



RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LTD.

(CIN:U40109RJ2000SGC016485)

ISO- 9001:2015

(A Govt. of Rajasthan Undertaking)

Office of Chief Controller of Accounts,

Regd Office:-Vidyut Bhawan, Jyoti Nagar, Jaipur 302005

Tele: 0141-2744788

Email – sr.ao.acc@rvpn.co.in Web site – www.rvpn.co.in

No.RVPN/CCOA/CAO(A/Cs-W&M)/Sr.AO(A/Cs)/F.125 /D. 342 Dated :- 11/03/2019

The Superintending Engineer ()
The Sr. Accounts Officer (),
The Asstt. Accounts Officer ()
Rajasthan Rajya Vidyut Prasaran Nigam Ltd.,

**Sub:- Completion of March-2019 Accounts, Subsidiaries,
Adjustment of PCB's, Store Account etc.**

Ref:- This office letter No. 330 dated 05.03.2019

In continuation of earlier above referred letter, it is intimated that RVPN is required to prepare its half yearly accounts for the period Oct 2018 to March 2019 and an extract thereof is required to be published in the newspapers, after getting the limited review report from the auditors. The Circle Superintending Engineer and Accounts Officer need to be extra vigilant in order to accomplish the above and advised to pay special attention to the below mentioned instructions which have been imparted for preparation of IInd half yearly accounts in light of SAP-ERP:-

1. All the pending liability of various claims of employee/ vendors pertaining to Financial year 2018-19 are to be entered in the system through (Proper T-Code) by 10th of April-2019 viz. medical reimbursement claims,TA,CA,Orderly, S/g bills, hire vehicle etc.

All the circle SEs are advised to intimate the unit offices to enter the pending liability of claims upto 5th April-2019 and also provide supporting documents to the concerned circle AO.

2. Accounting of prepaid expenses should be made **ideally at the time of passing a bill of expenditure pertaining to ensuing financial year/(s) or at least** at the year- end by debit to Account Head 2288004 to 08 and in next year prepaid expenses should be credited and related expenses should be debited.

3. Details of inventory balances along with material codes obtained from the system have been mailed monthly to all the circle accounting units. All the circle SEs are required to get verified with physical position of stock and regarding any ambiguity in the material quantity/ measurement , etc., and difference, if any, be got adjusted. Copy of inventory duly reconciled to be obtained along with statement of slow moving and non-moving inventory.
4. Balance under MAS (Balance Material lying at Stores/ Site to be erected in next financial year) account (G.L. Group 222XXXX) duly reconciled with Physical Records as per SAP be obtained. Certificate of Physical verification of the movable assets/immovable assets be obtained from the field Officers and position submitted to the Zonal CE(T&C) and may be shown to Audit party if demanded at the time of audit.
5. Details of obsolete/scrap/idle assets sold/ written off/ discarded during the year should be furnished with correct asset number from the system for appropriate adjustment by March-2019 Account positively.
6. Adjustment of deposits for specific jobs may be carried out as per instructions laid down in circular No.RVPN/AAO/F&R/F.2(PT X)/D.128 dated 07.08.2018(F&R No.1235) and clarification letter no. .RVPN/CCOA/CAO(A/cs)/F./D.No203 dated 18.09.2018. The Final bill of account as per above circular should be received by circle SEs by 25th of March-2019, so that the adjustment of the same inclusive of GST may be properly accounted for and GST be deposited timely.

In case of delay, the interest and penalty to be deposited along with G.S.T. will be the responsibility of the concerned.

7. Bank Reconciliation of Operative account and collection account be carried out through SAP and certificate is furnished along with Bank Statement of March-2019.
8. **Reconciliation of TWC GL 2289505 should be carried out along with adjustment entries for ensuring that the balance in these account is NIL. Appearance of any minus balance under the head TWC- Cash will be viewed seriously.**
9. It should be verified that balance under "Cash in Hand GL" of the respective profit centre as on 31.03.2019 is equal to the total of closing balance as per PCB's of all divisions/sub-divisions and circle cash book physically also.

