

HIMACHAL PRADESH STATE ELECTRICITY BOARD LTD REVIEW NOTE ON THE INTERNAL AUDIT OF CONSUMERS ACCOUNTS (W.E.F. 01.07.2020 TO 30.09.2020)

In addition to the performance achieved under special audit drive, **55 Nos.** Elect. Sub-Divisions were inspected/audited by **32 Nos.** Internal Audit Parties covering **924** accounts w.e.f. **01.09.2020 to 30.09.2020**. 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 | 01/07/2020 to 30/09/2020 | Rs.4,93,43,402/- | Rs.3,90,84,737/- | Rs.10,12,28,966 /- | Rs. 18,96,57,105/- | Annex-B |
| 2 | Locked Premises | 01/07/2020 To 30/09/2020 | 294 Nos. | 477 Nos. | 56 Nos. | 827 Nos. | Annex-B |
| 3 | Defective/Dead stop And Burnt meters | 01/07/2020 To 30/09/2020 | 834 Nos. | 1893 Nos. | 2738 Nos. | 5465 Nos. | Annex-B |
| 4 | Minus/Fictitious Readings | 01/07/2020 To 30/09/2020 | -- | -- | -- | -- | Annex-B |
| 5 | Delayed Billing | 01/07/2020 To 30/09/2020 | -- | -- | -- | -- | Annex-B |
| 6 | Non-Verification of service lengths | 01/07/2020 To 30/09/2020 | ... | .. | 36 Nos. | 36 Nos. | Annex-B |
| 7 | Pending Audit Notes | 01/07/2020 To 30/09/2020 | 21 Nos. | 16 Nos. | 47 Nos. | 84 Nos. | Annex-B |
| 8 | Pending Audit Reports | 01/07/2020 To 30/09/2020 | 39 Nos. | 44 Nos. | 90 Nos. | 173 Nos. | Annex-B |
| 9 | Permanent Defaulting Amount | 01/07/2020 To 30/09/2020 | Rs. 9,92,36,091/- | Rs.2,04,71,417/- | Rs. 5,97,72,900/- | Rs.17,94,80,408/- | Annex-C |
| 10 | Current/Running Defaulting Amount | 01/07/2020 To 30/09/2020 | Rs.27,70,57,473/- | Rs. 11,74,95,760/- | Rs. 1,04,65,27,745 | Rs.1,44,10,80,978/- | Annex-C |
| 11 | Out-Standing arrear of revenue as on 30/ 09/2020 (Tentative) | 01/07/2020 To 30/09/2020 | Rs.94,15,41,473/- | Rs.82,08,95,297/- | Rs.3,16,24,63,305/- | Rs.492.49 Crore | Annex-F |
| 12 | Total Pending Audit Notes | 01/07/2020 To 30/09/2020 | 149 Nos. | 104 Nos. | 106 Nos. | 359 Nos. | Annex-E |
| 13 | Total Pending Audit Reports | 01/07/2020 To 30/09/2020 | 236 Nos. | 223Nos. | 212 Nos. | 671Nos. | Annex-E |
| 14 | Position of un Audited Accounts Months. | 01/07/2020 To 30/09/2020 | 3305 Nos. | 4269 Nos. | 2075 Nos. | 9649 Nos. | Annex-E |

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NO. HPSEB/F&A/Comm-5-26/20-21-2654-3013 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).

(14) The SC(IT) for uploading in HPSEBL website.

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

SHOWING POSITION OF SHORT COMINGS ELECT. SUB-DIVISION WISE DURING THE QUARTER ENDING 01.07.2020 TO 30-09-2020

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| SHOWING POSITION OF SHORT COMINGS ELECT. SUB-DIVISION WISE DURING THE QUARTER ENDING 01.07.2020 TO 30-09-2020 | | | | | | | | | | | | | | | |
|---|-------------------------------|----------------------|-------------------|------------------|----------|----------------------|-------------------------------------|-----------------|-----------|-----------------------------|-----------------|----------------|--------------|--------------------|----------------------|
| 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 | | | | | | | | | | | | | | |
| I | ESD Santoshgarh | 26-05-20 to 03-07-20 | 04/19 to 03/20 | 847802 | 847802 | 8076 | 6782738 | 23 | 11 | 7 | - | | 12 | 0 | 1 |
| 2 | ED Chamba | | | | | | | | | | | | | | |
| I | ESDChamba No.-I | 01-06-20 to 31-07-20 | 04/18 to 03/19 | 1290790 | 1290790 | 1376726 | 9714865 | 0 | 34 | 1 | - | | 10 | 0 | 1 |
| 3 | ED Fatehpur | | | | | | | | | | | | | | |
| I | ESD Rehan | 26-05-20 to 24-07-20 | 04/18 to 03/19 | 5977992 | 5977992 | 762257 | 46597422 | 14 | 459 | 7 | - | | 14 | 1 | 3 |
| 4 | ED Amb | | | | | | | | | | | | | | |
| I | ESD Amb | 22-06-20 to 22-08-20 | 04/18 to 03/19 | 5297131 | 5297131 | 56913465 | 6880030 | 0 | 20 | 7 | - | | 13 | 1 | 2 |
| 5 | ED Dalhousie | | | | | | | | | | | | | | |
| I | ESD Dalhousie | 08-06-20 to 25-07-20 | 04/18 to 03/19 | 3612544 | 3612544 | 69923 | 46852561 | 0 | 20 | 7 | - | | 7 | 2 | 3 |
| II | ESD Brangal | 27-07-20 to 31-08-20 | 04/18 to 03/20 | 2384718 | 2384718 | 19241 | 1028190 | 0 | 19 | 7 | - | | 9 | 2 | 4 |
| | TOTAL | | | 5997262 | 5997262 | 89164 | 47880751 | 0 | 39 | 7 | - | | 16 | 4 | 7 |
| 6 | ED Shahpur | | | | | | | | | | | | | | |
| I | ESD Charri | 01-07-20 to 30-09-20 | 04/18 to 03/20 | 2257262 | 2257262 | 36067 | 4092284 | 33 | 30 | 7 | - | | 6 | 4 | 3 |
| II | ESD Shahpur | 14-05-20 to 26-06-20 | 04/18 to 03/19 | 2995178 | 2995178 | 53202 | 9446388 | 11 | 18 | 7 | - | | 8 | 2 | 2 |
| III | ESD Lapiana | 27-06-20 to 21-07-20 | 04/18 to 03/19 | 2156146 | 2156146 | 224322 | 7355616 | 14 | 16 | 7 | - | | 10 | 3 | 4 |
| | TOTAL | | | 7408586 | 7408586 | 313591 | 20894288 | 58 | 64 | 7 | - | | 24 | 9 | 9 |
| 7 | ED Dharamshala | | | | | | | | | | | | | | |
| I | ESDNo.-II Dharamshala | 01-07-20 to 30-09-20 | 04/18 to 03/20 | 675393 | 675393 | 0 | 8159176 | 24 | 36 | 7 | - | | 12 | 0 | 0 |
| 8 | ED Lambagaon | | | | | | | | | | | | | | |
| I | ESD Alampur | 09-03-20 to 23-05-20 | 04/18 to 03/19 | 3536539 | 3536539 | 0 | 26650558 | 11 | 12 | 0 | 0 | 16 | 9 | 1 | 1 |
| II | ESD Thural | 26-05-20 to 10-07-20 | 04/18 to 03/19 | 3245623 | 3245623 | 0 | 12924877 | 20 | 20 | 0 | 0 | 45 | 11 | 4 | 8 |
| | TOTAL | | | 6782162 | 6782162 | 0 | 39575435 | 31 | 32 | 0 | 0 | 61 | 20 | 5 | 9 |
| 9 | ED Nurpur | | | | | | | | | | | | | | |
| I | ESD Damtal | 11-06-20 to 31-07-20 | 04/18 to 03/20 | 4677678 | 4677678 | 39176288 | 79105600 | 11 | 12 | 0 | 0 | 0 | 12 | 0 | 3 |
| II | ESD Suliali | 01-08-20 to 10-09-20 | 04/18 to 03/20 | 5628961 | 5628961 | 252814 | 4881345 | 11 | 9 | 0 | 0 | 0 | 9 | 1 | 4 |
| | TOTAL | | | 10306639 | 10306639 | 39429102 | 83986945 | 22 | 21 | 0 | 0 | 0 | 21 | 1 | 7 |
| 10 | ED Dehra | | | | | | | | | | | | | | |
| I | ESD Shantla | 03-08-20 to 19-09-20 | 04/18 to 03/20 | 4584878 | 4584878 | 32370 | 2747523 | 50 | 54 | 0 | 0 | 0 | 8 | 0 | 0 |
| 11 | ED Baijnath | | | | | | | | | | | | | | |
| I | ESD Chadhiar | 28-07-20 to 05-09-20 | 04/18 to 03/20 | 174767 | 174767 | 311340 | 3838300 | 72 | 64 | 0 | 0 | 0 | 10 | 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 | | | | | | | | | | |
| 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 Jawalamukhi | 29-06-20 to 31-07-20 | 04/18 to 03/19 | 3776400 | 3776400 | 0 | 710021 | 28 | 24 | 0 | 0 | 0 | 12 | 2 | 8 |
| 2 | ED Jogindernagar | | | | | | | | | | | | | | |
| I | ESD Makreri | 17-08-20 to 14-09-20 | 04/18 to 03/20 | 1073675 | 1073675 | 2575 | 1710956 | 0 | 13 | 0 | 0 | 0 | 10 | 2 | 4 |
| II | ESD Ladbharol | 29-06-20 to 27-07-20 | 04/18 to 03/20 | 111929 | 111929 | 130969 | 8774623 | 0 | 108 | 0 | 0 | 0 | 9 | 2 | 3 |
| III | ESD No.-I Jogindernagar | 01-07-20 to 14-08-20 | 04/18 to 03/19 | 1186360 | 1186360 | 50650 | 3873873 | 0 | 0 | 0 | 0 | 0 | 12 | 1 | 5 |
| | TOTAL | | | 2371964 | 2371964 | 184194 | 14359452 | 0 | 121 | 0 | 0 | 0 | 31 | 5 | 12 |
| 3 | ED Dharampur | | | | | | | | | | | | | | |
| I | ESD Tihra | 01-07-20 to 14-08-20 | 04/18 to 03/19 | 814627 | 814627 | 0 | 5713172 | 14 | 19 | 0 | 0 | 0 | 8 | 0 | 2 |
| 4 | ED Ghumarwin | | | | | | | | | | | | | | |
| I | ESD Jhanduta | 26-05-20 to 15-07-20 | 04/18 to 03/20 | 12280643 | 12280643 | 68512 | 6054081 | 24 | 19 | 0 | 0 | 0 | 7 | 2 | 3 |
| 5 | ED Mandi | | | | | | | | | | | | | | |
| I | ESD Rewalsar | 22-06-20 to 31-07-20 | 04/18 to 03/19 | 1052743 | 1052743 | 9981 | 9994223 | 9 | 19 | 0 | 0 | 0 | 9 | 2 | 4 |
| II | ESD Katrian | 03-08-20 to 26-09-20 | 04/18 to 03/20 | 791373 | 791373 | 0 | 2062537 | 0 | 49 | 0 | 0 | 0 | 6 | 0 | 0 |
| | TOTAL | | | 1844116 | 1844116 | 9981 | 12056760 | 9 | 68 | 0 | 0 | 0 | 15 | 2 | 4 |
| 6 | ED Kullu | | | | | | | | | | | | | | |
| I | ESD Bhuntar | 18-05-20 to 10-07-20 | 04/18 to 03/19 | 1011436 | 1011436 | 3751406 | 27813848 | 0 | 911 | 0 | 0 | 0 | 8 | 0 | 3 |
| I | ESD Jarri | 13-07-20 to 31-07-20 | 04/18 to 03/19 | 304372 | 304372 | 15856851 | 6463896 | 0 | 173 | 0 | 0 | 0 | 10 | 0 | 3 |
| | TOTAL | | | 1315808 | 1315808 | 19608257 | 34277744 | 0 | 1084 | 0 | 0 | 0 | 18 | 0 | 6 |
| 7 | ED Hamirpur | | | | | | | | | | | | | | |
| I | ESD No-I Hamirpur | 26-05-20 to 03-07-20 | 04/18 to 03/19 | 3827866 | 3827866 | 358765 | 17475212 | 9 | 22 | 0 | 0 | 0 | 13 | 4 | 2 |
| II | ESD Touni Devi | 04-07-20 to 07-08-20 | 04/18 to 03/19 | 2349765 | 2349765 | 42922 | 3427334 | 71 | 93 | 0 | 0 | 0 | 7 | 0 | 1 |
| | TOTAL | | | 6177631 | 6177631 | 401687 | 20902546 | 80 | 115 | 0 | 0 | 0 | 20 | 4 | 3 |
| 8 | ED Gohar | | | | | | | | | | | | | | |
| I | ESD Gohar | 23-07-20 to 31-08-20 | 04/18 to 03/20 | 3221110 | 2229327 | 20214 | 13025082 | 182 | 188 | 0 | 0 | 0 | 6 | 0 | 2 |
| II | ESD Janjehli | 08-06-20 to 22-07-20 | 04/18 to 03/19 | 784643 | 784643 | 0 | 2403733 | 125 | 230 | 0 | 0 | 0 | 8 | 0 | 2 |
| | TOTAL | | | 4005753 | 3013970 | 20214 | 15428815 | 307 | 418 | 0 | 0 | 0 | 14 | 0 | 4 |

| Sr. No. | Name of Division/Sub Division | Date of Visit. | A/C month audited | Detected | Accepted | 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 |
|---|-------------------------------|-----------------------|-------------------|-----------------|-----------------|----------------------|-------------------------------------|-----------------|-------------|-----------------------------|-----------------|----------------|--------------|--------------------|----------------------|
| CHIEF ENGINEER (OP) SOUTH SHIMLA-4 | | | | | | | | | | | | | | | |
| 1 | ED Theog | | | | | | | | | | | | | | |
| I | ESD Matiyana | 06-07-20 to 31-07-20 | 04/18 to 03/20 | 1628142 | 1628142 | 446445 | 8625219 | 0 | 87 | 0 | 0 | 0 | 12 | 2 | 4 |
| 2 | ED Nahan | | | | | | | | | | | | | | |
| I | ESD Dadahu | 14-05-20 to 27-06-20 | 06/ 18 to 03/19 | 3376576 | 3376576 | 675552 | 10957415 | 0 | 28 | 0 | 0 | 0 | 9 | 2 | 2 |
| II | ESD No.-II Nahan | 01-06-20 to 13-07-20 | 04/18 to 03/19 | 2007515 | 2007515 | 35240 | 7964782 | 8 | 18 | 0 | 0 | 0 | 13 | 0 | 3 |
| | TOTAL | | | 5384091 | 5384091 | 710792 | 18922197 | 8 | 46 | 0 | 0 | 0 | 22 | 2 | 5 |
| 3 | ED Rajgarh | | | | | | | | | | | | | | |
| I | ESD Charna | 29-06-20 to 27-07-20 | 04/18 to 03/19 | 2201028 | 2201028 | 0 | 4590651 | 0 | 0 | 0 | 0 | 0 | 7 | 2 | 3 |
| II | ESD Rajgarh | 29-07-20 to 30-09-20 | 04/18 to 03/20 | 13977635 | 13977635 | 51804 | 12106802 | 0 | 50 | 0 | 0 | 0 | 5 | 0 | 1 |
| | TOTAL | | | 16178663 | 16178663 | 51804 | 16697453 | 0 | 50 | 0 | 0 | 0 | 12 | 2 | 4 |
| 4 | City Division Shimla | | | | | | | | | | | | | | |
| I | ESD Balileauganj | 17-06-20 to 31-07-20 | 04/18 to 03/19 | 1468652 | 1468652 | 8835052 | 25393025 | 0 | 16 | 0 | 0 | 0 | 6 | 8 | 4 |
| II | ESD Idgah | 21-09-20 to 24-10-20 | 04/18 to 03/20 | 199971 | 199971 | 469173 | 13688516 | 0 | 13 | 0 | 0 | 0 | 9 | 0 | 1 |
| III | ESD Chotta Shimla | 14-07-20 to 31-08-20 | 04/18 to 03/20 | 2818093 | 2818093 | 6789094 | 17111095 | 0 | 0 | 0 | 0 | 0 | 11 | 1 | 2 |
| | TOTAL | | | 4486716 | 4486716 | 16093319 | 56192636 | 0 | 29 | 0 | 0 | 0 | 26 | 9 | 7 |
| 5 | ED No.-II Shimla | | | | | | | | | | | | | | |
| I | ESD Kasumpti | 03-08-20 to 19-09-20 | 04/18 to 03/20 | 4448669 | 8888669 | 73374 | 198121943 | 25 | 28 | 0 | 0 | 0 | 8 | 0 | 1 |
| 6 | ED Arki | | | | | | | | | | | | | | |
| I | ESD Darlaghat | 01-07-20 to 14-08-20 | 04/18 to 03/20 | 5251946 | 5251946 | 31460 | 61370979 | 21 | 30 | 0 | 0 | 0 | 11 | 2 | 1 |
| II | ESD Bhumpti | 026-06-20 to 24-07-20 | 04/18 to 03/19 | 6489612 | 6489612 | 38877 | 36414163 | 12 | 7 | 0 | 0 | 0 | 16 | 0 | 1 |
| | TOTAL | | | 11741558 | 11741558 | 70337 | 97785142 | 33 | 37 | 0 | 0 | 0 | 27 | 2 | 2 |
| 7 | ED Nalagarh | | | | | | | | | | | | | | |
| I | ESD No.-II Nalagarh | 18-05-20 to 10-07-20 | 04/18 to 03/19 | 7369827 | 7369827 | 36297696 | 133328820 | 0 | 127 | 0 | 0 | 0 | 9 | 5 | 6 |
| 8 | ED Paonta | | | | | | | | | | | | | | |
| I | ESD Sataun | 01-08-20 to 10-09-20 | 04/18 to 03/19 | 12798219 | 12798219 | 541584 | 97049004 | 0 | 727 | 0 | 0 | 0 | 6 | 11 | 10 |
| II | ESD Shillai | 13-07-20 to 29-08-20 | 04/18 to 03/20 | 9884871 | 9884871 | 255579 | 27762210 | 0 | 1396 | 0 | 0 | 0 | 5 | 7 | 9 |
| | TOTAL | | | 22683090 | 22683090 | 797163 | 124811214 | 0 | 2123 | 0 | 0 | 0 | 11 | 18 | 19 |
| 9 | ED Jubbal | | | | | | | | | | | | | | |
| I | ESD Kotkhai | 07-07-20 to 07-08-20 | 04/18 to 03/20 | 3451899 | 3451899 | 1012750 | 7547518 | 0 | 25 | 0 | 0 | 0 | 11 | 0 | 6 |
| II | ESD Baghi | 10-08-20 to 07-09-20 | 04/18 to 03/20 | 691448 | 691448 | 17529 | 1678090 | 0 | 22 | 0 | 0 | 0 | 14 | 0 | 3 |
| | TOTAL | | | 4143347 | 4143347 | 1030279 | 9225608 | 0 | 47 | 0 | 0 | 0 | 25 | 0 | 9 |

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|----|------------------------|----------------------|----------------|-----------------|-----------------|----------------|------------------|----------|-----------|----------|----------|----------|------------------|----------|----------|
| 12 | ED No.-I Shimla | | | | | | | | | | | | | | |
| I | ESD Jatog | 25-07-20 to 19-09-20 | 04/18 to 03/20 | 10548248 | 10548248 | 1175413 | 47412366 | 0 | 42 | 0 | 0 | 0 | 12 th | 1 | 2 |
| II | ESD Mashobra | 02-06-20 to 17-07-20 | 04/18 to 03/19 | 4422715 | 4422715 | 1289940 | 244349309 | 0 | 20 | 0 | 0 | 0 | 14 | 1 | 1 |
| | TOTAL | | | 14970963 | 14970963 | 2465353 | 291761675 | 0 | 62 | 0 | 0 | 0 | 26 | 2 | 3 |
| 13 | ED Rampur | | | | | | | | | | | | | | |
| 1 | ESD Sarahan | 17-05-20 to 30-06-20 | 04/18 to 03/19 | 73205 | 73205 | 1055295 | 11072500 | 0 | 83 | 0 | 0 | 30 | 8 | 3 | 15 |
| 14 | ED Anni | | | | | | | | | | | | | | |
| 1 | ESD Jagatkhana | 01-07-20 to 25-07-20 | 04/18 to 03/19 | 471321 | 471321 | 10011 | 1068174 | 0 | 18 | 0 | 0 | 6 | 9 | 0 | 3 |
| 15 | ED Kasumpti | | | | | | | | | | | | | | |
| I | ESD Junga | 14-05-20 to 09-06-20 | 04/18 to 03/19 | 1999488 | 1999488 | 148858 | 62095215 | 0 | 0 | 0 | 0 | 0 | 13 | 1 | 1 |
| 16 | ED Solan | | | | | | | | | | | | | | |
| 1 | ESD Chail | 10-06-20 to 07-07-20 | 04/18 to 03/19 | 2852247 | 2852247 | 4013 | 3153583 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 2 |

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QUARTERLY REVIEW NOTE ON THE INTERNAL AUDIT OF CONSUMERS ACCOUNTS FOR THE QUARTER ENDING 1-7-20 to 30-09-2020
(W.E.F.1.1.20 to 31.03.20) Showing position of major short comings noticed during THE QUARTER ENDING (7/2020)


| 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 UNA | 1 | 12 | 847802 | 847802 | 0 | 8076 | 6782738 | 23 | 11 | 0 | 0 | 0 | 12 | 0 | 1 | |
| 2 | ED CHAMBA | 1 | 12 | 1290790 | 1290790 | 0 | 1376726 | 9714865 | 0 | 34 | 0 | 0 | 0 | 10 | 0 | 1 | |
| 3 | ED FATEHPUR | 1 | 12 | 5977992 | 5977992 | 0 | 762257 | 46597422 | 14 | 459 | 0 | 0 | 0 | 14 | 1 | 3 | |
| 4 | ED AMB | 1 | 12 | 5297131 | 5297131 | 0 | 56913465 | 6880030 | 0 | 20 | 0 | 0 | 0 | 13 | 1 | 2 | |
| 5 | ED DALHOUSIE | 2 | 36 | 5997262 | 5997262 | 0 | 89164 | 47880751 | 0 | 39 | 0 | 0 | 9 | 16 | 4 | 7 | |
| 6 | ED SHAHPUR | 3 | 48 | 7408586 | 7408586 | 0 | 313591 | 20894288 | 58 | 64 | 0 | 0 | 5 | 24 | 9 | 9 | |
| 7 | ED DHARAMSHALA | 1 | 24 | 675393 | 675393 | 0 | 0 | 8159176 | 24 | 36 | 0 | 0 | 0 | 12 | 0 | 0 | |
| 8 | ED LAMBAGAON | 2 | 24 | 6782162 | 6782162 | 0 | 0 | 39575435 | 31 | 32 | 0 | 0 | 0 | 20 | 5 | 9 | |
| 9 | ED NURPUR | 2 | 48 | 10306639 | 10306639 | 0 | 39429102 | 83986945 | 22 | 21 | 0 | 0 | 0 | 21 | 1 | 7 | |
| 10 | ED DEHRA | 1 | 24 | 4584878 | 4584878 | 0 | 32370 | 2747523 | 50 | 54 | 0 | 0 | 0 | 8 | 0 | 0 | |
| 11 | ED BAIJNATH | 1 | 24 | 174767 | 174767 | | 311340 | 3838300 | 72 | 64 | | 0 | 0 | 10 | 0 | 0 | |
| | TOTAL | 16 | 276 | 49343402 | 49343402 | 0 | 99236091 | 277057473 | 294 | 834 | 0 | 0 | 0 | 160 | 21 | 39 | |
| CHIEF ENGINEER (OP) CENTRAL ZONE, MANDI | | | | | | | | | | | | | | | | | |
| 1 | ED NADAUN | 1 | 12 | 3776400 | 3776400 | 0 | 0 | 710021 | 28 | 24 | 0 | 0 | 0 | 12 | 2 | 8 | |
| 2 | ED JOGINDERNAGAR | 3 | 60 | 2371964 | 2371964 | 0 | 184194 | 14359452 | 0 | 121 | 0 | 0 | 0 | 31 | 5 | 12 | |
| 3 | ED DHARAMPUR | 1 | 12 | 814627 | 814627 | 0 | 0 | 5713172 | 14 | 19 | 0 | 0 | 0 | 8 | 0 | 2 | |
| 4 | ED GHUMARWIN | 1 | 12 | 12280643 | 12280643 | 0 | 68512 | 6054081 | 24 | 19 | 0 | 0 | 0 | 7 | 2 | 3 | |
| 5 | ED MANDI | 2 | 36 | 1844116 | 1844116 | 0 | 9981 | 12056760 | 9 | 68 | 0 | 0 | 0 | 15 | 2 | 4 | |
| 6 | ED KULLU | 2 | 24 | 1315808 | 1315808 | 0 | 19608257 | 34277744 | 0 | 1084 | 0 | 0 | 0 | 18 | 0 | 6 | |
| 7 | ED HAMIRPUR | 2 | 24 | 6177631 | 6177631 | 0 | 401687 | 20902546 | 80 | 115 | 0 | 0 | 0 | 20 | 4 | 3 | |
| 8 | ED GOHAR | 2 | 36 | 4005753 | 3013970 | 991783 | 20214 | 15428815 | 307 | 418 | 0 | 0 | 0 | 14 | 0 | 4 | |
| 9 | EDSUNDERMNAGAR | 1 | 24 | 6497795 | 6497795 | 0 | 178572 | 7993169 | 15 | 25 | 0 | 0 | 0 | 8 | 1 | 2 | |
| | TOTAL | 15 | 240 | 39084737 | 38092954 | 991783 | 20471417 | 117495760 | 477 | 1893 | 0 | 0 | 0 | 133 | 16 | 44 | |

| 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 | EDTHEOG | 1 | 24 | 1628142 | 1628142 | 0 | 446445 | 8625219 | 0 | 87 | 0 | 0 | 0 | 12 | 2 | 4 | |
| 2 | ED NAHAN | 2 | 24 | 5384091 | 5384091 | 0 | 710792 | 18922197 | 8 | 46 | 0 | 0 | 0 | 22 | 2 | 5 | |
| 3 | ED RAJGARH | 2 | 36 | 16178663 | 16178663 | 0 | 51804 | 16697453 | 0 | 50 | 0 | 0 | 0 | 12 | 2 | 4 | |
| 4 | CITY DIVISION SHIMLA | 3 | 60 | 4486716 | 4486716 | 0 | 16093319 | 56192636 | 0 | 29 | 0 | 0 | 0 | 26 | 9 | 8 | |
| 5 | EDNO.-II SHIMLA | 1 | 24 | 4448669 | 4448669 | 0 | 73374 | 198121943 | 0 | 14 | 0 | 0 | 0 | 8 | 0 | 1 | |
| 6 | ED ARKI | 2 | 36 | 11741558 | 11741558 | 0 | 70337 | 97785142 | 33 | 37 | 0 | 0 | 0 | 27 | 2 | 2 | |
| 7 | ED NALAGARH | 1 | 12 | 7369827 | 7369827 | 0 | 36297696 | 133328820 | 0 | 127 | 0 | 0 | 0 | 9 | 5 | 6 | |
| 8 | ED PAONTA | 2 | 36 | 22683090 | 22683090 | 0 | 797163 | 124811214 | 0 | 2123 | 0 | 0 | 0 | 11 | 18 | 19 | |
| 9 | ED JUBBAL | 2 | 48 | 4143347 | 4143347 | 0 | 1030279 | 9225608 | 0 | 47 | 0 | 0 | 0 | 25 | 0 | 9 | |
| 10 | ED ROHRU | 1 | 12 | 376026 | 376026 | 0 | 459324 | 4994570 | 0 | 20 | 0 | 0 | 0 | 9 | 1 | 3 | |
| 11 | ED PARWANOO | 1 | 12 | 2421613 | 2421613 | | 58837 | 8671796 | 15 | 37 | 0 | 0 | 0 | 8 | 0 | 5 | |
| 12 | ED NO.-I SHIMLA | 2 | 36 | 14970963 | 14970963 | | 2465353 | 291761675 | 0 | 20 | 0 | 0 | 0 | 26 | 2 | 3 | |
| 13 | ED RAMPUR | 1 | 12 | 73205 | 73205 | 0 | 1055295 | 11072500 | 0 | 83 | 0 | 0 | 30 | 8 | 3 | 15 | |
| 14 | ED ANNI | 1 | 12 | 471321 | 471321 | | 10011 | 1068174 | 0 | 18 | | | 6 | 9 | 0 | 3 | |
| 15 | ED KASUMPTI | 1 | 12 | 1999488 | 1999488 | | 148858 | 62095215 | 0 | 0 | | | | 13 | 1 | 1 | |
| 16 | ED SOLAN | 1 | 12 | 2852247 | 2852247 | | 4013 | 3153583 | 0 | 0 | | | | 12 | 0 | 2 | |
| | TOTAL | 24 | 408 | 101228966 | 101228966 | 0 | 59772900 | 1046527745 | 56 | 2738 | 0 | 0 | 36 | 237 | 47 | 90 | |

| | | | | | | | | | | | | | | | | | |
|---|---------------------------------------|----|-----|-----------|-----------|---|-----------|------------|-----|------|---|---|----|-----|----|-----|--|
| 1 | C.E.(OP) HPSEBL, North Dharamshala | 16 | 276 | 49343402 | 49443402 | 0 | 99236091 | 277057473 | 294 | 834 | 0 | 0 | | 160 | 21 | 39 | |
| 2 | C.E.(OP) CZ HPSEBL, Mandi. | 15 | 240 | 39084737 | 38092954 | 0 | 20471417 | 117495760 | 477 | 1893 | 0 | 0 | | 133 | 16 | 44 | |
| 3 | C.E(OP)HPSEBL South, Shimla-4. | 24 | 408 | 101228966 | 101228966 | 0 | 59772900 | 1046527745 | 56 | 2738 | 0 | 0 | 36 | 237 | 47 | 90 | |
| | TOTAL | 55 | 924 | 189657105 | 188765322 | 0 | 179480408 | 1441080978 | 827 | 5465 | 0 | 0 | 36 | 530 | 84 | 173 | |


 A. W. Singh
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 Dharamshala, Shimla