

**JAIPUR VIDYUT VITRAN NIGAM LTD.**

NO. JPD/CAO/Rev./F.278/D. 3388

Jaipur, Dt. 31/1/06

**ORDER**

There is a large difference in the figures of Debtors for sale of power as appearing in MIS 3.2 and in the Annual Accounts. Obviously, this position is a consequent of non reconciliation of Sundry Debtors Collection A/c or due to unadjusted journal vouchers relating to realisation through adjustment. The A.G. Rajasthan and the Statutory Auditors have adversely commented on the issue.

In order to improve the situation, following instructions are hereby conveyed for strict compliance:

1. While sending the MIS 3.1 & MIS 3.2 to the Circle Accounts Officer, each month, the unit officer and ARO will ensure that abstract of Sundry Debtors Collection A/c as per PCB / scrolls and as per MIS with reasons of difference if any are recorded at the end of MIS 3.2, invariably.
2. The Unit officer & ARO will further ensure that all the journal vouchers relating to realisation through adjustment are prepared and sent to Circle Accounts Officer with MIS 3.2, duly reconciled. Such journal vouchers may be prepared by addition of all the relevant output reports of a particular billing month wherein transaction code wise amount are provided by the computer agencies.
3. A certificate as follows will also be recorded at the end of MIS 3.2 by the Unit Officer & ARO.  
"Certified that all the journal vouchers relating to realisation by adjustment shown in MIS 3.2 for the month of \_\_\_\_\_ have been prepared & enclosed.
4. ARO of the Unit will reconcile the figures of debtors with the books of Circle Accounts Officer, quarterly and the same will be monitored by the Circle Accounts Officer, maintaining a separate register. Prescribed transaction code which are generally used for realisation through adjustment are mentioned overleaf.
5. Pending journal vouchers relating to realisation through adjustment for the period April 05 to Dec.05 will be sent by the Unit officer & ARO upto 15.2.06 whereas pending journal vouchers relating to previous financial years of company period will be prepared and adjusted prior to close of current financial year. **In case of non compliance by the ARO, the Circle AO are hereby authorised to stop their salary till required reconciliation is carried out.**
6. Circle Accounts officer will be responsible for implementation of aforesaid instruction in his circle and will also propose to Circle Superintending Engineer for appropriate disciplinary action against defaulting AROs.

Non compliance will be viewed seriously and stern action will be initiated against all concerned.


By order,

  
( A. K. Jain )

Chief Accounts Officer

Copy to the following for information and necessary action :-

1. The Zonal Chief Engineer, ( \_\_\_\_\_ ), Jaipur Discom, Jaipur/Bharatpur/Kota.
2. The Dy. Chief Engineer( \_\_\_\_\_ ), Jaipur Discom, Jaipur.
3. The FA&COA, Jaipur Discom, Jaipur.
4. The Superintending Engineer( \_\_\_\_\_ ), Jaipur Discom, \_\_\_\_\_.
5. The Sr. Accounts Officer/Accounts officer( \_\_\_\_\_ ), JPD, \_\_\_\_\_.
6. The Executive Engineer( \_\_\_\_\_ ), Jaipur Discom, \_\_\_\_\_ alongwith 4 spare copies for their Assistant Engineers.

  
Chief Accounts Officer

**List of transaction codes which are generally used for  
realisation through adjustment in MIS 3.2**

	<u>Trans. code</u>
(i) Adjustment of consumer's security deposit against dues	25
(ii) Amount of bed debts written off	26
(iii) Adjustment of meters security deposit against dues	29
(iv) Advance deposit against consumption charges	31
(v) Adjustment/refund of amount received with application for new connection, i.e. the amount remains unadjusted	32
(vi) Unposted receipts	34
(vii) Amount of dishonored cheques	35
(viii) LPS/DPS amount waived off under Amnesty scheme	44
(ix) Relief to agriculture(metered) consumers for difference of minimum charges	46
(x) Difference of revised & pre-revised tariff to be debited to State Govt.	51
(xi) Adjustment of payment of energy bills against house tax, octroi, etc.	52
(xii) Adjustment of payment of energy bills against waiver of LPS/DPS(other than Amnesty scheme)	53
(xiii) Amount of interest adjusted against security deposit	54
(xiv) Amount of energy bills of small & marginal consumers/ farmer affected by hailstorm in billing month Feb. & Mar.05	55