

LK 72

HIMACHAL PRADESH STATE ELECTRICITY BOARD LTD REVIEW NOTE ON THE INTERNAL AUDIT OF CONSUMERS ACCOUNTS (W.E.F. 01.01.2020 TO 31.03.2020)

In addition to the performance achieved under special audit drive, 43 Nos. Elect. Sub-Divisions were inspected/audited by 32 Nos. Internal Audit Parties covering 416 accounts w.e.f. 01.01.2020 to 31.03.2020. The following shortcomings so noticed were discussed by the Internal Auditors with the Sub-Divisional Officers concerned and after discussion, the accepted amount in respect of short assessment was not charged to the accounts of respective consumers through Sundry Charges and Allowances register for effecting recovery from the concerned consumers.

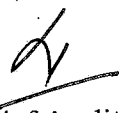
S.N	Description	Period	C.E.(OP) North D/Shala	C.E. (OP) C.Z. Mandi	C.E.(OP) South Shimla-4	Total	Remark
1	Short Assessment /detected/ Accepted	01/01/2020 To 31/03/2020	Rs.4,61,13,517/-	Rs.6,86,21,728/-	Rs.8,10,94,887 /-	Rs. 19,58,30,132/-	Annex-B
2	Locked Premises	01/01/2020 To 31/03/2020	311 Nos.	434 Nos.	16 Nos.	761 Nos.	Annex-B
3	Defective/Dead stop And Burnt meters	01/01/2020 To 31/03/2020	458 Nos.	787 Nos.	641 Nos.	1886 Nos.	Annex-B
4	Minus/Fictitious Readings	01/01/2020 To 31/03/2020	-----	120 Nos.	-----	120 Nos.	Annex-B
5	Delayed Billing	01/01/2020 To 31/03/2020	10 Nos.	--	5 Nos.	15 Nos.	Annex-B
6	Non-Verification of service lengths	01/01/2020 To 31/03/2020	62 Nos.	42 Nos.	--	104 Nos.	Annex-B
7	Pending Audit Notes	01/01/2020 To 31/03/2020	42 Nos.	14 Nos.	23 No.	79 Nos.	Annex-B
8	Pending Audit Reports	01/01/2020 To 31/03/2020	55 Nos.	34 Nos.	62 Nos.	141 Nos.	Annex-B
9	Permanent Defaulting Amount	01/01/2020 To 31/03/2020	Rs .25,50,901/-	Rs.39,62,163/-	Rs. 3,69,14,008/-	Rs.4,34,27,072/-	Annex-C
10	Current/Running Defaulting Amount	01/01/2020 To 31/03/2020	Rs .9,33,22,049/-	Rs. 24,99,29,762/-	Rs .41,30,69,905/-	Rs.75,63,21,716/-	Annex-C
11	Out-Standing arrear of revenue as on 31/ 03/2020 (Tentative)	01/01/2020 To 31/03/2020	Rs.2,31,64,07,807/-	Rs.1,81,56,13,570/-	Rs.10,33,12,76,638 /-	Rs.1446.32 Crore	Annex-F
12	Total Pending Audit Notes	01/01/2020 To 31/03/2020	173 Nos.	84 Nos.	253 Nos.	510 Nos.	Annex-E
13	Total Pending Audit Reports	01/01/2020 To 31/03/2020	281 Nos.	172 Nos.	414 Nos.	867 Nos.	Annex-E
14	Position of un Audited Accounts Months.	01/01/2020 To 31/03/2020	3255 Nos.	3497 Nos.	3162 Nos.	9914 Nos.	Annex-E

Paragender 11/X
Ss Ass.

NO.HPSEB/F&A/Comm-5-26/20-21-3014-3373 Dated:- 5/10/2021

Copy along with its enclosures (Annexure-'A' to 'E') is forwarded for information /necessary action:-

1. The Sr. Private Secretary to the Managing Director, HPSEB Ltd, Shimla-4 (H.P) for the kind information of worthy Managing Director, please.
2. The Sr. Private Secretaries / Private Secretaries to All the Directors, HPSEB Ltd, Shimla-4 (H.P) for the kind information of worthy Directors, please.
3. The Sr. Private Secretary to the Executive Director (Personnel), HPSEB Ltd. Shimla-4 for the kind information of worthy Executive Director (Personnel), please.
4. The Chief Engineer (Op) North/South/Central Zone/ the Chief Engineer (P/A)/ the C.E. (Gen)/ the Chief Engineer (MM)/ the Chief Engineer (Comm.)/the Chief Engineer Elect System, HPSEBL.
5. All the Dy. Chief Engineers in Operation Wings, HPSEBL.
6. The Superintending Engineer, M&T Circle, HPSEBL, Bilaspur/ the Superintending Engineer (G) Circle Palampur/ Nahan/ Bhaba Nagar / Sarabhai.
7. The Superintending Engineer (IT), HPSEBL, Vidyut Bhawan, Shimla-4 to upload in HPSEBL Website.
8. All the Addl. Superintending Engineers/Sr. Executive Engineers in Operation Wings of HPSEBL/RE Bhaba Nagar/ RE Giri Nagar/ RE Joginder Nagar / TCD Pandoh.
9. All the Addl. Superintending Engineers (M&T) Division, HPSEBL, Sunder Nagar/ Solar Kangra.
10. The Private Secy. to Chief Accounts Officer/ Dy. Chief Auditor, HPSEBL, F&A Wing, Shimla-4
11. The Resident Audit Officer, HPSEB Ltd, Shimla-4 / Accounts Officer (Comm.)/ Accounts Officer (W.A-H.Q)/, Accounts Officer (Comp.)/Accounts Officer (Cord.) HPSEB Ltd, F&A Wing, Shimla-4.
12. All the Assistant Executive Engineers/ Assistant Engineers in Operation Wings of HPSEBL for taking necessary action to recover the outstanding amount for the running/permanent defaulter consumers. The compliance of the above shall be made within 3 months from the date of issue of the quarterly review.
13. All the Internal Auditors under Commercial Section, HPSEBL, F&A Wing, Shimla-4(H.P).


Chief Auditor,
F&A Wing, HPSEBL
Shimla-4 (H.P.),

SHOWING POSITION OF SHORT COMINGS ELECT. SUB-DIVISION WISE DURING THE QUARTER ENDING 01.01.2020 TO 31-03-2020

CHIEF ENGINEER (OP) NORTH DHARAMSHALA																
1	ED Gagret															
I	ESD Haroli	25-11-19 to 29-02-20	04/17 to 12/17	3698863	3698863	36129	5822035	37	12	0	0	10	20	1	2	
2	ESD Daulatpur Chowk	04-01-20 to 16-03-20	04/17 to 12/17	1763387	1763387	8528	3072114	9	18	0	0	0	7	0	1	
	TOTAL			5462250	5462250	44657	8894149	46	30	0	0	10	27	1	3	
2	ED Baijnath															
I	ESD Panchrukhi	04-11-19 to 29-02-20	04/17 to 12/17	274492	274492	0	4010075	162	106	0	0	0	12	2	1	
3	ED UNA															
I	ESD Thanakalan	01-12-19 to 31-01-20	08/15 to 12/15 & 04/16 to 07/16	1830008	1830008	8439	723709	0	0	0	0	21	10	1	1	
2	ESD Bangana	21-10-19 to 03-01-20	04/16 to 12/16	1485577	1485577	49630	1838422	16	32	0	0	0	9	1	3	
	TOTAL			3315585	3315585	58069	2562131	16	32	0	0	21	19	2	4	
4	ED Chamba															
I	ESD Rakh	22-01-20 to 29-02-20	04/17 to 03/18	333501	333501	516415	7379146	0	44	0	0	0	11	13	15	
5	ED Dalhousie															
I	ESD Chawari	16-01-20 to 06-02-20	09/17 to 03/18	1003160	1003160	11646	3590459	0	10	0	0	9	10	3	8	
II	ESD Bakloh	07-02-20 to 26-03-20	04/17 to 03/18	2748801	2748801	29909	1285433	0	14	0	0	8	9	10	11	
	TOTAL			3751961	3751961	41555	4875892	0	24	0	0	17	19	13	19	
6	ED Dehra															
I	ESD Pragpur	12-12-19 to 29-01-20	04/16 to 12/16	4439226	4439226	0	7057759	33	102	0	0	7	12	1	1	
7	ED Kangra															
I	ESD No.I Kangra	18-10-19 to 24-02-20	09/16 to 12/16 & 04/17 to 08/17	2245463	2245463	260103	10034752	16	16	0	0	14	13	1	1	
8	ED Palampur															
	ESD Maranda	06-11-19 to 07-03-20	09/15 to 12/15 & 04/16 to 12/16	18167088	18167088	1558829	19241404	13	64	0	10	0	15	5	4	
9	ED Nagrota Bagwan															
I	ESD Baroh	29-02-20 to 31-03-20	04/18 to 03/19	1161352	1161352	15361	4590174	25	28	0	0	0	10	1	1	
II	ESD Nagrota Bagwan	20-12-19 to 26-02-20	04/16 to 12/16	3858950	3858950	0	20451868	0	0	0	0	0	14	2	3	
	TOTAL			5020302	5020302	15361	25042042	25	28	0	0	0	24	3	4	
10	ED Lambagaon															
I	ESD Jaisinghpur	11-12-19 to 28-02-20	04/15 to 12/15	3103649	3103649	55912	4224649	0	12	0	0	0	10	1	3	

Sr. No.	Name of Division/Sub Division	Date of Visit.	A/C month audited	Short Assessment		Permanent defaulting	Running consumers defaulting amount	Locked premises	Dead Stop	Fictitious of minus reading	Delayed Billing	Service length	No. of Paras	Pending Audit Note	Pending Audit Report
				Detected	Accepted										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	ED Dharampur		CHIEF ENGINEER (OP) CENTRAL ZONE MANDI												
I	ESD Dharampur	01-09-19 to 30-11-19	08/15 to 12/15	9443616	9443616	121906	36628762	31	32	18	0	0	8	1	1
II	ESD Sandhol	01-01-20 to 20-02-20	01/16 to 12/16	3583909	3583909	17823	3022994	10	19	0	0	0	7	0	1
	TOTAL			13027525	13027525	139729	39651756	41	51	18	0	0	15	1	2
2	ED GOHAR														
1	ESD Baggi	01-11-19 to 30-01-20	04/17 to 12/17	862327	862327	110501	9107827	24	26	0	0	0	9	1	1
3	ED KARSOG														
I	ESD Churag	11-12-19 to 31-01-20	04/16 to 12/16	533863	533863	0	5182494	95	150	0	0	0	7	0	2
II	ESD Seri	01-02-20 to 10-03-20	01/17 to 12/17	289426	289426	0	484570	98	95	0	0	0	7	0	1
	TOTAL			823289	823289	0	5667064	193	245	0	0	0	14	0	3
4	ED KULLU														
1	ESD NO. I Kullu	19-12-19 to 10-02-20	08/15 to 12/15 & 04/16 to 06/16	1493246	1493246	0	10733721	0	16	0	0	0	11	0	3
5	ED MANALI														
I	ESD Naggar	11-02-20 to 09-03-20	04/16 to 03/17	670058	670058	0	959618	0	44	0	0	0	13	0	3
II	ESD MANALI	16-12-19 to 20-01-20	04/16 to 12/16	1376586	1376586	374703	4465900	0	62	0	0	0	15	2	4
	TOTAL			2046644	2046644	374703	5425518	0	106	0	0	0	28	2	7
6	ED NADAUN														
I	ESD Rangas	21-01-20 to 29-02-20	04/16 to 03/17	5451927	5451927	14171	7468517	9	0	32	0	7	10	1	0
II	ESD Jawalamukhi No.-I	07-12-19 to 15-01-20	04/16 to 12/16	2729835	2729835	106032	2979843	0	11	0	0	5	8	3	9
III	ESD Majheen	30-01-20 to 29-02-20	04/16 to 03/17	2688976	2688976	0	2321498	30	27	0	0	0	7	2	2
IV	ESD Dhaneta	30-11-19 to 28-02-20	09/13 to 12/13 & 04/14 to 08/14	3389163	3389163	89324	5185029	28	59	0	0	0	10	0	1
	TOTAL			14259901	14259901	209527	17954887	67	97	32	0	12	35	6	12
7	ED HAMIRPUR														
I	ESD Sujanpur Tihra	02-01-20 to 18-02-20	04/15 to 12/15	5774660	5774660	92536	37642119	32	27	0	0	3	7	0	1
II	ESD No.II Hamirpur	09-12-19 to 07-03-20	09/14 to 12/14 & 04/15 to 07/15	11908751	11908751	1143896	11024438	0	101	0	0	0	12	0	1
	TOTAL			17683411	17683411	1236432	48666557	32	128	0	0	3	19	0	2
8	ED BARSAR														
I	ESD Barsar	01-10-19 to 20-01-20	9/15 TO 12/15, 04/16 TO 8/16	4467084	4467084	1807670	36917246	48	0	70	0	27	11	0	1
9	ED GHUMARWIN														
7	ESD Bharari	21-12-19 to 29-01-20	04/16 to 12/16	10332171	10332171	83601	2952829	0	0	0	0	0	10	4	3
10	ED BILASPUR														
I	ESD KOT	24-09-19 to 31-01-20	07/16 to 12/16	3626130	3626130	0	72852357	29	118	0	0	0	11	0	0

Sr. No.	Name of Division/Sub Division	Date of Visit.	A/C month audited	Short Assessment		Permanent defaulting	Running consumers defaulting amount	Locked premises	Dead Stop	Fictitious of minus reading	Delayed Billing	Service length	No. of Paras	Pending Audit Note	Pending Audit Report
				Detected	Accepted										
	CHIEF ENGINEER (OP) SOUTH SHIMLA-4														
1	CITY DIVISION														
I	ESD SANJAULI	30-12-19 to 17-02-20	07/16 to 12/16	10252088	10252088	2184735	704151	0	0	0	0	0	15	0	3
2	ED NAHAN														
I	ESD Bagthan	28-12-19 to 17-02-20	04/18 to 12/18	1014583	1014583	1509	682081	8	18	0	0	0	8	1	2
11	ED CHOPAL														
I	ESD Kupvi	18-02-20 to 09-03-20	04/18 to 03/19	605504	605504	44712	734886	8	16	0	0	0	10	3	2
12	ED ROHROO														
	ESD No.I Chirgaon	10-12-19 to 31-01-20	04/16 to 12/16	1037251	1037251	293600	10277892	0	0	0	5	0	7	0	3
13	ED THEOG														
I	ESD Sainj	01-02-20 to 04-03-20	04/17 to 03/18	5497073	5497073	2822886	245704473	0	0	0	0	0	8	1	2
14	ED PARWANOO														
I	ESD Dharampur	25-11-19 to 24-01-20	04/17 to 12/17	22549769	22549769	1355875	18771170	0	84	0	0	0	15	5	10
15	ED SUNNI														
I	ESD Sunni	25-11-19 to 30-01-20	04/17 to 12/17	2892559	2892559	29051	4240847	0	0	0	0	0	12	2	3
II	ESD Jalog	24-12-19 to 31-01-20	04/16 to 12/16	1060540	1060540	31228	678761	0	0	0	0	0	7	1	2
	TOTAL			3953099	3953099	60279	4919608	0	0	0	0	0	19	3	5
16	ED PAONTA														
I	ESD Paonta	22-10-19 to 15-02-20	04/17 to 12/17	31168358	31168358	26966298	77610438	0	523	0	0	0	11	7	16
17	ED ANNI														
I	ESD Nirmand	31-12-19 to 31-01-20	04/17 to 12/17	125655	125655	0	1707491	0	0	0	0	0	7	1	4
18	ED RAMPUR														
	ESD Rampur	01-02-20 to 17-03-20	04/17 to 03/18	852084	852084	1082803	16599610	0	0	0	0	0	10	0	4
19	ED NO. I SHIMLA														
I	ESD Dhalli	24-12-19 to 13-03-20	10-15 to 12/15 & 04/16 to 12/16	4039483	4039483	2101311	35358105	0	0	0	0	0	13	2	11

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QUARTERLY REVIEW NOTE ON THE INTERNAL AUDIT OF CONSUMERS ACCOUNTS FOR THE QUARTER ENDING 1-1-20 to 31-03-2020
(W.E.F.1.1.20 to 31.03.20) Showing position of major short comings noticed during THE QUARTER ENDING (3/20)

ANNEXURE -B

Sr. No.	Name of Division	No. of Sub Divisions audited	Account months audited	Short Assessment			Permanent Defaulter	Running consumers defaulting amount	Locked premises	Cases of dead stop/defected meters	Cases of minus & fictitious meter readings	Cases of delayed billing	Case of service length not verified	Nos of Paras.	Pending audit notes	Pending audit reports	Remarks
				Detected	Accepted	Un-accepted											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
CHIEF ENGINEER (OP) NORTH, DHARAMSHALA																	
1	ED GAGRET	2	18	5462250	5462250	0	44657	8894149	46	30	0	0	10	27	1	3	
2	ED BAIJNATH	1	9	274492	274492	0	0	4010075	162	106	0	0	0	12	2	1	
3	ED UNA	2	18	3315585	3315585	0	58069	2562131	16	32	0	0	21	19	2	4	
4	ED CHAMBA	1	12	333501	333501	0	516415	7379146	0	44	0	0	0	11	13	15	
5	ED DALHOUSIE	2	19	3751961	3751961	0	41555	4875892	0	24	0	0	17	19	13	19	
6	ED DEHRA	1	9	4439226	4439226	0	0	7057759	33	102	0	0	0	12	1	1	
7	ED KANGRA	1	9	2245463	2245463	0	260103	10034752	16	16	0	0	14	13	1	1	
8	ED PALAMPUR	1	13	18167088	18167088	0	1558829	19241404	13	64	0	0	0	15	5	4	
9	ED NAGROTA BAGWAN	2	21	5020302	5020302	0	15361	25042042	25	28	0	10	0	24	3	4	
10	ED LAMBAGAON	1	9	3103649	3103649	0	55912	4224699	0	12	0	0	0	10	1	3	
	TOTAL	14	137	46113517	46113517	0	2550901	93322049	311	458	0	10	62	162	42	55	
CHIEF ENGINEER (OP) CENTRAL ZONE, MANDI																	
1	ED DHARAMPUR	2	17	13027525	13027525	0	139729	39651756	41	51	18	0	0	15	1	2	
2	ED GOHAR	1	9	862327	862327	0	110501	9107827	24	26	0	0	0	9	1	1	
3	ED KARSOG	2	21	823289	823289	0	0	5667064	193	245	0	0	0	14	0	3	
4	ED KULLU	1	8	1493246	1493246	0	0	10733721	0	16	0	0	0	11	0	3	
5	ED MANALI	2	21	2046644	2046644	0	374703	5425518	0	106	0	0	0	28	2	7	
6	ED NADAUN	4	42	14259901	14259901	0	209527	17954887	67	97	32	0	12	35	6	12	
7	ED HAMIRPUR	2	17	17683411	17683411	0	1236432	48666557	32	128	0	0	3	19	0	2	
8	ED BARSAR	1	9	4467084	4467084	0	1807670	36917246	48	0	70	0	27	11	0	1	
9	ED GHUMARWIN	1	9	10332171	10332171	0	83601	2952829	0	0	0	0	0	10	4	3	
10	ED BILASPUR	1	9	3626130	3626130	0	0	72852357	29	118	0	0	0	11	0	0	
	TOTAL	17	162	68621728	68621728	0	3962163	249929762	434	787	120	0	42	163	14	34	✓

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Sr. No.	Name of Division	No. of Sub Divisions audited	Account months audited	Short Assessment			Permanent Defaulter	Running consumers defaulting amount	Locked premises	Cases of dead stop/defected meters	Cases of minus & fictitious meter readings	Cases of delayed billing	Case of service length not verified	Nos of Paras.	Pending audit notes	Pending audit reports	Remarks
				Detected	Accepted	Un-accepted											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
CHIEF ENGINEER (OP) SOUTH, SHIMLA-4																	
1	ED CITY DIVISION	1	6	10252088	10252088	0	2184735	704151	0	0	0	0	0	15	0	3	
2	ED NAHAN	1	9	1014583	1014583	0	1509	682081	8	18	0	0	0	8	1	2	
3	ED CHOPAL	1	12	605504	605504	0	44712	734886	8	16	0	0	0	10	3	2	
4	ED ROHROO	1	9	1037251	1037251	0	293600	10277892	0	0	0	0	0	7	0	3	
5	EDTHEOG	1	12	5497073	5497073	0	2822886	245704473	0	0	0	5	0	8	1	2	
6	ED PARWANOO	1	9	22549769	22549769	0	1355875	18771170	0	84	0	0	0	15	5	10	
7	ED SUNNI	2	18	3953099	3953099	0	60279	4919608	0	0	0	0	0	19	3	5	
8	ED PAONTA	1	9	31168358	31168358	0	26966298	77610438	0	523	0	0	0	11	7	16	
9	ED ANNI	1	9	125655	125655	0	0	1707491	0	0	0	0	0	7	1	4	
10	ED RAMPUR	1	12	852024	852024	0	1082803	16599610	0	0	0	0	0	10	0	4	
11	EDNO.I SHIMLA	1	12	4039483	4039483	0	2101311	35358105	0	0	0	0	0	10	0	4	
	TOTAL	12	117	81094887	81094887	0	36914008	413069905	16	641	0	5	0	123	23	62	
1	C.E.(OP) HPSEBL, North Dharamshala	14	137	46113517	46113517	0	2550901	93322049	311	458	0	10	62	162	42	55	
2	C.E.(OP) CZ HPSEBL, Mandi.	17	162	68621728	68621728	0	3962163	249929762	434	787	120	0	42	163	14	34	
3	C.E(OP)HPSEBL South, Shimla-4.	12	117	81094887	81094887	0	36914008	413069905	16	641	0	5	0	123	23	62	
	TOTAL	43	416	195830132	195830132	0	43427072	756321716	761	1886	120	15	104	448	79	149	


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