



RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LTD.
(CIN:L40109RJ2000SGC016485)
(A Govt. of Rajasthan Undertaking)
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No.RVPN/CCOA/CAO(A/cs)/F.No.

/D. 7

Jaipur, Date:- 5-4-18

CIRCULAR

It has been observed that different procedures are being adopted at different places with regard to commissioning and completion of projects/works. In order to prescribe a uniform procedure, for declaring the projects/ works as commissioned, the following procedure is prescribed:-

Commissioning of Projects / Works for Capitalisation:-

1. Lines

A line is energized at rated voltage after the major activities of erection of towers and stringing and testing have been completed even though some allied works may be in progress. The date of commercial operation of the line shall be the date on which the line is charged at its rated voltage level or seven days after the date on which it is declared ready for charging by the concerned SE, but not able to charge for reasons not attributable to RVPN. Rated voltage means the voltage on which the transmission line is designed to operate.

2. Sub Stations:

(i) The date of commercial operation (DOC) of the Sub Station shall be the date on which the GSS is commissioned at rated voltage or seven days after the date on which it is declared ready for charging by the concerned SE, but not able to charge for reasons not attributable to RVPN, even though some allied activities such as civil works of residential/ non-residential buildings, roads, etc. and construction of second stage bays may be in progress.

(ii) The above date of commercial operation shall also be applicable to the bays and equipment which have been charged with the GSS as given at (i) above and in no case the DOC of other equipment or works shall be before DOC of GSS.

3. The date of commercial operation of the Sub Station/ line shall be notified in writing by concerning SE and the same shall be invariably entered in SAP and this fact of entry in SAP should be included in the commissioning report

notified by concerned SE. The date of commissioning of GSS shall be the date of Capitalisation of GSS.

4. The date of commercial operation of Communication equipments shall be declared by the concerned Superintending Engineer of Communication Wing after these have been charged/commissioned. The said DOC shall invariably be entered in SAP and this fact of entry in SAP should be included in the commissioning report notified by concerned SE. However, the date of capitalisation of these works shall not precede the date of capitalisation of GSS.
5. The commissioned equipments as above shall be transferred to 'Fixed Assets' from 'Works in Progress' and depreciation shall be charged accordingly.
6. (i) Civil works at Sub Stations, the cost of which is chargeable to the Asset Code "Plant & Machinery", shall be transferred to "Fixed Assets" from "Works in Progress" as per DOC declared for the GSS by the concerned SE (T&C).

(ii) Other civil works at Sub Stations not related to Plant & Machinery shall be transferred to "Fixed Assets" from "Works in Progress" as and when they are completed. The said Date of Completion shall invariably be entered in SAP and this fact of entry in SAP should be included in the completion report notified by concerned SE.
7. The work of the remaining/pending activities as indicated at 1 and 2(i) above shall be continued and equipments shall be transferred to "Fixed Assets" as and when these are declared commissioned/charged for commercial operation on the basis of the norms as given above. The depreciation shall be charged accordingly.
8. The work of additional bays/ transformers as may be sanctioned under augmentation programme, etc. from time to time subsequent to the commissioning of the Sub Station shall also be considered as commissioned on the basis of the norms prescribed above and transferred to "Fixed Assets".
9. If the completion of the work is spilling over into the next financial year, then the budget provision may be sought as carried over/ spill over works in the next financial year. This procedure shall be followed for two financial years after the commissioning of the line/ the GSS or till the completion of the work/project, whichever is earlier.
10. In case the works are not completed even after elapse of two financial years after the commissioning of the line/ the GSS, the expenditure for the

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balance works shall be met from the head "Carried over Liabilities". The expenditure shall thereafter be added to the relevant account of Fixed Asset.

It is enjoined upon all concerned to adhere to the above procedure/instructions.

This bears the approval of the Hon'ble CMD, RVPNL.

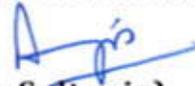


(Manish Saxena)

Chief Controller of Accounts

Copy to the following for information and necessary action:-

1. The Zonal Chief Engineer (T&C), RVPN, Jaipur/Ajmer/Jodhpur.
2. The Zonal Chief Engineer (Civil), RVPN, Jaipur /Jodhpur.
3. The Chief Controller of Internal Audit, RVPN, Jaipur.
4. The Regional Chief Accounts Officer, RVPN, Jaipur/Ajmer/Jodhpur.
5. The Superintending Engineer (_____), RVPN, _____ with a request to circulate it amongst Divisional/ Sub-Divisional officers under his administrative control.
6. Sr. Accounts Officer/Accounts Officer/Asstt. Accounts Officer (_____), RVPN, _____.



(Anju Sultania)

Chief Accounts Officer (A/Cs-W&M)