

**HIMACHAL PRADESH STATE ELECTRICITY BOARD LTD REVIEW NOTE ON THE INTERNAL
AUDIT OF CONSUMERS ACCOUNTS (W.E.F. 01.04.2020 TO 30.06.2020)**

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 502 accounts w.e.f. 01.04.2020 to 30.06.2020. 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	01/04/2020 To 30/06/2020	Rs.3,19,82,025/-	Rs.6,85,62,819/-	Rs.6,16,04,493 /-	Rs. 16,21,49,337/-	Annex-B
2	Locked Premises	01/04/2020 To 30/06/2020	167 Nos.	427 Nos.	147 Nos.	741 Nos.	Annex-B
3	Defective/Dead stop And Burnt meters	01/04/2020 To 30/06/2020	503 Nos.	464 Nos.	390 Nos.	1357 Nos.	Annex-B
4	Minus/Fictitious Readings	01/04/2020 To 30/06/2020	-----	--	-----	--	Annex-B
5	Delayed Billing	01/04/2020 To 30/06/2020	--	240 Nos.	5 Nos.	245 Nos.	Annex-B
6	Non-Verification of service lengths	01/04/2020 To 30/06/2020	75 Nos.	13 Nos.	6 Nos.	94 Nos.	Annex-B
7	Pending Audit Notes	01/04/2020 To 30/06/2020	42 Nos.	14 Nos.	23 No.	79 Nos.	Annex-B
8	Pending Audit Reports	01/04/2020 To 30/06/2020	56 Nos.	38 Nos.	43 Nos.	137 Nos.	Annex-B
9	Permanent Defaulting Amount	01/04/2020 To 30/06/2020	Rs .92,79,395/-	Rs.48,13,936/-	Rs. 12,83,97,366/-	Rs.14,24,90,697/-	Annex-C
10	Current/Running Defaulting Amount	01/04/2020 To 30/06/2020	Rs. 15,62,55,332/-	Rs. 22,54,18,230/-	Rs. 48,31,13,458 /-	Rs.86,47,87,020/-	Annex-C
11	Out-Standing arrear of revenue as on 31/ 03/2020 (Tentative)	01/04/2020 To 30/06/2020	Rs.1,19,78,90,587/-	Rs.1,00,37,78,473/-	Rs.4,14,20,85,616/-	Rs.634.37 Crore	Annex-F
12	Total Pending Audit Notes	01/04/2020 To 30/06/2020	167 Nos.	78 Nos.	200 Nos.	445 Nos.	Annex-E
13	Total Pending Audit Reports	01/04/2020 To 30/06/2020	253 Nos.	173 Nos.	360 Nos.	786 Nos.	Annex-E
14	Position of un Audited Accounts Months.	01/04/2020 To 30/06/2020	316 Nos.	3493 Nos.	3214 Nos.	10068 Nos.	Annex-E

Manager
Sd/-

NO.HPSEB/F&A/Comm-5-26/20-21- 2294-2653 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 01.04.2020 TO 30-06-2020

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Sr. No.	Name of Division/Sub Division	Date of Visit.	A/C month audited	Short Assessment		Permanent defaulting	Running consumers defaulting amount	ANNEXURE- A				Service length	No. of Paras	Pending Audit Note	Pending Audit Report
				Detected	Accepted			Locked premises	Dead Stop	Fictitious of minus reading	Delayed Billing				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CHIEF ENGINEER (OP) NORTH DHARAMSHALA															
1	ED UNA														
1	ESD Mehatpur	01-03-20 to 26-05-20	04/18 to 03/19	3649454	3649454	6852132	20296617	7	9	0	0	0	10	1	9
2	ED Shahpur														
1	ESD Rait	14-05-20 to 27-06-20	04/18 to 03/19	1116355	1116355	178863	8187912	31	30	0	0	0	9	2	3
3	ED Jawali														
1	ESD Nagrota Surain	25-02-20 to 21-03-20	04/18 to 03/19	3453796	3453796	25001	13247148	17	18	0	0	0	7	0	2
2	ESD Jawali	27-02-20 to 23-05-20	04/18 to 03/19	4177026	4177026	0	10923024	10	16	0	0	0	9	1	5
3	ESD Kotla	19-02-20 to 13-05-20	04/18 to 03/19	3079068	3079068	0	8222511	0	0	0	0	0	8	3	2
	TOTAL			10709890	10709890	25001	32392683	27	34	0	0	0	24	4	9
4	ED Dehra														
1	ESD Haripur	02-03-20 to 13-05-20	04/18 to 03/19	2377888	2377888	0	3307549	38	269	0	0	0	10	2	4
5	ED Dalhousie														
1	ESD Sihunta	14-05-20 to 06-06-20	01/18 to 03/18 & 01/19 to 03/19	1553410	1553410	967305	8486269	0	24	0	0	9	9	8	9
6	ED Nurpur														
1	ESD Garoh	14-05-20 to 10-06-20	04/18 to 03/19	1997408	1997408	137163	6070155	13	9	0	0	5	8	2	1
7	ED Chamba														
1	ESD Bharmour	01-03-20 to 31-05-20	04/18 to 03/19	2705938	2705938	1116771	17302910	0	74	0	0	0	8	15	7
8	ED Lambagaon														
1	ESD Alampur	09-03-20 to 23-05-20	04/18 to 03/19	3536539	3536539	0	26650558	11	12	0	0	16	10	1	1
11	ESD Thural	26-05-20 to 10-07-20	04/18 to 03/19	3245623	3245623	0	12924877	20	20	0	0	45	8	4	8
	TOTAL			6782162	6782162	0	39575435	31	32	0	0	61	18	5	9
9	ED Amb														
11	ESD Chowkiminar	17-03-20 to 20-06-20	04/18 to 03/19	753385	753385	2157	7791770	20	22	0	0	0	12	0	1
10	ED Baijnath														
1	ESD Paprola	01-03-20 to 23-05-20	04/18 to 03/19	165237	165237	0	9733966	0	0	0	0	0	10	2	2
11	ESD Kudail	26-05-20 to 27-06-20	04/18 to 03/19	170898	170898	0	3110066	0	0	0	0	0	7	1	2
	TOTAL			336135	336135	0	12844032	0	0	0	0	0	17	3	4

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 Nadaun		CHIEF ENGINEER (OP) CENTRAL ZONE MANDI												
I	ESD Nadaun	14-05-20 to 27-05-20	04/18 to 03/19	8703270	8703270	0	12398711	40	30	0	0	0	10	3	5
2	ED Jogindernagar														
I	ESD Padhar	02-03-20 to 04-04-20	04/18 to 03/19	191371	191371	37675	4382256	0	20	0	0		7	0	2
II	ESD Chauntra	14-05-20 to 30-06-20	04/18 to 03/19	765266	765266	92642	3892434	0	18	0	0		8	1	5
	TOTAL			956637	956637	130317	8274690	0	38	0	0		15	1	7
3	ED Thalout														
I	ESD Larji	11-03-20 to 16-05-20	04/18 to 03/19	384438	384438	104534	13398518	0	32	0	0	0	10	1	4
4	ED Karsog														
I	ESD Karsog	11-03-20 to 30-04-20	04/18 to 03/19	1639404	1639404	0	5774883	137	147	0	0	0	8	0	2
5	ED Sundernagar														
I	ESD Nerchowk	04-03-20 to 23-05-20	04/18 to 03/19	2204045	2204045	205396	32404975	45	27	0	0	0	7	1	1
6	ED Gohar														
I	ESD Pandoh	02-12-19 to 28-02-20	10/15 to 12/15 & 04/16 to 09/16	4514389	4514389	126132	10754086	27	27	0	0	0	10	4	1
7	ED Sarkaghat														
I	ESD Bhambla	09-03-20 to 30-05-20	04/18 to 03/19	799712	799712	0	940273	8	16	0	0	0	8	0	1
II	ESD Sarkaghat	22-02-20 to 13-04-20	04/18 to 03/19	10036847	10036847	0	4526780	11	17	0	0	0	6	1	2
III	ESD Baldwara	14-04-20 to 30-06-20	04/18 to 03/19	5638271	5638271	125867	7137428	18	17	0	0	0	7	0	2
	TOTAL			16474830	10836559	125867	12604481	37	50	0	0	0	21	1	5
8	ED Barsar														
I	ESD Galore	02-03-20 to 23-05-20	04/18 to 03/19	1699677	1699677	74975	6257720	0	12	0	0	12	8	1	2
9	ED Bilaspur														
I	ESD No.-I Bilaspur	31-01-20 to 13-05-20	04/16 to 03/17	4300721	4300721	2278247	89653749	58	54	0	2	0	11	1	2
10	ED Ghumarwin														
I	ESD Kandroun	14-05-20 to 30-06-20	04/18 to 03/19	17052824	17052824	1643366	28230842	83	46	0	238	0	10	1	7
II	ESD Barthin	09-03-20 to 23-05-20	04/18 to 03/19	10632584	10632584	125102	5685575	0	1	0	0	1	9	0	2
	TOTAL			27685408	27685408	1768468	33916417	83	47	0	238	1	19	1	9

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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	ED Arki														
I	ESD Kunihar	01-02-20 to 13-05-20	04/17 to 03/18	18792187	18792187	132072	24577345	4	4	0	0	0	8	4	3
II	ESD Arki	14-05-20 to 25-06-20	04/18 to 03/19	2495861	2495861	223909	7483256	11	3	0	0	0	8	1	1
	TOTAL			21288048	21288048	355981	32060601	15	7	0	0	0	16	5	4
2	ED Nalagarh														
I	ESD No.-I Nalagarh	02-01-20 to 16-05-20	06/ 16 to 12/16	2433879	2433879	25856577	207612109	69	53	0	0	0	12	1	2
11	ED Kumarsain														
I	ESD Thanadhar	16-03-20 to 04-07-20	04/18 to 03/19	1653710	1653710	47942	3322580	0	84	0	0	0	9	0	2
12	ED Solan														
	ESD No.II Solan	11-03-20 to 30-05-20	04/18 to 03/19	2458154	2458154	422786	14698253	8	18	0	0	0	10	2	2
13	ED Parwanoo														
I	ESD Parwanoo	27-01-20 to 13-05-20	04/17 to 12/17	3465141	3465141	6305633	37845724	25	28	0	0	0	13	0	5
14	ED Rajgargh														
I	ESD Sarahan	03-02-20 to 13-05-20	04/17 to 03/18	2044858	2044858	16194	1901578	0	0	0	0	0	9	0	1
15	ED Jubbal														
I	ESD Kiari	03-05-20 to 13-05-20	04/18 to 03/19	1122713	1122713	0	1168654	0	20	0	0	6	7	0	2
II	ESD Jubbal	14-05-20 to 08-06-20	04/18 to 03/19	647230	647230	75167	4226260	0	26	0	0	0	8	1	1
	TOTAL			1769943	1769943	75167	5394914	0	46	0	0	6	15	1	3
16	ED Sunni														
I	ESD Dhami	01-02-20 to 13-05-20	04/17 to 03/18	4882893	4882893	10345	12077103	0	10	0	0	0	7	0	3
17	ED Kasumpati														
I	ESD Junga	14-05-20 to 09-06-20	04/18 to 03/19	1999488	1999488	148858	62095215	0	38	0	0	0	9	3	2
18	ED Poanta														
	ESD Dhaulakuan	17-02-20 to 13-05-20	04/18 to 03/19	14190551	14190551	89417587	53023267	0	51	0	0	0	10	6	4
19	ED Reckongpeo														
I	ESD Bhabanagar	18-03-20 to 16-05-20	04/18 to 03/19	331021	331021	3816429	29364	30	50	0	5	0	9	2	5
20	ED No.-I Shimla														
I	ESD Khalini	18/02/2020 to 13-05-20	04/18 to 03/19	4326822	4326822	1289044	31862927	0	5	0	0	0	10	3	4
21	City Divn. Shimla														
I	ESD Ridge	14-05-20 to 16-06-20	04/18 to 03/19	759985	759985	634823	21190873	0	0	0	0	0	11	0	6

QUARTERLY REVIEW NOTE ON THE INTERNAL AUDIT OF CONSUMERS ACCOUNTS FOR THE QUARTER ENDING 1-4-20 to 30-06-2020
(W.E.F.1.4.20 to 30.06.20) Showing position of major short comings noticed during THE QUARTER ENDING (06/20)

Sr. No.	Name of Division	No. of Sub Divisions audited	Account months audited	Short Assessment			Permanent Defaultor	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 UNA	1	12	3649454	3649454	0	6852132	20296617	7	9	0	0	0	10	1	9	
2	ED SHAHPUR	1	12	1116355	1116355	0	178863	8187912	31	30	0	0	0	9	2	3	
3	ED JAWALI	3	36	10709890	10709890	0	25001	32392683	27	34	0	0	0	24	4	9	
4	ED DEHRA	1	12	2377888	2377888	0	0	3307549	38	269	0	0	0	10	2	4	
5	ED DALHOUSIE	1	6	1553410	1553410	0	967308	8486269	0	24	0	0	9	9	8	9	
6	ED NURPUR	1	12	1997408	1997408	0	137163	6070155	13	9	0	0	5	8	2	1	
7	ED CHAMBA	1	12	2705938	2705938	0	1116771	17302910	0	74	0	0	0	8	15	7	
8	ED LAMBAGAON	2	24	6782162	6782162	0	0	39575435	31	32	0	0	61	18	5	9	
9	ED AMB	1	12	753385	753385	0	2157	7791770	20	22	0	0	0	12	0	1	
10	ED BAIJNATH	2	24	336135	336135	0	0	12844032	0	0	0	0	0	17	3	4	
	TOTAL	14	162	31982025	31982025	0	9279395	156255332	167	503	0	0	75	125	42	56	
CHIEF ENGINEER (OP) CENTRAL ZONE, MANDI																	
1	ED NADAUN	1	12	8703270	8703270	0	0	12398711	40	30	0	0	0	10	3	5	
2	ED JOGINDERNAGAR	2	24	956637	956637	0	130317	8274690	0	38	0	0	0	15	1	7	
3	ED THALOUT	1	12	384438	384438	0	104534	13398518	0	32	0	0	0	10	1	4	
4	ED KARSOG	1	12	1639404	1639404	0	0	5774883	137	147	0	0	0	8	0	2	
5	ED SUNDERNAGAR	1	12	2204045	2204045	0	205396	32404975	45	27	0	0	0	7	1	1	
6	ED GOHAR	1	9	4514389	4514389	0	126132	10734086	27	27	0	0	0	10	4	1	
7	ED SARKAGHAT	3	36	16474830	16474830	0	125867	12604481	37	50	0	0	0	21	1	5	
8	ED BARSAR	1	12	1699677	1699677	0	74975	6257720	0	12	0	0	12	8	1	2	
9	ED BILASPUR	1	12	4300721	4300721	0	2278247	89653749	58	54	0	2	0	11	1	2	
10	ED GHUMARWIN	2	24	27685408	27685408	0	1768468	33916417	83	47	0	238	1	19	1	9	
	TOTAL	14	165	68562819	68562819	0	4813936	225418230	427	464	0	240	13	119	14	38	

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													
5	6	7	8	9	10	11	12	13	14	15	16	17	18		
CHIEF ENGINEER (OP) SOUTH, SHIMLA-4															
1	24	21288048	21288048	0	355981	32060601	15	7	0	0	0	16	5	4	
1	7	2433879	2433879	0	25856577	207612109	69	53	0	0	0	12	1	2	
1	12	1653710	1653710	0	47942	3322530	0	84	0	0	0	9	0	2	
1	12	2458154	2458154	0	422786	14698253	8	18	0	0	0	10	2	2	
1	12	3465141	3465141	0	6305633	37845724	25	28	0	0	0	13	0	5	
1	12	2044858	2044858	0	16194	1901578	0	0	0	0	0	9	0	1	
1	24	1769943	1769943	0	75167	5394914	0	46	0	0	6	15	1	3	
1	12	4882893	4882893	0	10345	12077103	0	10	0	0	0	7	0	3	
1	12	1999488	1999488	0	148858	62095215	0	38	0	0	0	9	3	2	
1	12	14190551	14190551	0	89417587	53022267	0	51	0	0	0	10	6	4	
1	12	331021	331021		3816429	29364	30	50	0	5	0	9	2	5	
1	12	4326822	4326822		1289044	31862927	0	5	0	0	0	10	3	4	
1	12	759985	759985	0	634823	21190873	0	0	0	0	0	11	0	6	
15	175	61604493	61604493	0	128397366	483113458	147	390	0	5	6	140	23	43	
14	162	31982025	31982025	0	9279395	156255332	167	503	0	0	75	125	42	56	
14	165	68562819	68562819	0	4813936	225418230	427	464	0	240	13	119	14	38	
15	175	61604493	61604493	0	128397366	483113458	147	390	0	5	6	140	23	43	
43	502	162149337	162149337	0	142490697	864787020	741	1357	0	245	94	384	79	137	✓

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