

HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED

(A State Govt. undertaking)



Registered office:
(CIN):
GST No.
Telephone No.
Website address:
Email:



Vidyut Bhawan, HPSEBL, Shimla-171004(H.P)
U40109HP2009SGC31255
2 AACCH4894EHZB
0177-2803600, 2801675 (Office), 2658984(Fax)
www.hpsebl.com
cmd@hpsebl.in & directorfa@hpsebl.in



No. HPSEBL/F&A/WA-36/2022-23 496-633
To

Dated: 07/05/2022

The Chief Engineer (ES),
HPSEBL, Hamirpur.

The Chief Engineer (Gen.),
HPSEBL, Sundernagar.

The Chief Engineer (PCA.),
HPSEBL, Shimla-4.

All the Superintending Engineer's (OP) wing,
in HPSEBL. (including M&T units).

Sub: Internal Audit of Accounts of HPSEBL for the financial year 2021-22. (4th Qtr.)

Sir,

As you are well aware that Internal Audit of accounts is a statutory obligation under company Act and needs to be conducted on quarterly basis. The annual accounts for the FY 2021-22 (up to 3rd Qtr.) have already been audited by the internal audit parties of HPSEBL and now the accounts for FY 2021-22 up to 31.03.2022 have also been required to be audited. These accounts for the FY 2021-22 (4th Qtr.) shall be audited by the internal audit parties of the HPSEBL.

The Internal Audit for 4th Quarter (up to 31.03.2022) shall be conducted w.e.f 11.05.2022 to 21.05.2022. The hard copy of the report shall be submitted to the A.O WA (HQ) section by the internal audit teams along with soft copy through email on the mail id aowaphq@gmail.com.

The teams for conducting the internal audit are as under:

Sr.No	Name/ Designation	E-mail ID/Phone number	Name of Office to be audited
1	Sh. Mohinder Chauhan Sr.(AO) (with concerned field unit AAO)	adm438hpsebl@gmail.com 98170-98270	(OP) Circle Solan and Nahan
2	Sh. Ram Krishan Sr.(AO) (with concerned field unit AAO)	drkkashiv@gmail.com 94186-70784	(OP) Circle Shimla
3	Sh Vipin Kaushal Sr. (AO) (with concerned field unit AAO)	sraocomm@gmail.com 94180-03696	(All HQ Unit (Excludes) (PCA) & CE (SO).
4	Sh. Ramesh Sharma (AO) (with concerned field unit AAO)	r9816375595@gmail.com 98163-75595	(Gen. wing) HPSEBL, Sunder Nagar.
5	Sh. Naval Kishor. (AO) (with concerned field unit AAO)	navalkgupta1973@gmail.com 70180-64378	CE (PCA) & CE (SO).
6	Sh. Yuv Raj (AO) (with concerned field unit AAO)	yuvrajnegi@gmail.com 94181-19098	(OP) Circle Kullu
7	Sh. Sachin Mahajan (AO) (with concerned field units AAO.)	mahajank2007@rediffmail.com 98050-15677	(ES) wing Hamirpur

IT Cell HPSEBL V.P. Shimla-4

Dr. EE/AGE (T-3)

Dr. EE/AGE (IT-3)

APR 2022

Dr. A. H. T.
09/05/22

P.T.O

8	Sh Ram Singh Mehta (AO) (with concerned field unit AAO)	ramsinghmehta66@gmail.com 94180-57089	(OP) Circle Rampur & Rohru.
9	Sh. Kamlesh kumar (AO) (with concerned field unit AAO)	loanhpseb@gmail.com 94591-22933	(OP) Circle Hamirpur & (OP) Circle Una.
10	Sh. Annurag Mahajan (AO) (with concerned field unit AAO)	aosap123@gmail.com/ 94180-75627	M&T Circle Bilaspur & (OP) circle Bilaspur and its accounting units.
11	Sh.Hira Lal Verma (AO) (with concerned field unit AAO)	hlverma.hpsebl@gmail.com 94180-77730	(OP) Circle Mandi
12	Sh. Ravi Awasthi (CA)	raviawasthi58@yahoo.co.in 93188-10630	(OP) Circle Dalhousie
13	Sh. Sunil Khanna (CA)	sunilkhanna9@yahoo.com 93188-10515	(OP) Circle Kangra

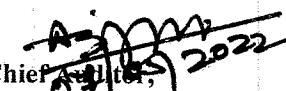
You are therefore, requested to direct the AAO's/Supdt. (D/A) under your control to prepare the data of accounts and send soft copies of all details as per scope of work of Internal Audit (**Annexure 'A'**) to the designated officer through e-mail to enable them to scrutinized/Audit the same. The data/details may be sent to the concerned officer on before 11th of May, 2022 by all means. In case the internal audit team has to visit the concerned office for verification of data, they shall intimate the field office authority in respect of their visit. The controlling officer of that office shall ensure availability of concerned staff and record during the visit of internal auditors.

If any short comings are pointed out by the Internal Auditors the concerned accounting units will rectify/settle the observations by making necessary accounting entries in the current period there and then.

For clarification, if any required, you may contact on official telephone No. /Officers Dy. CA. No. 0177-2809434 and emergency on Mobile No. **94186-96594**. Please extend all requisite support and cooperation to the internal auditors required for smooth completion of the assignment without any hindrance please.

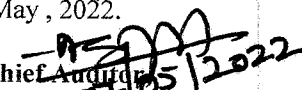
DA: Scope of Internal Audit.

Yours faithfully,


Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-4.

Copy to the following for information and necessary action please:


1. The Sr.PS/PS/PA to the Managing /Directors (F&A)/OP/Civil/Tech. in HPSEBL, Shimla-4 for their information.
2. The Executive Director (Pers.) HPSEBL, Shimla-4.
3. The Chief Accounts Officer F&A Wing, HPSEBL, Shimla-4.
4. The Superintending Engineer (IT) Vidyut Bhawan, Shimla-4 for uploaded in HPSEBL website.
5. All the Executive Engineer in field accounting units in HPSEBL. It is requested to provide the vehicle (If Necessary) to concerned audit party on need basis.
6. The Audit team (By name) shall get the data from concerned units by 11th of May, 2022 and scrutinize the same. In case of any misclassification/ negative entries found during audit the same may be got rectified from the concerned unit in the current accounts and submit the detailed report (as per Annexure Scope of Audit) to undersigned through mail by 28th of May, 2022. The concerned audit team will use its own vehicle during field unit if necessary for verification of data and to complete the audit well in time, if the vehicle is not provided by the field units. Then own vehicle can be used by the concerned officer.
7. The Accounts Officer in (Gen./ES) for similar necessary action.
8. The AO's/ AAO's in all accounting units. They are requested to mail the detail as per (**Annexure 'A'**) on the email ID's of audit team by 11th of May, 2022.
9. The Supdt. (D/A), in Accounting Divisions.


Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-4.

Scope of Internal Audit

Sr. No.	Description	Scope/Specific Function of Internal Audit
1.	Fixed Assets, depreciation & amortization, CWIP. (GL 10 to 18)	i) Fixed Assets Register (FAR) updated up to 31.03.2022 duly matched with Trial balance of Unit on prescribed formats. ii) Work wise /scheme wise detail of Capital works in progress/ WBS as on 31.03.2022 duly matched with Trial Balance of unit. iii) Work wise /scheme wise detail of CWIP/WBS put to use and capitalized up to 31.03.2022 after Put to use certificates from Executing Officers-capitalization duly matched with Trail balance of Unit. iv) Physical verification certificate of FAR of the Unit.
2.	Store (GL 21 to 22)	i) Reconciliation of store balances with book balance/SAP balance as on 31.03.2022 ii) Age wise detail of material as per the requirement of INDAS as on 31.03.2022 iii) Physical verification certificate of store as on 31.03.2022.Cleared of GR/IR A/C BH.22.2 by Go Live Units.
3.	Sales, Services and Revenue. (GL 23)	i) Category wise reconciliation of figures of opening balance, assessment, realization and closing balances for FY 2021-22 up to 31.03.2022 with main abstract ledger of consumers, Revenue returns and Trails balances of Unit. ii) Age wise/ category wise list of sundry debtors as on 31.03.2022 as per the requirement of INDAS. iii) Category wise list of permanent defaulter's consumers as on 31.03.2022 iv) Transfer of outstanding amount of disconnects consult to PDCO A/C BH.23.5.
4.	Cash, Bank and Bank Balances. (GL 24)	i) Certificate of daily basis closure of Cash & Bank book from DDOs as per requirement of INDAS. ii) The cash and bank balances have to be tallied with Trial balances of Unit. iii) Reconciliation certificate of bank balances with bank as on 31.03.2022 iv) Scrutiny of bank reconciliation statement of S/Divns./Divns. duly tallied with balances division as whole CS-I.
5.	Advances, payables and IUTs. (GL 25 to 39)	i) Scrutiny of all type of advances (GL 25 to 28) sub head wise and ensure that proper records of Advances given to Employees/ Pensioners/ Suppliers / Contractors has been maintained by the unit. ii) Age wise breakup of outstanding advances (GLs wise). iii) The balances under GLs 27.101 to .103, 28.261 to 263, 28.361 to 363, 44.1, 47.6, 57.1 up to

		31.03.2022 of the unit.
		iv) IUT & IUT reconciliation statement on prescribed formats ending up to 31.03.2022
		v) Bifurcation of balances under (GL 25 to 39) accounts into current and non-current).
		vi) Reconciliation certificate of each with concerned parties.
6.	Provisions and liabilities and payable (GL 41 to 57)	<p>i) Scrutiny related to the records of provisions, liabilities and receivables party wise outstanding as on 31.03.2022</p> <p>ii) Reconciliation certificate with concerned parties.</p> <p>iii) Age wise breakup of balances under these GLs on prescribed formats. Bifurcations of these GLs into Current and non-current.</p> <p>iv) Reconciliation of TDS/TCS GST with subsidy record.</p>
7.	Sale of Power (GL 61 to 65)	<p>i) Month wise check of classification of Sale of Power in various categories (MUs vis-a-vis revenue) of the Unit.</p> <p>ii) Classification of receipts in other income heads of accounts.</p> <p>iv) Reconciliation of TDs/TCs GST with subsidy received.</p>
8.	Purchase of Power/O&M Expenses (GL 70 to 83)	<p>i) Random vouching of all type of expenses (Capex & Opex).</p> <p>ii) Ensure proper classification of expenses.</p> <p>iii) Budget allocation and expenditure incurred by the unit under O&M.</p> <p>iv) Verification of prior period income/Expenses.</p>
9.		Detail of contingent liabilities/ Arbitration cases/consumer cases with the quarter of amounts.
10		Detail of lease hold heard/Assets and period of lease thereof.
11		Detail of reserve fund under BH.56
12		Accountal of Self executed Assets by consumer as per procedure prescribed.
13		Others, if any comments of IA.


 Assit. Accounts Officer (WAHQ)
 F&A Wing, HPSEBL,
 Shimla-4