

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.hpseb.com
cmd@hpseb.in & directorfa@hpseb.in



No. HPSEBL/F&A/WA-36/2022-23 4302-4400

Dated: 21-1-2023.

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) wings,
in HPSEBL. (including M&T units).

Sub: Internal Audit of Accounts of HPSEBL for the financial year 2022-23 (3rd Qtr.).

Sir,

As you are well aware that the 3rd Qtr of FY. 2022-23 is closed and the internal audit of the 3rd Quarter for the F.Y. 2022-23 is due, as the Internal audit is a statutory obligation under the Company Act and needs to be conducted quarterly i.e. (3rd Quarter for the period 01.10.2022 to 31.12.2022).

Further, it is informed that the Internal Audit for the 3rd Quarter (01.10.2022 to 31.12.2022) shall be conducted w.e.f 01.02.2023 to 08.02.2023. For this, the GL-wise Trial balance along with all detail and supporting vouchers for the above period is required for internal Audit purposes. The soft copy of the Trial Balance for the 3rd Quarter for the F.Y. 2022-23 needs to be mailed to the Accounts Officer (WA-HQ) sections' mail id aowaphq@gmail.com and also mailed to all the deputed Internal Auditors' mail ids as per the detail appended in the table below.

The detail of Internal Auditors for conducting the internal audit for the 3rd quarter of 2022-23 are as under:

Sr.No	Name/ Designation	e-mail ID/Phone number	Name of Office to be audited
1	Sh. Sanjay Minhas (A.O.) Sh. Pawan Sharma AAO o/o C.E. Gen Sundernagar.	E-mail:- sanjayminhas77@gmail.com M.no.:- 94186-74202	(OP) Circle Kullu
	Sh. Sanjay Minhas (A.O.) Sh. Yograj AAO, (OP), Mandi.		(OP) Circle Mandi
2	Sh. Sachin Mahajan (A.O.) Sh. Santosh Kumar (AAO) (OP), Kangra	E-mail:-loanhpseb@gmail.com M.no.:-98050-15677	CE Gen. wing, HPSEBL, Sundernagar.

IT Cell HPSEBL, V.B. Shimla-4

~~SECRET~~

Sr. EE/ASE (IT-I)

Sr. EE/ASE (IT-II)

APS/Signo

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23/01/23

Brudh

23/01/23

3	Sh. Manoj Kumar (AO) Sh. Vijay Kumar, AAO, (OP) Circle, Una.	E-mail:- mksharma980164666@gmail.com M.no.:- 9805164666	(OP) Circle Hamirpur
	Sh. Purshotam Sharma (AO) Sh. Balbir Singh, AAO, (OP) Circle, Hamirpur.	E-mail:- pursharma20@gmail.com M.no.:- 94188-53798	(OP) Circle Una
4	Sh. Purshotam Sharma (A.O.) Sh. Vijay Kumar, AAO, (OP) Circle Una.	E-mail:- pursharma20@gmail.com M.no.:- 94188-53798	(ES) wing, Hamirpur.
5	Sh. Arvind Dhiman (AO) Sh. Chandan Kumar, AAO, M & T Circle, Bilaspur.	E-mail:- aocees@gmail.com M.no.:- 9418369436	(OP) circle Bilaspur.
	Sh. Arvind Dhiman (AO) Sh. Sh. Shahid Khan, AAO (OP), Bilaspur.		M&T Bilaspur
6	Sh. Ram Singh Mehta (AO) Sh. Jai Pal Bhandari, AAO, (OP) Circle Rampur	E-mail:- ramsinghmehta66@gmail.com M.no.:- 94180-57089	(OP) Circle Rampur & Rohru
7	Sh. Sunil Khanna (CA) Sh. Anil Rana, AAO, F & A wing, HPSEB Ltd., Shimla-04	E-mail:- sunilkhanna9@yahoo.com M.no.:- 93188-10515	(OP) Circle Kangra
	Sh. Sunil Khanna (CA) Sh. Tilak Raj AAO,(OP) Circle, Dalhousie.		(OP) Circle Dalhousie
8	Sh. Ravi Awashti (CA) Sh. Rajesh Kumar, AAO, O/o Chief Engineer (SO) Shimla.	E-mail:- raviawashti58@yahoo.co.in M.no.:- 93188-10630	(OP) Circle Shimla
9	Sh. Kamlesh Sharma, A.O. Sh. Kamleshwar Sharma AAO, (OP) Circle, Shimla.	E-mail:- aocomp22@gmail.com M.no.:- 94591-22933, 82191-02366	All HQ Units i.e.C.E. (Comm.), C.E. (MM), Sr. A.O. (Admin.), F & A wing, Under Secretary (Gen.), C.E. (System Planning), Maintenance Division, Shimla.
10	Sh. Vipin Kaushal (Sr.AO) Sh. Anyat Khan, AAO (OP) Circle, Solan.	E-mail:- sraocomm@gmail.com M.no.:- 94180-70784	(OP) Circle Solan
	Sh. Vipin Kaushal (Sr.AO)		

	Sh.Mukesh Jamwal AAO (OP) Circle Nahan		(OP) Circle Nahan.
11	Sh. Rakesh Kumar Sharma (AO) Sh. MadanVerma, AAO, O/o Chief Engineer (PCA) Shimla.	E-mail:- rakj63ur@gmail.com M.no.:- 98051-97888	C.E. (PCA) with all Divisions, CE (SO) Shimla, PLCC Sundernagar & PR & ALDC, Totu.

You are, therefore, requested to direct the AAOs/Supdt. (D/A) under your control to prepare the data of accounts and send soft copies of all details as per the scope of work of Internal Audit (**Annexure 'A'**) to the designated officers through e-mail to enable them to scrutinize/audit the same. The data/details may be sent to the concerned officer on or before the 27 of January. 2023 by all means. In case the internal audit teams need to visit the concerned office for verification of data, they shall intimate the field office authorities in respect of their visit. The controlling officers of the concerned office shall ensure the availability of staff and records during the visit of internal auditors.

In addition to the above, it should be ensured that the observations that have been pointed out during the Internal Audit for the 2nd Qtr for the F.Y. 2022-23 must be rectified /not repeated in the 3rd quarter of the F.Y. 2022-23 and there are no excuses to be made to carry out the same. If any shortcomings 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 is required, you may contact on official telephone No. of the Dy Chief Auditor No. 0177-2809434, and emergency on Mobile No. 94186-96594. Please extend all requisite support and cooperation to the internal auditors for the smooth completion of the assignment without hindrance. Accommodation in a nearby rest house is provided to the Internal Audit team by the concerned Office.

“Please treat it as urgent”

DA: Scope of Internal Audit.

Yours faithfully,

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

Copy to the following for information and necessary action please:

1. The Sr.PS/PS/ to the Managing Director/ Director 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, HPSEBL, Shimla-4 for uploaded to the HPSEBL website.
5. All the Executive Engineers in field accounting units in HPSEBL. It is requested provide the vehicle (If necessary) to the concerned audit party on a need basis.
6. The Audit team (By name) shall get the data from concerned units by the 27 of January 2023 and scrutinize the same. In case of any misclassification/ negative entries found during the audit, the same

may be got rectified from the concerned unit in the current accounts and submit the detailed report as per Scope of Audit (Annexure-A) to the undersigned through the mail by 20th Feb. 2023.

7. The Accounts Officer in (Gen./ES) for similar necessary action.
8. The AOs/AAOs in all accounting units. They are requested to mail the detail as per (Annexure 'A') on the email IDs of the audit team by 27 January. 2023.
9. The Supdt. (D/A), in Accounting Divisions.

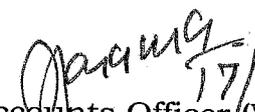
Harpreet Singh
**Chief Auditor,
F&A Wing, HPSEB Ltd.,
Shimla-4.**

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Scope of Internal Audit

Sr. No.	Description	Scope/Specific Function of Internal Audit
1.	Fixed Assets, depreciation & amortization, CWIP. (GL 10 to 18)	<p>i) Fixed Assets Register (FAR) updated up to 31.12.2022 duly matched with Trial balance of Unit on prescribed formats.</p> <p>ii) Work wise /scheme wise detail of Capital works in progress/ WBS as on 31.12.2022 duly matched with Trial Balance of unit.</p> <p>iii) Work wise /scheme wise detail of CWIP/WBS put to use and capitalized up to 31.12.2022 after Put to use certificates from Executing Officers-capitalization duly matched with Trail balance of Unit.</p> <p>iv) Physical verification certificate of FAR of the Unit.</p>
2.	Store (GL 21 to 22)	<p>i) Reconciliation of store balances with book balance as on 31.12.2022.</p> <p>ii) Age wise detail of material as per the requirement of INDAS as on 31.12.2022.</p> <p>iii) Physical verification certificate of store as on 31.12.2022. Cleared of GR/IR A/C BH.22.2 by Go Live Units.</p>
3.	Sales, Services and Revenue. (GL 23)	<p>i) Category wise reconciliation of figures of opening balance, assessment, realization and closing balances for FY 2022-23 up to 31.12.2022 with Main abstract ledger of consumers, Revenue returns and Trails balances of Unit.</p> <p>ii) Age wise/ category wise list of sundry debtors as on 31.12.2022 as per the requirement of INDAS.</p> <p>iii) Category wise list of permanent defaulters consumers as on 31.12.2022.</p> <p>iv) Transfer of outstanding amount of disconnect consult to PDCO A/C BH.23.5.</p>
4.	Cash, Bank and Bank Balances. (GL 24)	<p>i) Certificate of daily basis closure of Cash & Bank book from DDOs as per requirement of INDAS.</p> <p>ii) The cash and bank balances have to be tallied with Trial balances of Unit.</p> <p>iii) Reconciliation certificate of bank balances with bank as on 31.12.2022.</p> <p>iv) Scrutiny of bank reconciliation statement of S/Divns./ Divns. duly tallied with balances division as whole CS-I.</p>
5.	Advances, payables and IUTs. (GL 25 to 39)	<p>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.</p> <p>ii) Age wise breakup of outstanding advances (GLs wise).</p>

		<p>iii) The balances under GLs 27.101 to .103, 28.261 to 263, 28.361 to 363, 44.1, 47.6, 57.1 should be NIL as on 31.12.2022 in the Trial of the unit.</p> <p>iv) IUT should be Nil and the IUT reconciliation statement on prescribed formats ending 31.12.2022.</p> <p>v) Bifurcation of balances under (Gl 25 to 39) accounts into current and non- current).</p> <p>Vi) Reconciliation certificate of each with concerned parties.</p>
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 31.12.22.</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.


 17/11/2023
 Accounts Officer/(WA-HQ)
 F&A Wing, HPSEBL,
 Shimla-4