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Subject: - Pendency in posting of the entries in the SAP on a real-time basis.

As per laid down accounting instructions/guidelines, all the accounting entries are to be posted in SAP(ERP) on a real-time basis so that the accounting impact of these transactions can appear in the books of accounts on as and when basis. However, after scrutinizing the Parked entries /Cash Book Parked Entries reports in the SAP(ERP), It has been observed that the field units are violating the basic principle of recording accounting transactions and there is huge pendency in writing of the books of accounts from April 2021 onwards. It has also been observed that **3,671** no.of entries are pending for posting in the Cash Book and **9519** no.of other entries from April 2021 onwards detailed at **Annexure A&B**.

Since, the SAP has been implemented in all the offices of the Company during 2021-22 and accordingly the Cash Books and other accounting entries are to be updated on a real-time basis. The issue is being continuously flagged by the F&A Wing vide email dt. 23-08-2021, 08-09-2021, 13-09-2021, 1-09-2021, 30-09-2021, 04-12-2021, 09-12-2021 and 31-01-2022, but it has been observed that despite repeated mails/ requests, due cognizance is not being given by the Officers/ Officials working under your control to clear these entries. Non-posting of the entries on a real-time basis is causing a delay in the finalization of monthly accounts for FY 2021-22. Further, due to the non-posting of cash book entries on a real-time basis, there are possibilities of errors or frauds which couldn't be checked well in time. However, such practice has caused the Statutory Auditor to pass adverse opinion on the Financials of the Company and as per the rating methodology adopted by the MoP, the adverse opinion may result in dilution on 20 points which will degrade the rating of the Company thus making Company liable to pay the higher rate of interest on loans.

Non-posting of the entries on a real-time basis is a serious lapse and needs to be investigated on a priority basis. You are therefore directed to explain the reasons for the non-posting of the entries on a real-time basis and get all the pending entries cleared by **28-02-2022**. Status report thereon is to be submitted by **02-03-2022** positively. It may also be ensured that all the entries are to be posted in real-time /daily with immediate effect. In case any of the official/officers fail to clear the pendency show cause notice shall be issued. Further, while explaining the reasons for the pendency, you shall also recommend, the action to be taken against all the concerned responsible for writing/updating of Cash Book.

With Warm Regards

CE

(Op.) South, North and Central Zone
Generation Wing/ES Wing/Comm./MM/PCA/SO/SP,
EDP Office.

Yours Sincerely,


(Rima Kashyap)
Director (F&A)


Sr. Asst.

HPSEBL

No. HPSEBL / F&A / Comp-1 / SAP / 2021-22-1405-501 dated 28/08/22

Copy forwarded to:-

1. The P.S. to Managing Director, Vidyut Bhawan, HPSEBLtd., Shimla-04 for the information, please.
2. The P.S. to Director (Op.)/Tech/Civil Vidyut Bhawan, HPSEB Ltd., Shimla-04 for the information, please.
3. All the SE(OP)/M&T circle
- ✓ 4. SE(IT) for uploading in website.
5. AO/AAO in Accounting Units.


(Rima Kashyap)
Director (F&A)

HP State Electricity Board Ltd.
Parked Entries Report as on 24-02-2022

1	CE (Comm)					8	3			3		8	22	
2	CE (MM)											13	13	
3	CE (Op South)	1							1		1	5	8	
4	CE (PCA)	1				7		2	1			14	25	
5	CE (SO)									1		1	2	
6	CE (SP)										1	10	11	
7	CE(PCA)						1		2	1		4	8	
8	CE(SO)						1					11	12	
9	EDP Office									1	1	17	19	
10	ES Wing						37	143	294	62	129	188	853	
11	CE (Generation)	1	11	19	9	12	15	51	49	47	111	423	748	
12	MTC Div									1		13	14	
13	Op Circle Shimla	1			3	1	4	27	23	47	118	188	412	
14	Op Circle Solan		7	2			1	13	13	58	31	147	272	
15	Op Circle Rohroo	1						13	10	81	111	99	315	
16	Op Circle Rampur	1			1		3	72	146	146	351	428	1,148	
17	Op Circle Nahan	1		1		2		2	15	26	43	186	276	
18	Op Circle Mandi	2		21	3	2	7	43	97	221	273	292	961	
19	Op Circle Bilaspur	22	6	1			11	14	22	72	246	469	863	
20	Op Circle Kullu	7	2	2	9	15	83	120	248	252	248	309	1,295	
21	Op Circle Hamirpur	1	1	1		2	1	33	49	92	84	316	580	
22	Op Circle M&T							2	6	1	3	10	22	
23	Central Zone						1	8	2	28	13	33	85	
24	Op Circle Kangra	1			1	1		93	74	153	184	230	737	
25	Op Circle Dalhousie	62	1	3			12	24	44	36	102	69	353	
26	Op Circle Una			1	1	2	7	27	63	24	151	189	465	
	Grand Total	102	28	51	27	52	187	687	1,159	1,353	2,201	3,672	9,519	

HP State Electricity Board Ltd.
Cash Book Parked Entries Report as on 24-02-2022

1	Op. Circle Shimla										1	206	207
2	Op. Circle Solan				3		13					670	686
3	Op. Circle Rohroo											150	150
4	Op. Circle Rampur				11	12	3	8	15	1	2	82	134
5	Op. Circle Nahan											26	26
6	Op. Circle Mandi			4				4	1	6		733	748
7	Op. Circle Bilaspur							2				42	44
8	Op. Circle Kullu				9	8		2	15	2	10	92	138
9	Op. Circle Hamirpur											101	101
10	Op. Circle Kangra	1	2			28	6	15	7	2		72	133
11	Op. Circle Dalhousie			31	155	23	18		6	13		829	1,075
12	Op. Circle Una											63	63
13	ES Wing			7	40	25	34	1	19	4	24	12	166
													-
	Grand Total	1	2	42	218	96	74	32	63	28	37	3,078	3,671