

HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED
(A State Govt. undertaking)



Registered office:
(CIN):
GST No.
Telephone No.
Website address:
Email:



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No. HPSEBL/F&A/WA-36/2023-24 142-291

Dated: 04/05/2023

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 (4th Qtr.).

Sir,

As you are well aware that the 4th Qtr of FY. 2022-23 has closed and the internal audit for the 4th Quarter (F.Y. 2022-23) is due. The Internal audit is a statutory obligation under the Company Act, of 2013 and HPSEB Ltd conducts it quarterly.

Further, it is informed that the Internal Audit for the 4th Quarter (01.01.2023 to 31.03.2023) shall be conducted w.e.f 08.05.2023 to 12.05.2023 and 15.05.2023 to 19.05.2023. For this, the GL-wise Trial balance along with all detail and supporting vouchers for the above period is required for Internal Audit purposes. AO/AAO of your office shall submit a consolidated soft copy of the Trial Balance in respect of division offices under your control (for 4th Quarter F.Y. 2022-23) via e-mail to Accounts Officer (WA-HQ) (i.a. at aowaphq@gmail.com) and similar mail shall be sent to their Internal Auditors at their e-mail ids, as per the detail appended in the table below.

The detail of Internal Auditors for conducting the internal audit for the 4th quarter of 2022-23 are as under w.e.f 08.05.2023 to 12.05.2023.

Sr.No	Name/ Designation	e-mail ID/Phone number	Name of Office to be audited
1	Sh. Sanjay Minhas (A.O.) Sh. Yog Raj Kumar AAO, Mandi	E-mail:- sanjayminhas77@gmail.com M.no.- 94186-74202	(OP) Circle Kullu

	Sh. Sanjay Minhas (A.O.) Sh. Vinod Kumar AAO, (OP), Kullu.		(OP) Circle Mandi
2	Sh. Sachin Mahajan (A.O.) Sh. Pawan Sharma AAO o/o C.E. Gen Sundernagar.	E-mail:- loanhpseb@gmail.com M.no.:-98163-75595	CE Gen. wing, HPSEBL, Sundernagar.
3	Sh. Purshotam Sharma (A.O.) Sh. Balbir Singh, AAO, (OP) Circle, Hamirpur.	E-mail:- pursharma20@gmail.com M.no.:- 94188-53798	(OP) Circle Hamirpur
	Sh. Purshotam Sharma (AO) Sh. Balbir Singh, AAO, (OP) Circle, Hamirpur.		(OP) Circle Una
4	Sh. Arvind Dhiman (AO) Sh. Chandan Kumar, AAO, M & T Circle, Bilaspur.	E-mail:- aosap123@gmail.com M.no.:- 94180-75627	(OP) circle Bilaspur.
	Sh. Arvind Dhiman (AO) Sh. Sh. Shahid Khan, AAO (OP), Bilaspur.		M&T Bilaspur
5	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
6	Sh. Manoj Kumar (AO) Sh. Santosh Kumar (AAO) (OP), Kangra	E-mail:- mksharma980164666@gmail.com M.no.:-9805164666	(OP) Circle Kangra
	Sh. Manoj Kumar (AO) Sh. Tilak Raj AAO, (OP) Circle, Dalhousie.		(OP) Circle Dalhousie
7	Sh. Ravi Awashti (CA) Sh. Rajesh Kumar, AAO, O/o Chief Engineer (SO) Shimla.	E-mail:- awasthi58@yahoo.co.in M.no.:- 93188-10630	(OP) Circle Shimla

Audit Start w.e.f. 15.05.2023 to 19.05.2023

1	Sh. Sunil Khanna (CA) Sh. Kamleshwar Sharma AAO, (OP) Circle, Shimla.	E-mail:- sunilkhanna9@yahoo.com M.no.:- 93188-10515	All HQ Units i.e. C.E. (Comm.), C.E. (MM), Sr. A.O (Admin.), F&A wing, Under Secretary (Gen.), C.E. (SP), Maintenance Division, Shimla.
2	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.
3	Sh. Dishant Verma (AO) Sh. Madan Verma, 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.
4	Sh. Kamlesh Sharma, A.O. Sh. Vijay Kumar, AAO, (OP) Circle Una.	E-mail:- loanhpseb@gmail.com M.no.:- 94591-22933	(ES) wing, Hamirpur

You are, therefore, requested to direct the AO/AAOs 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 07 of May 2023 by all means. Internal Audit teams visiting the concerned office(s) for verification of data 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 till the 3rd Qtr of the F.Y. 2022-23 must be rectified /not repeated in the 4th 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. Further, it is submitted that the AO/ AAO concerned of the field office shall submit the details of rectification made for the offices under their control after duly vetting the same at their level and those audit observations which need HO intervention, need to be forwarded with a complete trail of the transaction and recommendation of the Circle/Chief office.

For any clarification (if required); you may contact the office of Dy Chief Auditor on official telephone No. of No. 0177-2808367. For emergent cases contact at Mobile No. 94186-96594. Please extend all requisite support and cooperation to the internal auditors for the smooth completion of the assignment without hindrance. It is requested to the concerned offices provide accommodation in a nearby rest house to the Internal Audit team.

"Please treat it as urgent"


DA: Scope of Internal Audit.

Yours faithfully,


**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). He shall get the data from the concerned unit by the 7th of May, 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 23rd May 2023. In addition to the above, you are also to send the report on the rectification of observation in the 3rd Quarter to this office done by the field unit or not.
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 the 7th of May, 2023.
9. The Supdt. (D/A), in Accounting Divisions.


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