  
ON  
FUNDS RELEASED UNDER COVID-19  
STIMULUS ECONOMIC PACKAGE FOR  
DISTRIBUTION COMPANIES (DISCOS)  
MINISTRY OF ENERGY (POWER DIVISION)  
FINANCIAL YEARS 2019-20 AND 2020-21  
AUDIT YEAR 2021-22**

**AUDITOR-GENERAL OF PAKISTAN**



## PREFACE

The Auditor-General of Pakistan conducts audit in terms of Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 & 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The Special Audit of COVID-19 Stimulus Economic Package for SMEs of Power Sector was carried out accordingly.

The Directorate General Audit (Power), Lahore, conducted special audit of ten Distribution Companies (DISCOs) during March and April 2022, regarding relief granted to SMEs relating to Power Sector in the COVID-19 pandemic for the financial years 2019-2020 and 2020-21.

The audit was conducted on test check basis with a view to report significant findings to the relevant stakeholders. The Special Audit Report not only highlights systemic issues but it also includes certain specific instances of deficiencies and shortcomings as audit observations. Audit findings indicate the need for adherence to the regularity framework besides devising and strengthening of internal controls to avoid recurrence of similar violations and irregularities. The audit observations, included in this report, have been finalized in the light of discussions in the DAC meeting held on June 09, 2022.

The Special Audit Report is submitted to the President of Pakistan in pursuance of the Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both houses of Majlis-e-Shoora [Parliament].

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Islamabad  
Dated: 30 April, 2024

**(Muhammad Ajmal Gondal)**  
Auditor-General of Pakistan



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## **ABBREVIATIONS AND ACRONYMS**

ACL	Audit Command Language
AGP	Auditor-General of Pakistan
BAOs	Branch Audit Offices
BoD	Board of Directors
CAAT	Computer Assisted Auditing Techniques
CEO	Chief Executive Officer
CFO	Chief Finance Officer
CIA	Chief Internal Auditor
CPPA (G)	Central Power Purchasing Agency (Guaranteed)
CSM	Consumer Service Manual
DISCOs	Distribution Companies
ECC	Economic Coordination Committee
EROs	Equipment Removal Orders
FAM	Financial Audit Manual
FD	Finance Division
FESCO	Faisalabad Electricity Supply Company
GEPCO	Gujranwala Electric Power Company
GoP	Government of Pakistan
HESCO	Hyderabad Electricity Supply Company
IESCO	Islamabad Electricity Supply Company
INTOSAI	International Organization of Supreme Audit Institutions
IBS	Information Billing System
ISSAIs	International Standards of Supreme Audit Institutions
IT	Information Technology
LESCO	Lahore Electricity Supply Company
MEPCO	Multan Electric Power Company
MIS	Management Information System
MoE (PD)	Ministry of Energy (Power Division)
MoF	Ministry of Finance
MoI&P	Ministry of Industries and Production
NCOC	National Command & Operation Center
NDMA	National Disaster Management Authority
NEPRA	National Electric Power Regulatory Authority
PESCO	Peshawar Electricity Supply Company

PITC	Power Information Technology Company
SEP	Stimulus Economic Package
SEPCO	Sukkur Electric Power Company
SMEs	Small and Medium Enterprises
SMEDA	Small and Medium Enterprises Development Authority
SOPs	Standard Operating Procedures
SRP	Stimulus Relief Package
QESCO	Quetta Electricity Supply Company
TESCO	Tribal Areas Electricity Supply Company
TDS	Tariff Differential Subsidy
ToR	Terms of Reference
WAPDA	Water and Power Development Authority

## EXECUTIVE SUMMARY

The Director General, Audit (Power), Lahore, conducted the Special Audit of ten Distribution Companies (DISCOs) during March and April, 2022. The main objectives of special audit were to ensure whether the DISCOs, being executing and implementing agencies, had successfully envisaged and executed the disbursement of Stimulus Economic Package for Small and Medium Enterprises (SMEs) of Power Sector. Audit further emphasized to check the maximum utilization of funds provided as per the instructions issued by Power Division and PITC. The audit was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAI) and Financial Audit Manual (FAM) issued by the Auditor-General of Pakistan.

The COVID-19 Stimulus Economic Package (SEP) was granted for Small and Medium Enterprises (SMEs) of Power Sector (DISCOs), AJK, Gilgit Baltistan and K-Electric. However, the scope of the Directorate General Audit Power was only limited to ten DISCOs of Ministry of Energy (Power Division).

### Key Audit Findings

The main audit findings are summarized as under:

- i. Unjustified grant of relief to non-eligible consumers having multiple illegal connections on the same premises – Rs. 55.720 million.<sup>1</sup>
- ii. Unjustified grant of relief to defaulted consumers not declared permanently disconnected – Rs. 1,392.983 million.<sup>2</sup>
- iii. Unjustified grant of relief to non-eligible industrial and commercial consumers having illegal multiple connections on the same CNIC – Rs. 1,006.937 million.<sup>3</sup>
- iv. Unjustified grant of relief given to commercial and industrial consumers having defective meters – Rs. 139.617 million.<sup>4</sup>

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<sup>1</sup> Para-4.1.1

<sup>2</sup> Para-4.1.2

<sup>3</sup> Para-4.1.3

<sup>4</sup> Para-4.1.7

- v. Suspicious grant of relief given to commercial and industrial consumers due to wrong billing – Rs. 74.700 million.<sup>5</sup>
- vi. Less coverage of grant of relief to commercial and industrial consumers without observing the criteria of 95% and 72% for commercial and industrial consumers respectively.<sup>6</sup>
- vii. Excess grant of relief given to commercial and industrial consumers – Rs. 183.416 million.<sup>7</sup>
- viii. Irregular relief given to commercial consumers of three-phase meters – Rs. 354.673 million.<sup>8</sup>
- ix. Irregular grant of relief given to disconnected commercial and industrial consumers – Rs. 97.467 million.<sup>9</sup>
- x. Inadmissible relief to industrial and commercial consumers – Rs. 775.26 million.<sup>10</sup>
- xi. Irregular grant of relief given to government based consumers – Rs. 59.565 million.<sup>11</sup>
- xii. Irregular/unjustified grant of relief to non-eligible domestic consumers – Rs. 10.681 million.<sup>12</sup>
- xiii. Irregular and unjustified grant of relief to commercial and industrial consumers over and above the prescribed limit – Rs. 2.130 million.<sup>13</sup>
- xiv. Less grant of subsidy to commercial and industrial consumers – Rs. 218.794 million.<sup>14</sup>
- xv. Excess claim of relief by TESCO – Rs. 17.368 million.<sup>15</sup>
- xvi. Irregular and unjustified grant of relief given to non-eligible tube wells/general services consumers – Rs. 9.37 million.<sup>16</sup>

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<sup>5</sup> Para-4.1.8

<sup>6</sup> Para-4.2.1

<sup>7</sup> Para-4.3.2

<sup>8</sup> Para-4.3.3

<sup>9</sup> Para-4.3.4

<sup>10</sup> Para-4.3.5

<sup>11</sup> Para-4.3.6

<sup>12</sup> Para-4.3.7

<sup>13</sup> Para-4.3.8

<sup>14</sup> Para-4.3.9

<sup>15</sup> Para-4.3.11

<sup>16</sup> Para-4.3.12

- xvii. Non-surrender of unspent balance of subsidy relief to Finance Division by DISCOs – Rs. 2,438.68 million.<sup>17</sup>

## **Recommendations**

- i. Immediately adjust/recover excess/irregular relief granted to industrial and commercial consumers in violation of SOPs issued by Power Division and PITC.
- ii. Implement a proper system of internal controls so that a check and balance may be maintained to avoid further irregularities in future.
- iii. Implement a process of reconciliation of data with PITC in order to avoid irregularities in future.
- iv. Initiate a process of completing the consumer's basic data in Information Billing System (IBS).
- v. Implement a proper mechanism of verification of data before granting any subsidized package to consumers in coordination with PITC.
- vi. Extensive trainings of staff working in MIS departments and its allied departments so that data entry errors be minimized and proper authentic/quality reporting be done at all levels.
- vii. The management needs to evaluate and strengthen MIS management and internal controls.
- viii. The managerial capabilities may be improved to avoid lapses pointed out in the process of implementing subsidy relief packages.
- ix. Ensuring the surrender of un-spent balance amount to Finance Division as per ECC decision.
- x. Proper mechanism may be implemented to improve the coverage of relief given to consumer base in the future.
- xi. Start conducting internal audit of COVID-19 Relief Package and submitting internal audit report to all stakeholders.

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<sup>17</sup> Para-4.3.13



## 1. INTRODUCTION

Energy sector has been a key area of Government policy interventions as well as of public significance over the years. Management of national energy needs has a profound effect on the economy and on the socio-political dynamics of a country. In the wake of COVID-19 pandemic Government of Pakistan developed a National Strategy to minimize the spread of disease. On 16th March, 2020 the Government declared emergency and established National Command and Operation Centre (NCOC) at strategic level for monitoring and coordinating the activities for mitigating this pandemic. The Government of Pakistan nominated National Disaster Management Authority (NDMA) as focal agency at the federal level to strategize a policy and facilitate organizations across Pakistan. The Government ensured optimum utilization of resources by strategizing and prioritizing its expenditure to successfully manage the response to COVID-19.

### 1.2 STIMULUS ECONOMIC PACKAGE OVERVIEW

In order to combat the COVID-19 pandemic, the Federal Government approved Rs. 1.24 trillion Stimulus Economic Package (SEP) on March 24, 2020. Key objectives of the Relief package were to contain the Covid-19 pandemic, provision of medical and subsistence relief to citizens and support to business and economy. The relief package was divided into three components as detailed below:

<b>Stimulus Economic Package (SEP)</b>	
<b>Particulars</b>	<b>Amount (Rs. in billion)</b>
Support to Business and Economy	480
Emergency Response	190
Relief to Citizens	570
<b>Total</b>	<b>1,240</b>

#### 1.2.1 EMERGENCY RESPONSE PACKAGE (RS 190 BILLION)

An amount of Rs 190 billion was announced for emergency response which included Rs. 25 billion for NDMA, Rs 50 billion for Medical Equipment

and incentive for workers, Rs 100 billion on account of emergency relief fund and Rs 15 billion for tax relief on Food and Health items.

### **1.2.2 RELIEF TO CITIZENS PACKAGE (RS.570 BILLION)**

An amount of Rs.570 billion was announced as relief to citizens including Rs.350 billion for disbursement to vulnerable (Rs.200 billion to daily wage workers and Rs 150 billion to poor families and Panagah (shelter homes), Rs.70 billion for relief to general public on petrol and diesel prices, Rs. 100 billion as subsidy on gas and power and Rs.50 billion for funding to Utility Stores.

### **1.2.3 SUPPORT TO BUSINESS AND ECONOMY PACKAGE (RS.480 BILLION)**

Stimulus Economic Package to combat Covid-19 pandemic included Rs.480 billion in support of the business and economy. This comprised Rs 100 billion as relief to exporters, Rs 100 billion for relief to SMEs and Agriculture Sector and Rs.280 billion for payment to farmers (Wheat).

The above Stimulus Economic Package included Rs. 106.89 billion for Small and Medium Enterprises (SMEs) relating to power sector under Ministry of Energy (Power Division). The Economic Coordination Committee (ECC) of the Cabinet considered the summary dated April 23, 2020 submitted by the Ministry of Industries and Production regarding COVID-19 Stimulus Economic Package (SEP) for Small and Medium Enterprises (SMEs) and approved the proposal. The key objective of the Stimulus Economic Package (SEP) was to support the businesses and economy, specifically during the COVID-19 pandemic.

The relief package was divided into four components namely:

- i. Stimulus Economic Package
- ii. Impact of Reduction of Demand
- iii. SUKKUK-II GoP arrangement to be adjusted against TDS claims.
- iv. Small and Medium Enterprises (SMEs) – DISCOs, AJK, Gilgit Baltistan and K-Electric.

The detail was endorsed by Ministry of Finance vide letter No. F.1 (4) CF-1-2020-21/59, dated: 24.01.2022 which is as under:

DESCRIPTION	2019-20	2020-21	TOTAL
SEP – Stimulus Economic Package	15,400	7,800	23,200
Impact of reduction of Demand (SEP)	-	23,000	23,000
SUKUK-II GOP arrangement to be adjusted against TDS	-	10,000	10,000
SME-Small Medium Enterprises: -	28,000	22,690	50,690
a DISCO	28,000	14,190	42,190
b AJK	-	1,500	1,500
c G. BALTISTAN	-	1,000	1,000
d K-ELECTRIC	-	6,000	6,000
<b>TOTAL</b>	<b>43,400</b>	<b>63,490</b>	<b>106,890</b>

The Finance Division, Government of Pakistan provided additional funds through supplementary grant no. 29 with the approval of ECC/Cabinet under COVID-19 Stimulus Economic Package to the Power Division for the FY 2019-20 and 2020-21. As per summary data collected from ten distribution companies of Power Division and Power Information Technology Company (PITC), the detail of funds allocated and utilized for COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs) of power sector for the financial years 2019-20 and 2020-21 is at **Annex-1**.

#### **1.2.4 REVIEW OF SOPS/INSTRUCTIONS OF POWER DIVISION/PITC**

The instructions issued by Power Division regarding implementation of COVID-19 Stimulus Economic Package for the financial years 2019-20 and 2020-21 vide its letter No. Tariff-2019, dated: 08.05.2020 were as under:

- i. Base period for estimating electricity consumption: May-July 2019. For meters, for which, electricity consumption data is not available for the (full) base period appropriate averages will be used.
- ii. Coverage: Approximately 95% Commercial and 72% Industrial Consumers (only eligible for Commercial and Industrial meters connected before March 01, 2020): -

- a. For Commercial Consumers: connected load up to 5 KW (Maximum Government of Pakistan (GoP) support for 3 months not to exceed PKR 100,000).
- b. For industrial Consumers: connected load of up to 70 KW (Maximum (GoP) support for 3 months not to exceed PKR 450,000).
- iii. Provision of (Pre-paid Electricity): 3 x average bills during base period for Commercial and Industrial Consumers.
- iv. Period of consumption: 6 months starting from May/June 2020 upon expiry of the consumption period or cash relief credited in 3 bills, whichever is earlier, un-utilized pre-paid credit of allocations to Power Division will stand surrendered back to the Ministry of Finance, Government of Pakistan.
- v. Program Roll Out: May 2020 billing onwards (provided codal formalities are finalized within April), otherwise, may be moved to June 2020 billing.

The SOPs issued by PITC to DISCOs for implementation of COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs) relating to power sector for the Financial Years 2019-20 and 2020-21 were as under:

- i. The commercial and industrial consumer categories will be given relief in their electricity bills from May-2020, equal to the sum of amount billed in May, June and July-2019.
- ii. Relief will be given to private; commercial consumers (with single phase meter) and industrial consumers having load up to 70-K.W.
- iii. The relief amount will be calculated considering the consumer payable bill amount (current month) for 3 months (i.e., May-2019, June-2019 and July-2019). In case of zero Bill amount, the succeeding month will be considered.
- iv. For the consumers selected with on month or two months bill, the relief will be calculated as of three months by multiplying with 3 or 3/2 respectively.
- v. Relief will not be given to consumers connected on or after 01.03.2020.
- vi. In case of commercial consumers, the upper limit of amount will be Rs.100,000/- and for industrial consumers it will be Rs.450,000/-.

- vii. Presently disconnected consumers and consumers having connection date greater than 29<sup>th</sup> February-2020, will not be considered for relief.
- viii. The relief, given to consumers, will be adjusted till October 2020, after that the remaining relief amount will be returned to Finance Division.
- ix. A message will be printed on consumer bills that will show the total relief amount, current month relief and remaining relief amount.

### **1.3 REASON FOR SELECTION**

The Special Audit of COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs) relating to power sector for the Financial Years 2019-20 and 2020-21 has been planned as per request received from Finance Division. In response, the Auditor-General of Pakistan directed the Office of the Director General Audit (Power), Lahore by the Corporate & Energy Audit Wing to carry out a special audit of COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs) relating to power sector for the Financial Years 2019-20 and 2020-21.

### **1.4 MAJOR STAKEHOLDERS**

#### **1.4.1 Ministry of Energy (Power Division)**

According to clause 31B of Rules of Business 1973, Ministry of Energy (Power Division) is responsible for matters relating to electricity utilities and development of power resources of the country.

#### **1.4.2. Ministry of Industries and Production**

According to clause 15 of Rules of Business 1973, Ministry of Industries & Production's (MoI&P) role is national industrial planning and coordination and formulation of industrial policy.

#### **1.4.3 Small & Medium Enterprise Development Authority (SMEDA)**

Small and Medium Enterprises Development Authority (SMEDA) is an autonomous institution of the Government of Pakistan under Ministry of Industries and Production. SMEDA was established in October 1998 for encouraging and facilitating the development and growth of Small and Medium

Enterprises (SMEs) in the country. SMEDA is not only an SME policy-advisory body of the government of Pakistan but also facilitates other institutional stakeholders in addressing their SME development agendas.

#### **1.4.4 Central Power Purchasing Agency-Guarantee (CPPA-G)**

CPPA-G, being a market operator, purchases electricity from power generation companies (GENCOs) and sells it to DISCOs. It bills the distribution companies for sold electricity and makes payments to the power generating units. It is responsible for making payments to the IPPs on account of energy and capacity charges after ascertaining that payments and deductions are made in accordance with the Power Purchase Agreements.

#### **1.4.5 Power Planning and Monitoring Company Limited (PPMCL)**

PPMCL is responsible for assisting the Ministry of Energy (Power Division) and GoP in effective monitoring and oversight of the Distribution Companies (DISCOs).

#### **1.4.6 Distribution Companies (DISCOs)**

DISCOs were formed in 1998 to take over the assets, functions and responsibilities of the erstwhile Area Electricity Boards, which were then divisions of WAPDA. Distribution companies have the core function of supplying, distributing and selling the power (electricity) in their designated areas. These companies receive electricity from NTDC/ CPPA-G and distribute among consumers (domestic / commercial / industrial etc.) and charge them as per NEPRA tariffs notified by GoP. Collection of revenue from the sale of electricity is under the domain of DISCOs, hence they have a central significance in the power sector supply chain. Any shortfall in revenue at their end has a cascading effect on the other players in the power sector.

#### **1.4.7 Power Information Technology Company (PITC)**

PITC is responsible for providing software support to power distribution companies (DISCOs) and technical consultancy to various subsidiaries of PEPCO and WAPDA.

## **1.5 MAJOR BENEFICIARIES**

Approximately 95% Commercial and 72% Industrial Consumers will be the major beneficiaries (only eligible for Commercial and Industrial meters connected before March 01, 2020):

- a. For Commercial Consumers: connected load of up to 5 KW (Maximum Government of Pakistan (GoP) support for 3 months not to exceed PKR 100,000/-).
- b. For industrial Consumers: connected load of up to 70 KW (Maximum GoP) support for 3 months not to exceed PKR 450,000/-.

## **2. AUDIT OBJECTIVES**

The main audit objectives of special audit were to ensure whether the DISCOs, being executing and implementing agencies, had successfully envisaged and executed the disbursement of stimulus economic package for Small and Medium Enterprises (SMEs) of power sector. Audit further emphasized to check the maximum utilization of funds provided as per the instructions issued by Power Division and PITC.

## **3. AUDIT SCOPE AND METHODOLOGY**

### **3.1 SCOPE OF AUDIT**

The scope of Director General Audit Power is only limited to ten DISCOs of Ministry of Energy (Power Division). Therefore, special audit of COVID-19 funds of AJK, Gilgit Baltistan and K-Electric is beyond the scope of audit of this Directorate. A sum of Rs. 42.19 billion was allocated to the Power Division for the financial years 2019-20 and 2020-21 in order to provide relief to SMEs (private commercial consumers with maximum load of 5 KWA and Industrial consumers with maximum load of 70 KWA).

### **3.2 TERMS OF REFERENCE (TORS)**

Terms of Reference (TORS) for the execution of special audit of COVID-19 stimulus economic package for Small and Medium Enterprises (SMEs) of power sector were as under:

1. To examine the criteria and procedure prepared and implemented by the executing agency for allocating the funds for relief package to eligible SMEs.
2. To examine and review the MIS systems used for billing according to formula provided by Power Information Technology Company (PITC).
3. To see the decisions of BODs of auditee organizations in their proper perspective with regard to the relief extended to various commercial and industrial consumers.
4. To see that the mechanism of billing during May 2020 till October 2020 has been properly designed and implemented.
5. To examine the causes of shortfall in utilization of relief package funds.
6. To look into the incidence of issuance of provisional bills. The percentage and impact of clubbing monthly bills in terms of providing average relief to the eligible SMEs.
7. To examine the mechanism of checking the wrong billing/booking in case of mis-reported figures and its applicability.
8. To examine the roles of funding/implementing agencies i.e., Finance Division/Industries & Production Division/SMEDA, Power Division/CPA (G) and PITC in the proper implementation, execution and determination of outcome regarding relief package provided to SMEs during COVID-19 Pandemic.
9. Analysis of potential red flags, misappropriation / misuse of funds, errors and omissions.
10. To check the internal control inefficiencies and comments on financial reporting.
11. To examine the overall financial management, operational management and proper utilization of funds provided for relief package.
12. To review that grant was utilized in accordance with the applicable rules / SOPs/instructions and adequately supported by the relevant documents/commercial procedures of DISCOs.

### **3.3 AUDIT METHODOLOGY**

The special audit included analysis and verification of relevant record like eligible consumers' profiles, billings and subsidy payment details. Field visits to Power Division (DISCOs) and Power Information Technology Company (PITC) were also carried out in order to assess their conformity with devised SOPs. Furthermore, audit examined the controls, transactions, disbursements, and utilization of funds. The audit was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAI) and Financial Audit Manual (FAM) issued by the Auditor-General of Pakistan along with compliance and substantive testing and performance of the DISCOs in response to COVID-19 emergency.

Planning for the special audit of Covid-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs) relating to power sector for the Financial Years 2019-20 and 2020-21 was commenced in February, 2022. Initially some time was spent to understand various aspects of SOPs/instructions devised by Power Division/PITC and implemented by DISCOs and the funds allocated in order to determine the scope of the audit. In this regard a specific proforma was devised by the audit team in order to verify/authenticate the relief amount given to industrial and commercial consumers in ten DISCOs. The proforma included consumers' basic profile/information, billing, payment and COVID-19 relief details from May, 2019 to December, 2020. The consumer wise soft data was extracted from MIS departments of all ten DISCOs which have Information Billing System (IBS) launched by Power Information Technology Company (PITC).

The fieldwork was started in March, 2022. In this regard, one audit team was formed to audit five DISCOs (LESCO, GEPCO, SEPCO, HESCO and QESCO) where Branch Audit Offices (BAOs) of the Directorate of Audit Power were not available. The other five DISCOs (FESCO, MEPCO, PESCO, TESCO and IESCO) were audited by the concerned BAOs and audit findings were compiled in the main special audit report. The audit team met serious challenges due to limitations regarding extraction of soft data of around 2.60 million industrial and commercial consumers. Access to documents, systems and

officials was limited due to shortage of time, which made it difficult to gather information and collect evidence.

Despite these challenges, Audit was able to examine the processes of controls and transactions and relief given to consumers in the auditee organizations. The effective desk audit, use of CAAT, ACL, advanced Excel features and use of smart phones helped the audit teams to collect evidence in a timely manner. Audit reported significant irregularities regarding non-implementation of SOPs/instructions issued by Power division/PITC

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**



## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 SYSTEMIC ISSUES**

#### **4.1.1 Unjustified grant of relief to non-eligible consumers having multiple illegal connections on the same premises – Rs. 55.73 million**

According to Clause 2.8.1 of Consumer Service Manual (CSM) issued by NEPRA amended upto January 2021, “Industrial Connections shall not be allowed on the same premises if having same nature of industries and having load above 8KW shall be provided through an independent transformer”.

Further, according to Clause 2.3.2 regarding new connections for industrial and commercial consumers of NEPRA Consumer Manual, documents to be attached with the Application Form for issuance of Demand Notice(s) are as follows: An affidavit by the owner of the premises on non-judicial stamp paper worth Rs. 50/- as per schedule 1 of the Stamp Act 1899 (or as amended through Stamp Act, 1899 from time to time) to the effect that no connection existed previously at the premises for which connection is applied and that he/she shall pay DISCO any outstanding dues in respect of any previous connection which existed at the premises in question, if noticed later on. Further, in the affidavit it will be mentioned that the applicant is not defaulter of any other electricity connection in the DISCO and in any other distribution company, and if found at any stage, his/her connection may be disconnected after issuance of prior seven (07) days' notice.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs. 55.73 million was given as subsidy to 588 consumers having multiple illegal connections in the same premises. DISCO wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	43	3.87
<b>2</b>	GEPCO	58	4.45
<b>3</b>	FESCO	76	5.63
<b>4</b>	PESCO	179	20.15
<b>5</b>	IESCO	183	14.93
<b>6</b>	HESCO	49	6.70
<b>Total</b>		<b>588</b>	<b>55.73</b>

The above table indicates that a huge amount of relief was given to non-eligible consumers which was unjustified without observing the rule regarding approval of multiple industrial connections on the same premises with different nature of business/industry.

Audit is of the view that the payment of Rs. 55.73 million to 588 industrial consumers having multiple connections in the same premises was unjustified.

The matter was taken up with the management in May, 2022. The management replied that as per Covid-19 (Stimulus Economic Package) eligibility criteria, no such condition i.e., “non-eligible consumers having multiple illegal connections on the same premises” was mentioned. The subsidy granted was strictly given in accordance with the SOP/Policy.

The DAC in its meeting held on June 09, 2022 decided to constitute a committee under the convenership of Chief Auditor (PPMCL) and CFOs of all ten DISCOs and representative from PITC as members to review and reconcile the data within two weeks and verify the record from Audit. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

**4.1.2 Undue grant of relief to defaulter consumers/EROs (not declared Permanently disconnected consumers by DISCOs) – Rs. 1,392.98 million**

According to criteria 6 issued by Power Information Technology Company (PITC) regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), “Relief will not be given to disconnected consumers”.

According to Clause 8.2.5 of Consumer Service Manual issued by NEPRA amended upto January 2021, “If the consumer fails to pay the bills of third month alongside the arrears of previous two months within due date given on the 3<sup>rd</sup> month bill, DISCO shall issue Equipment Removal Order (ERO) and remove metering installation/material and shall allot permanently disconnected code”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.1,392.98 million was given as relief to 144,125 defaulted consumers of DISCOs for which disconnection/EROs were required to be issued. DISCO wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	19,275	312.37
<b>2</b>	GEPCO	1,312	9.95
<b>3</b>	SEPCO	Data regarding aging of consumers for April 2020 was not provided to audit for verification	
<b>4</b>	HESCO	37,931	256.99
<b>5</b>	QESCO	13,496	220.64
<b>6</b>	MEPCO	10,144	91.00

7	TESCO	18,885	132.21
8	FESCO	3,544	42.93
9	IESCO	5,218	42.16
10	PESCO	34,320	284.73
<b>Total</b>		<b>144,125</b>	<b>1,392.98</b>

Audit is of the view that the payment of Rs. 1,392.98 million to 144,125 industrial and commercial defaulter consumers for which EROs were required to be issued was unjustified.

The matter was taken up with the management in May, 2022. The management replied that all the posting of subsidy of Covid-19 stimulus package was processed by PITC through software/ program and no involvement of DISCOs in providing irregular subsidy. At the time of posting these consumers were not disconnected. Hence no wrong relief was granted to any of the consumer.

The DAC in its meeting held on June 09, 2022 directed DISCOs to get the record verified from audit within two weeks. However, no record along with revised reply was produced to Audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.1.3 Unjustified relief to non-eligible industrial and commercial consumers having multiple connections on the same CNIC– Rs. 1,006.93 million**

According to Clause 2.3 regarding new connections for industrial and commercial consumers of NEPRA Consumer Manual, documents to be attached with the Application Form for issuance of Demand Notice(s) are, (1) Ownership proof of the premises as determined by DISCO (DISCO to insert its name) where connection is required. Conversely provision of electricity connection does not necessarily constitute proof of ownership of the premises. Further, (2) Attested copies of CNIC of the applicant and a witness. In case of tenancy, attested copy of CNIC of the landlord/owner is also required.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.1,006.93 million was given as subsidy to 97,868 industrial consumers having multiple connections by using the same CNICs. DISCO wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	15,575	265.14
<b>2</b>	GEPCO	299	17.60
<b>3</b>	SEPCO	720	5.89
<b>4</b>	HESCO	3,248	28.02
<b>5</b>	QESCO	17,874	86.79
<b>6</b>	FESCO	678	6.78
<b>7</b>	PESCO	4,076	36.86
<b>8</b>	MEPCO	54,203	542.47
<b>9</b>	IESCO	1,195	17.38
<b>Total</b>		<b>97,868</b>	<b>1,006.93</b>

The above table indicates that a huge amount of relief was given to non-eligible consumers irregularly without observing the rule regarding approval of new industrial and commercial connections subject to submission of required documents. Contrary to the above, demand notices were issued without proper scrutiny of documents.

Audit is of the view that the payment of Rs. 1,006.93 million to 97,868 industrial and commercial consumers without getting required documents for proper scrutiny was unjustified.

The matter was taken up with the management in May, 2022. The management replied that as per Covid-19 (Stimulus Economic Package) eligibility criteria, no such condition i.e., “non-eligible industrial and commercial consumers having illegal multiple connections with same CNIC” was mentioned. The subsidy granted was strictly given in accordance with the SOP/Policy.

The DAC in its meeting held on June 09, 2022 directed DISCOs to get the record verified from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

#### **4.1.4 Unjustified grant of relief to non-eligible commercial and industrial consumers – Rs.7,777.22 million**

According to Para-4 (ii) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 08, 2020, “Relief will be given to commercial and industrial consumers connected before March 01, 2020”.

Further, according to criteria 4 issued by Power Information Technology Company (PITC) regarding above relief package, “Relief will not be given to consumers connected on or after March 01, 2020”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21 it was observed that an amount of Rs.7,777.22 million was given as subsidy to 577,878 consumers without observing the criteria of date of connection. Further probe into the matter revealed that there was no data available for connection date in the Information Billing System (IBS) of DISCOs resultantly audit could not verify the subsidy claim amounting to Rs.7,777.22 million. DISCO wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	119,354	1,733.09
<b>2</b>	GEPCO	89,095	1,348.26
<b>3</b>	SEPCO	40,650	390.18
<b>4</b>	HESCO	45,993	469.63
<b>5</b>	QESCO	364	3.42
<b>6</b>	MEPCO	9,885	444.58
<b>7</b>	TESCO	Data not provided to audit for verification	
<b>8</b>	FESCO	95,549	1,685.08
<b>9</b>	IESCO	90,182	881.93
<b>10</b>	PESCO	86,806	821.05
<b>Total</b>		<b>577,878</b>	<b>7,777.22</b>

The above table indicates that a huge amount of relief was given to non-eligible consumers irregularly without observing the SOPs/criteria set by the Power Division and PITC respectively for the purpose.

Audit is of the view that the payment of Rs.7,777.22 million to 577,878 industrial and commercial consumers without observing the date of connection criteria was unjustified and irregular.

The matter was taken up with the management in May, 2022. The management replied that in DISCOs no relief was given to customers having connection data greater than 01-03-2020 according to the Criteria. The contention of the management is not correct because no record/entry regarding date of connection was found in the billing system.

The DAC in its meeting held on June 09, 2022 directed DISCOs to reconcile the facts and figures with PITC and verify the record from audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

#### **4.1.5 Unjustified grant of relief to commercial and industrial consumers twice– Rs. 7.59 million**

According to Para-4 (ii) (b) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 8<sup>th</sup> 2020, “Relief will be given to commercial consumers maximum upto Rs. 100,000 and to industrial consumers maximum upto Rs. 450,000”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that in SEPCO an amount of Rs.7.59 million was given as subsidy to 30 industrial and commercial consumers twice (**Annex-2**). The detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	SEPCO	30	7.59
<b>Total</b>		<b>30</b>	<b>7.59</b>

Audit is of the view that the payment of Rs. 7.59 million to 30 industrial and commercial consumers twice which was unjustified.

The matter was taken up with the management in May, 2022. The management replied that the criteria defined by GoP for Stimulus Economic Package for SMEs was incorporated into SEPCO’s billing software by PITC’s team of expert software developers. As the criteria involved complex calculations by considering all limitations/restrictions imposed by Govt for allowing this subsidy to a particular group of electricity consumers hence it was impossible for SEPCO to manually calculate the criteria on excel sheet as demanded by Special audit. However as per commercial procedure DISCOs were bound to provide data on prescribed output reports defined as CPs. It is requested that all

discrepancies pointed out by Special audit will be analyzed/verified with the help of PITC.

The DAC in its meeting held on June 09, 2022 directed SEPCO to get the record verified from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.1.6 Unjustified grant of relief to industrial and commercial consumers without proof of ownership/address– Rs. 172.03 million**

According to Para-4 (ii) (b) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 8<sup>th</sup> 2020, "Relief will be given to Commercial and industrial consumers having connected load upto 5 KW and 70 KW respectively".

Further, according to Clause 2.3.1 regarding new connections for industrial consumers of NEPRA consumer Manual, documents to be attached with the Application Form for issuance of Demand Notice(s) are, "Ownership proof of the premises as determined by DISCO (DISCO to insert its name) where connection is required. Conversely provision of electricity connection does not necessarily constitute proof of ownership of the premises". Further, according to clause 2.3.2 "If the applicant is a tenant or a person other than the landlord then No Objection Certificate from the owner/landlord, along with the ownership proof and affidavit mentioned above are required. The Landlord/Owner will also affirm on a non-judicial stamp paper worth Rs.50/- as per schedule 1 of the Stamp Act 1899 that he/she would be responsible for payment of the default amount of his/her tenant (if any). The connection can be disconnected on request of the owner/landlord of the premises if the tenant is defaulter of electricity bills consecutively for three months".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of

Rs.172.03 million was given as subsidy to 11,336 industrial and commercial consumers without proof of ownership/address. DISCO wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	222	5.25
<b>2</b>	GEPCO	978	62.40
<b>3</b>	SEPCO	3,324	24.93
<b>4</b>	HESCO	2,779	32.30
<b>5</b>	QESCO	2,992	17.56
<b>6</b>	MEPCO	82	1.45
<b>7</b>	TESCO	42	0.06
<b>8</b>	FESCO	733	13.81
<b>9</b>	IESCO	30	0.28
<b>10</b>	PESCO	154	13.99
<b>Total</b>		<b>11,336</b>	<b>172.03</b>

Audit is of the view that relief amounting to Rs. 172.03 million was given to 11,336 industrial and commercial consumers without observing the criteria of submission of above referred documents and after proper scrutiny of applications along with all required documents was unjustified.

The matter was taken up with the management in May, 2022. The management replied that as per Covid-19 (Stimulus Economic Package) eligibility criteria, no such condition i.e., “confirmation of ownership proof / address” was mentioned. The subsidy granted was strictly given in accordance with the SOP/Policy.

The DAC in its meeting held on June 09, 2022 decided to constitute a committee under the convenership of Chief Auditor (PPMCL) and CFOs of all ten DISCOs and representative from PITC as members to review and reconcile the data within two weeks and verify the record from audit. However, no record

along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

#### **4.1.7 Unjustified grant of relief to commercial and industrial consumers having defective meters – Rs. 139.62 million**

According to criteria 6 issued by Power Information Technology Company (PITC) regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), “Relief will not be given to disconnected consumers”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.139.62 million was given as subsidy to 11,715 commercial and industrial consumers having defective meters without observing the criteria of relief. Further probe into the matter revealed that DISCOs did not segregate consumers having defective meters because estimated billing was charged on average basis to these non-eligible consumers resultantly, relief of Rs.139.62 million was given to 11,715 consumers. The detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	HESCO	1,608	14.72
<b>2</b>	MEPCO	8,726	111.92
<b>3</b>	FESCO	1,381	12.98
<b>Total</b>		<b>11,715</b>	<b>139.62</b>

Audit is of the view that relief amounting to Rs. 139.62 million was given to 11,715 industrial and 1,506 commercial consumers having defective meters was unjustified.

The matter was taken up with the management in May, 2022. The management replied that audit had pointed out that relief would not be given to consumers having defective meters whereas the criteria revealed that relief would not be given to disconnected consumers. The defective meter connection and disconnected connection was not similar and relief allowed to defective meter connection was in accordance with the criteria issued by ECC and PITC. The reply of the management was not tenable because estimated billing was made to defective meters connections instead of actual monthly billing for which subsidy claim was to be given.

The DAC in its meeting held on June 09, 2022 directed DISCOs to get the record verified from audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.1.8 Suspicious grant of relief to commercial and industrial consumers due to doubtful billing– Rs. 74.70 million**

According to Para-4 (i) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 8<sup>th</sup> 2020, "Consumers for which electricity consumption data is not available for the full base period (May, June, July - 2019) appropriate averages will be used".

Further, according to criteria 2 issued by Power Information Technology Company (PITC) regarding relief package, "Relief amount will be calculated considering the consumer payable bill amount (current month) for 3 months (i.e., May, June, July - 2019). In case of zero bill amount succeeding month will be considered".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that in FESCO an amount of Rs. 74.70 million was given as subsidy to 173 industrial and

commercial consumers for which billing for the month of May 2020 was booked exactly Rs. 450,000 for industrial consumers and Rs. 100,000 for commercial consumers despite the fact that the number of units consumed were different altogether. Furthermore, no further billings were booked to these consumers. Hence, due to doubtful billing, grant of subsidy amounting to Rs.74.70 million given to 173 consumers was considered suspicious. The detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	FESCO	173	74.70
<b>Total</b>		<b>173</b>	<b>74.70</b>

The matter was taken up with the management in May, 2022. The management replied that audit pointed out that Rs.450,000 for industrial connection & Rs.100,000 for commercial connections were booked despite of the fact that units consumed were different was not correct because billing was done based on meter reading data. The reply of the management was not tenable because billing to consumers was based on subsidy prescribed limit irrespective of the fact that energy consumption was different.

The DAC in its meeting held on June 09, 2022 directed FESCO to get the record verified from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

## **4.2 ORGANIZATION AND MANAGEMENT**

### **4.2.1 Less coverage for grant of COVID-19 relief to commercial and industrial consumers**

According to Para-4 (ii) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises

(SMEs), notified by Ministry of Energy (Power Division) vide no. Tariff-2019, dated, May 08, 2020, “Relief will be given to 95% commercial and 72% industrial consumers approximately, connected before March 01, 2020”.

During the special audit of ten Power Distribution Companies regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.38,210.28 million was given as subsidy to 2,685,705 consumers (**Annex-2**) without observing the criteria of maximum coverage as planned because the desired results were not achieved during COVID-19 pandemic. This resulted in actual coverage of 76% which was 19% less coverage as compared to the 95% planned coverage for commercial consumers. Likewise, actual coverage for industrial consumers was 68% which was 4% less coverage as compared to the 72% planned coverage.

Audit is of the view that the relief given to industrial and commercial consumers without observing the above criteria was unjustified.

The matter was taken up with the management in May, 2022. The management replied that the coverage percentage as mentioned in the notification of ministry was 95% for commercial consumers and 72% for industrial consumers. It was an approximate figure with the purpose to assess the beneficiaries of the relief package, which was overall aggregate of all DISCOs. However, the subsidy was allowed according to the criteria set by the Ministry. The reply of the management was not tenable because the data was gathered from all DISCOs by Power Division before the implementation of this relief package.

The DAC in its meeting held on June 09, 2022 directed all DISCOs to review the facts and figures with PITC and verify the record from audit within two weeks. A committee was constituted under the convenership of Chief Auditor (PPMCL) and CFOs of all ten DISCOs and representative from PITC as members. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### 4.2.2 Variation between data of PITC and DISCOs – Rs. 2,885.152 million

According to Para-4 (ii) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 08, 2020, "Relief will be given to 95% commercial and 72% industrial consumers approximately, connected before March 01, 2020". Further, according to para-4 (i) "Consumers for which electricity consumption data is not available for the full base period (May, June, July - 2019) appropriate averages will be used".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that a data set received from PITC was not reconciled with data set provided by DISCOs. It was also transpired that the SOPs prepared and implemented by PITC were not got approved from the Power Division which was also irregular. The detail of DISCO wise reconciliation differences is as under:

Sr. No.	Name of DISCO	DISCOs Data Set provided during audit		PITC Data Set provided after audit execution	
		Total No of Consumers	Total Subsidy Given (Rs. in million)	Total No of Consumers	Total Subsidy Given (Rs. in million)
1	LESCO	495,747	9,065.007	493,894	9,065.008
2	GEPSCO	374,520	5,971.419	374,520	5,971.419
3	FESCO	410,778	7,005.826	403,048	7,006.069
4	IESCO	339,776	3,654.162	339,717	3,654.164
5	MEPCO	493,235	6,509.447	489,573	6,509.447
6	PESCO	263,470	2,785.613	263,429	2,784.804
7	HESCO	120,800	1,446.473	119,223	1,446.473
8	SEPCO	86,014	1,001.005	85,944	997.017
9	QESCO	99,054	606.717	99,233	608.344
10	TESCO	18,530	390.461	19,593	149.371
<b>Total</b>		<b>2,701,924</b>	<b>38,436.130</b>	<b>2,688,174</b>	<b>38,192.116</b>
<b>Difference</b>		<b>Total No. of Consumers</b>	<b>13,750</b>	<b>Subsidy amount</b>	<b>244.014</b>

The above table indicates that relief was given to consumers but data set of PITC and DISCOs were having differences in terms of total consumers (13,750) and subsidy amount (Rs. 244.014 million). Furthermore, it was observed that consumer number wise reconciliation of PITC and DISCOs data sets was also conducted by audit, difference results of which are as detailed below:

Sr. No.	Name of DISCO	As per PITC Data set provided after audit execution consumers data not matched with data set provided by DISCOs		As per DISCOs Data set provided during audit execution consumers data not matched with data set provided by PITC	
		No of Consumers	Total Subsidy Given (Rs.)	No of Consumers	Total Subsidy Given (Rs.)
1	GEPSCO	0	0.000	0	0.000
2	FESCO	0	0.000	7,735	42,044,213
3	IESCO	87,355	931,760,782	87,418	931,735,276
4	MEPCO	8,633	88,628,946	12,297	88,628,946
5	PESCO	12,774	257,915,040	12,815	258,872,953
6	HESCO	553	4,501,382	2,131	4,501,382
7	SEPCO	11	388,812	29	388,812
8	QESCO	179	1,626,970	0	0.000
9	TESCO	2,332	10,907,072	454	1,025,837
<b>Total</b>		<b>111,837</b>	<b>1,295,729,004</b>	<b>122,879</b>	<b>1,327,197,419</b>

The above table clearly indicates that data set provided by PITC did not match with data set provided by DISCOs resultantly such differences were observed. Likewise, subsidy relief approved by power division and CPPA(G) amounting to Rs. 38,210.280 million was not reconciled with relief data provided by PITC amounting to Rs. 38,192.068 million thus, a difference of Rs. 18.212 million was also observed (**Annex-4**). The data set relating to consumption/utilization of relief was produced to audit for reconciliation/verification by PITC management after DAC directions. It is also added that the special audit was conducted on the basis of data provided by respective ten DISCOs.

Furthermore, partial data relating to FESCO and QESCO was not received and therefore audit was unable to verify the amount of Rs. 259.18 million (**Annex-5**). Moreover, it was further observed that an amount of Rs.2.18 million was given as relief to 273 different consumers by IESCO. The data sent

to Power Division and soft data provided to audit for verification purpose did not match. It is further elaborated that data provided on same prescribed proformas on different dates did not match the figures provided for subsidy relief given to consumers (**Annex-6**).

The matter was taken up with the management in May, 2022. The management replied that the DISCOs followed the PITC criteria and data was available for verification.

The DAC in its meeting held on June 09, 2022 directed all DISCOs to reconcile the data with PITC and verify the record from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.2.3 Mis-reporting of figures regarding subsidy given to industrial and commercial consumers – Rs. 3.99 million**

According to Para-4 (ii) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 08, 2020, "Relief will be given to 95% commercial and 72% industrial consumers approximately, connected before March 01, 2020".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21 it was observed that an amount of Rs.997.02 million was given as subsidy to 85,962 consumers by SEPCO. The mis-reporting of figures was observed as compared to data already sent to power division and soft data provided to audit for verification purpose. The detail is as under:

Sr No.	Month	Total Subsidy claimed as per soft data provided to audit		Total Subsidy claimed as per claims lodged with Power Division		Difference	
		No. of Consumers	Subsidy Given	No. of Consumers	Subsidy Given	No. of Consumers	Subsidy Given
1	May-20	84,012	296,114,891	85,962	294,720,011	1,950	1,394,880
2	Jun-20	81,736	281,912,143	85,943	280,450,000	4,207	1,462,143
3	Jul-20	73,887	200,626,113	85,962	200,136,031	12,075	490,082
4	Aug-20	54,534	130,980,552	85,966	130,799,199	31,432	181,353
5	Sep-20	34,665	54,526,387	85,962	54,074,475	51,297	451,912
6	Oct-20	22,695	36,845,051	85,962	36,836,863	63,267	8,188
<b>Total</b>		<b>351,529</b>	<b>1,001,005,137</b>	<b>515,757</b>	<b>997,016,579</b>	<b>164,228</b>	<b>3,988,558</b>

The above table indicates that mis-reporting of data resulted in difference of amount of Rs.3.99 million which needed to be rectified.

Audit is of the view that the payment of Rs.3.99 million to industrial and commercial consumers due to misreporting of facts and figures was unjustified.

The matter was taken up with the management in May, 2022. The management replied that the criteria defined by GoP for Stimulus Economic Package for SMEs was incorporated into SEPCO's billing software by PITC's team of expert software developers. As the criteria involved complex calculations by considering all limitations/restrictions imposed by Govt for allowing this subsidy to a particular group of electricity consumers, it was impossible for SEPCO to manually calculate the criteria on excel sheet as demanded by Special audit. However, as per commercial procedures, DISCOs were bound to provide data on prescribed output reports defined as Commercial Procedures (CPs).

The DAC in its meeting held on June 09, 2022 directed SEPCO to recheck the data with PITC and verify the record from audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.2.4 Non provision of subsidy to eligible consumers due to wrong application of ECC/PITC Criteria**

According to criteria 7 issued by Power Information Technology Company (PITC) regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), "Relief will be given to consumers in their electricity bills for current month assessment from May 2020 to Oct 2020".

Further, according to criteria 2 issued by Power Information Technology Company (PITC) regarding above relief package, "Relief amount will be calculated considering the consumer payable bill amount (current month) for 3 months (i.e., May, June, July - 2019). In case of zero bill, amount of succeeding month will be considered".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21 it was observed that no relief was given to 462 eligible consumers even though these consumers were eligible for grant of relief (**Annex-7**).

Audit is of the view that the relief package was required to be implemented in its true letter and spirit but contrary to that, eligible consumers were deprived of Covid-19 relief which was unjustified.

The matter was taken up with the management in May, 2022. The management replied that LESCO had given the COVID-19 relief to eligible customer. The sample bills were forwarded to field offices for verification. The reply of the management was not tenable because the relief was not given to eligible consumers according to SOPs of ECC and PITC.

The DAC in its meeting held on June 09, 2022 directed LESCO to verify the record from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.2.5 Non-production of record**

According to Section-14 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001:

- (1) The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority, “to inspect any office of accounts, under the control of the Federation or of a Province or of a district, including treasuries, and such offices responsible for the keeping of initial or subsidiary accounts”;
- (2) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, audit demanded record/ data through requisitions but record/ data, including consumers connection files (**Annex-8**), internal audit reports along with audit notes for recovery/adjustments regarding internal audit of subsidy package for COVID-19 and missing columns in soft data as per proforma provided by audit, were not provided by the management despite written and verbal reminders.

Audit is of the view that DISCOS were required to provide the complete record relating to verification of claims of COVID-19 relief but no such action was taken by the management.

The matter was taken up with the management in May, 2022. The management replied that DISCOs provided all relief record to auditors in soft form and available in MIS/IT Departments for verification.

The DAC in its meeting held on June 09, 2022 directed all ten DISCOs to verify the record from Audit within two weeks. No record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

#### **4.2.6 Non conducting of internal audit of COVID-19 Subsidy Stimulus Economic Package**

According to Section 2.2 of Internal Audit Manual of DISCOs, the scope, and objectives of the internal audit function of the DISCO will encompass the following:

- (a) Review the accounting and internal control systems including design of the systems, monitor their operations and recommend improvements thereto;
- (b) Examine financial and operating information including review of the means used to identify, measure, classify and report such information, and enquire into individual items including detailed testing of transactions, balances and procedures;
- (c) Review means employed to safeguard assets and conduct physical verification of such assets;
- (d) Review compliance with laws, regulations, and other external requirements, and internal policies and directives, and other requirements including appropriate authorisation of transactions;
- (e) Review actual vs. budgeted income/expenses. Assess reasons for major variances;
- (f) Review customer service standards to ensure that there is an effective system for monitoring against these standards; and
- (g) Conduct special investigations into particular areas, for example, suspected frauds.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that internal audit of above relief package was not conducted. Audit also demanded internal audit reports along with audit notes issued by internal audit departments of DISCOs which were not provided.

The matter was taken up with the management in May, 2022. The management replied that internal audit conducted the “Revenue Audit” as per scope & mandate described in Approved Internal Audit Manual. To conduct the internal Audit was a policy matter, it may be conducted if competent Authority decided for Audit.

The DAC in its meeting held on June 09, 2022 directed all DISCOs to verify the record from Audit within two weeks. No record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

## 4.3 FINANCIAL MANAGEMENT

### 4.3.1 Unjustified grant of relief to non-eligible commercial and industrial consumers – Rs.0.25 million

According to Para-4 (ii) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 08, 2020, “Relief will be given to commercial and industrial consumers connected before March 01, 2020”.

Further, according to criteria 4 issued by Power Information Technology Company (PITC) regarding above relief package, “Relief will not be given to consumers connected on or after March 01, 2020”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.0.25 million was given as subsidy to 09 consumers whose connections were installed after March 01, 2020 (**Annex-9**). The detail is as under:

Sr No	Name of DISCO	No. of Consumers	Amount (Rs. in million)
1	IESCO	9	0.25
<b>Total</b>		<b>9</b>	<b>0.25</b>

The above table indicates that relief was given to non-eligible consumers irregularly without observing the SOPs/criteria set by the Power Division and PITC respectively for the purpose.

Audit is of the view that the payment of Rs.0.25 million to 09 industrial and commercial consumers without observing the date of connection criteria was unjustified.

The matter was taken up with the management in May, 2022. The management replied that it followed the PITC criteria.

The DAC in its meeting held on June 09, 2022 directed IESCO to review the data with PITC and verify the record from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.3.2 Excess payment of subsidy to commercial and industrial consumers – Rs. 183.41 million**

According to Para-4 (i) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 08, 2020, "Consumers for which electricity consumption data is not available for the full base period (May, June, July - 2019) appropriate averages will be used".

Further, according to criteria 2 issued by Power Information Technology Company (PITC) regarding above relief package, "Relief amount will be calculated considering the consumer payable bill amount (current month) for 3 months (i.e., May, June, July - 2019). In case of zero bill amount of succeeding month will be considered".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.183.42 million was given as excess subsidy to 26,850 consumers due to wrong calculation of appropriate averages for base period. As a result, wrong adjustments were made during May-Oct 2020 on actual monthly bills of consumers. Further, there was no such mechanism defined in the Information Billing System (IBS) of DISCOs to review the authenticity of calculations resultantly excess amount of subsidy was given to consumers. The high value consumers who were given excess subsidy were added as evidence at **(Annex-10)**. DISCO wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	2,170	8.30
<b>2</b>	GEPCO	3,839	6.53
<b>3</b>	SEPCO	15	0.66
<b>4</b>	HESCO	212	1.59
<b>5</b>	QESCO	1,537	0.70
<b>6</b>	MEPCO	1,269	26.05
<b>7</b>	TESCO	4	0.42
<b>8</b>	FESCO	7,623	55.52
<b>9</b>	IESCO	1,504	9.27
<b>10</b>	PESCO	8,677	74.37
<b>Total</b>		<b>26,850</b>	<b>183.41</b>

The above table indicates that excess subsidy relief was given to consumers irregularly without observing the SOPs/criteria set by the Power Division and PITC respectively for the purpose.

Audit is of the view that excess payment of Rs.183.41 million to 26,850 industrial and commercial consumers without observing the criteria of calculation of appropriate averages for base period was unjustified.

The matter was taken up with the management in May, 2022. The management replied that all the posting of subsidy of Covid-19 stimulus package was processed by PITC through software/ program and there is no involvement of DISCOs in providing irregular subsidy. Furthermore, if any customer data was not available in the base period the succeeding month was used for relief.

The DAC in its meeting held on June 09, 2022 directed DISCOs to reconcile the data with PITC and verify the record from Audit within two weeks.

However, no record was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

### **4.3.3 Irregular payment of subsidy to commercial consumers of three-phase meters – Rs. 354.66 million**

According to criteria 1 issued by Power Information Technology Company (PITC) regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), “Relief will be given to private commercial consumers (with single phase meter) and connected load upto 5 KW”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that relief amounting to Rs.354.66 million was given to 16,350 commercial consumers having 3-phase meter connections instead of single-phase meter connections. DISCOs wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	955	35.10
<b>2</b>	GEPCO	33	0.22
<b>3</b>	SEPCO	825	26.52
<b>4</b>	HESCO	1,704	57.18
<b>5</b>	QESCO	16	0.39
<b>6</b>	MEPCO	2,570	102.71
<b>7</b>	TESCO	639	2.13
<b>8</b>	FESCO	16	0.29
<b>9</b>	IESCO	381	8.76

<b>10</b>	PESCO	9,211	121.36
<b>Total</b>		<b>16,350</b>	<b>354.66</b>

The above table indicates that irregular subsidy relief was given to commercial consumers having 3-phase connections instead of single-phase connections without observing the SOPs/criteria set by the PITC for the purpose.

Audit is of the view that the payment of Rs.354.66 million to 16,350 commercial consumers without observing the criteria of single-phase meter connection was irregular.

The matter was taken up with the management in May, 2022. The management replied that all the posting of subsidy of Covid-19 stimulus package was processed by PITC through software/ program and there was no involvement of DISCOs in providing irregular subsidy. Furthermore, relief was given only to the customers of Tariff -04 Commercial (Active) Single phase and load up to 5KW.

The DAC in its meeting held on June 09, 2022 decided to constitute a committee under the convenership of Chief Auditor (PPMCL) and CFOs of all ten DISCOs and representative from PITC as members to review and reconcile the data within two weeks and verify the record from Audit. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.3.4 Irregular grant of relief to disconnected commercial and industrial consumers – Rs. 97.47 million**

According to criteria 6 issued by Power Information Technology Company (PITC) regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), "Relief will not be given to disconnected consumers".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.97.47 million was given as subsidy to 11,925 consumers without observing

the criteria that relief will not be given to disconnected consumers. Further, there was no mechanism defined in the Information Billing System (IBS) of DISCOs to segregate disconnected consumers resultantly subsidy was given to disconnected consumers irregularly. Furthermore, PITC developed a software application for COVID-19 relief package and implemented in DISCOs, but the eligible consumer categories were not defined properly resultantly, irregular grant of COVID-19 relief was provided to disconnected consumers. DISCO wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	346	3.03
<b>2</b>	GEPCO	510	3.54
<b>3</b>	SEPCO	Complete data regarding consumers was not provided as per verification proforma.	
<b>4</b>	HESCO	612	4.43
<b>5</b>	QESCO	436	2.20
<b>6</b>	MEPCO	6,110	55.34
<b>7</b>	TESCO	6	1.43
<b>8</b>	FESCO	348	4.02
<b>9</b>	IESCO	2,250	17.24
<b>10</b>	PESCO	1,308	6.24
<b>Total</b>		<b>11,926</b>	<b>97.47</b>

The above table indicates that subsidy relief was given to consumers irregularly without observing the SOPs/criteria.

Audit is of the view that the payment of Rs.97.47 million to 11,925 industrial and commercial consumers without observing the criteria was irregular.

The matter was taken up with the management in May, 2022. The management replied that in DISCOs relief was given to only active customers having current month assessment and according to PITC Criteria.

The DAC in its meeting held on June 09, 2022 directed DISCOs to review the data with PITC and verify the record from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

#### **4.3.5 Inadmissible relief to industrial and commercial consumers – Rs. 775.26 million**

According to Para-4 (ii) (b) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 08, 2020, “Relief will be given to Commercial and Industrial consumers having connected load upto 5KW and 70 KW respectively”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs. 775.26 million was given as relief to 624 commercial and 3,576 industrial consumers without observing the criteria that relief would be given to commercial and industrial consumers having connected load upto 5KW and 70 KW respectively. Contrary to the above, relief was given to Commercial and industrial consumers having connected load more than 5KW and 70 KW respectively which was held irregular and unjustified in audit. DISCO wise detail is as under:

Sr No	Name of DISCO	Industrial Consumers		Commercial Consumers	
		Total No. of Consumers	Amount (Rs. in million)	Total No. of Consumers	Amount (Rs. in million)
1	LESCO	1,677	362.04	28	0.67
2	GEPCO	316	26.54	-	-

3	SEPCO	594	123.05	23	0.42
4	HESCO	498	102.95	-	-
5	QESCO	3	0.10	30	0.91
6	MEPCO	40	10.14	188	9.69
7	TESCO	384	108.32	-	-
8	FESCO	2	0.47	233	7.28
9	IESCO	Data not provided to audit for verification		36	0.85
10	PESCO	62	18.19	86	3.64
<b>Total</b>		<b>3,576</b>	<b>751.80</b>	<b>624</b>	<b>23.46</b>
<b>G Total</b>		<b>4,200 Consumers</b>		<b>Rs.775.26 million</b>	

The above table indicates that a huge amount of relief was given to non-eligible consumers irregularly without observing the SOPs/criteria set by the Power Division for the purpose.

Audit is of the view that the payment of Rs. 775.26 million to 624 commercial and 3,576 industrial consumers without observing the criteria was unjustified and irregular.

The matter was taken up with the management in May, 2022. The management replied that in DISCOs relief was only given to those commercial and industrial customers having load up to 5KW and 70KW of Tariff 04, 07 to 12 (B1, B2) respectively according to the Criteria.

The DAC in its meeting held on June 09, 2022 directed DISCOs to recheck the data with PITC and verify the record from audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.3.6 Irregular grant of relief to Government based consumers – Rs. 59.57 million**

According to criteria 1 issued by Power Information Technology Company (PITC) regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), “Relief will be given to private commercial and industrial consumers only”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs. 59.57 million was given as subsidy to 1,686 government connections/ consumers irregularly. DISCO wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	1,185	46.70
<b>2</b>	GEPCO	236	8.48
<b>3</b>	QESCO	236	3.41
<b>4</b>	MEPCO	13	0.19
<b>5</b>	IESCO	1	0.05
<b>6</b>	PESCO	15	0.73
<b>Total</b>		<b>1,686</b>	<b>59.57</b>

The above table indicates that relief was given to consumers irregularly without observing the SOPs/criteria.

Audit is of the view that relief of Rs. 59.57 million provided to 1,686 government consumers is unjustified and held irregular.

The matter was taken up with the management in May, 2022. The management replied that audit para reflects that relief was granted to Government connections / consumers. The para has been framed on the basis of the title/name only and the departmental code was not considered by Audit. No Stimulus Relief has been granted to Govt. connections as pointed out in the para.

The management reply is not tenable because name/title of govt. connections along with classification codes were found available in the DISCOs Information Billing System (IBS).

The DAC in its meeting held on June 09, 2022 directed DISCOs to get the record verified from audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

**4.3.7 Irregular/unjustified relief to non-eligible domestic consumers – Rs. 10.68 million**

According to Para-4 (ii) (b) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 8<sup>th</sup> 2020, “Relief will be given to commercial consumers having connected load upto 5 KW”.

According to criteria 1 issued by Power Information Technology Company (PITC) regarding COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), “Relief will be given to private commercial consumers (with single phase meter) and connected load upto 5 KW”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.10.68 million was given as relief to 1,115 domestic consumers irregularly. The detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Domestic consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	SEPCO	22	0.05
<b>2</b>	MEPCO	645	6.23
<b>3</b>	PESCO	448	4.40
<b>Total</b>		<b>1,115</b>	<b>10.68</b>

The above table indicates that relief was given to domestic consumers irregularly without observing the SOPs/criteria set by the Power Division/PITC for the purpose.

Audit is of the view that payment of Rs. 10.68 million to 1,115 domestic consumers without observing the criteria was unjustified and held irregular.

The matter was taken up with the management in May, 2022. The management replied that all the posting of subsidy of Covid-19 stimulus package was processed by PITC through software/ program and there was no involvement of DISCOs in providing irregular subsidy. The tariff of these connections was changed to domestic afterward, while these were running under eligible criteria of the notification.

The DAC in its meeting held on June 09, 2022 directed DISCOs to get the record verified from audit within two weeks. However, no record along with revised reply was produced to Audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.3.8 Irregular and unjustified grant of relief to commercial and industrial consumers over and above the prescribed limit – Rs. 2.13 million**

According to Para-4 (ii) (b) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 8<sup>th</sup> 2020, "Relief will be given to commercial consumers maximum upto Rs. 100,000 and to industrial consumers maximum upto Rs. 450,000".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.2.13 million was given as subsidy to 22 industrial and commercial consumers over and above the admissible limit. The detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	MEPCO	9	0.89
<b>2</b>	PESCO	13	1.24
<b>Total</b>		<b>22</b>	<b>2.13</b>

Audit is of the view that the payment of Rs. 2.13 million to 22 industrial and commercial consumers over and above the prescribed limit which was unjustified and irregular.

The matter was taken up with the management in May, 2022. The management replied that the connections involved in this para are processed for extension of load / or change of tariff. The subsidy allowed to these connections was disbursed according to the set criteria issued by PITC.

The DAC in its meeting held on June 09, 2022 directed DISCOs to recheck the data with PITC and verify the record from audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.3.9 Less grant of subsidy to commercial and industrial consumers – Rs. 218.79 million**

According to criteria 7 issued by Power Information Technology Company (PITC) regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), "Relief will be given to consumers in their electricity bills for current month assessment from May 2020 to Oct 2020".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.218.79 million was not given as relief to 16,921 industrial and commercial consumers due to less adjustment on actual monthly billing. The relief was

required to be given based on actual billing during May-Oct 2020 upto maximum limits as mentioned in above criteria. The detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	SEPCO	286	0.35
<b>2</b>	MEPCO	5,314	71.96
<b>3</b>	TESCO	32	0.12
<b>4</b>	IESCO	6,939	58.36
<b>5</b>	PESCO	4,350	88.00
<b>Total</b>		<b>16,921</b>	<b>218.79</b>

Audit is of the view that the relief, of Rs. 218.79 million to 16,921 industrial and commercial consumers, given without observing the above referred criteria which was unjustified.

The matter was taken up with the management in May, 2022. The management replied that all the posting of subsidy of Covid-19 stimulus package was processed by PITC through software/ program and no involvement of DISCO in providing irregular subsidy. The subsidy was granted on the basis of billing history of the consumers as per the given program. Hence no wrong/less relief was granted to mentioned consumers.

The DAC in its meeting held on June 09, 2022 directed DISCOs to reconfirm the data with PITC and verify the record from audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.3.10 Unjustified grant of relief to consumers without considering actual energy consumption – Rs. 6.45 million**

According to criteria 7 issued by Power Information Technology Company (PITC) regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), “Relief will be given to consumers in their electricity bills for current month assessment from May 2020 to Oct 2020”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.6.44 million was given as subsidy to 2,949 consumers without considering actual energy consumption in the months of May-Oct 2020. DISCO wise detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	LESCO	46	0.06
<b>2</b>	GEPCO	738	1.10
<b>3</b>	SEPCO	51	3.35
<b>4</b>	QESCO	1,261	0.19
<b>5</b>	MEPCO	10	0.95
<b>6</b>	IESCO	843	0.80
<b>Total</b>		<b>2,949</b>	<b>6.45</b>

Audit is of the view that the payment of Rs.6.45 million to 2,949 industrial consumers without observing the above referred criteria was unjustified.

The matter was taken up with the management in May, 2022. The management replied that in DISCOs relief was given to customers having current month assessment greater than zero. So, it is not possible to give excess relief.

The DAC in its meeting held on June 09, 2022 directed DISCOs to review the data with PITC and verify the record from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC’s decision.

#### **4.3.11 Excess claim of relief by TESCO – Rs.17.37 million**

According to Para-4 (iv) of summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister’s COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 8<sup>th</sup> 2020, “Un-utilized pre-paid credit or allocation to Power Division will stand surrendered back to Ministry of Finance, Government of Pakistan”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed TESCO was allocated an amount of Rs.164.64 million under the relief package. It was also observed from the record of TESCO that an amount of Rs.166.74 million was credited to TESCO on account of COVID-19 Stimulus Economic Package as adjustment vide CPPA-G Credit Memo No.18035-36 dated: 02/07/2021. The unutilized balance at the end of Oct, 2020 was Rs.15.27 million. So, the utilized amount under the relief package of TESCO became Rs.149.37 million. Therefore, the excess amount of Rs.17.37 million was credited to TESCO which needed justification. The detail is as under:

(Rs. in million)

Total Funds allocated to TESCO	164.64
Total Funds utilized by TESCO	149.37
Balance at the end of October, 2020	15.27

Amount (Rs) credited by CPPA(G) to TESCO	166.74
<b>Excess claim received by TESCO (166.74-149.37)</b>	<b>17.37</b>

Audit holds that TESCO claimed excess amount than the actual utilized subsidy/relief, which needed justification because the criteria clearly stated that un-utilized pre-paid credit or allocation to Power Division would stand surrendered back to Ministry of Finance, Government of Pakistan.

The matter was taken up with the management in May, 2022. The management replied that all the posting of subsidy of Covid-19 stimulus package was processed by PITC through software/ program and no involvement of TESCO in providing irregular subsidy.

The DAC in its meeting held on June 09, 2022 directed DISCOs to get the record verified from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.3.12 Irregular and unjustified relief given to non-eligible Tube-wells/general services consumers – Rs. 9.37 million**

According to Para-4 (ii) (b) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019, dated: May 8<sup>th</sup> 2020, "Relief will be given to commercial consumers having connected/running load upto 5 KW".

According to criteria 1 issued by Power Information Technology Company (PITC) regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), "Relief will be given to private commercial consumers (with single phase meter) and connected load upto 5 KW".

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs. 9.37 million was given as subsidy to 211 tube wells/general services consumers without observing the criteria of relief. The detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	MEPCO	136	6.85
<b>2</b>	PESCO	75	2.52
<b>Total</b>		<b>211</b>	<b>9.37</b>

Audit is of the view that the payment of Rs. 9.37 million to 211 tube wells/general services/others consumers without observing the criteria which was unjustified.

The matter was taken up with the management in May, 2022. The management replied that all the posting of subsidy of Covid-19 stimulus package was processed by PITC through software/ program and no involvement of DISCOs in providing irregular subsidy.

The DAC in its meeting held on June 09, 2022 directed DISCOs to get the record verified from Audit within two weeks. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.3.13 Non-surrender of un-spent balance of subsidy relief to Finance Division by DISCOs – Rs. 2,438.68 million**

According to Para-4 (iv) of the summary approved by Economic Coordination Committee (ECC) of the Cabinet regarding Prime Minister's COVID-19 Stimulus Economic Package for Small and Medium Enterprises (SMEs), notified by Ministry of Energy (Power Division) vide No. Tariff-2019,

dated: May 8<sup>th</sup> 2020, “Un-utilized pre-paid credit or allocation to Power Division will stand surrendered back to Ministry of Finance, Government of Pakistan”.

Further, according to criteria 7 issued by Power Information Technology Company (PITC) regarding above relief package, “Relief given to consumers will be adjusted till Oct 2020 and after that remaining relief amount will be returned to Finance Division”.

During special audit of ten Power Distribution Companies (DISCOs) regarding COVID-19 Stimulus Economic Package relating to Small and Medium Enterprises (SMEs) for the years 2019-21, it was observed that an amount of Rs.2,438.68 million (**Annex-11**) was lying un-spent after the expiry of subsidy period i.e., Oct 2020 but still not surrendered to Finance Division. The detail is as under:

<b>Sr No</b>	<b>Name of DISCO</b>	<b>Total Subsidy Allocated</b>	<b>Total Subsidy given</b>	<b>Unspent Amount (Rs. in million)</b>
<b>1</b>	LESCO	9,616.17	9,065.01	551.16
<b>2</b>	GEPCO	6,255.47	5,971.42	284.05
<b>3</b>	FESCO	7,298.42	7,006.06	292.36
<b>4</b>	IESCO	3,924.06	3,654.16	269.90
<b>5</b>	MEPCO	6,882.68	6,509.45	373.23
<b>6</b>	PESCO	3,073.83	2,785.62	288.22
<b>7</b>	HESCO	1,646.23	1,446.47	199.76
<b>8</b>	SEPCO	1,141.91	997.017	144.89
<b>9</b>	QESCO	645.54	608.344	37.20
<b>10</b>	TESCO	164.64	166.739	(2.10)
<b>Total</b>		<b>40,648.96</b>	<b>38,210.28</b>	<b>2,438.68</b>

The above table indicated that a huge amount of relief was not given to consumers resultantly funds were lying un-spent with DISCOs.

Audit is of the view that the un-spent balance amounting to Rs. 2,438.68 million was required to be returned to Finance Division but still lying with DISCOs which was unjustified.

The matter was taken up with the management in May, 2022. The management replied that the unspent amount is lying with CPPA-G as the total amount of Stimulus Relief was transferred to CPPA-G directly by the Finance Division.

The DAC in its meeting held on June 09, 2022 decided to constitute a committee under the convenership of Chief Auditor (PPMCL) and CFOs of all ten DISCOs and representative from PITC as members to review and reconcile the data within two weeks and verify the record from Audit. However, no record along with revised reply was produced to audit for verification till finalization of the report.

Audit recommends implementation of DAC's decision.

#### **4.4 OVERALL ASSESSMENT**

The special audit of Covid-19 relief package for SMEs of Power sector revealed that less coverage was observed regarding grant of relief to eligible industrial and commercial consumers. The relief was given to non-eligible commercial and industrial consumers in all DISCOs irregularly in violation of SOPs. In some cases, the said relief was rendered to defaulter consumers and multiple connections on same CNIC without observing criteria. Excess relief was also given over and above prescribed limit. The said relief was also provided to Domestic, Tube well, general service and government connection consumers irregularly. In some cases, relief was given twice due to wrong billing. Further, unspent balance of Covid-19 relief was not returned by DISCOs.

#### **CONCLUSION**

In the light of above narrated facts, it was concluded that:

1. The implementing agencies including DISCOs, PITC etc. did not follow the SOPs issued by Power Division in its true letter and spirit which resulted in excess relief granted to industrial and commercial consumers.

DISCOs failed to implement proper system of internal controls so that check and balance be maintained to avoid such irregularities.

2. PITC and DISCOs failed to implement error free process of reconciliation of data to avoid irregularities.
3. PITC did not emphasize the need of implementing a proper mechanism of verification and completeness of data before granting any subsidized package to consumers in coordination with DISCOs.
4. PITC and DISCOs did not devise a strategy for the staff working in MIS departments so that data entry errors be minimized and proper authentic/quality reporting be done at all levels.
5. DISCOs failed to initiate process of filling of incomplete consumers basic data in Information Billing System (IBS) due to non-coordination with PITC.
6. Excess relief was also given to commercial and industrial consumers over and above prescribed limit.
7. Irregular relief was given to disconnected consumers, defaulters and defective meters connections.
8. Unjustified relief was given to multiple connections on same premises and without proof of ownership.
9. Irregular relief was also provided to domestic; Tube well, general service and government connection consumers.
10. Un-spent balance of funds provided by Finance Division was not returned timely.
11. The less coverage regarding grant of relief to eligible industrial and commercial consumers was observed.
12. Internal audit of COVID-19 Relief Package was not conducted by DISCOs to avoid irregularities.



## **5. ACKNOWLEDGEMENT**

We express our appreciation with positive concern to the management and staff of ten DISCOs for the assistance and cooperation extended to the auditors during this assignment.



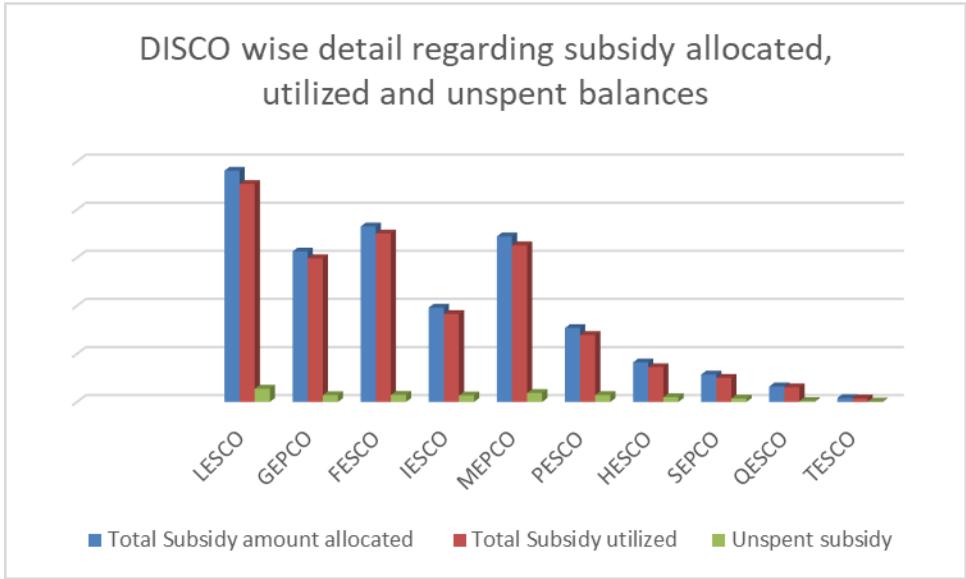
## **7. ANNEXES**



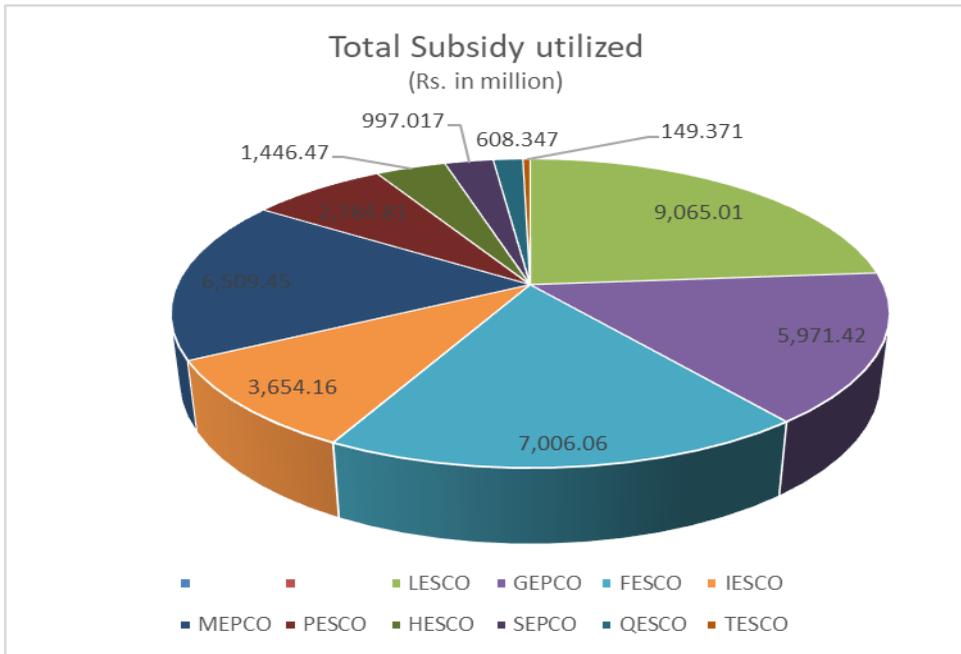
**Annex-1**  
(Rs. in million)

Sr. No.	Name of DISCO	Industrial Consumers		Commercial Consumers		Total No of Consumers	Total Subsidy amount allocated	Total Subsidy given	Total unspent subsidy
		No of Consumers	Subsidy Amount	No of Consumers	Subsidy Amount				
1	LESCO	54,811	4,815.933	439,083	4,800.236	493,894	9,616.17	9,065.01	551.16
2	GEPCO	61,269	3,454.310	311,664	2,801.158	372,933	6,255.47	5,971.42	284.05
3	FESCO	41,162	4,136.146	361,392	3,162.267	402,554	7,298.42	7,006.06	292.36
4	IESCO	9,808	687.659	327,093	3,236.403	336,901	3,924.06	3,654.16	269.90
5	MEPCO	37,904	2,512.620	449,142	4,370.064	487,046	6,882.68	6,509.45	373.23
6	PESCO	10,863	817.286	171,869	2,256.548	182,732	3,073.83	2,785.62	288.22
7	HESCO	8,340	600.925	110,712	1,045.306	119,052	1,646.23	1,446.47	199.76
8	SEPCO	5,815	489.506	79,044	652.405	84,859	1,141.91	997.017	144.89
9	QESCO	1,924	156.146	97,289	489.397	99,213	645.543	608.344	37.20
10	TESCO	1,200	137.664	18,367	26.978	19,567	164.643	166.739	(2.10)
<b>Total</b>		<b>233,096</b>	<b>17,849.817</b>	<b>2,365,655</b>	<b>22,862.873</b>	<b>2,598,751</b>	<b>40,648.960</b>	<b>38,210.280</b>	<b>2,438.68</b>

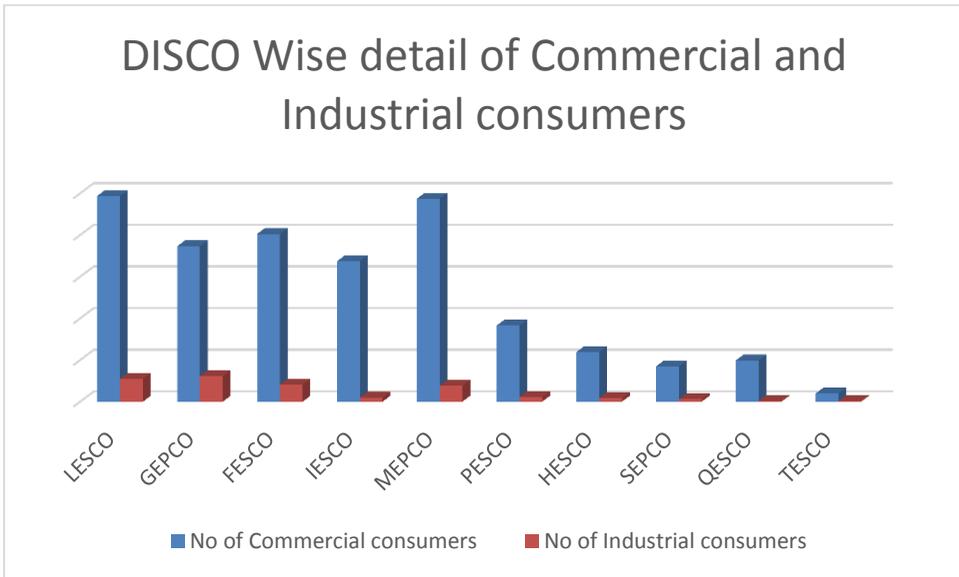
**Bar graph showing DISCO wise detail of subsidy allocated, utilized and unspent balances**



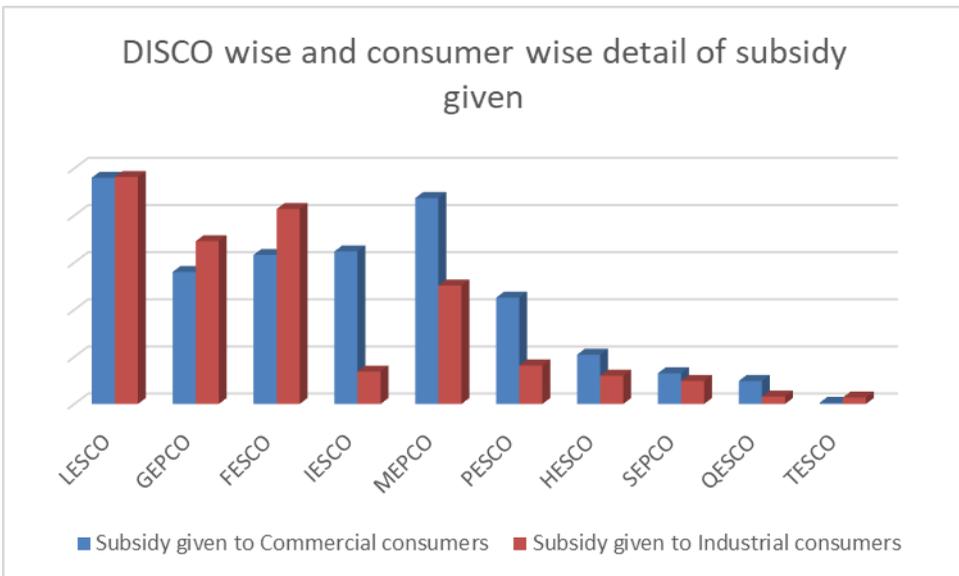
**Pie chart showing DISCO wise subsidy provided to SMEs**



**Pictorial representation of DISCO wise and consumer type wise subsidy provided to SMEs**



**Graphical representation of DISCO wise and consumer type wise subsidy given**



## Annex-2

## Para No. 4.1.5

Detail of Subsidy granted to consumers Twice (SEPCO)					
Sr No.	Division Name	Reference No.	Name of Consumers	CONS CATEGORY	Subsidy Given (Rs.)
1	RANIPUR	28381440013300	ASSISTANT ENGINEER ED.WORKS	Commercial	1,260
2	RANIPUR	28381440013300	ASSISTANT ENGINEER ED.WORKS	Commercial	1,260
3	KHAIRPUR	28381320349700	ADDITIONAL DIRECTOR	Commercial	16,057
4	KHAIRPUR	28381320349700	ADDITIONAL DIRECTOR	Commercial	16,057
5	KHAIRPUR	28381320289200	DIRECTOR RECLATION	Commercial	1,314
6	KHAIRPUR	28381320289200	DIRECTOR RECLATION	Commercial	1,314
7	MEHAR	27383240035460	HAZUR KHAN CHANDIO	Industrial	8,250
8	MEHAR	27383240035460	HAZUR KHAN CHANDIO	Industrial	8,250
9	DADU	27383120050880	MUHAMMAD SOOMAR	Industrial	99,475
10	DADU	27383120050880	MUHAMMAD SOOMAR	Industrial	99,475
11	DADU	27383120022850	ZULIFQAR ALI	Commercial	100,000
12	DADU	27383120022850	ZULIFQAR ALI	Commercial	100,000
13	JACOBABAD	27382410015371	RANO MALL	Commercial	12,388
14	JACOBABAD	27382410015371	RANO MALL	Commercial	12,388
15	SHIKARPUR	27382330032301	ABDUL RAHEEM KHOSO	Commercial	100,000
16	SHIKARPUR	27382330032301	ABDUL RAHEEM KHOSO	Commercial	100,000
17	SHIKARPUR	27382320021951	M/S MANAGER FRIST MICRO	Commercial	58,684
18	SHIKARPUR	27382320021951	M/S MANAGER FRIST MICRO	Commercial	58,684
19	SHIKARPUR	27382310032540	RAM CHAND	Industrial	184,330
20	SHIKARPUR	27382310032540	RAM CHAND	Industrial	184,330
21	SHIKARPUR	27382310003251	BHAI WARIAL MAL	Industrial	158,360
22	SHIKARPUR	27382310003251	BHAI WARIAL MAL	Industrial	158,360
23	LARKANA	27382270076392	MR. AFTAB HUSSAIN	Commercial	11,493
24	LARKANA	27382270076392	MR. AFTAB HUSSAIN	Commercial	11,493
25	LARKANA	27382260001170	NASIR AHMED	Commercial	100,000
26	LARKANA	27382260001170	NASIR AHMED	Commercial	100,000
27	KAMBER	27382140007653	FAIZ MOHAMMAD	Industrial	117,775
28	KAMBER	27382140007653	FAIZ MOHAMMAD	Industrial	117,775
29	KAMBER	27382120050271	MOULA BAKHSH	Industrial	164,647
30	KAMBER	27382120050271	MOULA BAKHSH	Industrial	164,647
31	MIRPUR MATHELO	27381610452200	ZAKRIA BAZDAR	Industrial	141,152
32	MIRPUR MATHELO	27381610452200	ZAKRIA BAZDAR	Industrial	141,152
33	KHAIRPUR	27381330143302	MR.GHULAM HYDER	Industrial	42,351
34	KHAIRPUR	27381330143302	MR.GHULAM HYDER	Industrial	42,351
35	SUKKUR	27381141231300	DEEDAR ALI JUNEJO	Industrial	157,409
36	SUKKUR	27381141231300	DEEDAR ALI JUNEJO	Industrial	157,409
37	MORO	24383430058595	SHAHID IKRAM	Industrial	361,589
38	MORO	24383430058595	SHAHID IKRAM	Industrial	361,589
39	DADU	24383130107821	JAMALI ICE FACTORY	Industrial	450,000
40	DADU	24383130107821	JAMALI ICE FACTORY	Industrial	450,000
41	SHIKARPUR	24382310067720	AGHA SNAULLAH KHAN MUSHTAQ	Industrial	450,000
42	SHIKARPUR	24382310067720	AGHA SNAULLAH KHAN MUSHTAQ	Industrial	450,000
43	ROHRI	24381540811402	RASOOL BUX	Industrial	450,000
44	ROHRI	24381540811402	RASOOL BUX	Industrial	450,000
45	RANIPUR	24381410725801	MR ALLAH DINO ATTA CHAKKI	Industrial	99,311
46	RANIPUR	24381410725801	MR ALLAH DINO ATTA CHAKKI	Industrial	99,311
47	KHAIRPUR	24381310249601	HABIB BANK MALL ROAD	Commercial	872
48	KHAIRPUR	24381310249601	HABIB BANK MALL ROAD	Commercial	872
49	SUKKUR	24381121796000	HAJI ABDUL HAMID SIDDIQUE	Industrial	450,000
50	SUKKUR	24381121796000	HAJI ABDUL HAMID SIDDIQUE	Industrial	450,000
51	RANIPUR	17381430900501	PRINCIPAL AHLAL BAIT PUBLIC	Commercial	1,260
52	RANIPUR	17381430900501	PRINCIPAL AHLAL BAIT PUBLIC	Commercial	1,260
53	GHOTKI	15381210730000	SHAH NAWAZ	D	5,656
54	GHOTKI	15381210730000	SHAH NAWAZ	D	5,656
55	SUKKUR	15381130792900	BASHIR AHMED	Commercial	657
56	SUKKUR	15381130792900	BASHIR AHMED	Commercial	657
57	SUKKUR	15381120760600	MOHAMMAD UMAR	Commercial	50,152
58	SUKKUR	15381120760600	MOHAMMAD UMAR	Commercial	50,152
59	SHIKARPUR	14382320063481	AHSANULLAH	Commercial	420
60	SHIKARPUR	14382320063481	AHSANULLAH	Commercial	420
					7,589,724

### Annex-3

#### Para No. 4.2.1

Sr No	Name of DISCO	Category of Consumer	Total No. of consumers	Subsidy given to Consumers	%age of consumers for subsidy	%age of consumers subsidy given	Less %age of consumers
1	LESCO	Commercial	634,938	440,235	95%	69%	<b>26%</b>
		Industrial	85,938	55,512	72%	65%	<b>7%</b>
2	GEPCO	Commercial	376,697	313,026	95%	83%	<b>12%</b>
		Industrial	74, 156	61,398	72%	83%	<b>(11)%</b>
3	SEPCO	Commercial	123,590	80,031	95%	65%	<b>30%</b>
		Industrial	13,100	5,931	72%	45%	<b>27%</b>
4	HESCO	Commercial	166,627	112,377	95%	67%	<b>28%</b>
		Industrial	14,804	8,423	72%	57%	<b>15%</b>
5	QESCO	Commercial	123,387	97,309	95%	79%	<b>16%</b>
		Industrial	3,719	1,924	72%	52%	<b>20%</b>
6	MEPCO	Commercial	576,121	449,142	95%	78%	<b>17%</b>
		Industrial	57,347	37,904	72%	66%	<b>6%</b>
7	TESCO	Commercial	28,776	18,367	95%	64%	<b>31%</b>
		Industrial	4,284	1,200	72%	28%	<b>44%</b>
8	FESCO	Commercial	410,807	361,392	95%	88%	<b>7%</b>
		Industrial	50,818	41,162	72%	81%	<b>(9)%</b>
9	IESCO	Commercial	418,934	327,093	95%	78%	<b>17%</b>
		Industrial	16,257	9,808	72%	60%	<b>12%</b>
10	PESCO	Commercial	366,624	251,999	95%	69%	<b>26%</b>
		Industrial	27,149	11,472	72%	42%	<b>30%</b>
<b>Total</b>		Commercial	3,226,501	2,450,971	95%	76%	<b>19%</b>
		Industrial	347,572	234,734	72%	68%	<b>4%</b>
<b>Grand Total</b>			<b>3,574,073</b>	<b>2,685,705</b>			

## Annex-4

## Para No. 4.2.2

COVID-19 Subsidy details provided by PITC								
Sr. No.	Name of DISCO	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1	LESCO	2,617,775,023	2,522,286,666	2,088,318,284	1,042,022,087	569,564,970	225,037,810	<b>9,065,004,839</b>
2	GEPCO	1,330,411,934	1,846,281,388	1,628,298,624	738,587,770	296,782,451	131,024,546	<b>5,971,386,713</b>
3	FESCO	2,181,813,686	2,378,742,339	1,363,859,606	670,844,423	287,993,718	122,802,429	<b>7,006,056,201</b>
4	HESCO	797,338,387	1,009,657,799	964,550,326	546,606,654	237,833,434	98,175,584	<b>3,654,162,184</b>
5	MEPCO	1,959,154,276	2,029,099,580	1,447,205,684	672,061,366	280,311,672	121,614,714	<b>6,509,447,292</b>
6	PESCO	482,924,951	721,497,328	760,251,469	483,981,430	224,084,940	112,065,823	<b>2,784,805,940</b>
7	HESCO	415,968,807	400,815,411	293,136,002	182,524,470	96,916,876	57,111,125	<b>1,446,472,691</b>
8	SEPCO	294,720,011	280,450,693	200,136,031	123,774,627	61,099,047	36,836,863	<b>997,017,271</b>
9	QESCO	216,834,012	190,196,446	96,124,003	66,884,944	25,379,962	12,924,293	<b>608,343,660</b>
10	TESCO	38,074,907	48,962,266	39,389,852	15,595,385	6,758,010	590,694	<b>149,371,114</b>
	<b>Total</b>	<b>10,335,015,994</b>	<b>11,427,989,915</b>	<b>8,881,269,881</b>	<b>4,542,883,155</b>	<b>2,086,725,080</b>	<b>918,183,880</b>	<b>38,192,067,905</b>
Power Division/CPPA(G) COVID-19 Subsidy given to DISCOs								
Sr. No.	Name of DISCO	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1	LESCO	2,617,774,952	2,522,286,905	2,088,318,411	1,042,023,631	569,565,509	225,037,834	<b>9,065,007,242</b>
2	GEPCO	1,330,411,934	1,846,281,388	1,628,331,017	738,587,770	296,782,451	131,024,547	<b>5,971,419,107</b>
3	FESCO	2,181,813,686	2,378,742,339	1,363,859,606	670,844,423	287,993,718	122,802,429	<b>7,006,056,201</b>
4	HESCO	797,338,387	1,009,657,799	964,550,326	546,606,654	237,833,434	98,175,584	<b>3,654,162,184</b>
5	MEPCO	1,959,154,276	2,029,099,580	1,447,205,684	672,061,366	280,311,672	121,614,714	<b>6,509,447,292</b>
6	PESCO	482,924,951	721,497,328	760,251,469	485,690,358	223,348,148	111,903,139	<b>2,785,615,393</b>
7	HESCO	415,968,807	400,815,411	293,136,002	182,524,470	96,916,876	57,111,125	<b>1,446,472,691</b>
8	SEPCO	294,720,011	280,450,693	200,136,031	130,799,199	54,074,475	36,836,863	<b>997,017,272</b>
9	QESCO	216,834,012	190,196,372	96,124,003	66,884,944	25,379,962	12,924,293	<b>608,343,586</b>
10	TESCO	38,074,907	48,962,266	38,215,732	22,620,347	3,593,752	15,271,643	<b>166,738,647</b>
	<b>Total</b>	<b>10,335,015,923</b>	<b>11,427,990,081</b>	<b>8,880,128,281</b>	<b>4,558,643,162</b>	<b>2,075,799,997</b>	<b>932,702,171</b>	<b>38,210,279,615</b>
Difference between Power Division/CPPA(G) COVID-19 Subsidy given to DISCOs and Data provided by PITC								
Sr. No.	Name of DISCO	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1	LESCO	- 71	239	127	1,544	539	25	<b>2,403</b>
2	GEPCO	-	-	32,393	-	-	1	<b>32,394</b>
3	FESCO	-	-	-	-	-	-	<b>-</b>
4	HESCO	-	-	-	-	-	-	<b>-</b>
5	MEPCO	-	-	-	-	-	-	<b>-</b>
6	PESCO	-	1	-	1,708,928	736,792	162,684	<b>809,453</b>
7	HESCO	-	-	-	-	-	-	<b>-</b>
8	SEPCO	-	1	-	7,024,573	7,024,572	-	<b>1</b>
9	QESCO	-	74	-	-	-	-	<b>74</b>
10	TESCO	-	-	1,174,120	7,024,962	3,164,258	14,680,949	<b>17,367,533</b>
	<b>Total</b>	<b>- 71</b>	<b>166</b>	<b>1,141,600</b>	<b>15,760,007</b>	<b>10,925,083</b>	<b>14,518,291</b>	<b>18,211,710</b>

**Annex-5****Para No. 4.2.2**

<b>Sr No</b>	<b>Name of DISCO</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	QESCO	10,637	53.10
<b>2</b>	FESCO	15,394	206.08
<b>Total</b>		<b>26,031</b>	<b>259.18</b>

**Annex-6****Para No. 4.2.2**

<b>Sr No</b>	<b>Type of Consumer</b>	<b>No. of Consumers</b>	<b>Amount (Rs. in million)</b>
<b>1</b>	Industrial and others	142	1.88
<b>2</b>	Commercial	131	0.30
<b>Total</b>		<b>273</b>	<b>2.18</b>

**Annex-7**  
**Para # 4.2.5**

REFERENCE_NO	NAME	CONNECTION_TYPE	TARIFF	TOTAL SUBSIDY CALCULAT ED	Total Billing May - Oct 20	TOTAL SUBSIDY MAY to OCT 2020
1311111310200	SHEHNAZ BIBI ZULFIQAR MASIH	COMMERCIAL (UPTO 5)	A-2a(04)	18,435	35,471	-
24111151521602	MALIK MUHAMMAD HANIF MUHAMMAD UMER DIN	INDUSTRIAL (UPTO 70)	B2b (12)T	8,250	11,000	-
46111244631300	MUHAMMAD RAFIQUE MALIK ALI AKBAR	INDUSTRIAL (UPTO 70)	B1b (09)T	19,335	83,146	-
46111244639700	MUHAMMAD HAFEEZ MANZOOR HUSSAIN	INDUSTRIAL (UPTO 70)	B1b (09)T	59,636	16,591	-
46111244647300	MUHAMMAD BASHIR ISHAQ BHATTI	INDUSTRIAL (UPTO 70)	B1b (09)T	450,000	8,764	-
15111311705907	WAQAR NAZ MUHAMMAD ISHAQUE	COMMERCIAL (UPTO 5)	A-2a(04)	8,816	8,088	-
15111321456412	SARFRAZ AHMAD HAJI MUHAMMAD SHAFI	COMMERCIAL (UPTO 5)	A-2a(04)	36,353	25,894	-
46111321506001	ARSHD IQBAL INA YAT ULLAH	INDUSTRIAL (UPTO 70)	B1b (09)T	31,124	57,562	-
11111410854501	ASAF ALI	COMMERCIAL (UPTO 5)	A-2a(04)	7,721	7,421	-
46111530278700	NASIR AHMAD TAHIR	INDUSTRIAL (UPTO 70)	B1b (09)T	15,552	7,685	-
46111610098505	SYED MUNA WAR HUSSAIN SYED KHALIL UL HAQ	INDUSTRIAL (UPTO 70)	B2b (12)T	15,603	238,620	-
46111610141001	MIRZA HAMID BAIGS/O SAJA U DIN	INDUSTRIAL (UPTO 70)	B2b (12)T	62,021	26,063	-
46111660049107	NA VEED RASOOL S/O GHULAM RASOOL	INDUSTRIAL (UPTO 70)	B1b (09)T	68,371	35,138	-
24112629000497	AL-AHMED INDUSTRIES THROUGH BASHARAT AHMED	INDUSTRIAL (UPTO 70)	B2b (12)T	8,401	48,839	-
46113131983902	SHAUKAT ALI S/O FAZAL DIN	INDUSTRIAL (UPTO 70)	B1b (09)T	59,567	13,335	-
46113141909800	RAMZAN BIBI MUHAMMAD ISHAQ	INDUSTRIAL (UPTO 70)	B1b (09)T	135,392	39,034	-
46113141962804	MUHAMMAD SADDIQUE MUHAMMAD SADIQ	INDUSTRIAL (UPTO 70)	B1b (09)T	132,906	10,919	-
46113321173700	MUHAMMAD IBRAHIM	INDUSTRIAL (UPTO 70)	B1 (07)	18,656	28,019	-
46113331255700	MUHAMMAD JAVED MUHAMMAD BASHIR	INDUSTRIAL (UPTO 70)	B1b (09)T	13,930	10,765	-
46113512144500	MUHAMMAD MUKHTAR TAJ DIN	INDUSTRIAL (UPTO 70)	B1b (09)T	63,284	28,887	-
46113522201213	MUHAMMAD AKBAR MUHAMMAD ARIF	INDUSTRIAL (UPTO 70)	B1b (09)T	43,364	5,082	-
46113522203302	MUHAMMAD JAMIL ALLAH DITTA	INDUSTRIAL (UPTO 70)	B1b (09)T	67,969	12,386	-
46113522204800	BASIT AHMED KHAN NASEER AHMED	INDUSTRIAL (UPTO 70)	B1b (09)T	72,726	10,550	-
46113522207100	NA VEED AHMED ALI AMMED	INDUSTRIAL (UPTO 70)	B1b (09)T	46,112	45,702	-
11115161509962	MUHAMMAD SHA KEEL MUHAMMAD SADIQ	COMMERCIAL (UPTO 5)	A-2a(04)	58,223	6,591	-
11115431158412	ABDUR RAUF S/O ABDUL GHAFOOR	COMMERCIAL (UPTO 5)	A-2a(04)	11,867	9,891	-
46116420174903	ASIM SAIF SAIF ULLAH	INDUSTRIAL (UPTO 70)	B1b (09)T	20,893	1,402,047	-
6118110116400	MUHAMMAD NAZIR ALI MUHAMMAD	COMMERCIAL (UPTO 5)	A-2a(04)	24,093	20,423	-

**Non production of record list (Para No. 4.2.6)**

**Annex-8**

LESCO List		FESCO List		GEPSCO List		HESCO List		PESCO List	
Sr No.	Reference No.	Sr	Reference No.	Sr.	Reference No.	Sr.	Reference No.	Sr	Reference. No
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3	2111110111203	3	27-13123-	3	01121110000100	3	06371110330600	3	17261110056450
4	2111110148800	4	27-13125-	4	01121110000100	4	07371110357601	4	17261110056880
5	3111110273300	5	27-13126-	5	03121130784900	5	09371110458600	5	02261110005300
6	4111110324302	6	27-13127-	6	03121140095600	6	10371110501500	6	01261110001980
7	4111110324401	7	05-13121-	7	06121151789200	7	10371110523702	7	01261110001930
8	24111111420604	8	05-13122-	8	12121111509801	8	10371110523703	8	14261110039250
9	24111111423900	9	12-13121-	9	13121110742400	9	10371110523704	9	09261110023378
10	24111111431008	10	12-13121-	10	14121110135900	10	10371110523706	10	10261110026700
11	24111111431008	11	13-13122-	11	16121111608801	11	10371110523708	11	08261110020710
12	24111111464902	12	14-13121-	12	16121120413800	12	10371110523709	12	02261110003161
13	24111119001104	13	16-13125-	13	17121121577900	13	10371110523711	13	16261110048990
14	24111119002607	14	18-13121-	14	17121140615900	14	10371110532110	14	05261110012690
15	24111119904123	15	18-13123-	15	19121110525301	15	10371110539001	15	14261110042260
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		685	28143727361500					
		686	01143730027801					
		687	28143737420110					
		688	28143737421201					
		689	28143737421801					
		690	28143737422210					
		691	28143767562400					
		692	28143777595300					
		693	08143751105100					
		694	28143757481600					
		695	28143757483500					
		696	28143757484100					
		697	01145660009803					
		698	08145660747900					
		699	28145669910600					
		700	28145639810900					
		701	05145650445400					
		702	06145650689800					
		703	05145650445400					
		704	11145651222303					
		705	28145659861400					
		706	28145659862000					
		707	28145659862201					
		708	28145659862400					
		709	28145659863100					
		710	28145659863500					

**Annex-9**  
**Para # 4.3.1**

SR NO	REF NO	CONSUMER NAME	CNIC_NO	CONN TYPE	CONN DATE	Amount (Rs.)
1	13145291558800	M ASLAM	3720154416425	COM	23-JAN-22	9,515
2	24143154991402	SHAZIA NASIR	3740593080130	IND	30-MAR-20	1,473
3	24143165093202	MUHAMMAD SARWAR	3740548219045	IND	30-MAR-20	1,473
4	28142544415020	ZAHID IQBAL	3710534337253	IND	20-MAR-20	135,407
5	24142133059303	ABDUL KHALIQ	5440161454293	IND	16-MAR-20	1,470
6	24142513922001	MUHAMMAD IMRAN	3710546724979	IND	15-MAR-20	34,422
7	24143778178301	HAJI MUHAMMAD YUNAS	3740161006281	IND	11-MAR-20	22,584
8	27142564480403	AMJAD MEHMOOD	3840393964807	IND	10-MAR-20	47,634
9	24145659860902	MUHAMMAD WASEEM	3740502956647	IND	01-MAR-20	1,503
<b>Total</b>						<b>255,481</b>

**Annex-10**  
**Para # 4.3.2**

<b>MEPCO</b>						
<b>Reference No.</b>	<b>Tariff Type</b>	<b>Total Bills of Base Period May 19 to March 20</b>	<b>Total Bills for May, 20 to Oct, 20</b>	<b>Total Subsidy Given</b>	<b>Subsidy Admissible</b>	<b>Excess Subsidy Given</b>
28153141065202	Industrial	46,885	367,991	367,991	46,885	321,106
27156240027551	Industrial	1,124,230	123,517	431,429	123,517	307,912
28154441990200	Industrial	165,655	1,319,722	445,122	165,655	279,467
28151910513601	Industrial	307,723	50,104	307,723	50,104	257,619
27152270868509	Industrial	10,602	267,924	255,257	10,602	244,655
28153340899802	Industrial	166,416	1,699,621	395,815	166,416	229,399
28154220218601	Industrial	142,294	647,677	336,015	142,294	193,721
28158240565803	Industrial	259,633	3,769,287	450,000	259,633	190,367
27157252503503	Industrial	233,977	1,356,782	423,098	233,977	189,121
28157224607902	Industrial	166,659	675,128	302,276	166,659	135,617
27155130656116	Industrial	322,844	1,320,995	450,000	322,844	127,156
27153110498003	Industrial	187,353	1,243,217	313,174	187,353	125,821
28151941116003	Industrial	186,242	586,313	287,160	186,242	100,918
28151250915600	Industrial	162,497	348,979	262,497	162,497	100,000
28151941138000	Industrial	194,083	255,310	292,699	194,083	98,616
01156440000110	Commercial	171,834	2,222	100,000	2,222	97,778
20157212656800	Commercial	205,567	3,106	100,000	3,106	96,894
28159340831701	Industrial	156,868	526,750	253,152	156,868	96,284
16158240053723	Commercial	4,378	175,944	100,000	4,378	95,622
28154430068402	Commercial	98,058	2,949	98,058	2,949	95,109
14151717310200	Commercial	6,267	211,923	100,000	6,267	93,733
28151941138300	Industrial	86,567	274,727	176,733	86,567	90,166
28154640422702	Industrial	310,675	1,416,519	400,588	310,675	89,913
28154630440707	Industrial	305,796	501,486	394,067	305,796	88,271
01158230500009	Commercial	87,452	1,144	87,452	1,144	86,308
01156440001905	Commercial	13,938	140,517	100,000	13,938	86,062

03154320167100	Commercial	98,606	14,551	98,606	14,551	84,055
28151610302300	Industrial	8,324	180,828	91,820	8,324	83,496
28151911084100	Commercial	131,335	18,370	100,000	18,370	81,630
28158240375403	Industrial	291,110	210,715	291,110	210,715	80,395
28154380023701	Industrial	14,885	590,646	93,860	14,885	78,975
01154520059600	Commercial	131,733	21,870	100,000	21,870	78,130
28152213227100	Industrial	42,335	171,737	119,862	42,335	77,527
28151750592454	Industrial	114,281	424,130	191,761	114,281	77,480
28151940862802	Industrial	149,158	72,982	149,158	72,982	76,176
28152431022900	Industrial	247,921	25,674	101,150	25,674	75,476
01152340007904	Commercial	23,398	97,250	97,955	23,398	74,557
28157224607903	Industrial	290,643	402,650	363,358	290,643	72,715
16157350544250	Commercial	28,978	324,591	100,000	28,978	71,022
04158110316700	Commercial	13,839	306,997	84,755	13,839	70,916
16151921821800	Commercial	143,977	29,241	100,000	29,241	70,759
03153330211400	Commercial	106,644	15,416	85,871	15,416	70,455
28151921474004	Industrial	235,881	857,420	305,881	235,881	70,000
15159210345600	Commercial	73,387	5,139	73,387	5,139	68,248
27157341084019	Industrial	237,305	322,775	304,215	237,305	66,910
27155221410500	Industrial	383,419	1,162,071	450,000	383,419	66,581
14151745473503	Commercial	74,788	9,479	74,788	9,479	65,309
04151722323601	Commercial	80,946	17,149	80,946	17,149	63,797
13151321987600	Commercial	66,986	3,617	66,986	3,617	63,369
16157350548110	Commercial	9,582	94,781	72,374	9,582	62,792
02155340117300	Commercial	98,805	14,026	76,781	14,026	62,755
11159230427300	Commercial	97,780	15,194	76,539	15,194	61,345
07154440665700	Commercial	38,766	176,950	100,000	38,766	61,234
28151941108603	Industrial	117,321	364,328	178,461	117,321	61,140
20159120682602	Commercial	98,834	37,884	98,834	37,884	60,950
18159310432214	Commercial	158,663	39,901	100,000	39,901	60,099
16152241055202	Commercial	93,732	18,890	78,806	18,890	59,916
28152230109000	Industrial	91,628	307,962	151,067	91,628	59,439
02156320149400	Commercial	100,339	41,047	100,000	41,047	58,953
28156241455701	Industrial	74,278	253,852	132,905	74,278	58,627

18159310409530	Commercial	98,006	39,537	98,006	39,537	58,469
04153540350800	Commercial	101,191	41,697	100,000	41,697	58,303
13151723096200	Commercial	70,049	12,277	70,049	12,277	57,772
28157240417512	Industrial	165,723	308,790	223,171	165,723	57,448
06154440573200	Commercial	25,168	120,697	82,491	25,168	57,323
28151181547015	Industrial	84,818	160,841	142,068	84,818	57,250
03153310236802	Commercial	43,433	117,763	100,000	43,433	56,567
28152213237900	Industrial	146,011	541,536	201,877	146,011	55,866
01158310077500	Commercial	117,947	44,298	100,000	44,298	55,702
17152449550308	Commercial	1,422	70,921	57,074	1,422	55,652
15157440822388	Commercial	3,372	74,157	58,177	3,372	54,805
28153131414500	Industrial	129,115	534,723	183,829	129,115	54,714
11151251099300	Industrial	235,987	121,385	175,985	121,385	54,600
02157320029452	Commercial	54,630	898	54,630	898	53,732
28155140209102	Industrial	90,139	36,469	90,139	36,469	53,670
20155261122002	Commercial	46,645	222,416	100,000	46,645	53,355
02157440064205	Commercial	62,734	9,741	62,734	9,741	52,993
01158250016100	Commercial	83,833	31,313	83,833	31,313	52,520
14151310938400	Commercial	57,668	5,589	57,668	5,589	52,079
15154210137304	Commercial	1,895	81,307	53,462	1,895	51,567
06151715869900	Commercial	91,089	39,640	91,089	39,640	51,449
28157320406600	Industrial	119,334	67,942	119,334	67,942	51,392
27155541242710	Industrial	107,900	442,145	158,583	107,900	50,683
28151181534000	Industrial	205,469	557,495	256,008	205,469	50,539
09158241176206	Commercial	1,035	180,616	51,527	1,035	50,492
08158250540000	Commercial	6,458	220,682	56,637	6,458	50,179
27157330218903	Industrial	173,730	804,498	223,730	173,730	50,000

<b>GEPCO</b>					
<b>Reference No.</b>	<b>CONNECTION_TYPE</b>	<b>Subsidy calculated based on billing for May 19 to Jul 19</b>	<b>Total Subsidy wrongly allocated by DISCO</b>	<b>Total Subsidy given</b>	<b>Excess Subsidy given</b>
24122140827102	Industrial	3,930	450,000	450,000	446,070
27121330020205	Industrial	5,148	310,518	310,518	305,370
27123360884802	Industrial	4,932	160,281	160,281	155,349
24122141082503	Industrial	3,930	153,217	153,216	149,286
27123350014102	Industrial	6,954	125,505	125,505	118,551
24123530480403	Industrial	134,364	232,815	232,815	98,451
24124711613302	Industrial	1,503	84,952	84,952	83,449
27124220283407	Industrial	7,674	90,634	90,633	82,959
24122240027708	Industrial	3,000	82,056	82,056	79,056
27122230105003	Industrial	57,038	120,828	120,828	63,791
27123353713203	Industrial	5,364	100,933	67,972	62,608
24122141080509	Industrial	3,930	63,532	63,531	59,601
24122140006512	Industrial	3,009	53,727	53,727	50,718
24123672143703	Industrial	1,503	52,080	52,080	50,577
<b>FESCO</b>					
30-13241-5102035	Industrial	12,244	447,310	12,244	435,066
30-13215-5501303	Industrial	8,312	394,882	8,312	386,570
27-13464-0017001	Industrial	126,430	450,000	126,430	323,570
30-13213-5305931	Industrial	8,250	282,026	8,250	273,776
30-13213-5305979	Industrial	8,250	257,070	8,250	248,820
30-13213-5305983	Industrial	8,250	252,025	8,250	243,775
30-13213-5305964	Industrial	8,250	243,275	8,250	235,025
27-13143-6307300	Industrial	83,925	309,676	83,925	225,751
30-13213-5305919	Industrial	8,250	228,260	8,250	220,010
30-13213-5305967	Industrial	8,250	221,253	8,250	213,003
30-13213-5305975	Industrial	8,250	217,958	8,250	209,708
30-13213-5305913	Industrial	8,250	197,225	8,250	188,975
27-13223-6328151	Industrial	7,049	180,084	7,049	173,035

30-13213-5305922	Industrial	8,250	164,338	8,250	156,088
27-13237-4538701	Industrial	50,497	204,960	50,497	154,463
27-13215-6500941	Industrial	9,617	160,275	9,617	150,658
27-13541-0775612	Industrial	152,042	298,093	152,042	146,051
30-13213-5305955	Industrial	8,250	152,202	8,250	143,952
30-13213-5305973	Industrial	8,250	144,109	8,250	135,859
27-13127-6718503	Industrial	16,667	151,319	16,667	134,652
30-13213-5305946	Industrial	8,250	132,514	8,250	124,264
27-13226-6201157	Industrial	22,656	146,606	22,656	123,950
27-13162-3113200	Industrial	7,715	112,838	7,715	105,123
24-13154-5404523	Industrial	22,562	112,552	22,562	89,990
30-13213-5305943	Industrial	8,250	98,051	8,250	89,801
20-13462-2110100	Industrial	693	83,898	693	83,205
27-13126-6697114	Industrial	30,484	113,350	30,484	82,866
30-13213-5305925	Industrial	8,250	88,468	8,250	80,218
27-13126-6697308	Industrial	16,265	80,457	16,265	64,192
27-13226-6201101	Industrial	22,656	82,978	22,656	60,322
27-13317-2700503	Industrial	34,615	94,838	34,615	60,223
27-13245-6500600	Industrial	122,100	181,744	122,100	59,644
27-13371-1202303	Industrial	53,904	108,128	53,904	54,224
27-13223-6307231	Industrial	52,605	103,441	52,605	50,836

## Annex-11

### Para No. 4.3.13

Sr. No.	Name of DISCO	Industrial Consumers		Commercial Consumers		Total No of Consumers	Total Subsidy amount allocated	Total Subsidy given	Total unspent subsidy
		No of Consumers	Subsidy Amount	No of Consumers	Subsidy Amount				
1	<b>LESCO</b>	54,811	4,815.933	439,083	4,800.236	493,894	9,616.17	9,065.01	551.16
2	<b>GEPCO</b>	61,269	3,454.310	311,664	2,801.158	372,933	6,255.47	5,971.42	284.05
3	<b>FESCO</b>	41,162	4,136.146	361,392	3,162.267	402,554	7,298.42	7,006.06	292.36
4	<b>IESCO</b>	9,808	687.659	327,093	3,236.403	336,901	3,924.06	3,654.16	269.90
5	<b>MEPCO</b>	37,904	2,512.620	449,142	4,370.064	487,046	6,882.68	6,509.45	373.23
6	<b>PESCO</b>	10,863	817.286	171,869	2,256.548	182,732	3,073.83	2,785.62	288.22
7	<b>HESCO</b>	8,340	600.925	110,712	1,045.306	119,052	1,646.23	1,446.47	199.76
8	<b>SEPCO</b>	5,815	489.506	79,044	652.405	84,859	1,141.91	997.017	144.89
9	<b>QESCO</b>	1,924	156.146	97,289	489.397	99,213	645.543	608.344	37.20
10	<b>TESCO</b>	1,200	137.664	18,367	26.978	19,567	164.643	166.739	(2.10)
<b>Total</b>		<b>233,096</b>	<b>17,849.817</b>	<b>2,365,655</b>	<b>22,862.873</b>	<b>2,598,751</b>	<b>40,648.960</b>	<b>38,210.280</b>	<b>2,438.68</b>

Source: Data provided by PITC (No. of consumers data was added from May 2020 data sheet)