

AJMER VIDYUT VITRAN NIGAM LIMITED

HATHI BHATA, CITY POWER HOUSE, AJMER-305001

No. AVVNL/CAO(Rev.)/Sr. AO (Rules)/F. 29/00 /D. 546 Dated 4.5.10

CIRCULAR

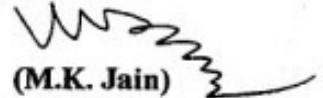
In compliance to decision of the 134th Co-ordination Committee meeting held on 26.02.2010 a circular bearing No. AVVNL/CAO(Rev.)/Sr. AO(Rules)/F.29/00/D-6438 dated 22.03.2010 (AVVNL-Rules-394) and order No. AVVNL/CAO (Rev.)/Sr.AO (Rules)/F-29/D. 184 dated 09.04.2010 (AVVNL-Rules-399) was issued that w.e.f. 01.05.2010 all the establishment payments including salary, TA, Medical, pension etc. to employees as well as pensioners will be released in the bank account with SBBJ only.

Representations from the various Union, offices & employees were received and mentioned that as per provisions of Income Tax Act, 1961 salary and other claims exceeding Rs. 20000/- in a day is to be released through bank/cheque, otherwise the expenditure incurred would be disallowed for the calculation of Income Tax of Discom. Similarly they have requested that compulsion to open account in the SBBJ is not feasible because most of the branches of SBBJ are reluctant to open the bank account whereas employee have already account in other banks. The matter was examined and following decision have been taken for facilitating to the employees.

1. Salary/pension and other claims exceeding Rs. 20000/- in a day to employees released in the bank account or A/c Payee cheque.
2. There should be no insistence to open account with the SBBJ only but claims may be released in the Bank account as per convenience of the employee. Although in present situation transfer of amount in SBBJ Branches is easier than others. Therefore employees/pensioner are requested to make efforts to open their account in SBBJ.

It is enjoined upon all to ensure the compliance of above strictly otherwise drawing and disbursing officer shall be held responsible.

By Order,



(M.K. Jain)
Chief Accounts Officer (Rev.)
AVVNL, AJMER

Copy submitted/forwarded to the following for information and necessary action:-

1. The Director (Technical), AVVNL, Ajmer.
2. The Chief Engineer/Zonal Chief Engineer (), AVVNL, _____.
3. The Chief Accounts Officer (Accounts / IA), AVVNL, Ajmer.
4. The Secretary (Admn.), AVVNL, Ajmer.
5. The Zonal Sr. Accounts officer (), AVVNL, Ajmer/Udaipur/Jhunjhunu.
6. The Sr. Accounts Officer (Rev./Estt./Cont./A/cs/IA/MM/Comml), AVVNL, Ajmer.
7. The Superintending Engineer (RPPC), AVVNL, Jaipur.
8. The Superintending Engineer (Civil/Plan/MM/O&M/M&P/TW), AVVNL Ajmer /Bhilwara/ Nagaur/Udaipur/Chittorgarh/Banswara/Rajsamand /Jhunjhunu /Sikar with the request to circulate this order among division/Sub-division under his control.
9. The Company Secretary, AVVNL, Ajmer.
10. The Addl. Superintendent of Police (vig.), AVVNL, Ajmer.
11. The TA to Managing Director, AVVNL, Ajmer.
12. The Dy. Director of Personnel (AZ/UZ/JJZ), AVVNL, Ajmer/Udaipur/Jhunjhunu
13. The Accounts Officer (O&M/IA/EA/Budget/W&M.), AVVNL, Ajmer/ Bhilwara / Nagaur / Udaipur / Chittorgarh/Banswara/Rajsamand/ Sikar/Jhunjhunu.
14. The Personnel Officer (Corporate Off./O&M), AVVNL, _____.
15. The Public Relation Officer, AVVNL, Ajmer.
16. The P.A. To Managing Director, AVVNL, Ajmer/Jaipur.


Sr. Accounts Officer (Rules)



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AJMER VIDYUT VITRAN NIGAM LIMITED
Regd. Off: City Power House, Hathibhata, Jaipur Road,
Ajmer-305001

NO. AVVNL: CAO (Rev): Sr. AO/Rules: D. 861

Date 15.05.2010

CIRCULAR

After enactment of the Electricity Act 2003 and various guidelines issued by the Comptroller & Auditor General of India as well as ICAI, it has become mandatory to prepare the accounts of the Nigam strictly in accordance with the provisions contained in Schedule VI of the Company Act 1956. The Accounting Standards issued by ICAI also need to be complied with. International Financial Reporting Standard (IFRS) shall also be required to be implemented in near future.

To keep pace with the latest developments in Information Technology (IT) as well as in Accounting Field coupled with management thrust to improve the quality of the Accounts at corporate level and also in the circle accounts offices, it has been decided to introduce the new accounting software at all levels for better performance. The existing system operated at circle accounts level introduced at the time when accounts were prepared manually, is not fit for computer accounting with attendant benefits. Requirement of putting an appropriate system in place needs no emphasis in this context.

The Accountant general and Statutory Auditors are repeatedly pointing out that different treatments are being given to the similar transaction across different circles and units. Therefore it has been decided that now onwards all the transactions related to the basic accounting unit i.e. division be accounted for by the one person. It will do away with chances of different approach being followed, since transaction being system driven and facilitate to bring transparency once in the working. Presently the working at circle Accounts offices is done through separate sections like Cash, Establishment Audit, Control, Revenue, PF, General Accounts, C&W and Store accounting where the working is done manually.

Thus to improve the present working in circle office and to keep pace with the new Accounts Software, following working arrangement shall be required to be implemented:-

There will be three sections each under the supervision of one accountant each namely-

Section 1. Establishment & Control:- Preparation of employees claim viz. Salary bills PF, PMCF, Pension and Gratuity of all the employees. Pension bills whenever required, Medical bills of pensioners, TA & Medical, contingent bills of circle office staff, Passing of Salary, TA, Medical claims and other establishment claims including final payment etc. and information and records related thereto, Advance to employees, enquiry, fixation of salary concurrence and deduction at source from salaries. Court cases Old record keeping, RR dispatch, stationary & dead stock, broad sheet, cards of FPF, family pension

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claims and correspondence and information with RPF Commissioner and CPF Trust. Preparation of TDS and other deductions of employees and rendering the same to cashier for payment, Salary and records of gazzetted staff.

Section 2. Revenue & Cash :- Assessment & realization of revenue, reconciliation of sundry debtors collection account and sundry debtors, revenue collection progress, energy accounting & related information i.e. T&D loss etc., refund of security deposit and its consumer wise accounts, outstanding dues, EUDR, Bad debts, grants and subsidies etc., dealing of AG audit & Internal audit paras, monitoring of recoveries of Outstanding dues and increase in assessments, implementation of rules and training, periodical inspection of S/Ds and reports, budgetary control of revenue, other various revenue related information and up keeping of records. Reconciliation of MIS, ED returns and other revenue related returns, information of periodical returns. Cash & bank related transactions i.e. day to day cash & bank dealing, feeding of circle cash book, recoupment of PCB, issue of SDA, payment /online payment of TDS/TCS/VAT & other deductions at source as provided by the accountants of each section, etc.

Section 3 General Accounts, Cost & works Section(GACW) :- Adjustment of PCEs, Accounting of Vouchers allocation sheet, Journal Vouchers, store accounting, acceptance and raising of ATD/ATC/ICT and reconciliation thereof. Preparation of Monthly and Annual Accounts and reconciliation thereof, Budgetary Control, Accounts Related Information. Cost Accounting, WIMs, Assets Register, passing of suppliers and contractors bills etc.

All the work of preparation of Salary & Wages, Revenue MIS, Cost accounting monthly & yearly accounts is to be done by computer by direct data feeding. The basic unit/ employee/cashier have to feed voucher allocation and journal vouchers/ SRN/SIN/ MIS/Cash Book transaction directly in computer and get the record prepared and generate the required information. Till the computerization of salary package, C-I and C-II registers are to be maintained manually.

The work is to be distributed among the staff division wise i.e. an employee posted in GACW section has to deal the complete work of accounts, passing of supplier/ contractor's bills, contingent bills, preparation of TB, annual account & other information, subsidiary and main records, refund of SD and other claims, reconciliation of all the suspense heads and advance to contractors/ supplier. Similarly the concurrence by control section and contingency bills in EA section has to be passed division wise so that the field staff/ officer be well known as who is the dealing assistant. At least once in a period of two years, inter division transfer of work has to be ordered among the existing staff and implemented. One or more/ less number of divisions allotted to an employee may vary as per staff strength available and quantity of work. The store, S&I, Meters, civil & circle office etc. other than O&M divisions be treated as one unit/Division for general accounts section.

For compilation of accounts the accounting work has to be done as per nature of work such as civil work in civil division, store related work in store division but the transaction related to electrical works (Capital as well as O&M) are to be accounted in


respective O&M division, there will be a compiler to coordinate in each section responsible for compilation and generation of information in addition to his own work.

It may however be clarified any thing not covered by this circular shall be done as usual.

Each section will be supervised by one Accountant; the staff dealing with the C&W will be treated immediately transferred to GACW Section. A sub cashier be attached to cashier for recoupment of PCB and to assist the cashier in his work. The AAO will be the in charge for the establishment and revenue section whereas the general accounts and issue of cheques, all payments including PF, gratuity, pension and concurrence, cash related works shall be dealt by the AO. The AAO will also look after the maintenance of subsidiary ledgers, and reconciliation work. The circle Accounts officer will be the overall in charge of the Circle Accounts Office and also responsible for the same. This arrangement shall be put in place forthwith by the circle Accounts officers and compliance be reported by 21st May 2010. Any complaisance in the implementation of this order shall be viewed seriously.

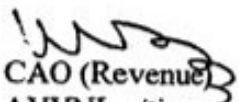
The AO will issue the work distribution order immediately in compliance to this order. Accountant of each section will get prepared immediately the list of the pending work/ arrear work as on 15th may 2010 along with charge handing over/taking over reports. The pending bills /claims will be cleared by the present dealing assistance by 30th May and the claims received after 15th may will be passed as per this order.

BY order


CAO (Revenue)
AVVNL, Ajmer

Copy to the following for information & necessary action:

- 1) The Director (Finance), AVVNL, Ajmer.
- 2) The Chief Accounts Officer (), AJVVNL, Ajmer.
- 3) The Secretary Administration, Ajmer Discom, Ajmer.
- 4) The Superintending Engineer (), Ajmer Discom, _____.
- 5) The Sr. Accounts Officer (), Ajmer Discom, _____.
- 6) The Accounts Officer (), Ajmer Discom, _____.
- 7) The Dy. Controller of Stores, Ajmer Discom, Ajmer.
- 8) The PS to MD, Ajmer Discom, Ajmer.
- 9) The Asstt. Controller of Stores (), Ajmer Discom, _____.
- 10) The Asstt. Accounts Officer (), Ajmer Discom, _____.


CAO (Revenue)
AVVNL, Ajmer
