

KSEB
കേരളാ സാഹസിക ബോർഡ്



KERALA STATE ELECTRICITY BOARD LIMITED

(Incorporated under Companies Act, 1956)

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ABSTRACT

Constituting an audit team in the Arrear Clearance Cell exclusively for Special Officer Revenue Audit as per the recommendation of the O/o the Chief Vigilance Officer – Sanctioned – Orders Issued.

Corporate Office (Audit)

B.O. (FTD) No.622/2020 (CIA/ACC/Proposal SOR Audit/2020-21/238)

Dated, Thiruvananthapuram, 12.10.2020.

- Read:-
1. Note No. VIG/B2/100-156/2017/862 dated 30.04.2020 of the Chief Vigilance Officer, KSEBL.
 2. Note No. CIA/ACC/Proposal SOR Audit/2020-21/234 of the Chief Internal Auditor dated 28.09.2020 submitted to the Director (Finance).
 3. Note No. CIA/ACC/Proposal SOR Audit/2020-21/238 dated 30.09.2020 submitted before Full Time Directors (Agenda 07/10/20).

ORDER

The Chief Vigilance Officer, Vigilance Wing of the KSE Board Ltd as per note read 1st above has forwarded the report of the enquiry team constituted to limelight the quantum of lapses and negligence occurred on the part of each functional group in the O/o the Special Officer (Revenue) and the O/o the Deputy Chief Engineer, Electrical Circle, Kottayam, in the matter of revenue loss that occurred to KSE Board Ltd due to the wrong assignment of tariff to M/s. SH Medical Centre, Kottayam.

The recommendations of the report pertaining to the O/o Chief Internal auditor are:-

- a. To give direction to the Chief Internal Auditor to constitute a concurrent Audit Cell exclusively for auditing the day to day activities of Special Officer (Revenue), since 1/3rd of the KSE Board revenue is being generated from the HT/EHT consumers.
- b. Action to be taken for one time verification of all existing service connection agreements (HT) with billing data to find out any disparity in billing parameters. Also suggested to entrust this work to the Regional Audit Officers concerned.

The difficulty of carrying out the audit as recommended by the Chief Vigilance Officer with the present staff strength of Arrear Clearance Cell was reported as per note read (2) above and a proposal was made for the constitution of separate wing for SOR Audit under Arrear Clearance Cell in O/o the Chief Internal Auditor with one Senior Superintendent and two Senior Assistants. Arrear Clearance Cell headed by Accounts Officer is now working with one Senior Superintendent and three Senior Assistants. The proposal of reconstitution of Arrear Clearance Cell demanded the staff strength to one Senior Superintendent and two Senior Assistants for Arrear Clearance and one Senior Superintendent and two Senior Assistants for SOR Audit.

In order to facilitate this, it was also requested to deploy one Senior Superintendent from Work Audit Section (WAD) and one Senior Assistant from Establishment Audit Section (EAS) under O/o the Chief Internal Auditor. Special Officer (Revenue) Audit Team can be entrusted with the detailed audit of HT/EHT billing system. While continuing the system of post audit, concurrent audit also can be done through this wing. By this initiative, revenue loss can be minimized to a very large extent, since 1/3rd of the KSE Board Limited revenue is being generated from the HT/EHT consumers.

Functions of verification to be carried out in the SOR Audit as follows:-

I Agreement

Contract demand, tariff, connected load etc

II Billing

1. Delay in billing
2. Delay in getting reading
3. Average Billing
4. Minimum Demand Bill
5. Tariff
6. Contract Demand change
7. Delay in APTS Inspection billing
8. Checking all other billing parameters
9. Random checking of bills calculation
10. Multiplication Factor

III Collection

1. Security Deposit
2. Bank Guarantee related issues
3. Delay in accounting the collections received

4. Bank Reconciliation

IV Disconnection Procedure

1. Timely issue of DC Notice
2. Timely issue of Dismantle Notice
3. Timely initiation of RR Procedures
4. Timely following the orders mentioned in the judgment of cases

The proposal for the constitution of Special Wing was placed before the Director (Finance) for approval as per note read 2 above. As directed by the Director (Finance) the matter was placed before the Full Time Directors for approval as per note read 3 above.

Having considered the matter in detail Full Time Directors in its meeting held on 01.10.2020 resolved to accord sanction for the following:

1. To constitute a Special Wing exclusively for Special Officer (Revenue) Audit under Arrear Clearance Cell in O/o the Chief Internal Auditor, as recommended by the Chief Vigilance Officer.
2. To deploy one Senior Superintendent from Work Audit Section(WAD) and one Senior Assistant from Establishment Audit Section (EAS) to the newly constituted Special Officer (Revenue) Audit Wing.

Orders are issued accordingly,

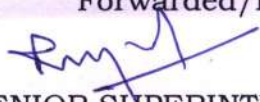
By Order of the Full Time Directors
Sd/-
LEKHA. G.,
COMPANY SECRETARY IN CHARGE

To

1. The Chief Internal Auditor.
2. The Chief Engineer (HRM).
3. The Special Officer (Revenue).

Copy to:-

1. The Financial Adviser.
2. The PA to Director (Finance).
3. The CA to Secretary (Admn.)
4. The Fair Copy Superintendent.
5. Stock File/General Stock File.

Forwarded/By Order

SENIOR SUPERINTENDENT