Financial Audit of HP General Industries Corporation Ltd. for the FY 2024-25 of AMG-III CW Team-06 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
RAJESH GUPTA	11/05/2026	

Party members

Name	Designation	Member from	Member till	Team Head
RAJESH GUPTA	SAO	11/05/2026	30/09/2026	true
Uday Rajan	AAO	11/05/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Managing Director, HP General Industries Corporation, Shimla(APE-372805)	Financial Audit of SPSEs (2026-27)	15	01/07/2026	18/07/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
July 2026	05,11,12

Special Instructions:
Audit Programme in respect of the Financial Audit of Himachal Pradesh General Industries Corporation (HPGIC) for the financial year 2024-25, to be undertaken by Audit Party No. 06 comprising Sh. Rajesh Gupta,

Sr. Audit Officer, and Sh. Uday Rajan, Assistant Audit Officer, is submitted for review, please.

Approved by: Rajwant Kaur (Deputy Accountant General)

SSCA on Fleet Procurement and Asset Life Cycle Management in HRTC (Regional Manager, Sunder Nagar) of AMG-III CW Team-01(A) for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
RAVINDER SINGH-II	24/04/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Vikas Kumar	AAO	24/04/2026	31/03/2027	false
RAVINDER SINGH	SAO	24/04/2026	31/03/2027	true
Hari Prakash	AAO	24/04/2026	31/03/2027	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Regional Manager, Himachal Road Transport Corporation, Sundernagar(APE-373426)	SSCA on Fleet Procurement and Asset Life Cycle Management in HRTC	8	06/07/2026	15/07/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
July 2026	11,12

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit from Shimla to Sunder Nagar	05/07/2026	05/07/2026	Active
Transition	Transit from Sunder Nagar to Shimla	16/07/2026	16/07/2026	Active

Special Instructions:
1) Audit Party 1(A) will take transit from Shimla to Sunder Nagar on 05.07.2026 2) Audit Party 1(A) will take transit to Shimla on 11.07.2026 and return transit to Sunder Nagar on 12.07.2026, as per the SOP issued by the Sr. DAG (Admin). Transit from Sunder Nagar to Shimla will be availed on 16.07.2026. 3) Sh. Ravinder Singh, Sr. Audit Officer, will avail transit from Shimla to Sunder Nagar on 05.07.2026 and return transit from Sunder Nagar to Shimla on 11.07.2026. Transit from Shimla to Dharamshala will be availed on 12.07.2026 for supervision of Audit Party 1(B) at Regional Offices of HRTC - Dharamshala & Dehra 4) Sh. Ravinder Singh, Sr. AO, will take transit from Dehra to Shimla on 23.07.2026

Approved by: Rajwant Kaur (Deputy Accountant General)

SSCA on Fleet Procurement and Asset Life Cycle Management in HRTC (Regional Manager, Dehra) of AMG-III CW Team-01(B) for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Rajat Bhatia	29/05/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Rajat Bhatia	AAO	29/05/2026	30/09/2026	true
Ashish Kumar	AAO	29/05/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Regional Manager, Himachal Road Transport Corporation, Dehra(APE-373428)	SSCA on Fleet Procurement and Asset Life Cycle Management in HRTC	7	17/07/2026	25/07/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
July 2026	19

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit cum work from Dharamshala to Dehra on 17.07.2026	17/07/2026	17/07/2026	Active
Transition	Transit from Dehra to Shimla on 26.07.2026	26/07/2026	26/07/2026	Active

Special Instructions:
1) Sh. Ravinder Singh, Sr. AO, will take transit from Dehra to Shimla on 23.07.2026

Approved by: Rajwant Kaur (Deputy Accountant General)

SSCA on Fleet Procurement and Asset Life Cycle Management in HRTC (Regional Manager, Dharamshala) of AMG-III CW Team-01(B) for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Rajat Bhatia	29/05/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Rajat Bhatia	AAO	29/05/2026	30/09/2026	true
Ashish Kumar	AAO	29/05/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Regional Manager, Himachal Road Transport Corporation, Dharamshala(APE-373427)	SSCA on Fleet Procurement and Asset Life Cycle Management in HRTC	9	06/07/2026	16/07/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
July 2026	11,12

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit to Dharamshala from Shimla	05/07/2026	05/07/2026	Active
Transit-cum-work	Transit cum work from Dharamshala to Dehra	17/07/2026	17/07/2026	Active

Special Instructions:
1) Sh. Ravinder Singh, Sr. Audit Officer, will avail transit from Shimla to Sunder Nagar on 05.07.2026 and return transit from Sunder Nagar to Shimla on 11.07.2026. Transit from Shimla to Dharamshala will be availed on 12.07.2026 2) Sh. Ravinder Singh, Sr. AO, will take transit from Dehra to Shimla on 23.07.2026

Approved by: Rajwant Kaur (Deputy Accountant General)

Compliance Audit of Himachal Pradesh Minorities Finance and Development Corporation, Shimla for the period 2022-23 to 2025-26 of AMG-III CW Team-07 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
MUNISH KUMAR	14/07/2026	

Party members

Name	Designation	Member from	Member till	Team Head
MUNISH KUMAR	SAO	14/07/2026	30/09/2026	true
Birju Kumar	AAO	14/07/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Himachal Pradesh Minorities Finance and Devlopment Corporation, Shimla(APE-374773)	SPSEs under the administrative control of Social Justice and Empowerment Department	15	15/07/2026	31/07/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
July 2026	19,26

Special Instructions:
Tour Programme of Team-07 comprising Shri Munish Kumar, Sr. AO and Shri Birju Kumar, AAO for

Compliance Audit of Himachal Pradesh Minorities Finance and Development Corporation, Shimla covering the period 2022-23 to 2025-26 (4 years) is submitted for review, please.

Approved by: Rajwant Kaur (Deputy Accountant General)

Compliance Audit of Chief Engineer (Operation) Kangra Zone, Dharamshala for the period 2022-23 to 2025-26 of AMG-III CW Team-02 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Beerandar Singh Chauhan	24/04/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Beerandar Singh Chauhan	SAO	24/04/2026	30/09/2026	true
Bhupender	Auditor	14/07/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Chief Engineer (Operation) Kangra Zone, Dharamshala(APE-374776)	Compliance Audit of Power Sector Units (Commercial Wing)	9	16/07/2026	25/07/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
July 2026	19

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit form Shimla to Dharamshala	15/07/2026	15/07/2026	Active
Transition	Transit from Dharamshala to Shimla	26/07/2026	26/07/2026	Active

Special Instructions:

Approved by: Rajwant Kaur (Deputy Accountant General)

Financial Audit of Secretaries, District Legal Services Authorities - Kangra, Solan, Hamirpur, Shimla, Mandi, Kullu & Una for the year 2025–26 of AMG-III CW Team-05 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Rajneesh Kumar I	05/05/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Rajneesh Kumar	SAO	05/05/2026	30/09/2026	true
Rajesh Kumar	Sr. Auditor	05/05/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
THE SECRETARY,DISTT. LEGAL SERVICES AUTHORITY, KANGRA AT DHARAMSHALA(KNG00,0542)(APE-375084)	Financial Audit of SABs - District Legal Services Authority	5	17/07/2026	22/07/2026	Field Audit	Yes	Approved
THE SECRETARY,DISTT. LEGAL SERVICES AUTHORITY, SOLAN(SOL00,0542)(APE-375085)	Financial Audit of SABs - District Legal Services Authority	5	24/07/2026	29/07/2026	Field Audit	Yes	Approved
THE SECRETARY,DISTT. LEGAL SERVICES AUTHORITY, HAMIRPUR(HMR00,0542)(APE-375083)	Financial Audit of SABs - District Legal Services Authority	5	31/07/2026	05/08/2026	Field Audit	Yes	Update-Under approval

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
THE SECRETARY,DISTT. LEGAL SERVICES AUTHORITY, SHIMLA(SML00,542)(APE-377848)	Financial Audit of SABs - District Legal Services Authority	5	07/08/2026	13/08/2026	Field Audit	Yes	Approved
THE SECRETARY,DISTT. LEGAL SERVICES AUTHORITY, KULLU(KLU00,0542)(APE-382094)	Financial Audit of SABs - District Legal Services Authority	5	17/08/2026	21/08/2026	Field Audit	Yes	Approved
THE SECRETARY,DISTT. LEGAL SERVICES AUTHORITY, MANDI(MDI00,0542)(APE-382095)	Financial Audit of SABs - District Legal Services Authority	5	22/08/2026	27/08/2026	Field Audit	Yes	Approved
THE SECRETARY,DISTT. LEGAL SERVICES AUTHORITY, UNA(UNA00,0542)(APE-382096)	Financial Audit of SABs - District Legal Services Authority	5	29/08/2026	03/09/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
July 2026	19,26
August 2026	02,08,09,23,30

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit from Shimla to Dharamshala	16/07/2026	16/07/2026	Active
Transition	Transit from Dharamshala to Solan	23/07/2026	23/07/2026	Active
Transition	Transit from Solan to Hamirpur	30/07/2026	30/07/2026	Active
Transition	Transit from Hamirpur to Shimla	06/08/2026	06/08/2026	Active
Transition	Transit from Una to Shimla	04/09/2026	04/09/2026	Active

Special Instructions:
In continuation of the earlier tour programme, which concludes on 13.08.2026 at Shimla, a further 15 working days from 17.08.2026 to 03.09.2026 have been allotted for conducting the Financial Audit of the District Legal Services Authorities at Kullu, Mandi and Una, with 05 working days at each unit. The proposed tour programme, including transit, is as follows: 16.08.2026: Transit from Shimla to Kullu. 17.08.2026 to 21.08.2026: Field audit at Kullu – 05 working days. 22.08.2026: Transit-cum-Work from Kullu to Mandi. 22.08.2026 to 27.08.2026: Field audit at Mandi – 05 working days. 28.08.2026: Transit from Mandi to Una. 29.08.2026 to 03.09.2026: Field audit at Una – 05 working days. 04.09.2026: Transit from Una to Shimla.

Approved by: Rajwant Kaur (Deputy Accountant General)

Financial Audit of Himachal Pradesh Mahila Vikas Nigam, Solan for the year 2021-22 of AMG-III CW Team-04 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Ajay Kumar	05/05/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Ajay Kumar	SAO	05/05/2026	30/09/2026	true
Jai Parkash	AAO	05/05/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Himachal Pradesh Mahila Vikas Nigam, Solan(APE-375092)	Financial Audit of SPSEs (2026-27)	12	16/07/2026	31/07/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
July 2026	19,26

Event List

Event type	Event details	Start date	End date	Status
Transit-cum-work	Transit-cum-Work from Shimla to Solan	16/07/2026	16/07/2026	Active
Transition	Work-cum-Transit from Solan to Shimla	31/07/2026	31/07/2026	Active

Special Instructions:
16.07.2026, 20.07.2026 and 27.07.2026: Transit-cum-Work from Shimla to Solan. 18.07.2026, 25.07.2026 and 31.07.2026: Work-cum-Transit from Solan to Shimla.

Approved by: Rajwant Kaur (Deputy Accountant General)

Extension of SSCA on Fleet Procurement and Asset Life Cycle Management in HRTC (Managing Director, Shimla) of AMG-III CW Team-01(A) for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
RAVINDER SINGH-II	24/04/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Vikas Kumar	AAO	24/04/2026	31/03/2027	false
RAVINDER SINGH	SAO	24/04/2026	31/03/2027	true
Hari Prakash	AAO	24/04/2026	31/03/2027	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Managing Director, Himachal Road Transport Corporation, Shimla(APE-375566)	SSCA on Fleet Procurement and Asset Life Cycle Management in HRTC	24	17/07/2026	14/08/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
July 2026	19,26
August 2026	02,08,09

Special Instructions:

1) Sh. Ravinder Singh, Sr. AO who is the head of Party-01 {AMG-III CW Team-01(A)} and Party-02 {AMG-III CW Team-01(B)} engaged in "SSCA on Fleet Procurement and Asset Life Cycle Management in HRTC" has joined Party-01 {AMG-III CW Team-01(A)} at HRTC Head Office, Shimla w.e.f. 24.07.2026 after completion of supervision of Party-02 {AMG-III CW Team-01(B)} conducting audit of RO, HRTC, Dehra, has asked for extension of programme till 14.08.2026 (Request Attached). 2) Party-02 {AMG-III CW Team-01(B)} comprising Sh. Rajat Bhatia, AAO and Sh. Ashish Kumar, AAO has joined the Party-01 {AMG-III CW Team-01(A)} HRTC Head Office, Shimla after completing the audit of RO, HRTC, Dehra w.e.f. 27.07.2026 and will continue working together till 14.08.2026.

Approved by: Rajwant Kaur (Deputy Accountant General)

Compliance Audit of Himachal Pradesh Mahila Vikas Nigam, Solan for the period 2024-25 to 2026-26 of AMG-III CW Team-04 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Ajay Kumar	05/05/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Ajay Kumar	SAO	05/05/2026	30/09/2026	true
Jai Parkash	AAO	05/05/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Himachal Pradesh Mahila Vikas Nigam, Solan(APE-378499)	SPSEs under the administrative control of Social Justice and Empowerment Department	10	11/08/2026	22/08/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
August 2026	15,16

Special Instructions:
The audit party shall submit the Desk Review to the Group Officer for kind review and approval before

proceeding on tour. Thereafter, the audit party shall proceed to the auditee unit as per the following movement programme: 11.08.2026: Transit-cum-work from Shimla to Solan. 14.08.2026: Work-cum-transit from Solan to Shimla. 17.08.2026: Transit-cum-work from Shimla to Solan. 22.08.2026: Work-cum-transit from Solan to Shimla.

Approved by: Rajwant Kaur (Deputy Accountant General)

Compliance Audit of Himachal Pradesh Kaushal Vikas Nigam, Sundernagar for the period 2021-22 to 2025-26 (05 years) of AMG-III CW Team-06 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
RAJESH GUPTA	11/05/2026	

Party members

Name	Designation	Member from	Member till	Team Head
RAJESH GUPTA	SAO	11/05/2026	30/09/2026	true
Uday Rajan	AAO	11/05/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Himachal Pradesh Kaushal Vikas Nigam, Sundernagar(APE-378632)	SPSEs under the administrative control of Technical Education Department	14	13/08/2026	29/08/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
August 2026	15,16,23

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit from Shimla to Sundernagar	12/08/2026	12/08/2026	Active
Transition	Transit from Sundernagar to Shimla	30/08/2026	30/08/2026	Active

Special Instructions:
Transit from Shimla to Sundernagar - 12.08.2026 Transit from Sundernagar to Shimla - 15.08.2026 Transit from Shimla to Sundernagar - 16.08.2026 Transit from Sundernagar to Shimla - 30.08.2026

Approved by: Rajwant Kaur (Deputy Accountant General)

Compliance Audit of Chief Engineer (Generation) Sundernagar for the period 2024-25 to 2025-26 (02 years) and Superintending Engineer, Generation Circle, HPSEBL, Nahan for the period 2022-23 to 2025-26 (04 years) of AMG-III CW Team-02 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Beerandar Singh Chauhan	24/04/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Beerandar Singh Chauhan	SAO	24/04/2026	30/09/2026	true
Bhupender	Auditor	14/07/2026	30/09/2026	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Chief Engineer (Generation) Sundernagar(APE-382488)	Compliance Audit of Power Sector Units (Commercial Wing)	9	20/08/2026	29/08/2026	Field Audit	Yes	Approved
Superintending Engineer Generation Circle Himachal Pradesh State Electricity Board Limited Nahan(APE-382489)	Compliance Audit of Power Sector Units (Commercial Wing)	10	31/08/2026	11/09/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
August 2026	23
September 2026	04,06

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit from Shimla to Sundernagar	19/08/2026	19/08/2026	Active
Transition	Transit from Sundernagar to Nahan	30/08/2026	30/08/2026	Active
Transition	Transit from Nahan to Shimla	12/09/2026	12/09/2026	Active

Special Instructions:
Transit from Shimla to Sundernagar - 19.08.2026 Transit from Sundernagar to Nahan - 30.08.2026 Transit from Nahan to Shimla - 12.09.2026 Party to submit Desk Review of both the units, i.e. Chief Engineer (Generation), Sundernagar and Superintending Engineer, Generation Circle, HPSEBL, Nahan, to the Group Officer for approval before proceeding with the respective Audit Assignments.

Approved by: Rajwant Kaur (Deputy Accountant General)

Horizontal PA on “Operational and financial Performance of DISCOM - HPSEBL" of AMG-III CW Team-08 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Vijay Kumar I	14/08/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Vijay Kumar	SAO	14/08/2026	31/03/2027	true
Sumit Bharti	Assistant Audit Officer	14/08/2026	31/03/2027	false
Himanshu Panwar	AAO	14/08/2026	31/03/2027	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Executive EngineerElectrical Division Himachal Pradesh State Electricity Board Limited Fatehpur(APE-382079)	Horizontal PA on “Operational and Financial Performance of DISCOM-HPSEBL”	6	17/08/2026	22/08/2026	Field Audit	Yes	Approved

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Hamirpur(APE-382896)	Horizontal PA on "Operational and Financial Performance of DISCOM-HPSEBL"	11	24/08/2026	05/09/2026	Field Audit	Yes	Approved
Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Keylong(APE-382897)	Horizontal PA on "Operational and Financial Performance of DISCOM-HPSEBL"	11	07/09/2026	19/09/2026	Field Audit	Yes	Approved
Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Manali(APE-382898)	Horizontal PA on "Operational and Financial Performance of DISCOM-HPSEBL"	11	21/09/2026	03/10/2026	Field Audit	Yes	Approved
Executive Engineer Electrical Division Himachal Pradesh State Electricity Board LimitedLNalagarh(APE-382899)	Horizontal PA on "Operational and Financial Performance of DISCOM-HPSEBL"	14	05/10/2026	22/10/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
August 2026	30
September 2026	04,12,13,27
October 2026	02,10,11,18,20

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit from Shimla to Fatehpur	16/08/2026	16/08/2026	Active
Transition	Transit from Fatehpur to Hamirpur	23/08/2026	23/08/2026	Active
Transition	Transit from Hamirpur to Keylong	06/09/2026	06/09/2026	Active

Special Instructions:
The audit party will cover Electricity Division, Fatehpur (17.08.2026 to 22.08.2026 – 06 working days), followed by Electricity Division and Sub-Division, Hamirpur (24.08.2026 to 29.08.2026 – 06 days; 31.08.2026 to 05.09.2026 – 05 days), Electricity Division, Keylong and Sub-Division, Udaipur (07.09.2026 to 11.09.2026 – 05 days; 14.09.2026 to 19.09.2026 – 06 days), Electricity Division, Manali and Sub-Division, Manali-I (21.09.2026 to 26.09.2026 – 06 days; 28.09.2026 to 03.10.2026 – 05 days) and Electricity Division, Nalagarh and Sub-Division, Nalagarh-I (05.10.2026 to 09.10.2026 – 05 days; 12.10.2026 to 22.10.2026 – 09 days). Electricity Division, Paonta will be taken up after activation on CAG-Connect, and the programme will be updated accordingly. Transit Shimla to Fatehpur 16.08.2026 Transit Fatehpur to Hamirpur on 23.08.2026 Transit Hamirpur to Keylong on 06.09.2026 Transit Keylong to Udaipur on 13.09.2026 Transit Udaipur to Manali on 20.09.2026 Transit Manali to Nalagarh on 04.10.2026

Approved by: Rajwant Kaur (Deputy Accountant General)

Horizontal PA on “Operational and financial Performance of DISCOM - HPSEBL" (LAP-09) of AMG-III CW Team-09 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Darshan Singh	14/08/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Darshan Singh	SAO	14/08/2026	31/03/2027	true
Pradeep Kumar Gupta	Assistant Audit Officer	14/08/2026	31/03/2027	false
Jitendra Kumar	AAO	14/08/2026	31/03/2027	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Sr.Executive Engineer, Electrical Division, HPSEBL, Jwalamukhi(APE-382088)	Horizontal PA on "Operational and Financial Performance of DISCOM-HPSEBL"	11	17/08/2026	28/08/2026	Field Audit	Yes	Approved
Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Reckong Peo(APE-383255)	Horizontal PA on "Operational and Financial Performance of DISCOM-HPSEBL"	10	31/08/2026	11/09/2026	Field Audit	Yes	Approved
Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Kullu(APE-383256)	Horizontal PA on "Operational and Financial Performance of DISCOM-HPSEBL"	17	14/09/2026	03/10/2026	Field Audit	Yes	Approved
Executive Engineer Electrical Division Himachal pradesh state electricity board limite Nahan(APE-383257)	Horizontal PA on "Operational and Financial Performance of DISCOM-HPSEBL"	14	05/10/2026	22/10/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
August 2026	23
September 2026	04,06,20,27
October 2026	02,10,11,18,20

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit from Shimla to JawalaMukhi	16/08/2026	16/08/2026	Active
Transition	Transit from JawalaMukhi to Reckong Peo	29/08/2026	30/08/2026	Active
Transition	Transit from Reckong Peo Kullu	13/09/2026	13/09/2026	Active
Transition	Transit form Bhunter (Kullu) to Nahan	04/10/2026	04/10/2026	Active
Transition	Transit from Kala Amb (Nahan) to Parwanoo	23/10/2026	23/10/2026	Active

Special Instructions:
Audit of Electricity Division, Jawala Mukhi completed from 17.08.2026 to 21.08.2026 (05 working days). Audit of Electricity Sub-Division-1, Jawala Mukhi is in progress from 22.08.2026 to 28.08.2026 (06 working days). Thereafter, Electricity Division, Reckong Peo: 31.08.2026 to 05.09.2026 (06 working days); Electricity Sub-Division, Peo: 07.09.2026 to 11.09.2026 (05 working days). Electricity Division, Kullu: 14.09.2026 to 19.09.2026 (06 days); Electricity Sub-Division, Kullu-I: 21.09.2026 to 26.09.2026 (06 working days); Electricity Sub-Division, Bhunter: 28.09.2026 to 03.10.2026 (05 working days). Electricity Division, Nahan: 05.10.2026 to 13.10.2026 (07 working days); Electricity Sub-Division, Kala Amb: 14.10.2026 to 22.10.2026 (07 working days). Parwanoo Division is yet to be scheduled as its CAG Connect account is not activated. Baddi Division is proposed thereafter; programmes for both will be updated together after activation of CAG Connect account of Parwanoo Division.

Approved by: Rajwant Kaur (Deputy Accountant General)

Financial Audit of Himachal Pradesh State Electricity Regulatory Commission, Shimla for the year 2025-26 of AMG-III CW Team-03 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Vikas	30/04/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Vikas	SAO	30/04/2026	31/03/2027	true
Rajat Bhatia	AAO	31/08/2026	31/03/2027	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Secretary, Himachal Pradesh State Electricity Regulatory Commission, Shimla(APE-383455)	Financial Audit of SABs	12	01/09/2026	16/09/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
September 2026	04,06,12,13

Special Instructions:
The accounts of Himachal Pradesh Electricity Regulatory Commission (HPERC) for the financial year 2025-26

were reviewed by the engaged Expert Consultant. The comments/observations of the Expert Consultant, including the identified risk areas and key areas of audit focus, are attached herewith for information and necessary action, please.

Approved by: Rajwant Kaur (Deputy Accountant General)

Compliance Audit of Electrical Divisions, HPSEBL, Kaza and Reckong Peo, for the period from 2021-22 to 2025-26 (five years) of AMG-III CW Team-10 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
Pankaj Ramdev	11/09/2026	

Party members

Name	Designation	Member from	Member till	Team Head
Pankaj Ramdev	Sr. Audit Officer	11/09/2026	31/03/2027	true
Vikas Kumar	AAO	11/09/2026	31/03/2027	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Kaza(APE-384666)	Compliance Audit of Power Sector Units (Commercial Wing)	7	14/09/2026	21/09/2026	Field Audit	Yes	Approved
Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Keylong(APE-384667)	Compliance Audit of Power Sector Units (Commercial Wing)	8	23/09/2026	01/10/2026	Field Audit	Yes	Cancelled
Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Reckong Peo(APE-384834)	Compliance Audit of Power Sector Units (Commercial Wing)	8	23/09/2026	01/10/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
September 2026	20,27

Event List

Event type	Event details	Start date	End date	Status
Transition	Transit from Shimla to Kaza	12/09/2026	13/09/2026	Active
Transition	Transit from Kaza to Reckong Peo	22/09/2026	22/09/2026	Active
Transition	Transit from Reckong Peo to Shimla	02/10/2026	02/10/2026	Active

Special Instructions:
Audit Party shall prepare and submit the Desk Review to the Group Officer for review before proceeding on tour.

Approved by: Rajwant Kaur

PRINCIPAL ACCOUNTANT GENERAL (AUDIT), HIMACHAL PRADESH
Office of the Pr. AG (Audit), Himachal Pradesh

सत्यमेव जयते

Financial Audit of Himachal Pradesh Medical Services Corporation Ltd. for the year 2024-25 of AMG-III CW Team-06 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
RAJESH GUPTA	11/05/2026	

Party members

Name	Designation	Member from	Member till	Team Head
RAJESH GUPTA	SAO	11/05/2026	31/03/2027	true
Ashish Kumar	AAO	11/09/2026	31/03/2027	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Himachal Pradesh Medical Services Corp. Ltd.(APE-384609)	Financial Audit of SPSEs (2026-27)	12	14/09/2026	26/09/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
September 2026	20

Special Instructions:
DAG (AMG-III) has allowed an extension of four days, thereby extending the Tour Programme from 14.09.2026 to 26.09.2026, covering 12 working days instead of the earlier eight working days (14.09.2026 to 22.09.2026).

Approved by: Lalit Kumar Vimal (Deputy Accountant General)

Financial Audit of District Disaster Management Authority (DDMA), Shimla for the period 2023-24 to 2024-25 (02 years) of AMG-III CW Team-11 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
JATINDER KUMAR	19/09/2026	

Party members

Name	Designation	Member from	Member till	Team Head
JATINDER KUMAR	SAO	11/09/2026	31/03/2027	true
Neeraj Kumar Yadav	AAO	19/09/2026	31/03/2027	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Himachal Pradesh Distt. Disaster Management Authority, Shimla(APE-386006)	Financial Audit of SABs - Disaster Management Authority	10	28/09/2026	09/10/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
October 2026	02,04

Special Instructions:

Approved by: Lalit Kumar Vimal (Deputy Accountant General)

Financial Audit of HP Horticulture Produce Marketing and Processing Corporation, Shimla (HPMC) for the year 2024-25 of AMG-III CW Team-06 for Q2 of FY 2026-27

Inspecting officer information

Inspecting officer	Effective from	Effective to
RAJESH GUPTA	11/05/2026	

Party members

Name	Designation	Member from	Member till	Team Head
RAJESH GUPTA	SAO	11/05/2026	31/03/2027	true
Ashish Kumar	AAO	11/09/2026	31/03/2027	false

Selected auditable entities

Audit entity	Assignment	No. of days	Date from	Date to	Type of audit	On tour	Status
Managing Director, HP Horticulture Produce Marketing and Processing Corporation, Shimla (HPMC)(APE-386016)	Financial Audit of SPSEs (2026-27)	18	28/09/2026	21/10/2026	Field Audit	Yes	Approved

Holiday List

Month	Dates
October 2026	02,04,10,11,18,20

Special Instructions:

Approved by: Lalit Kumar Vimal (Deputy Accountant General)