



KANPUR ELECTRICITY SUPPLY COMPANY LIMITED

(U.P. Govt. Undertaking)

14/71, CIVIL LINES KANPUR-208001

E-mail-gmkesco@gmail.com

CU40105UP19994C/C02462

Ref.No. **990** Kesco/Acctt/

Dated: **22/08/23**

Sub: - Request for proposal for Empanelment of Internal Auditor.

To,
The Chairman, Central India Regional Council
The Institute of Chartered Accountant of India
Kanpur-208024
Email ID:-circ@icai.org,circ@icai.in

To,
The Chairman, Central India Regional Council
The Institute of Chartered Accountant of India
New Delhi-110003
Email ID:-nirc@icmai.in

We are pleased to inform you that KANPUR ELECTRICITY SUPPLY COMPANY LIMITED, (Kesco), a subsidiary Co. of UPPCL is seeking proposals from eligible CA Firms/CMA Firms to form a panel of Internal Auditor. You are hereby requested to kindly convey the information to the members of your institute whose Head Office/Branch Office are situated in East U.P.

Detailed Requested for proposal (RFP) along with proposal forms and formats are attached herewith for reference. Only the eligible and interested firms are requested to submit their proposal in the prescribed format, which should reach on or before 5:00 PM on 05.09.2023 to <https://kesco.co.in> with the physical copy on the following address :-

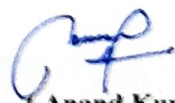
Dy. CAO OFFICE

14/71, KESA HOUSE, CIVIL LINES

KANPUR- 208001

The management of Kesco reserves the right for any modification/cancellation of the (RFP)/applications if required, without assigning any reason thereof.

Enclosed: As above


(Anand Kumar)
Dy. Chief Account Officer

Ref.No. Kesco/Acctt/

Dated:

Copy forward to Executive Engineer (ITCell) for upload of information at website of Kesco, Kanpur.


(Anand Kumar)
Dy. Chief Account Officer

**REQUEST FOR PROPOSAL(RFP) DOCUMENT FOR EMPANELMENT OF FIRM
AS INTERNAL AUDITOR**

KANPUR ELECTRICITY SUPPLY COMPANY LIMITED

1. OBJECTIVE:-

Kanpur Electricity Supply Company Limited (KESCo), a subsidiary Co. of UPPCL intends to empanel eligible firm for the internal Audit work for the financial year 2023-24 to 2024-25. As per decision of the management, internal Audit work is to be carried out by the empanelled firms of Chartered Accountant/ Cost Accountants. The very prime objective of the management is to cover up all the areas of the activities under Internal Audit for which detailed scope of work attached as per Annexure-A. The Internal Audit will aim at ensuring proper and full compliance of rules, orders and procedures as prescribed and to avoid inefficiencies

2. IMPORTANT DATES:-

Date of Issue of RFP 22.08.2023
Last date of submission of proposal 05.09.2023 (Before 05:00 PM)

3. ELIGIBLE CRITERIA:-

- 1) चार्टर्ड एकाउन्टेन्ट अथवा कॉस्ट एकाउन्टेन्ट को आन्तरिक सम्प्रेक्षक की नियुक्ति हेतु अर्ह है। चार्टर्ड एकाउन्टेन्ट का तात्पर्य ऐसे प्रोफेशनल्स/फर्म से है जिसके पास prescribed Institute of Chartered Accountants of India, New Delhi की उपाधि हो। कॉस्ट एकाउन्टेन्ट का तात्पर्य ऐसे प्रोफेशनल्स/फर्म से है जिसके पास prescribed Institute of Cost Accountants of India, Kolkata की उपाधि हो। फर्म का उक्त प्राविधिक योग्यता प्रदान करने वाली संस्था से पंजीकृत होना अनिवार्य है।
- 2) चार्टर्ड एकाउन्टेन्ट अथवा कॉस्ट एकाउन्टेन्ट फर्म जिनकी स्थापना के बाद 05 वर्ष पूर्ण हो चुके हैं, आन्तरिक सम्प्रेक्षकों की सूचीबद्धता हेतु अर्ह मानी जायेगी।
- 3) आवेदन से पूर्व 31 मार्च को फर्मों में पार्टनर की संख्या जितनी अधिक होगी, उन्ही फर्मों को आन्तरिक सम्प्रेक्षा की सूचीबद्धता हेतु अर्ह मानी जायेगी।
- 4) अन्य विशेष कार्य अनुभव आवश्यक है:-
 - (क) आन्तरिक सम्प्रेक्षा हेतु इम्पैनलमेन्ट की तिथि से पूर्व के 05 वर्षों में उ0प्र0 पावर कारपोरेशन लि0 एवं डिस्कॉम अथवा उ0प्र0 पावर ट्रान्समिशन कारपोरेशन लि0, उ0प्र0 राज्य विद्युत उत्पादन निगम लि0 तथा उ0प्र0 जल विद्युत निगम लि0 की आन्तरिक सम्प्रेक्षा कार्य का सफलतापूर्वक पूर्ण किये जाने वाली फर्म को वरीयता दी जायेगी।
 - (ख) इम्पैनलमेन्ट की तिथि से पूर्व 05 वर्षों में नियन्त्रक महालेखा परीक्षक (CAG) में इम्पैनलमेन्ट होने वाली फर्म को वरीयता दी जायेगी।
 - (ग) इम्पैनलमेन्ट की तिथि से पूर्व के 05 वर्षों में राष्ट्रीयकृत बैंक का कार्य अनुभव होने वाली फर्म को वरीयता दी जायेगी।

Note:-Firm which were empanelled for earlier years, but did not undertake/accept the Internal Audit work completed the Internal Audit work within the prescribed time limit or whose work of audit were not satisfactory in past year and these firms profile shall not be considered for empanelment for 3 years. Further Earlier empanelled firms have to apply again for empanelment, if interested.

4. SUPPORTING DOCUMENTS:-

Profile of the firm which shall include the following documents:-

- i. The firm shall submit a declaration for no. of years in existence (along with ICAI/ICMAI firm registration certificate issued by ICAI/ICMAI)
- ii. Self attested Copy of PAN Card and GST Registration Certificate.
- iii. Details of partners in firm (ACA/FCA Separately).
- iv. Experience details along with work completion/Experience Certificate of work allotted by CAG, Nationalized Banks, UPPCL & Its Subsidiaries.

SUBMISSION OF THE PROPOSAL:-

The proposal in the prescribed format with profile of firm and all other necessary documents addressing to The Managing Director, KESCo, Kanpur and should be submitted on or before 05:00 PM on 05.09.2023 to Email ID:- gmkesco@gmail.com and Send the physical copy to the following address:-

To,

The Managing Director

Kanpur Electricity Supply Company Limited

14/71 Kesa House, Civil Lines, Kanpur-208001

6. SCOPE OF THE INTERNAL AUDIT:- (AS PER ANNEXURE-A ATTACHED)

7. AUDIT FEES AND MODE OF PAYMENT

The Internal Audit fees will be according to the category of unit assignment to the firm.

The Category of units and fees therefore is prescribed as under:-

Category of Units/Offices	Name of units/Offices	Fees per Annum (Amount in Rs.)	No. of Working Days (Expected)
1	2	3	4
A	Discom HQ/Revenue Division/ Electricity Distribution Circle and Equivalent Units	40,000/-Per Unit	15 Days
B	Store Division/Construction Division/Electricity Distribution Division for Bill Revision Audit	25,000/-Per Unit	10 Days

SUBMISSION OF INTERNAL AUDIT REPORT

- 1) वार्षिक लेखों के बनने के पश्चात् 20 अप्रैल तक अन्तिम रूप से आन्तरिक सम्प्रेक्षा प्रतिवेदन प्रस्तुत किया जाना है। इस अवधि में आन्तरिक सम्प्रेक्षक द्वारा पूर्व में निर्गत प्रतिवेदन में इंगित कमियों पर सुधारात्मक कार्यवाही सुनिश्चित कराते हुये रिपोर्ट प्रस्तुत की जाये एवं गत वर्षों के Statutory Auditors and Internal Auditors के Observations पर भी सुधारात्मक कार्यवाही हेतु Internal Auditors के द्वारा पृथक Reporting के (कृत कार्यवाही सहित) की जायेगी।
- 2) सम्प्रेक्षक को कार्य अवधि में गुणवत्तापूर्वक ससमय कार्य का प्रतिवेदन प्रस्तुत करने के दृष्टिगत सम्पूर्ण वर्ष की आन्तरिक सम्प्रेक्षा को यथापेक्षित समय-सीमा में दो चरणों में निम्नवत् पूर्ण किया जायेगा:-

प्रथम चरण में नियत समावेशित सम्प्रेक्षा की अवधि (अप्रैल से दिसम्बर):-

श्रेणी	कार्य अवधि (दिवसों में)	प्रतिवेदन प्रस्तुत करने की तिथि
A	10	15 फरवरी
B	06	15 फरवरी

द्वितीय चरण में नियत समावेशित सम्प्रेक्षा की अवधि (जनवरी से मार्च):-

श्रेणी	कार्य अवधि (दिवसों में)	प्रतिवेदन प्रस्तुत करने की तिथि
A	05	20 अप्रैल
B	04	20 अप्रैल

- 3) आन्तरिक सम्प्रेक्षक द्वारा यह भी सुनिश्चित किया जायेगा के सम्प्रेक्षा प्रारम्भ होने पर संज्ञानित कमियों पर प्रतिदिन रफ सम्प्रेक्षा नोट निर्गत किया जायेगा, जिसका उत्तर खण्ड/इकाई द्वारा 02 कार्य दिवसों में आन्तरिक सम्प्रेक्षक को उपलब्ध कराया जायेगा।
- 4) प्रथम चरण की सम्प्रेक्षा पूर्ण करने के पश्चात् आन्तरिक सम्प्रेक्षक द्वारा निर्धारित समयावधि में एक अन्तरिम रिपोर्ट सम्बन्धित इकाई एवं उनके उच्च कार्यालय में प्रस्तुत की जायेगी, जिस पर सम्बन्धित इकाई द्वारा उत्तराख्या 10 कार्य दिवसों में प्रस्तुत किया जायेगा। द्वितीय चरण की सम्प्रेक्षा पूर्ण करने के पश्चात् सम्पूर्ण वर्ष की एक ड्राफ्ट रिपोर्ट आन्तरिक सम्प्रेक्षक द्वारा सम्बन्धित इकाई एवं उनके उच्च कार्यालय में प्रस्तुत की जायेगी, जिस पर सम्बन्धित इकाई द्वारा उत्तराख्या 02 कार्य दिवसों में

- प्रस्तुत किया जायेगा। इसी ड्राफ्ट रिपोर्ट एवं उत्तराख्या पर इकाई/ कार्यालय प्रमुख के साथ द्वारा Exit Conference आयोजित की जायेगी।
- 5) सम्प्रेक्षा समापन के समय ड्राफ्ट रिपोर्ट एवं उत्तराख्या के सापेक्ष Exit Conference के माध्यम से आन्तरिक सम्प्रेक्षकों की रिपोर्ट में इति बिन्दुओं पर चर्चा की जानी अनिवार्य है। Exit Conference के पश्चात 15 दिवसों में आन्तरिक सम्प्रेक्षक आन्तरिक सम्प्रेक्षा निम्नवत् व्यवस्थानुसार प्रतिवेदन निर्गत करेंगे:-
- आन्तरिक सम्प्रेक्षकों द्वारा गम्भीर वित्तीय अनियमितताओं तथ अन्य अनियमितताओं (साधारण प्रकार की वित्तीय अनियमितताओं एवं प्रक्रिया सम्बन्धी अनियमिततायें) की रिपोर्ट पृथक-पृथक तैयार कर निर्गत की जायेगी।
 - आन्तरिक सम्प्रेक्षक अपनी रिपोर्ट प्रबन्ध निदेशक को निर्गत करेंगे एवं रिपोर्ट की प्रति निम्नलिखित को पृष्ठांकित करेंगे:-
 - a. उप मुख्य लेखाधिकारी
 - b. सम्बन्धित अधीक्षण अभियन्ता
 - c. सम्बन्धित अधिशाषी अभियन्ता
 - आन्तरिक सम्प्रेक्षकों द्वारा गम्भीर वित्तीय अनियमितताओं की रिपोर्ट (गम्भीर वित्तीय अनियमितता न होने पर शून्य की रिपोर्ट) प्रबन्ध निदेशक को सन्दर्भित तथा निम्नलिखित को पृष्ठांकित की जायेगी एवं गम्भीर वित्तीय अनियमितता के सापेक्ष प्रस्तरवार उत्तरदायित्व तालिका भी रिपोर्ट के साथ प्रेषित की जायेगी:-
 - a. कम्पनी मुख्यालय
 - b. उप मुख्य लेखाधिकारी
 - c. सम्बन्धित अधीक्षण अभियन्ता
 - d. सम्बन्धित अधिशाषी अभियन्ता
 - उत्तरदायी कार्मिकों की नामावली उपलब्ध कराते समय प्रत्येक कार्मिक के सम्बन्ध में कार्मिक का पूरा नाम, कार्मिक के पिता/पति का नाम, तत्कालीन पदनाम, वर्तमान पदनाम, वर्तमान कार्यालय का नाम, अभिज्ञान संख्या/सम्प्रेक्षा सं०, सैप आई०डी० एवं सेवानिवृत्ति की तिथि का स्पष्ट उल्लेख किया जायेगा।

OTHER CONDITIONS:-

- 1) The management of Kanpur Electricity Supply Company Limited (KESCO) reserves its right to reject any proposal without assignment any reason.
- 2) If the empanelled firms of Chartered Accountants/Cost Accountants do not undertake the internal Audit work or completed the Internal Audit work within the prescribed time limit, the management of Kanpur Electricity Supply Company Limited (KESCO) may assign the work to other firms of Chartered Accountants/Cost Accountants and the loss of work shall be considered for penalty to original firm and the name of that particular firm will be removed from the list of empanelment and extra expenses incurred by the management in getting the worked done shall be levied on the original firm to whom the was previously assigned.
- 3) The management of Kanpur Electricity Supply Company Limited (KESCO) will have full rights to oust any of the firm from empanelment without assigning any reason and also to change the Units & offices allotted for Internal Audit work of empanelled firms.
- 4) In future, if any embezzlement, fraud or financial irregularities are noticed/found in units/offices for which Internal Audit work has already been conducted by the empanelled firms of Chartered Accountants/Cost Accountants, the said firm will also be ousted from the empanelment of future.

- 5) Units allotted for conducting Internal Audit for one financial year can be changed in next financial year at the sole discretion of the management.
- 6) This is only of Empanelment of firms and final decision related to allotment of unit for audit shall be vested with management and same will be binding to all. Any further communication regarding change of unit or enquiry related to allotment of Audit work will not be entertained.
- 7) Only firm profile received upto 05.09.2023 shall be considered for empanelment. Any other further documents shall not be considered after above date and incomplete profile/documents shall not be considered for empanelment.

On Letter head of CA Firm
Form of Proposal

Format for submission of information of the Chartered Accountant/Cost Accountant Firm for selection as Internal Auditor of Kanpur Electricity Supply Company Limited (KESCO).

1. Name of the CA/CMA Firm.
2. Registration No. & Date of registration of CA/CMA Firm.
3. Registered Address.
4. Name of Partners with membership No. & no. of years for which associated with firm.
5. Details of qualified CA/CMA staff.
6. Details of assignment of Internal /Statutory Audit of Power Sector Companies/Distribution Companies.
7. Details of PAN, GST No. of the firm.
8. Other information, if any.

Signature of Authorized Signatory

Name & Designation

Seal of CA/CMA Firm

Date:

Place:

Note: Copies of certificates/documents in support of above details shall be attached.

Scope of work of Internal Auditors
as per uppl order no 2060 dt. 12.09.2020

Scope of Work

Empanelled firms of Chartered Accountant/Cost Accountant will be required to examine and check all the Primary Books of Accounts and Subsidiary records incidental to the working of company Headquarter/Zone/Circle/Division/Sub-Division on manual basis as well as through ERP module, as the case may be.

The irregularities noticed/found will be grouped under the following sub heads:

1- Serious Financial Irregularities - which results in financial loss to corporation i.e. embezzlement and use of financial powers beyond limits, as envisaged in various and expenditure over and above budgeted limits.

2- Normal nature Financial Irregularities- diversion of funds and irregularities of similar nature, which may cause temporary loss to the corporation/Discoms.

3- Procedural Irregularities- which resulted due to non compliance of prescribed procedures.

A sample Scope of Audit has been prepared as below, which can be modified as per any special requirement of Corporation/DISCOMS for the particular unit/division :-

1- For Internal Audit purpose Test Month will be decided by the Internal Auditor for each block of Audit Periods. The selection should be on the basis of maximum expenditure in the month of the audit period. Internal Auditors will conduct Internal Audit for the said Test Month i.e. complete vouching of Cash Book of the Units/Divisions and adjustment vouchers. However, the internal auditors shall have access to the records for the entire period covered under audit and may check the same, if deemed fit to form an opinion. Rough Audit Note will be issued for daily observation and reply of the same will be collected.

2- All the transactions of the Test Month, selected as above, will be checked thoroughly and the effect of all the transactions of the test month will be highlighted. Further, the transactions of other months of the year will also be test checked by the Internal Auditor.

3-(A)-Transactions related to establishment: - In this regard, the following transactions/documents will compulsorily be audited:-

- (a) All employees data, captured on ERP System.
- (b) (a) Test checking of maintenance of service book, pay scroll, leave account, pension case and other establishment matters.
(b) Checking of List of employees, who retired last year and current year, and to ensure that their terminal benefits are processed.
- (c) To ensure compliance of IndAS-19.
- (d) Service Book (Pay fixation, leave availed, service verification, leave entitlement, annual increment, last pay certificate etc.)
- (e) Incumbency Register (New appointment/posting transfer, retirement etc.)
- (f) Documents related to the transactions of stores material and T&P especially in connection with the issue of no dues certificate to the employees.
- (g) Miscellaneous advances accounted for and disposed off against the officers and officials.
- (h) Checking of opening of temporary Advances Imprest and Permanent Imprest and their adjustment within reasonable time.
- (i) To tally the list of the employees going to be retired with their service book, personal file, incumbency register.

- (j) The position of the finalization & submission of GPF/CPF schedules and submission of consolidated statements to UP. Power Sector Employees Trust so that Trust may issue the GPF/CPF slips well in time.
- (k) To ensure that all the papers required for pensionary benefits of the retired as well as of the deceased employees as per rules, and their timely submission to the competent authority, so that the objections, if any, may be removed timely.
- (l) Checking of Pay bill Register/T. A. bill Register.
- (m) Checking of the final payment cases of pension GPF/CPF or timely submission of documents to concerned authority.
- (n) Checking of GPF/CPF Schedule of the employees in accordance with accounts.

3.(B)-Transactions related to Works.

- (a) Tender procedures for inviting tenders should be checked and minutes of meeting should be verified with regard to budget provisions, their administrative and financial approval, work orders, supply orders, estimates as per list of tender floated and decided/cancelled by the unit. Work Orders/Supply Order or agreements issued during the Test Month for carrying out/execution of work/supply shall be fully checked since publication of tender to its finalization. In addition to above, the entire cases of purchases/works decided by various tender committees during the year are required to be checked.
- (b) Checking of Lol/Agreements as per register/list of total contracts/work-orders/supply orders running in unit/division/Sub-division.
- (c) Payment Status/ Verification of bill status as per report online for samvida portal in case of labour/Contractual payment.
- (d) Provisions of verified /non verified portion of agreement/Lol.
- (e) List of unpaid bills/Liability with the reason thereof which remain unpaid, during the last day of preceeding March and provision thereof.
- (f) Checking of itemwise receipt and utilization of funds so as to ascertain the diversion of funds, if any, in the office/unit/division under audit. Such list be produced.
- (g) Thorough checking of the transactions of main cash book and subsidiary cash book (Pay & T.A.) and physical verification of the cash as per balance of the cash book on current date.
- (h) Verification of the transactions of SJ 1 to 4 with the related vouchers and Invoices.
- (i) Checking of the stock accounts- issue and receipt of stock and T&P.
- (j) Checking of Physical verification reports of the stores material/inventory/ T&P.
- (k) Checking of the ERD/Suspense Register with the cash book and monthly accounts.
- (l) Deduction of Tax (TDS) and Collection of Tax (TCS) and its remittance and filling of returns in time. List of unsettled notices of Penalties imposed by Income-Tax Department for non- deduction/collection, for short deduction /collection and late filling of returns.
- (m) Verification of Assets and Checking of Fixed Assets Registers. Also to guide/assist in preparation/maintenance of Fixed Assets Registers as per requirement of the Act. Checking/certification of Depreciation provided by Unit.

- (n) Checking of Completion Report of various completed works in Unit during the year and its capitalization.
- (o) Checking of monthly accounts with the balances of subsidiary books and records. Certification of Opening Balances.
- (p) All payments relating to execution of work/supply of material shall be fully checked with Measurement Book and order issued.
- (q) Checking of Advances given to Contractors/Suppliers for execution of work/supply and its adjustment as per specified norms/rules.
- (r) Checking of the pending cases with the courts vis-à-vis occurring of contingent liability.
- (s) Checking of the log book of the Car/Jeep etc (Departmental vehicle)
- (t) Checking of the papers related to the Bank Reconciliation statement of the banks of the division/unit and actions and accounting thereof.
- (u) Checking of the reconciliation of Cash IUT, AG-33, AG-34.(Remittances to HQ & receipts from HQ.
- (v) Checking of the Register of ATD/ATC, Debit note/Credit note, WMDR/ WMCR with cash book/monthly accounts and its accounting after adjustment if any, and confirmation as the case may be in order to clear IUT.
- (w) Checking of the Register of receipts/issue of M.B.
- (x) Checking of accounting of the payment of interest and repayment of loans and loan/grants/subsidy in accordance with the Loan agreement instructions of Govt. orders (In case of Co./Discom HQ/Offices, it should also be checked in accordance with the order issued by UPPCL/Discoms).

3 (C)- Checking of the records/documents related to Revenue

- (a) Sanction of Load with records/register with online report.
- (b) Register of the agreement of consumers as per online report.
- (c) Reports of new connection released at division sub-division level.
- (d) Ledgerisation as per division /sub-division records tallying with online reports.
- (e) Issue of first bill of new consumers with reference to connection application.
- (f) Checking of reconciliation of revenue realization and its remittances with revenue cash book and with main cash book at the end of the month.
- (g) Checking of the particulars of R-4 & R-5 with the cash book and bank statement.
- (h) **The following issues related to Revenue Assessment:-**
 - i. 100% checking of the bills of heavy consumers and their posting in consumers ledgers as per latest tariff/rules.
 - ii. To check applicability and implementation of Tariff in the online billing system.
 - iii. Checking of the N.R., I.D.F., A.D.F. bills & bills revision register.
 - iv. Revenue assessment in case of theft, raid and burnt & jammed meters.
- (i) **The following issues in connection with revenue receipts:-**
 - i. Checking of Revenue Cash Book (Computer/Manual both).
 - ii. Checking of reconciliation of Revenue Cash Book and revenue realization statement as per online System.

- iii. To check whether the revenue received from the consumers as well from facilitator has been deposited in division timely and remitted in time to the bank also.
- iv. Checking of the remittance deposited in bank on the basis of bank statement/ Statement from service provider and booking in cash book.
- v. User id wise detail of cash collection and booking in cash book on the basis of online report.

(j) **The following issues related to dishonored cheques :-**

- i. Checking of minus entries in Revenue Cash Book.
- ii. Checking of charging the amount of dishonored cheques, bank charges and surcharge to the consumer concerned.
- iii. Checking of the realization of the amount of dishonored cheques (by cash or bank draft).
- iv. Ensuring whether no facility to the consumer for further deposit of revenue through cheques for payment and report, if any.

(k) **Other revenue matter to be checked :-**

- i. Checking of input/output data of computer/manual billing.
- ii. Checking of the cases of disconnection of defaulter consumers as per online report.
- iii. Checking the cases of permanent disconnection and waiver of fictitious dues as per online report and accounts.
- iv. Checking of the maintenance of the records/documents required as per section 3 and section 5.
- v. Investigations of the appeals against 'Shaman Shulk and its final disposal.
- vi. Checking of the records relating to waiver of the LPS by Govt. /one time settlement as per OTS register and online collection report.
- vii. To check the cases of the electricity dues received from consumers in installments as per register /online report.
- viii. To check the bills of temporary connections and realization related thereto, to check the extension of temporary connection.
- ix. To check bank reconciliation statement of the Revenue Cash Book with Bank account (Revenue), to check adjustment of old entries appearing in the reconciliation statement
- x. Old and pending cases of embezzlement.
- xi. Cases of the sanction of the load reduction.
- xii. Security received from the consumers and interest thereon and its accountable.
- xiii. Checking of the commercial statements (R-1, R-2, CS-3, CS-4, SG-iv) and its correctness
- xiv. Implementation of orders related to Revenue receipts issued by UPPCL.
- xv. Checking of the Register of money Receipt Books from HQ and its issue to the collecting agents.
- xvi. Checking of the used receipt books and its return.
- xvii. Cheking of Bill Revision Register and relevant records for bill revision by all concerned staff.

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4- Other Important Matters to be checked :-

- i. Thorough checking of the agreements of sale, purchase of energy from Central/ State level, Wheeling charges (Receivable & Payable), Surcharge (Receivable & Payable), Rebate (Receivable & Payable), U.I. charges/Reactive energy charges (Receivable & Payable), Sale/Purchase/Reconciliation of Co-generation/Bio Energy in accordance with the instructions and rates/guidelines prescribed so far by the central/State Electricity Regulatory Board/the management/NRPC and accountal of these.
- ii. Detail/ ledger of fund released for payment of Power Purchase.
- iii. Detail of Power Purchase and their allocation towards discoms with accounting Procedure.
- iv. Detail and types of fund/loans/grant and subsidy received from Govt/REC/PFC and their allocation to Discoms with accounting procedure.
- v. Detail of funds remitted to units/Discoms and to indentify and report non-receipt of utilization certificate against them.
- vi. Checking of the statement of Annual Revenue Requirement (ARR) submitted by Corporation Discoms presented to UPERC.
- vii. Checking of the agreements made for sale/purchase of energy and its impact on accounting.
- viii. Insure that units have complied with the accounting policies of Corporation. This work will also include:-
 - a- Checking of all necessary provisions in the accounts along with lists. Also checking of progressive Dr./Cr. figure of final accounts with the monthly booking.
 - b- Checking of misc. receipts and their proper accounting in books of accounts.
 - c- Checking of Maintenance of all essential registers/accounts records i.e. Security Deposit Register, Misc. Advance Registers, Purchase Register, Rent Register, Inter Unit Transfer/Acceptance of ATD. Inter Corporation transaction and its reconciliation with respective Corporation. Register of legal cases etc. (List is only indicative not exhaustive), but to ensure the list for Contingent Liabilities for Balance Sheet is prepared and submitted.
 - d- Checking of all important lists of balance i.e. Misc. Advance, Purchase, Deposits, Advances, IUT etc. consumers ledger (List is not exhaustive) and matching of list with the book balances.
 - e- Checking all essential statements to be attached in the Annual Accounts i.e. Quantitative data, Statement of outstanding of SSI Units/units covered under MSMED Act, 2006. Contingent Liabilities Tax Audit Report, Statement of Investments etc.
 - f- Checking scrutiny and adjustments of Bank Reconciliation Statements, Funds reconciliation (i.e. balances available last day of the audit-year and its details, itemwise) and other Reconciliation Statements e.g. with CSC/Payment Gateways/Payment Facilitator/ Cash collection Centre/Self help groups etc., Reconciliation of pending Liability in Unit as per Register and Books of Accounts.
 - g- Checking and scrutiny of physical verification of Stores & Spares as well as T&P.

- ix. Reporting on timely remittance of all statutory dues eg. Income tax (TDS), Service tax, VAT, GST etc and timely filing of respective returns, alongwith TCS wherever applicable.
- x. Verification/Checking of opening balances of all numerical heads Specially IUT/Inter Discom Transactions.
- xi. The Internal Auditors while conducting Internal Audit will also ensure that in accounts and in related accounting records required procedures have been complied with in accordance with CARO 2020, IndAS and reports of statutory and supplementary audit of A.G.
- xii. Validation of all balances brought forward from last closing balances in all the heads.
- xiii. Checking any other matter/records/documents which he deems fit or important to complete the internal audit his readable remarks for management.

अध्याय-4 सम्प्रेक्षा प्रक्रिया, समयावधि एवं सम्प्रेक्षा प्रतिवेदन प्रस्तुतीकरण की प्रक्रिया तथा बिलों का भुगतान।

(क) सम्प्रेक्षा प्रक्रिया एवं समयावधि-

1. ERP Module से लेखा बनाये जाने का कार्य कराया जा रहा है। वार्षिक लेखों के बनने के पश्चात् प्रत्येक वर्ष 20 अप्रैल तक अन्तिम रूप से आन्तरिक सम्प्रेक्षा प्रतिवेदन प्राप्त कर लिया जायेगा। इस अवधि में आन्तरिक सम्प्रेक्षक द्वारा पूर्व में निर्गत प्रतिवेदन में इंगित कमियों पर सुधारात्मक कार्यवाही सुनिश्चित करतों हुए रिपोर्ट प्रस्तुत की जायें एवं गत वर्ष के Statutory Auditors and Internal Auditors के Observations पर भी सुधारात्मक कार्यवाही हेतु वर्तमान Internal Auditors द्वारा पृथक Reporting (कृत कार्यवाही सहित) किया जाये।

2. सम्प्रेक्षक को कार्य अवधि में गुणवत्तापूर्वक ससमय कार्य कर प्रतिवेदन प्रस्तुत करने के दृष्टिगत सम्पूर्ण वर्ष की आन्तरिक सम्प्रेक्षा को यथापेक्षित समय-सीमा में दो चरणों में निम्नवत् पूर्ण किया जायेगा :-
प्रथम चरण में नियत समावेशित सम्प्रेक्षा की अवधि (अप्रैल से दिसम्बर) :-

श्रेणी	कार्य अवधि (दिवसों में)	प्रतिवेदन प्रस्तुत करने की तिथि
A	10	15 फरवरी
B	06	15 फरवरी
C	04	15 फरवरी

द्वितीय चरण में नियत समावेशित सम्प्रेक्षा की अवधि (जनवरी से मार्च) :-

श्रेणी	कार्य अवधि (दिवसों में)	प्रतिवेदन प्रस्तुत करने की तिथि
A	05	20 अप्रैल
B	04	20 अप्रैल
C	04	20 अप्रैल

3. आन्तरिक सम्प्रेक्षा हेतु चयनित फर्मों को नियुक्ति पत्र निर्गत करने के उपरान्त सम्प्रेक्षक फर्म द्वारा सम्प्रेक्षा हेतु आवंटित इकाई में उपस्थित होकर आन्तरिक सम्प्रेक्षा हेतु निर्धारित Audit Scope के अनुसार निर्धारित समय-सीमा में सम्प्रेक्षा पूर्ण की जायेगी।
4. सम्प्रेक्षा प्रारम्भ के समय इकाई प्रमुख (यथा-अधिशासी अभियन्ता/निर्भरक अधिकारी/आहरण एवं वितरण अधिकारी, आदि) से Entry Conference आयोजित की जायेगी। Entry Conference के समय इकाई/कार्यालय (Auditee) का यह महत्वपूर्ण दायित्व होगा कि Preceeding Year की Monthly Trial Balance, Audit Report एवं Internal Audit Report के salient features बनाकर Discussion हेतु रखा जाये।



उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उत्तर प्रदेश सरकार का उपक्रम)
U.P. POWER CORPORATION LIMITED
(Govt. of Uttar Pradesh Undertaking)
CIN:U32201UP1999NGC024928

13 जनवरी

संख्या- 2952-कार्य/चौदह-पाकालि/2022-28-के/2021

दिनांक: 13 जनवरी, 2022

कार्यालय-ज्ञाप

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड के निदेशक मण्डल के कार्यालय अनुमोदन की प्रत्याशा में उ0प्र0 पावर कारपोरेशन लि0 एवं डिस्कम्स के अन्तर्गत किये जाने वाले आन्तरिक सम्प्रेक्षा हेतु कार्यालय ज्ञाप सं0 2060-कार्य/चौदह-पाकालि/ 2022-28-के/2021 दिनांक 12 सितम्बर, 2022 द्वारा निर्गत नीति में "अध्याय-3 सम्प्रेक्षा हेतु कार्यक्षेत्र (Scope of Audit) का निर्धारण" के बिन्दु 3(C) उप बिन्दु (h) में बिन्दु (iv) के पश्चात् बिन्दु (v) के रूप में निम्नांकित नवीन कार्यक्षेत्र एतद्वारा योजित किया जाता है:-

"(v) 25% checking of bills (Except Government Department Bills and PTW Bills) issued and revised by any Revenue Division or their Sub Division as per Report Generated on System."

उपरोक्त कार्यालय ज्ञाप सं0 2060-कार्य/चौदह-पाकालि/2022-28-के/2021 दिनांक 12 सितम्बर, 2022 के अन्य प्राविधान यथावत् रखते हुए उसे उक्त सीमा तक संशोधित माना जायेगा।

अध्यक्ष

संख्या- 2952(i)-कार्य/चौदह-पाकालि/2022, तददिनांक।

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. अपर मुख्य सचिव (ऊर्जा), उत्तर प्रदेश शासन, लखनऊ।
2. अध्यक्ष, उ0प्र0 पावर कारपोरेशन लि0, शक्ति भवन, लखनऊ।
3. प्रबन्ध निदेशक, उ0प्र0 पावर कारपोरेशन लि0, लखनऊ।
4. प्रबन्ध निदेशक, पूर्वान्चल/मध्योच्चल/दक्षिणोच्चल/पश्चिमोच्चल विद्युत वितरण निगम लि0, वाराणसी/लखनऊ/आगरा/मेरठ एवं केस्को कानपुर।
5. निदेशक (का0प्र0 एवं प्रशा0/वितरण/वाणिज्य/वित्त/कारपोरेट प्लानिंग/आई0टी0), उ0प्र0 पावर कारपोरेशन लि0, शक्ति भवन, लखनऊ।
6. निदेशक (का0प्र0 एवं प्रशा0/तकनीकी/वाणिज्य/वित्त), पूर्वान्चल/मध्योच्चल/दक्षिणोच्चल/पश्चिमोच्चल विद्युत वितरण निगम लि0, वाराणसी/लखनऊ/ आगरा/मेरठ एवं केस्को कानपुर।
7. अपर सचिव-प्रथम/द्वितीय/तृतीय, उ0प्र0 पावर कारपोरेशन लि0, शक्ति भवन, लखनऊ।
8. समस्त मुख्य अभियन्ता, पूर्वान्चल/मध्योच्चल/दक्षिणोच्चल/पश्चिमोच्चल विद्युत वितरण निगम लि0, वाराणसी/लखनऊ/आगरा/मेरठ एवं केस्को कानपुर।
9. मुख्य अभियन्ता (सामग्री प्रबन्ध), उ0प्र0 पावर कारपोरेशन लि0, महानगर, लखनऊ।
10. महानिदेशक, प्रशिक्षण एवं मानक संसाधन विकास, विद्युत प्रशिक्षण संस्थान, सरोजनी नगर, लखनऊ।
11. मुख्य महाप्रबन्धक (सम्प्रेक्षा एवं लेखा प्रशा0), उ0प्र0 पावर कारपोरेशन लि0, शक्ति भवन, लखनऊ।
12. समस्त संयुक्त सचिव, उ0प्र0 पावर कारपोरेशन लि0, शक्ति भवन, लखनऊ।
13. समस्त अधीक्षण अभियन्ता/अधिशासी अभियन्ता, पूर्वान्चल/मध्योच्चल/दक्षिणोच्चल/पश्चिमोच्चल विद्युत वितरण निगम लि0, वाराणसी/लखनऊ/ आगरा/मेरठ एवं केस्को कानपुर।

14. समस्त मुख्य लेखाधिकारी/उपमुख्य लेखाधिकारी/लेखाधिकारी, उ०प्र० पावर कारपोरेशन लि०/पूर्वांचल/मध्यांचल/दक्षिणांचल/पश्चिमांचल विद्युत वितरण निगम लि०, वाराणसी/लखनऊ/आगरा/मेरठ एवं केस्को कानपुर।
15. कम्पनी सचिव, उ०प्र० पावर कारपोरेशन लि०, लखनऊ/पूर्वांचल/मध्यांचल/दक्षिणांचल/पश्चिमांचल विद्युत वितरण निगम लि०, वाराणसी/लखनऊ/आगरा/मेरठ एवं केस्को कानपुर।
- ✓ 16. अधिशासी अभियन्ता (वेब), कक्ष सं० 407, शक्ति भवन विस्तार, लखनऊ को उ०प्र० पावर कारपोरेशन लि० की वेबसाईट www.uppcl.org पर अपलोड करने हेतु।
17. कट फाइल।

आज्ञा से,

(मृगांक ^{S. R.} इखर दाश महुमिन्न)
निदेशक (का०प्र० एवं प्रशा०)