

## **Karnataka Power Transmission Corporation Limited**

### **Predominant functions and duties of Financial Adviser (Internal Audit)**

<b>Sl. No.</b>	<b>Name of the Post - Financial Adviser(Internal Audit)</b>
	<b>Name of the post reporting to - Managing Director, KPTCL.</b>
1	The Financial Adviser(Internal Audit) is the Internal Audit officer of the Company in all matters relating to Finance and Accounts
2	Financial Adviser(Internal Audit) will be in Direct charge of the Internal Audit Wing and in matters of Audit of Finance and Accounts. He will be guided by the instructions of Managing Director. He shall report directly to the Managing Director.
3	All claims against the Company should be checked by Internal Audit
4	The System of Audit of Several classes of payments and receipts should be on the line settled by the Company.
5	Without prejudice to his other Audit functions the Financial Adviser (Internal Audit) is responsible to see that Audit is conducted with reference to cannons of Financial Propriety.
6	The Financial Adviser(Internal Audit) should bring to the notice of the Company, breach of any of cannons through Managing Director
7	The Financial Adviser (Internal Audit) arrange to hold surprise inspection/audit of cash/stores etc., in any division.
8	Omissions /Commissions observed and irregularities noticed in the course of inspection is communicated to the respective Administrative Officers for compliance and necessary action.
9	The Financial Adviser (Internal Audit) will dispose all questions arising in the course of audit. According to rules, regulations, difficult and doubtful points being referred to the Company
10	Providing unbiased opinions and recommendations for overall improvements of the company to meet its objectives.

## **Karnataka Power Transmission Corporation Limited**

### **Predominant functions and duties of Controller(Internal Audit)**

<b>Sl. No.</b>	<b>Name of the Post - Controller(Internal Audit)</b>
	<b>Name of the post reporting to – Financial Adviser(Internal Audit)</b>
1	The Controller (Internal Audit) is supporting to the Financial Adviser(Internal Audit) of the Company in all matters relating to Finance and Accounts
2	Guiding the sub-ordinate officers of the Audit Wing regarding interpretation of Rules, Regulations, Manuals, Orders, Notifications and Circulars, under the Directions of Financial Adviser (Internal Audit)
3	Verification of all New Turnkey project, Procurement, time extension, quantity variation, Transformer repair agenda proposals placed before CPC/Board meeting and record the remarks/opinion.
4	Review of audit observations of the transactions of Transmission zones in the matter of Finance, Accounts, Establishment, Works, Purchase and Stores.
5	Carryout Periodical inspections of all the Offices under his jurisdictions and issue reports thereon.
6	Verification and furnishing opinion of the files through Financial Adviser (Internal Audit).
7	Review of Internal Audit paras, Irregular payments and Excess payments of each Zones, Head Quarters and SLDC/TBC
8	Verification regarding deviations in respect of DPR, Administrative Approval, Technical Sanction, Funding Agency, Contracting Agency, Physical and Financial progress etc.,
9	Review the status of Reports given by Statutory Audit, AG Audit and Cost Auditor on any specific issues and action taken by the concerned in the matters relating to finance and accounts.
10	Attending any work entrusted by Higher Authority.



## **Karnataka Power Transmission Corporation Limited**

### **Predominant functions and duties of Deputy Controller (Internal Audit), Corporate Office, KPTCL**

<b>Sl. No.</b>	<b>Name of the Post - Deputy Controller(Internal Audit)</b>
	<b>Name of the post reporting to - Controller (Internal Audit)</b>
1	Verification of all New Turnkey project, Procurement, time extension, quantity variation, Transformer repair agenda proposals placed before CPC/Board meeting and record the remarks/opinion.
2	Co-ordination of the work with the association of Senior Officers among the Zonal office and Corporate Office for effective functioning of the Internal Audit activities.
3	Review of audit observations of the transactions of Transmission zones in the matter of Finance, Accounts, Establishment, Works, Purchase and Stores and consolidating monthly progress reports from all offices cover under Internal Audit.
4	Guiding the sub-ordinate officers of the Audit Wing regarding interpretation of Rules, Regulations, Manuals, Orders, Notifications and Circulars in consultation with Controller (Internal Audit) and Financial Adviser (Internal Audit)
5	Carryout Inspections of all the Offices under his jurisdictions and issue reports thereon as per the guidance of Financial Adviser (Internal Audit)
6	Verification and furnishing opinion of the files through Controller(Internal Audit) and Financial Adviser (Internal Audit).
7	Review of Internal Audit paras, Irregular payments and Excess payments of each Zones, Head Quarters and SLDC/TBC
8	Verification regarding deviations in respect of DPR, Administrative Approval, Technical Sanction, Funding Agency, Contracting Agency, Physical and Financial progress etc.,
9	Review the status of Reports given by Internal Audit, Statutory Audit, AG Audit and Cost Auditor on any specific issues and action taken by the concerned in the matters relating to finance and accounts.
10	Submission of Periodical reports via CA(IA) & FA(IA) to Managing Director, Director's Reports and Audit Committee Meeting etc., Attending any work entrusted by Higher Authority.



## **Karnataka Power Transmission Corporation Limited**

### **Predominant functions and duties of Deputy Controller (Internal Audit) Transmission Zones**

<b>Sl. No.</b>	<b>Name of the Post - Deputy Controller(Internal Audit) Transmission Zones</b>
	<b>Name of the post reporting to – Controller(Internal Audit)</b>
1	Act as Head of the Internal Audit and an Adviser to Chief Engineer (Electy), of Transmission Zone in the matter of Finance, Accounts, Establishment, works and Administration.
2	He shall own the responsibilities for conducting Internal Audit on over all activities of Finance, Accounts, Establishment, Budgetary Control, Works and Other Statutory laws carried out in his Zone.
3	Evaluation and verification of comparative statement of tenders called by CEE(Electy) of the Transmission Zone.
4	Verification of LOI and DWA of the major capital works that have taken up in the Zones with particular reference to DPR, Administrative approval, Technical sanction and contracting and verification of Purchase Orders.
5	Verification of all the Turnkey, Procurement, Time extension, Quantity variation and Compensation proposals are to be placed before CPC/Board and record the remarks/opinion.
6	Carry out periodical inspections of Circle offices, Major Works Division, TL&SS Division and Store inspection in Zonal jurisdiction and issue of reports thereon and to prevent and detect fraud and errors and offereing investigative services as needed.
7	Guide the AAO's of Internal Audit under his jurisdiction offices on all the matters viz., Finance, Accounts, Administration, Establishment and Statutory laws etc.
8	Review the status of reports given by Statutory audit, AG Audit and cost Auditor on any specific issues and to follow up action taken on the reports.
9	Shall focus on timely categorization of Assets and transfer of the same from MWD to TL&SS Division and overall monitoring the up keeping of the books of accounts in timely manner.
10	Overall supervision and monitoring in respect of audit of Supply bills, Establishment Matters, Fund requisition, Accounts, Bank Guarantee, Cash and Store Transactions and finding of excess claims, and irregular expenditure. Any other work assigned by Financial Adviser(I/A)



# **Karnataka Power Transmission Corporation Limited**

## **Predominant functions and duties of Accounts Officer (Internal Audit) (Head Quarters)**

<b>Sl. No.</b>	<b>Name of the Post - Accounts Officer(Internal Audit) (HQ)</b>
	<b>Name of the post reporting to – Deputy Controller (Internal Audit)</b>
1	Evaluation and Verification of comparative statement, Purchase orders and Certification of purchase grants issued by Director(A&HR)/DGM(T)/CEE(P&C)/FA(A&R)/FA(RA)/SEE(P&M)/SEE(R&D)/SEE(IT&MIS) and Administrator (HRD Centre) competent authority at Corporate Office.
2	Verification of Paid Vouchers., Leave title, Pay Fixation, Additional/Advance/Special Increment Proposals, Medical bills, Interest calculation and recovery if principal and interest pertaining to HBA/MCA.
3	Verification of Career Advancement proposals of group “A” and “B” officers, History of service, Pension, DCRG calculation and leave calculation. Pay fixation from time to time in respect of Officers/Employees retiring in Superannuation and Voluntarily.
4	Verification of Pay Fixation and leave calculation of Group-A officers and FBF to be refunded on retirement.
5	Pre-audit of Residential Telephone bills, Vehicle Hire Bills and Final Civil Bills.
6	Verification of Civil Estimates of the Corporate Office and HRD Centre, Budget provision and Certification of fund requisitions.
7	Verification of BRS of operative and non-operative account of the officers of Manager (I/M), Manager (Cash & A/c's), Accounts Officer (Resource) and Accounts Officer (Pension cell).
8	Verification of Cash balance report. Journal Vouchers and analysis. Monthly cash transactions and Schedules,
9	Verification and record the opinion/remarks of the files referred.
10	Any other work assigned by the higher authorities.



<b>Karnataka Power Transmission Corporation Limited</b>	
<b>Predominant functions and duties of Accounts Officer(Internal Audit) (T&amp;P)-1</b>	
<b>Sl. No.</b>	<b>Name of the Post - Accounts Officer(Internal Audit) (T&amp;P)-1</b>
<b>Sl. No.</b>	<b>Name of the post reporting to – Deputy Controller(Internal Audit)</b>
1	Attending the Tender Scrutiny Committee meeting conducted by CEE (T&P) relating to 400/220KV stations /lines and procurements and verification of Tenders Scrutiny Committee proceedings.
2	Verification of CPC agendas with respect to procurement of materials and 400/220KV stations and associated lines and furnishing audit observation/remarks/opinion.
3	Verification of LOI, DWA & PO of 400/220KV station and line works and procurement of materials as per CPC proceedings.
4	Verification of final quantity variation proposals of 400/220 KV station and lines placed by CEE (T&P & Zone).
5	Verification of CPC agendas with respect to procurement of materials, and 400/220KV stations and associated lines placed by Zonal CEE.
6	Verification of delay condonation proposals of 400/220 KV station and lines and procurement placed by CEE (T&P & Zone).
7	Updating the present SR and negotiated rates of MEI with IEEMA/CACMAI rates from time to time.
8	Verification of Land /Tower Compensation and Tree cut/Crop compensation with respect to 400/220 KV lines and furnishing audit observation/remarks/opinion proposals are placed by Zonal CEE.
9	Preparation and submission of supplementary data in respect to 400/220KV station and line and Procurement of materials for managerial decision.
10	Administrative work at corporate office and any work are assigned by the higher authority.



## Karnataka Power Transmission Corporation Limited

### Predominant functions and duties of Accounts Officer(Internal Audit) (T&P)-2

Sl. No.	Name of the Post - Accounts Officer(Internal Audit) (T&P)-2
	Name of the post reporting to - Deputy Controller(Internal Audit)
1	Attending the Tender Scrutiny Committee meeting conducted by CEE (T&P) relating to 110/66KV stations /lines and verification of Tenders Scrutiny Committee proceedings.
2	Verification of CPC agendas with respect to 110/66KV stations and associated lines and furnishing audit observation/remarks/opinion.
3	Verification of LOI & DWA of 66/110V station and line works as per CPC proceedings.
4	Verification of final quantity variation proposals of 110/66 KV station and lines placed by CEE Zone.
5	Verification of CPC agendas with respect to procurement of materials, and 110/66KV stations and associated lines placed by Zonal CEE.
6	Verification of delay condonation proposals of 110/66 KV station and lines placed by CEE Zone.
7	Verification of Trial balance, schedule of T&P and APR section.
8	Verification of Land /Tower Compensation and Tree cut/Crop compensation with respect to 110/66 KV lines and furnishing audit observation/remarks/opinion proposals are placed by Zonal CEE.
9	Preparation and submission of supplementary data in respect 110/66KV station and line for managerial decision.
10	Administrative work at corporate office and any work are assigned by the higher authority.

**Karnataka Power Transmission Corporation Limited**

**Predominant functions and duties of Accounts Officer(Internal Audit)  
(SLDC)**

<b>Sl. No.</b>	<b>Name of the Post - Accounts Officer(Internal Audit) (SLDC)</b>
	<b>Name of the post reporting to - Deputy Controller(Internal Audit)</b>
1	Verification of SCADA works bills.
2	Verification of SLDC Charges of ESCOMS and Import and Export Energy Customers
3	Verification of V-SAT Charges Non KPTCL Users.
4	Verification of Comparative Statement, Work Award and Purchase Orders.
5	Verification of Repairs and Maintainance bills.
6	Verification of Revenue Bills (Telephone bills, Hired vehice bills, Security servicess bills, Man Power bills etc).
7	Verification of Bank Reconciliation Statement (Operative / Non Operative).
8	Verification of Salary bills, Travelling Allowance bills and Other Establishment bills.
9	Verification of Shedules, General Ledger and "C" Register.
10	Any other work assigned by the higher authorities.



<b>Karnataka Power Transmission Corporation Limited</b>	
<b>Predominant functions and duties of Assistant Accounts Officer(Internal Audit) (Head Quarters)</b>	
<b>Sl. No.</b>	<b>Name of the Post - Asst. Accounts Officer(Internal Audit) (HQ)</b>
<b>Sl. No.</b>	<b>Name of the post reporting to – Accounts Officer(Internal Audit) (HQ)</b>
1	Assisting to the Accounts officer (HQ) in respect of evaluation and Verification of comparative statement, Purchase orders and Certification of purchase grants issued by Director(A&HR)/DGM(T)/CEE(P&C)/FA(A&R)/FA(RA)/SEE(P&M)/SEE(R&D)/SEE(IT&MIS) and Administrator (HRD Centre) competent authority at Corporate Office.
2	Assisting to the Accounts officer (HQ) in respect of verification of Paid Vouchers., Leave title, Pay Fixation, Additional/ Advance/Special Increment Proposals, Medical bills, Interest calculation and recovery if principal and interest pertaining to HBA/MCA.
3	Assisting to the Accounts officer (HQ) in respect of verification of Career Advancement proposals of group "A" and "B" officers, History of service, Pension, DCRG calculation and leave calculation. Pay fixation from time to time in respect of Officers/Employees retiring in Superannuation and Voluntarily.
4	Assisting to the Accounts officer (HQ) in respect of verification of Pay Fixation and leave calculation of Group-A officers and FBF to be refunded on retirement.
5	Pre-audit of Residential Telephone bills, Vehicle Hire Bills and Final Civil Bills.
6	Verification of Civil Estimates of the Corporate Office and HRD Centre, Budget provision, Certification of fund requisitions.
7	Verification of BRS of operative and non-operative account of the officers of Manager (I/M), Manager (Cash & A/c's), Accounts Officer (Resource) and Accounts Officer (Pension cell).
8	Verification of Cash balance report. Journal Vouchers and analysis. Monthly cash transactions and Schedules.
9	Verification and record the opinion/remarks of the files referred.
10	Any other work assigned by the higher authorities.

<b>Karnataka Power Transmission Corporation Limited</b>	
<b>Predominant functions and duties of Asst. Accounts Officer (Internal Audit) (T&amp;P)-1</b>	
<b>Sl. No.</b>	<b>Name of the Post - Asst. Accounts Officer(Internal Audit) (T&amp;P)-1</b>
	<b>Name of the post reporting to – Accounts Officer(Internal Audit) (T&amp;P)-1</b>
1	Assisting to the Accounts officer (T&P)-1 in respect of Tender Scrutiny Committee meeting conducted by CEE (T&P) relating to 400/220KV stations /lines and verification of Tenders Scrutiny Committee proceedings
2	Verification of CPC agendas with respect to procurement of materials and 400/220KV stations and associated lines and furnishing audit observation/remarks/opinion.
3	Verification of LOI, DWA & PO of 400/220KV station and line works and procurement of materials as per CPC proceedings.
4	Verification of final quantity variation proposals of 400/220 KV station and lines placed by CEE (T&P & Zone).
5	Verification of CPC agendas with respect to procurement of materials, and 400/220KV stations and associated lines placed by Zonal CEE.
6	Verification of delay condonation proposals of 400/220 KV station and lines and procurement placed by CEE (T&P & Zone).
7	Updating the present SR and negotiated rates of MEI with IEEMA/CACMAI rates from time to time.
8	Verification of Land /Tower Compensation and Tree cut/Crop compensation with respect to 400/220 KV lines and furnishing audit observation/remarks/opinion proposals are placed by Zonal CEE.
9	Preparation and submission of supplementary data in respect to 400/220KV station and line and Procurement of materials for managerial decision.
10	Administrative work at corporate office and any work are assigned by the higher authority.



**Karnataka Power Transmission Corporation Limited**

**Predominant functions and duties of Asst. Accounts Officer  
(Internal Audit), Corporate Office, KPTCL**

<b>Sl. No.</b>	<b>Name of the Post - Assistant Accounts Officer(Internal Audit)</b>
	<b>Name of the post reporting to – Deputy Controller (IA) Corporate Office, KPTCL</b>
1	Co-ordination of the work with the association of Senior Officers among the Zonal office and Corporate Office for effective functioning of the Internal Audit activities.
2	Arrangement Of Meetings, Review of audit observations of the transactions of Transmission zones in the matter of Finance, Accounts, Establishment, Works, Purchase and Stores and consolidating monthly progress reports from all offices cover under Internal Audit.
3	Supporting to the senior officers regarding interpretation of Rules, Regulations, Manuals, Orders, Notifications and Circulars.
4	Associating for Carryout Inspections by the senior officers & Put up the inspection reports.
5	Verification and furnishing remarks/opinion through the higher authority of the files referred by Directors of the company
6	Review of Internal Audit paras, Irregular payments and Excess payments of each Zones, Head Quarters and SLDC/TBC
7	Complation of monthly statistics received from Internal audit wing accros the company and review the data.
8	Review the status of Reports given by Internal Audit, Statutory Audit, AG Audit and Cost Auditor on any specific issues and action taken by the concerned in the matters relating to finance and accounts.
9	Submission of Periodical reports via DCA(IA), CA(IA)& FA(I/A) to Managing Director, Director's Reports and Audit Committee Meeting etc., Attending any work entrusted by Higher Authority.
10	Administrative work at corporate office and any works are assigned by the higher authority.

<b>Karnataka Power Transmission Corporation Limited</b>	
<b>Predominant functions and duties of Asst. Accounts Officer (Internal Audit) (Major Works Division)</b>	
<b>Sl. No.</b>	<b>Name of the Post - Assistant Accounts Officer(Internal Audit) Major Works Division</b>
	<b>Name of the post reporting to - Deputy Controller(Internal Audit) Transmission Zone</b>
1	Verification of Station Contract Bills, Mobile bills, Telephone bills, Vehicle hire bills
2	Verification of all Final Capital bills/Final Civil bills/Retention bills/Verification of Comparative Statement, Purchase orders
3	Verification of Refund bills of EMD/LD recovered/Security Deposit/Incentive bills/Final Quantity Variation bills/ Price Variation bills
4	Verification of Establishment bills such as ELS/Arrears bills/Leave Sanction/Pay fixation/ NHS fixation/Career advancement fixation/Arrears bills/ FBF/Medical bills and TA bills
5	Verification of history of service, pension and DCRG calculation and leave calculation
6	To furnish statement of excess paid and short recovery of amount in bills by the division every month and watch for the recovery
7	Verification of 'C' Registers/Schedules/Registers
8	Verification of Budget provision and certification of fund requisitions
9	Verification of BRS, Cash Balance Report, Journal Vouchers analysis, Cash Book analysis and Trial Balance and Voucher Audit
10	Any other work assigned by the higher authorities.



**Karnataka Power Transmission Corporation Limited**

**Predominant functions and duties of Asst. Accounts Officer  
(TL&SS Division)**

<b>Sl. No.</b>	<b>Name of the Post - Assistant Accounts Officer(Internal Audit) (TL&amp;SS Division)</b>
	<b>Name of the post reporting to - Deputy Controller(Internal Audit) Transmission Zone, KPTCL</b>
1	Verification of Station Contract Bills, Mobile bills, Telephone bills, Vehicle hire bills
2	Verification of all Final Capital bills/Final Civil bills/Retention bills/ Verification of Comparative Statement, Purchase orders
3	Verification of Refund bills of EMD/LD recovered/Security Deposit/ Incentive bills/Final Quantity Variation bills/Price Variation bills
4	Verification of Establishment bills such as ELS/Arrears bills/Leave Sanction/Pay fixation/ NHS fixation/Career advancement fixation/ Arrears bills / FBF/Medical bills and TA bills
5	Verification of history of service, pension and DCRG calculation and leave calculation
6	To furnish statement of excess paid and short recovery of amount in bills by the division every month and watch for the recovery
7	Verification of 'C' Registers/Schedules/Registers
8	Verification of Budget provision and certification of fund requisitions
9	Verification of BRS, Cash Balance Report, Journal Vouchers analysis, Cash Book analysis and Trial Balance and Voucher Audit
10	Any other work assigned by the higher authorities.

<b>Karnataka Power Transmission Corporation Limited</b>	
<b>Predominant functions and duties of Asst. Accounts Officer (Internal Audit) (W&amp;M Circle Office)</b>	
<b>Sl. No.</b>	<b>Name of the Post - Assistant Accounts Officer(Internal Audit) (W&amp;M Circle Office)</b>
<b>Sl. No.</b>	<b>Name of the post reporting to – Deputy Controller(Internal Audit) Transmission Zone, KPTCL</b>
1	Working under DCA (IA), Transmission Zone, KPTCL and incharge of audit duties of Transmission (W&M) Circle, KPTCL.
2	Evaluation of techno commercial bids invited by Circle Office.
3	Verification of Comparative Statements and certification of Purchase Orders
4	Verification of Quantity Variation Statement.
5	Verification of revenue bills such as Telephone, Hired vehicles, Private Security Agency bills, Data entry operators bills etc.,
6	Audit of Establishment matters such as Scale Register, Service Registers, Leave Sanction Registers, Sanctioning of Increments, Establishment Bills, T.A bills, Advances to staf bills etc.,
7	Audit of Accounts matters such as Trial Balance, General Ledger, Journal Entry Book, Cash and J.V. Analysis, Schedules, Asset Registers, T&P Register etc.,
8	Audit of Cash Accounts such as Cash Book, Receipt Book, BRS, Denomination Register, Register of Duplicate keys etc.,
9	Scrutiny of Receipts and Scrutiny of Expenditures as indicated in KPTCL audit manual Vol-IV and Submission of monthly/quarterly progress reports and statistics.
10	Any other work assigned by the higher authorities.



<b>Karnataka Power Transmission Corporation Limited</b>	
<b>Predominant functions and duties of Asst. Accounts Officer (Internal Audit), Zonal Office</b>	
<b>Sl. No.</b>	<b>Name of the Post - Assistant Accounts Officer(Internal Audit) Zonal Office</b>
	<b>Name of the post reporting to - Deputy Controller(Internal Audit) Transmission Zone, KPTCL</b>
1	Verification of Station Contract Bills, Mobile bills, Telephone bills, Vehicle hire bills
2	Verification of all Final Capital bills/Final Civil bills/Retention bills/ Verification of Comparative Statement, Purchase orders
3	Verification of Refund bills of EMD/LD recovered/Security Deposit/ Incentive bills/Final Quantity Variation bills
4	Verification of Establishment bills such as ELS/Arrears bills/Leave Sanction/Pay fixation/ NHS fixation/Career advancement fixation/Arrears bills/FBF and Medical bills/TA bills
5	Verification of history of service, pension and DCRG calculation and leave calculation
6	To furnish statement of excess paid and short recovery of amount in bills by the division every month and watch for the recovery
7	Verification of Budget provision and certification of fund requisitions
8	Verification of BRS, Cash Balance Report, Journal Vouchers analysis, Cash Book analysis and Trial Balance and Voucher Audit
9	Verification of files referred/Comparative statement/Time extension
10	Any other work assigned by the higher authorities.