METHODOLOGY FOR COMPUTATION OF FINE TOWARDS THEFT OF ELECTRICITY

(Ref: Regulation 10.1.1 of MERC (Electricity Supply Code and Standards of Performance of Distribution Licensees including Power Quality) Regulations, 2021)

Regulation 10.1.1 of MERC (Electricity Supply Code and Standards of Performance of Distribution Licensees including Power Quality) Regulations, 2021 states as under:-

“10.1.1 The computation of fine to be paid by the Consumer on conviction shall be as specified in Section 135 of the Act. This shall be computed for the entire period for which the dishonest abstraction, consumption or use of electricity under that Section can be clearly established by the officer authorised by the State Government in this regard:

Provided that the Distribution Licensee shall specify and upload the methodology for computation of the fine on its website which shall not be inconsistent with the provisions of the Act/Regulations.”

In accordance with above AEBL is specifying its methodology for computation of the fine as under.

Legal Provisions:

The provision under Section 135 and Section 126 of Electricity Act, 2003 related to theft of electricity and assessment are given in Appendix-1 and Appendix-2 respectively.

Government of Maharashtra Authorizations as envisage under Section 135 (2) and Section 126 are given in Appendix-3 and Appendix-4 respectively.

In line with the above, methodology for computation of fine (assessment) as envisage under Regulation 10.1.1 of MERC (Electricity Supply Code and Standards of Performance of Distribution Licensees including Power Quality) Regulations, 2021 is given below.

Methodology of Computation:

Based on the provision under the Act and Regulation, AEBL has prepared the methodology of computation of assessment (fine). The thefts noticed on site are of two types:-

Direct Theft: Where the energy is extracted and used directly from source by tapping AEBL LT/HT network and LT/HT service lines. The means used for such energy theft are clearly visible at the location.

Indirect Theft: Where the energy is used by tampering meter, meter connections, CTs, etc. In such cases means / techniques used for theft is required to be identified by checking of meters and installations and investigation on site.
The table below shows the matrix of method of assessment to be used for computation depending upon the type of theft and various possible scenarios.

Table: Matrix of method of assessment

<table>
<thead>
<tr>
<th>Type of Theft</th>
<th>Scenarios</th>
<th>Method of assessment as explained in subsequent para</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Direct Theft</strong></td>
<td>1. Actual drop is observed in consumption of metered connection and consumption before drop matches with connected load recorded at the time of theft detection.</td>
<td>M1</td>
</tr>
<tr>
<td></td>
<td>2. No drop is observed in consumption of metered connection, or Meter not at site and supply taken directly from AEML network.</td>
<td>M2</td>
</tr>
<tr>
<td><strong>Indirect theft</strong></td>
<td>1. Exact under recording by meter can be ascertained through Accucheck or through testing of meter in laboratory.</td>
<td>M3</td>
</tr>
<tr>
<td></td>
<td>2. Meter accuracy not tampered but meter recording (i.e., consumption) is controlled by external means and drop is observed in recorded consumption pattern. The consumption before drop matches with connected load recorded at the time of theft detection.</td>
<td>M1</td>
</tr>
<tr>
<td></td>
<td>3. Meter accuracy not tampered, but meter recording (i.e., consumption) is controlled by external means and no drop is observed in recorded consumption pattern.</td>
<td>M2</td>
</tr>
</tbody>
</table>

AEML Assessing Officer shall use the most appropriate method of assessment depending on the scenarios mentioned in above matrix.
Methods of Assessment:

Method M1: Assessment based on average consumption pattern.

Following steps will be followed for computation of assessment in this method.

M1.1 Identify the period in terms of month of drop in consumption from historical meter reading chart/table extracted from system or prepared from monthly bills. Say ‘Period in Months’.

M1.2 From the meter reading chart/table, calculate an average monthly consumption in ‘units/kWh’ prior to month/date from which drop in consumption is observed. Say ‘Average consumption per month’.

M1.3 Sum total the consumption already billed (units/kWh) to the consumers during the Period in Months decided in Sr. No. M1.1 above. Say ‘Recoded Consumption’.

M1.4 Net Assessment to be issued to consumer towards theft of energy:

\[
\text{Net Assessment} = (\text{Average consumption per month \times Period in Months}) - \text{Recorded Consumption}
\]

M1.5 In case of varying consumption pattern or where the Assessing officer cannot ascertain ‘Average consumption per month’ for assessment, the Assessing Officer; after collecting undertaking from consumer; may decide to observe the consumption of new meter installed or consumption after regularising the irregularity, arrive at ‘Average consumption per month’ and ‘Period in Months’. Thereafter, Sr. No. M1.3 and M1.4 to be followed.

Method M2: Assessment based on Connected Load.

Following steps will be followed for computation of assessment in this method.

M2.1 Calculate the connected load in KW using following formula.

\[
\text{Connected load in KW} = \left(\text{Voltage \times Full load current \times Power factor}\right) / 1000
\]

Where,

‘Voltage’ is Voltage at which consumer is connected.

‘Full load current’ is current recorded in Ampere when the full load is ‘ON’ at the time of inspection.

‘Power Factor’ is the power factor recorded at the time of inspection or considered based on nature of load.
M2.2 Calculate assessed monthly consumption in kWh (units) using following formula.

Assessed Units per month = Connected load in KW x Hours X 30 X DF X LF

Where,

‘Connected load in KW’ is as calculated in Sr. No. M2.1,

‘Hours’ is hours of consumption,

To standardise and simplify the assessment formula, 30 days per month and 24 hours per day are considered.

‘DF * LF’ is Demand Factor and Load factor to be considered from table below as per use/category.

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Category</th>
<th>Sub-Category</th>
<th>MF = DF * LF</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Residential</td>
<td>Residential only lighting load without washing m/c, without Geyser, without AC</td>
<td>0.4</td>
</tr>
<tr>
<td>2</td>
<td>Residential</td>
<td>Residential lighting load (slums)</td>
<td>0.7</td>
</tr>
<tr>
<td>3</td>
<td>Residential</td>
<td>Residential lighting load with geyser without AC</td>
<td>0.13</td>
</tr>
<tr>
<td>4</td>
<td>Residential</td>
<td>Residential lighting load with AC and without Geyser</td>
<td>0.32</td>
</tr>
<tr>
<td>5</td>
<td>Residential</td>
<td>Residential lighting with geyser &amp; with AC</td>
<td>0.17</td>
</tr>
<tr>
<td>6</td>
<td>Non-Residential</td>
<td>Only lighting load (shops and office)</td>
<td>0.6</td>
</tr>
<tr>
<td>7</td>
<td>Non-Residential</td>
<td>Lighting Load with AC (Shops and Office)</td>
<td>0.6</td>
</tr>
<tr>
<td>8</td>
<td>Non-Residential</td>
<td>Lighting load &amp; other appliances (shops and hotels)</td>
<td>0.6</td>
</tr>
<tr>
<td>9</td>
<td>Non-Residential</td>
<td>Lighting load with AC &amp; other appliances (Bar &amp; Restaurants)</td>
<td>0.6</td>
</tr>
<tr>
<td>10</td>
<td>Industrial</td>
<td>Industry (8 Hrs working)</td>
<td>0.33</td>
</tr>
<tr>
<td>11</td>
<td>Industrial</td>
<td>Industry (12 Hrs working)</td>
<td>0.5</td>
</tr>
<tr>
<td>12</td>
<td>Industrial</td>
<td>Industry (16 Hrs working)</td>
<td>0.67</td>
</tr>
<tr>
<td>13</td>
<td>Industrial</td>
<td>Industry (24 Hrs working)</td>
<td>1</td>
</tr>
</tbody>
</table>

M2.3 Calculate Units to be assessed consumption as under-

Unit to be assessed = Assessed Units per month x No. of months

Where,

‘Assessed Units per month’ is as calculated in Sr. No. M2.2,

No of months’ is period of assessment as specified under Regulation 10.1 of MERC (Electricity Supply Code and Standards of Performance of Distribution Licensees including Power quality) Regulations, 2021.
M2.4 Sum total the consumption already billed (units/kWh) to the consumers during the assessment period. Say ‘Revised Consumption’.

M2.5 Net assessment payable by consumers:

\[
\text{Assessment} = \text{Units to be assessed} - \text{Revised Consumption}
\]

**Method M3: Assessment based on Accucheck or meter testing lab report.**

M3.1 Confirm the correctness of available Accucheck reports or testing lab reports at various loads and power factors.

M3.2 In case Accucheck or test lab report shows variation in results with changing load and changing power factor, consider mean of all the results for further calculations. Say ‘Mean of results’.

M3.3 Identify the period of drop in consumption from historical meter reading chart/table extracted from system or prepared from monthly bills. Say ‘Period of assessment’.

M3.4 Sum total the consumption already billed (units/kWh) to the consumers during Period of assessment. Say ‘Revised Consumption’.

M3.5 Calculate Units to be assessed consumption as under:-

\[
\text{Units to be assessed} = \left\{\frac{\text{Recorded Consumption}}{100 - \text{Mean of results}}\right\} \times 100
\]

Where,

- ‘Recorded Consumption’ is as calculated in Sr. No. M3.4,
- ‘Mean of results’ is as calculated in Sr. No. M3.2,

M3.6 Net assessment payable by consumers:

\[
\text{Net assessment} = \text{Units to be assessed} - \text{Revised Consumption}
\]

**Period of assessment specified under Regulation 10.1 of MERC (Electricity Supply Code and Standards of Performance of Distribution Licensees including Power Quality) Regulations, 2021**

Provided further, where it is established that there is a case of theft of energy, the Assessing Officer shall assess the energy consumption as per the assessment methods given above, for the entire period for which such theft of electricity has taken place and if, however, the period during which such theft of electricity has taken place cannot be ascertained, such period shall be presumed to be 12 months prior to the date of detection of such dishonest abstraction, consumption or use of electricity. The assessment shall be made at a rate equal to twice the tariff applicable for the relevant category of services.
Appendix 1

Section 135 as extracted from Electricity Act, 2003

Section 135. (Theft of Electricity): 1[(1) Whoever, dishonestly, --

(a) taps, makes or causes to be made any connection with overhead, underground or under water lines or cables, or service wires, or service facilities of a licensee or supplier as the case may be; or

(b) tampers a meter, installs or uses a tampered meter, current reversing transformer, loop connection or any other device or method which interferes with accurate or proper registration, calibration or metering of electric current or otherwise results in a manner whereby electricity is stolen or wasted; or

(c) damages or destroys an electric meter, apparatus, equipment, or wire or causes or allows any of them to be so damaged or destroyed as to interfere with the proper or accurate metering of electricity.

(d) uses electricity through a tampered meter; or

(e) uses electricity for the purpose other than for which the usage of electricity was authorised,

so as to abstract or consume or use electricity shall be punishable with imprisonment for a term which may extend to three years or with fine or with both:

Provided that in a case where the load abstracted, consumed, or used or attempted abstraction or attempted consumption or attempted use -

(i) does not exceed 10 kilowatt, the fine imposed on first conviction shall not be less than three times the financial gain on account of such theft of electricity and in the event of second or subsequent conviction the fine imposed shall not be less than six times the financial gain on account of such theft of electricity;

(ii) exceeds 10 kilowatt, the fine imposed on first conviction shall not be less than three times the financial gain on account of such theft of electricity and in the event of second or subsequent conviction, the sentence shall be

1 Subs. by Act 26 of 2007, Sec. 13 (w.e.f. 15th June 2007).
imprisonment for a term not less than six months, but which may extend to
five years and with fine not less than six times the financial gain on account
of such theft of electricity:

Provided further that in the event of second and subsequent conviction of a
person where the load abstracted, consumed, or used or attempted abstraction or
attempted consumption or attempted use exceeds 10 kilowatt, such person shall
also be debarred from getting any supply of electricity for a period which shall
not be less than three months but may extend to two years and shall also be
debarred from getting supply of electricity for that period from any other source
or generating station:

Provided also that if it is proved that any artificial means or means not
authorized by the Board or licensee or supplier, as the case may be, exist for the
abstraction, consumption or use of electricity by the consumer, it shall be
presumed, until the contrary is proved, that any abstraction, consumption or use
of electricity has been dishonestly caused by such consumer.

(1A) Without prejudice to the provisions of this Act, the licensee or supplier, as
the case may be, may, upon detection of such theft of electricity, immediately
disconnect the supply of electricity:

Provided that only such officer of the licensee or supplier, as authorized for
the purpose by the Appropriate Commission or any other officer of the licensee
or supplier, as the case may be, of the rank higher than the rank so authorized
shall disconnect the supply line of electricity:

Provided further that such officer of the licensee or supplier, as the case may
be, shall lodge a complaint in writing relating to the commission of such offence
in police station having jurisdiction within twenty four hours from the time of
such disconnection:

Provided also that the licensee or supplier, as the case may be, on deposit or
payment of the assessed amount or electricity charges in accordance with the
provisions of this Act, shall, without prejudice to the obligation to lodge the
complaint as referred to in the second proviso to this clause, restore the supply
line of electricity within forty-eight hours of such deposit or payment.]
(2) Any officer of the licensee or supplier as the case may be, authorized in this behalf by the State Government may --

(a) enter, inspect, break open and search any place or premises in which he has reason to believe that electricity has been or is being, used unauthorisedly;

(b) search, seize and remove all such devices, instruments, wires and any other facilitator or article which has been, or is being, used for unauthorized use of electricity;

(c) examine or seize any books of account or documents which in his opinion shall be useful for or relevant to, any proceedings in respect of the offence under sub-section (1) and allow the person from whose custody such books of account or documents are seized to make copies thereof or take extracts therefrom in his presence.

(3) The occupant of the place of search or any person on his behalf shall remain present during the search and a list of all things seized in the course of such search shall be prepared and delivered to such occupant or person who shall sign the list:

Provided that no inspection, search and seizure of any domestic places or domestic premises shall be carried out between sunset and sunrise except in the presence of an adult male member occupying such premises.

(4) The provisions of the Code of Criminal Procedure, 1973, relating to search and seizure shall apply, as far as may be, to searches and seizure under this Act.

Section 136. (Theft of electric lines and materials): --- (1) Whoever, dishonestly --

(a) cuts or removes or takes way or transfers any electric line, material or meter from a tower, pole, any other installation or place of installation or any other place, or site where it may be rightfully or lawfully stored, deposited, kept, stocked, situated or located including during transportation, without the consent of the licensee

---

1 Subs. by Act 26 of 2007, Sec. 13 for the words “Any officer authorized” (w.e.f. 15th June 2007)
2 Subs. by Act 57 of 2003, Sec. 5 for the words “has been or is being or is likely to be” (w.e.f. 27th January, 2004).
Appendix 2

Section 126 as extracted from Electricity Act, 2003

Section 126: (Assessment): ——

(1) If on an inspection of any place or premises or after inspection of the equipments, gadgets, machines, devices found connected or used, or after inspection of records maintained by any person, the assessing officer comes to the conclusion that such person is indulging in unauthorized use of electricity, he shall provisionally assess to the best of his judgement the electricity charges payable by such person or by any other person benefited by such use.

(2) The order of provisional assessment shall be served upon the person in occupation or possession or in charge of the place or premises in such manner as may be prescribed.

(3) The person, on whom an order has been served under sub-section (2) shall be entitled to file objections, if any, against the provisional assessment before the assessing officer, who shall, after affording a reasonable opportunity of hearing to such person, pass a final order of assessment within thirty days from the date of service of such order of provisional assessment of the electricity charges payable by such person.

(4) Any person served with the order of provisional assessment, may, accept such assessment and deposit the assessed amount with the licensee within seven days of service of such provisional assessment order upon him:

(5) If the assessing officer reaches to the conclusion that unauthorized use of electricity has taken place, the assessment shall be made for the entire period during which such unauthorized use of electricity has taken place and if, however, the period during which such unauthorized use of electricity has taken place cannot be ascertained, such period shall be limited to a period of twelve months immediately preceding the date of inspection.

---

¹ Subs. by Act 26 of 2007, Sec.11 (w.e.f. 15th June 2007).
² The words “Provided that in case the person deposits the assessed amount he shall not be subjected to any further liability or any action by any authority whatsoever” omitted by Act 26 of 2007, Sec.11 (w.e.f. 15th June 2007).
³ Subs. by Act 26 of 2007, Sec.11 (w.e.f. 15th June 2007).
(6) The assessment under this section shall be made at a rate equal to
1[twice] the tariff rates applicable for the relevant category of services specified
in sub-section (5).

Explanation.- For the purposes of this section,-

(a) “assessing officer” means an officer of a State Government or Board or
licensee, as the case may be, designated as such by the State Government;

(b) “unauthorised use of electricity” means the usage of electricity -

(i) by any artificial means; or
(ii) by a means not authorised by the concerned person or
authority or licensee; or
(iii) through a tampered meter; or
2[(iv) for the purpose other than for which the usage of electricity
was authorised; or
(v) for the premises or areas other than those for which the
supply of electricity was authorized.”]

Section 127. (Appeal to Appellate Authority): --- (1) Any person aggrieved by
the final order made under section 126 may, within thirty days of the said order,
prefer an appeal in such form, verified in such manner and be accompanied by
such fee as may be specified by the State Commision, to an appellate authority
as may be prescribed.

(2) No appeal against an order of assessment under sub-section (1) shall be
entertained unless an amount equal to 2[half of the assessed amount] is deposited
in cash or by way of bank draft with the licensee and documentary evidence of
such deposit has been enclosed along with the appeal.

(3) The appellate authority referred to in sub-section (1) shall dispose of the
appeal after hearing the parties and pass appropriate order and send copy of
the order to the assessing officer and the appellant.

(4) The order of the appellate authority referred to in sub-section (1) passed
under sub-section (3) shall be final.

1 subs. by Act 26 of 2007, Sec. 11 for the words “one-and-half times” (w.e.f. 15th June 2007).
2 Subs. by Act 26 of 2007, Sec. 11 (w.e.f. 15th June 2007)
3 Subs. by Act 26 of 2007, Sec.12 for the words “one third of the assessed amount” (w.e.f. 15th June
2007).
Appendix 3
GoM Authorization under Section 135 of Electricity Act, 2003

INDUSTRIES, ENERGY AND LABOUR DEPARTMENT
Madam Cama Marg, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated the 23rd January 2019

NOTIFICATION


MISC. No. 2018/C.R. 1262/Energy 5.—In exercise of the powers conferred by sub-section (2) of section 135 of the Electricity Act, 2003 (36 of 2003) and of all other powers enabling it in that behalf, and in supersession of all earlier notifications issued in this behalf, the Government of Maharashtra hereby authorises the officers mentioned in column (2) of the Schedule appended hereto, of the Distribution Licensees mentioned in column (3) thereof, to exercise the powers under clauses (a) and (b) of sub-section (2) of section 135 of the said Act, within their respective area of supply of electricity, in respect of the category of electricity consumers specified in column (4) of the said Schedule:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Officers</th>
<th>Distribution Licensee</th>
<th>Category of Electricity Consumers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(a) Junior Engineer/Assistant Engineer, Section Office.</td>
<td>Maharashtra State Electricity Distribution Co.Ltd.</td>
<td>Low Tension Consumers</td>
</tr>
<tr>
<td></td>
<td>(b) Assistant Engineer (Special Squad/QC).</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) Deputy Executive Engineer, Additional Executive Engineer &amp; Executive Engineer from (O&amp;M) Office of concerned area.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(d) Assistant Engineer (Flying Squad), Additional Executive Engineer (Flying Squad), Additional Executive Engineer (Enforcement) and Executive Engineer (Enforcement) from Security and Enforcement Wing.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(e) Assistant Engineer, Dy Executive Engineer &amp; Additional Executive Engineer of Commercial Intelligence Units.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Additional Executive Engineer, Executive Engineer, SuperIntending Engineer &amp; Chief Engineer from (O&amp;M) office of concerned area.</td>
<td>Maharashtra State Electricity Distribution Co.Ltd.</td>
<td>High Tension Consumers</td>
</tr>
<tr>
<td></td>
<td>(b) Additional Executive Engineer (Flying Squad) &amp; Executive Engineer (Enforcement) from Security and Enforcement Wing.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) Assistant Engineer, Dy Executive Engineer &amp; Additional Executive Engineer of Commercial Intelligence Units.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sr. No.</td>
<td>Officers</td>
<td>Distribution Licensee</td>
<td>Category of Electricity Consumers</td>
</tr>
<tr>
<td>--------</td>
<td>----------</td>
<td>-----------------------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td>2</td>
<td>(a) Junior Engineer, Senior Executive Assistant Manager, Manager, Senior Manager, Deputy General Manager &amp; General Manager. (b) Assistant Manager, Manager, Senior Manager, Deputy General Manager &amp; General Manager.</td>
<td>Adani Electricity Mumbai Ltd.</td>
<td>Low Tension Consumers.</td>
</tr>
<tr>
<td>3</td>
<td>Executive, Asst. Manager, Manager, Senior Manager and above.</td>
<td>Tata Power Company Ltd.</td>
<td>High Tension Consumers.</td>
</tr>
<tr>
<td>4</td>
<td>(a) Sub Engineer, Deputy Engineer &amp; Assistant Engineer. (b) Superintendent &amp; Divisional Engineer.</td>
<td>The Brihan Mumbai Electric Supply &amp; Transport (B.E.S.T.)</td>
<td>All Consumers</td>
</tr>
</tbody>
</table>

By order and in the name of the Governor of Maharashtra,

B. Y. MANTA,
Dy. Secretary to Government.
Appendix 4
GoM Authorization under Section 126 of Electricity Act, 2003

INDUSTRIES, ENERGY AND LABOUR DEPARTMENT
Madan Cama Marg, Hutatma Raiguru Chowk,
Mantralaya, Mumbai 400 032, dated the 23rd January 2019

NOTIFICATION


No. MISC. 2018/C.R 126 (1)/Energy-5.— In exercise of the powers conferred by section 126 of the Electricity Act, 2003 (36 of 2003) and of all other powers enabling it in that behalf, and in supersession of all earlier notifications issued in this behalf, the Government of Maharashtra hereby designate the officers mentioned in column (2) of the Schedule appended hereto to be the “assessing officers” for the purposes of section 126 of the said Act, within the area of supply of electricity of the said Distribution Licensees mentioned in column (3), in respect of the category of electricity consumers mentioned in column (4) of the said Schedule:

SCHEDULE

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Officers</th>
<th>Distribution Licensee</th>
<th>Category of Electricity Consumers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(a) Deputy Executive Engineer, Additional Executive Engineer and Executive Engineer from (O and M) Office of concerned area.</td>
<td>Maharashtra State Electricity Distribution Co.Ltd.</td>
<td>Low Tension Consumers</td>
</tr>
<tr>
<td></td>
<td>(b) Additional Executive Engineer (Flying Squad) and Executive Engineer (Enforcement) from Security and Enforcement Wing.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) Superintending Engineer (O and M) and Chief Engineer (O and M) of concerned area.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Officers not below the rank of Managers.</td>
<td>Adani Electricity Mumbai Ltd.</td>
<td>All Consumers</td>
</tr>
<tr>
<td>3</td>
<td>Officer, Executive, Assistant Manager, Manager, Senior Manager, Chief Manager and above.</td>
<td>Tata Power Company Limited</td>
<td>All Consumers</td>
</tr>
<tr>
<td>4</td>
<td>Officer not below the rank of Superintendent in Grade A-4.</td>
<td>The Brihan Mumbai Electric Supply and Transport (B.E.S.T.)</td>
<td>All Consumers</td>
</tr>
</tbody>
</table>

By order and in the name of the Governor of Maharashtra,

B. Y. MANTA,
Dy. Secretary to Government.