

Preface

This Report deals with the results of the audit of Uttar Pradesh Power Corporation Limited and its four subsidiary power distribution companies under Energy Department of the Government of Uttar Pradesh. The Report has been prepared for submission to the Governor of Uttar Pradesh under Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 as amended from time to time.

The accounts of Government companies (including companies deemed to be Government companies as per the provisions of the Companies Act) are audited by the Comptroller and Auditor General of India (CAG) under the provisions of Section 143 (6) of the Companies Act, 2013. The accounts certified by the Statutory Auditors (Chartered Accountants) appointed by the CAG under the Companies Act are subject to supplementary audit by officers of the CAG and the CAG gives his comments or supplements the reports of the Statutory Auditors. In addition, these companies are also subject to test audit by the CAG.

The Report contains the results of the Performance Audit on 'Centralised Information Technology Billing System being operated by State Power Utilities' covering the period 2014-15 to 2018-19.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.