

# HIMACHAL PRADESH STATE ELECTRICITY BOARD LTD

(A State Government Undertaking)



Registered Office  
Corporate Identity Number (CIN)  
GST Number  
Telephone Number  
Website: www.hpsebl.com,

: F&A Wing, Vidyut Bhawan, Shimla - 171 004.  
: U40109HP2009SGC031255  
: 02AACCH4894EHZB  
: 0177-2809454, 2809548 Fax No. 0177-2658908, 2655387  
: e-mail: gulshansai@Yahoo.co.uk rkj63ur@gmail.com

No. HPSEBL/F&A/WA-36/2021-22 - 1409 + 01568

Dated: 11/10/2021

To

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.

Sir,

You all are aware that Internal Audit of accounts is a statutory obligation and need to be conducted every year. The annual accounts for the FY 2020-21 have already been audited by the internal audit parties of HPSEBL and now the accounts for FY 2021-22 up to 30.09.2021 have also been finalized. These accounts for the FY 2021-22 (half year) shall be audited by the internal audit parties of the HPSEBL.

The Internal Audit up to 30.09.2021 shall be conducted w.e.f 11.10.2021 to 23.10.2021 on quarterly basis and separate report of each quarter will be submitted to WAHQ section by the internal audit teams mentioned in the table below:

The teams for conducting the internal audit at Head offices are as under:

Sr.No	Name/ Designation	e-mail ID/Phone number	Name of Office to be audited
1	Sh. Anurag Mahajan (AO) (with concerned field unit AAO)	aosap123@gmail.com/ 94180-75627	M&T Bilaspur/ (OP) circle Bilaspur and its accounting units.
2	Sh. Kamlesh Sharma (AO) (with concerned field unit AAO)	loanhpseb@gmail.com / 94591-22933	(OP) Circle Shimla
3	Sh. Dishant Verma (with concerned field unit AAO)	94593-11200	CE, PCA Shimla/CE (System Operation)
4	Sh. Santosh Kumar (AO) (with concerned field unit AAO)	aocpc16517@gmail.com/ 8219722241	Gen. wing, HPSEBL, Sundernagar.
5	Sh. Balbir Singh (AO) (with concerned field unit AAO)	balbirrana2000@gmail.com/ 98169-07626	(OP) Circle Hamirpur / (OP) Circle Una
6	Sh. Vijay Kumar Verma (AO) (with concerned field unit AAO)	vkverma1766@gmail.com/ 89880-66485	(OP) Circle Mandi
7	Sh. Sanjay Minhas (AO) (with concerned field unit AAO)	Sanjayminhas77@gmail.com/ 94186-74202	(OP) Circle Kullu
8	Sh. Ravi Awasthi (CA) and	raviawasthi58@yahoo.co.in	HQ DDO's and F&A

Paragjot 6/10  
Sr. Asst.

	Sh. Sunil Khanna (CA)	93188-10630 sunilkhanna9@yahoo.com 93188-10515	wing.
9	Sh. Pawan Kumar (AO) (with concerned field unit AAO)	P9418043101@gmail.com 94180-43101	(OP) Circle Solan
10	Sh. B.N. Sharma (AO) (with concerned field unit AAO)	aocommhpsebl@gmail.com 94599-68597	(OP) Circle Rampur/ Rohru
11	Sh. Amit Sood (AO) (with concerned field unit AAO)	Soodamit1979@gmail.com 94184-72145	(OP) Circle Kangra/Dalhousie
12	Sh. Madan Lal (AO) (with concerned field unit AAO)	98170-63737	ES Hamirpur/(OP) Circle Nahan

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 him to scrutinize/Audit the same. The data/details may be sent to the concerned officer on before 11<sup>th</sup> October 2021 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 officials telephone No. /Officers Dy.CA.No. 0177-2655115, 0177-2809484 and emergency on Mobile No. 8219805149 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,

*[Signature]*  
Chief Auditor,  
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 to concerned audit party on need basis.
6. The Audit team (By name) shall get the data from concerned units by 11<sup>th</sup> of Oct., 2021 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 30<sup>th</sup> of Oct., 2021. 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 11<sup>th</sup> of October, 2021.
9. The Supdt.(D/A), in Accounting Divisions.

*[Signature]*  
Chief Auditor,  
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 30.09.2021 duly matched with Trial balance of Unit on prescribed formats.
		ii) Work wise /scheme wise detail of Capital works in progress/ WBS as on 30.09.2021 duly matched with Trial Balance of unit.
		iii) Work wise /scheme wise detail of CWIP/WBS put to use and capitalized up to 30.09.2021 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 as on 30.09.2021
		ii) Age wise detail of material as per the requirement of INDAS as on 30.09.2021
		iii) Physical verification certificate of store as on 30.09.2021. 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 30.09.2021 with main abstract ledger of consumers, Revenue returns and Trails balances of Unit.
		ii) Age wise/ category wise list of sundry debtors as on 30.09.2021 as per the requirement of INDAS.
		iii) Category wise list of permanent defaulter's consumers as on 30.09.2021
		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 30.09.2021
		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 30.09.2021 of the unit.
		iv) IUT & IUT reconciliation statement on prescribed formats ending up to 30.09.2021
		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)	i) Scrutiny related to the records of provisions, liabilities and receivables party wise outstanding as on 30.09.2021
		ii) Reconciliation certificate with concerned parties.
		iii) Age wise breakup of balances under these GLs on prescribed formats. Bifurcations of these GLs into Current and non-current.
		iv) Reconciliation of TDS/TCS GST with subsidy record.
7.	Sale of Power (GL 61 to 65)	i) Month wise check of classification of Sale of Power in various categories (MUs vis-a-vis revenue) of the Unit.
		ii) Classification of receipts in other income heads of accounts.
		iv) Reconciliation of TDs/TCs GST with subsidy received.
8.	Purchase of Power/O&M Expenses (GL 70 to 83)	i) Random vouching of all type of expenses (Capex & Opex).
		ii) Ensure proper classification of expenses.
		iii) Budget allocation and expenditure incurred by the unit under O&M.
		iv) Verification of prior period income/Expenses.
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.

*[Signature]*

Asstt. Accounts Officer (WA-HQ)  
F&A Wing, HPSEBL,  
Shimla-4



# HIMACHAL PRADESH STATE ELECTRICITY BOARD LTD

(A State Government Undertaking)

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: F&A Wing, Vidyut Bhawan, Shimla - 171 004.  
: U40109HP2009SGC031255  
: 02AACCH4894EHZB  
: 0177-2809454, 2809548 Fax No. 0177-2658908, 2655387

## Corrigendum

Due to Administrative reason the following amendments are hereby made in Internal Audit tour Programme for the FY-2021-22 issued vide this Office order No. HPSEBL/F&A/WA-36/2021-22-1409 to 1568 dated 01-10-2021 at Sr. No.9,11,12 and in 2<sup>nd</sup> paragraph " to 23.10.2021 is substituted as" two days per unit and as under:

Sr.No	Name/ Designation	e-mail ID/Phone number	Name of Office to be audited
9	Sh. Rakesh Kumar Sharma (AO) (with concerned field unit AAO)	rakj63ur@gmail.com 98051-97888	(OP) Circle Solan & Nahan
11	Sh. Amit Sood (AO) & Vipin Kumar (AAO) ES Hamirpur.	Soodamit1979@gmail.com 94184-72145	(OP) Circle Kangra & (OP) Dalhousie
12	Sh. Madan Lal (AO) & Meena Kumari (AAO) ES Hamirpur.)	98170-63737	ES Hamirpur

Yours faithfully,

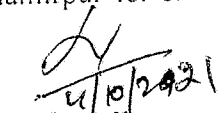
  
Chief Auditor,  
F&A Wing, HPSEB Ltd.,  
Shimla-4.

No. HPSEBL/F&A/WA-36/2021-22 - 1632-85

Dated: 4/10/21

Copy to the following for information and necessary action please :

1. The Sr.PS/PS/PA to the Managing /Directors in HPSEBL, Shimla-4.
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/Resident Engineer in field accounting units in HPSEBL. It is requested to provide the vehicle to concerned officer.
6. The Audit team at Sr.No.9,11 &12 of the letter No.1409 to 1568 dated 01.10.2021 for compliance.
7. The AO's/ AAO's in Chief Engineer (ES) HPSEBL, Hamirpur for similar necessary action please.

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