



**Dakshin Haryana Bijli
Vitran Nigam**



Cash & Bank Manual

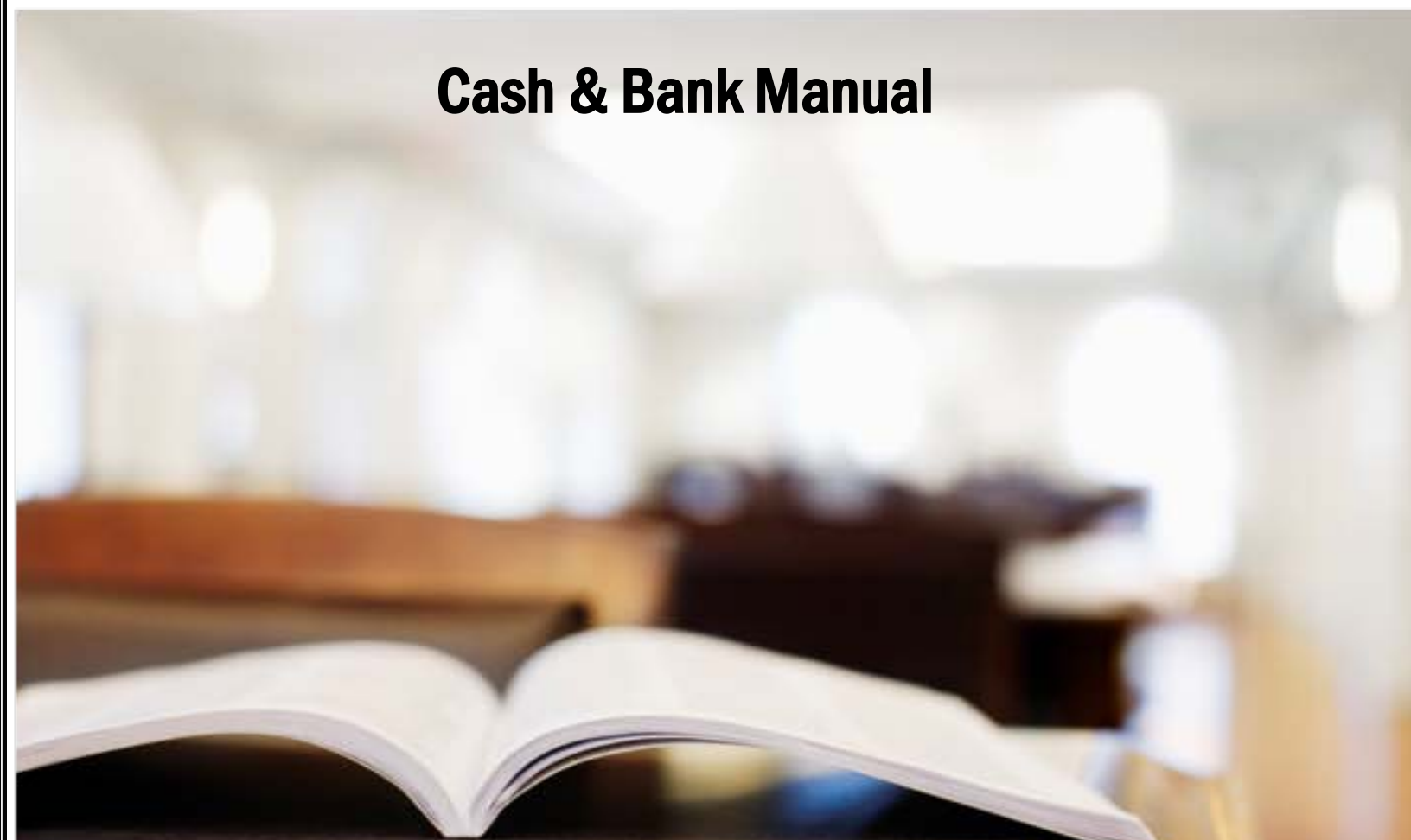


Table of Contents

1.	Introduction	5
2.	Key Activities	5
3.	Process Narrative	6
3.1.	Collection of Energy Charges	6
3.2.	Collection of Non Energy Receipts	6
3.3.	Deposit Of Collections Into Bank	7
3.4.	Dishonor of Cheques	9
3.5.	Withdrawal of Cash From Bank	9
3.6.	Cash Payments	10
3.7.	Cheque Payments	10
3.8.	Daily Closing Of Cash Book By Accounting Unit	11
3.9.	Reconciliation Of Collection Bank By Depositing Offices	15
3.10.	Reconciliation of Disbursement Bank by Accounting Units	16
3.11.	Reconciliation of Disbursement Bank by Head Office	17
3.12.	Accounting For Cash and Bank Transactions Of Sub-Division by Divisions	19
3.13.	Imprest	20
3.14.	Temporary Advance	23
3.15.	Fixation of drawing limits	24
3.16.	Control over Money Receipt Books	26
3.17.	Custody And Issue Of Cheque Books	26
3.18.	Stale Cheques	27
3.19.	Operation Of Collection Account By HO	28

3.20.	Operation Of Disbursement Account By Ho	29
3.21.	Items Debited/ Credited Directly By The Bank.....	30
3.22.	Funds Assessment.....	31
3.23.	Issuance of Bank Limit to Accounting Units / Section	31
3.24.	Project Funds Arrangement	34
3.25.	Equity Infusion from Government	35
3.26.	Reimbursements From Funding Agency	35
3.27.	Repayment of Loan.....	36
3.28.	Module Interface with SAP:	37
4.	Accounting Entries	38

Abbreviations

AO	-	Accounts Officer
ARB	-	Abstract Remittance Into Bank
ARCDE	-	Abstract Register of Cheques Drawn and Encashed
BLDA	-	Banker's Ledger for Drawing Account
BPV	-	Bank Payment Voucher
BRS	-	Bank Reconciliation Statement
CAO	-	Chief Accounts Officer
CB	-	Cash Book
CCR Book	-	Consumer Cash Received Book
CPV	-	Cash Payment Voucher
CRV	-	Cash Receipt Voucher
DBA	-	Disbursement Bank Account
DD	-	Demand Draft
DDO	-	Drawing and Disbursing Office
DHBVN	-	Dakshin Haryana Bijli Vitran Nigam
DBRS	-	Disbursement Bank Reconciliation Statement
GABRSDA	-	General Abstract of Bank Reconciliation for Disbursement Account
HO	-	Head Office
IL	-	Imprest Ledger
JV	-	Journal Voucher
LDC	-	Lower Division Clerk
MR	-	Money Receipt
MACB	-	Monthly Abstract of Cash Book
MRIBS	-	Monthly Remittance Into Bank Statement
RIB	-	Remittance into Bank
RCDE	-	Register of Cheques Drawn and Encashed
RMDL	-	Register of Monthly Drawings Limit
RR	-	Remittance Register
RTGS	-	Real Time Gross Settlement
SCDE	-	Statement of Cheques Drawn and Encashed
SRCB	-	Stock Register of Cheque Books
TAR	-	Temporary Advances Register
UDC	-	Upper Division Clerk

1. Introduction

This manual describes the policies, procedures, controls and responsibilities related to Cash & Bank accounting of Power Section of Dakshin Haryana Bijli Vitran Nigam (DHBVN). Journal entries which are to be posted by accounts section are enlisted at the end of the manual. In addition, the journal entries are referenced to the activities, wherever required.

The procedures detailed in this manual would serve as standard procedures to be followed at Dakshin Haryana Bijli Vitran Nigam. Any deviation from the procedures detailed in this manual would require the approval from the Controller of Finance.

2. Key Activities

The manual prescribes standard procedures for the following key activities:

1. Collection and deposit of energy and non-energy charges
2. Release of other miscellaneous expense payments
3. Issuance of bank limit to divisions and subdivisions
4. Bank Reconciliation
5. Bank payments for payment to turn key contractors and payroll
6. Estimate fund requirement
7. Sourcing of funds
8. Loan accounting

3. Process Narrative

3.1. Collection of Energy Charges

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Collection of Energy charges					
1	Collect energy charges from consumers following the procedures indicated in the Sale of Power Manual.	Daily	Cashier		
2	Record details of cash receipt in Cash Book (CB) by transferring the total amount of cash, cheques, and demand drafts from Consumers Cash Received Book(s) (CCR Book). <i>Note: Cash Receipt Voucher (CRV) is not to be prepared for energy receipts.</i>	End of the day	Cashier		JE 1

3.2. Collection of Non Energy Receipts

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Collection of Non Energy Receipts					
1	Prepare CRV except in case of receipt for reconnection charges and security deposits which are to be accepted against authorized documents i.e. approved application in case of reconnection charges etc. Verify the CRV with the supporting documents and approve it.	On occurrence of event	LDC	UDC	JE 1
2	Approve the CRV after verifying with supporting documents and pass it on to the official handling cash.	Immediately	Accounts Officer		
3	Accept payment on the basis of approved CRV. Stamp 'Received' on the CRV/ particular document indicating date of receipt and approve it. Prepare the authorized Money Receipt (MR) giving details/ nature of	Between timings specified for cash counters to remain open			

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	receipt and give it to the payee.				

3.3. Deposit Of Collections Into Bank

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Deposit of Collections into Bank					
1	<p>Prepare pay-in-slip (four copies) for the collection to be deposited into bank.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> ➢ <i>Separate pay-in-slips are to be prepared for</i> <ul style="list-style-type: none"> • <i>Amount to be deposited in cash.</i> • <i>All cheques and demand drafts (DDs) drawn on the bank with which the depositing office has the collection account.</i> • <i>All Cheques/ DDs drawn on all other local banks.</i> ➢ <i>All uncrossed cheques and DDs should be crossed at the time of receipt.</i> ➢ <i>Detail of individual cheques and DDs should be provided on the back of pay-in-slips.</i> 	End of Day	LDC/ UDC		
2	<p>Enter the details of pay-in-slip in the Remittance Register (RR) and Monthly Remittance into Bank Statement (MRIBS) and cash payment column of cash book. Update the pay-in-slips number in the voucher reference column in cash book.</p> <p><i>Note: CPVs are not to be prepared for pay-in-slips.</i></p>		UDC/ LDC	Accounts Officer	
3	<p>Verify and attest the entries in cash book and remittance register with the pay-in-slips, and return to official handling Cash.</p>	Immediately	SDO		
4	<p>Deposit cash, cheques and demand drafts into collection bank and collect two copies of the stamped pay-in-slips.</p>	Daily	Official Handling Cash		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	In case the bank refuses to give stamped pay-in-slips, get provisional receipts for all deposits. Follow up with bank to get stamped copies of pay-in-slips if not collected earlier. Get the bank pass book updated. In case the bank follows the practice of providing daily statements, collect the statements from the Bank.				
5	<p>Where time taken by the official handling cash in returning to office or getting the receipted pay-in-slips is unusual, or where there is any suspicion, contact the bank authorities to ensure that the cash has been deposited with the bank.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> ➤ <i>Cash in hand at the end of each month will be kept at minimum keeping in view requirement for establishment payments and temporary advances. In addition to deposit of collections, at year end, the balance of Cash in hand is also to be deposited into bank and reduced to nil. As in the case of collections, pay-in-slip is to be made for the deposit of balance of Cash on the evening of the penultimate day of the month. The procedure for deposit of balance of Cash in hand into bank would be identical to that for collections. In addition to the above the Drawing and Disbursing Officer is also to give a certificate of nil balance of cash in hand which would be attached to the monthly accounts.</i> 				JE 2

3.4. Dishonor of Cheques

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Dishonor of Cheques					
1	Receive a notification from bank for dishonor of cheque deposited along with cheque of payee. Draw a line across the dishonored cheque and hand over the crossed cheque to the official handling cash.	On occurrence of event			
2	Receive and prepare a CRV for the minus amount (Negative CRV) on the basis of the bank's advice. Attach the bank's advice for dishonor and cheque of payee to Negative CRV. Submit the voucher to the Accounts Officer (AO). <i>Note:</i> <ul style="list-style-type: none"> > Negative Cash Receipt Voucher (CRV) is prepared in case of dishonor of cheques. CRV is to be stamped 'Negative' in such cases. 	Same day	Official handling cash	UDC	
3	Enter details of Negative CRV in the amount column for cash receipts of cash book as minus entry	Same day	Accounts Officer		JE 3

3.5. Withdrawal of Cash From Bank

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Withdrawal Of Cash From Bank					
1	Determine the amount of cash to be withdrawn. Prepare Bank Payment Voucher (BPV) and submit the same to the Head of Department. The BPV is checked by section in charge and submitted to XEN/ AO for approval.	On occurrence of event	Official Handling Cash	XEN/ AO	
2	Prepare a cheque for withdrawal of cash for approved amount and enter details in the Register of Cheques Drawn and Encashed (RCDE). Make entry in the bank payment column as well as a contra entry in the cash column of cash book. Mark 'contra' in the voucher reference column.	Same Day	Official Handling Cash	XEN/ AO	
3	On approval of BPV, sign the cheque, initial its counterfoil and send it to the XEN/ AO.	Same Day	First signatory		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
4	Sign the cheque, initial its counterfoil and attest the entries in the cash book. Return the documents to the official handling cash for withdrawal of cash.	Same Day	XEN/ AO		JE 4

3.6. Cash Payments

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Cash Payments					
1	Prepare Cash Payment Voucher (CPV) and attach the supporting documents. Verify the CPV with the supporting documents to check the following <ul style="list-style-type: none"> > Head of Accounts are correctly mentioned > Payment is as per sanction of competent authority > Budget provision exists > Approval by the Head of Department 	On occurrence of event	UDC/ LDC	SDO	
2	Approve the CPV and return it to the concerned department. Concerned department shall forward the approved CPV to the official handling cash for making payment.	Same day	Officer In charge		
3	Receive the duly approved CPV along with the supporting documents.	Between timing specified for cash counter to remain open			
4	Pay the vendor and obtain receipt on the voucher. Affix the voucher and supporting document with a 'PAID' stamp. Serial number the CPV.	Same day	Official Handling Cash		
5	Enter details of CPVs in cash payment column of the cash book. UDC/ LDC check the vouchers and attest the entries in the CB. Return the documents to official handling cash.	At the end of the day	Official Handling Cash	UDC/ LDC	JE 5

3.7. Cheque Payments

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Cheque Payments					

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
1	For payments (other than cash payments) prepare Bank Payment Voucher (BPV) filling in details including the account head(s) to be debited, the work/ scheme, amount, date, etc. Attach bills/supporting documents to the voucher and indicate the number of supporting document on BPV.	On occurrence of event	UDC/LDC	AO	
2	Prepare a cheque and enter the cheque number on the bank payment voucher and initial the voucher. Affix all the supporting documents with a "PAID" stamp. Forward the BPV, cash book and cheque book to first signatory.	Same day	Official Handling cash		
3	Check that the voucher and supporting documents are approved and that the cheque is in accordance with the voucher. Sign cheque and forward to AO.	Same day	First signatory		
4	Check that the voucher and supporting documents are duly approved and that the cheque is in accordance with the BPV. Sign the cheque and attest the entry in CB and return to the official handling cash.	Same day	AO		
5	<p>Release cheque to payee/concerned department and obtain acknowledgement on the BPV. Record details of BPVs for the day in Register of Cheques Drawn and Encashed (RCDE).</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> > <i>Official handling cash should record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and the total of the drawing during the month, and carry forward their total to the next counterfoil which should be initialed by the drawing officer, thus enabling him to exercise an independent check on the posting in his Cash Book and also control payments against the drawing limit.</i> 	Same day	Official handling Cash		JE 6

3.8. Daily Closing Of Cash Book By Accounting Unit

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Daily closing of cash book by Accounting Unit					
1	Record particulars of MRs, CRVs, CPVs, Negative CRVs and Adjusted CPVs for the day in serial order in columns provided in the cash book. Record the particulars as follows:	End of the day	Official handling cash		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	<ul style="list-style-type: none"> ➤ Details of MR/ CRV/ CPV number in column for voucher reference. ➤ Details of vendor authorized supporting documents reference. CCR book folio number, nature of receipt, pay - in - slip reference etc. in the particulars column. ➤ Details of amount of MR/ CRV/ CPV in amount column for cash receipt/ payment of the C.B. ➤ Details of Negative CRV's in amount column for cash receipt as minus entry and contra entry in cash payment columns as minus entry. ➤ Details of amount of adjustment CPV in the adjustment column on the receipt side of CB with a contra entry in adjustment column on the payments side to C.B. ➤ Details of account head to be credited/ debited in column for Account Code. ➤ Use adjustment column for recording deductions from salary, bills, contractor's bills etc. ➤ Use amount column for purely cash/ Bank receipt and payment. 				
2	<p>Calculate the account head-wise totals for cash receipts and payments on the basis of the classification provided in column for account code.</p> <p>Prepare account head-wise abstract and payments and record on last page of cash book for the day.</p>	End of the day			
3	<p>Post account head wise total determined in step (2) above to relevant columns provided for the day in Monthly Abstract of Cash Book (MACB). Update th RR and RCDE for details of realization of deposits, remittance to H.O. encashment of cheque etc. on the basis of the bank pass book or daily bank statement.</p>	End of the day			
4	<p>Carry out physical verification of cash in hand and verify with closing balance indicated in cash book.</p> <p><u>In case of shortage of cash</u></p> <ul style="list-style-type: none"> ➤ Prepare a CPV immediately. Approve the CPV and enter it in the cash payment column of cash book debiting the account of concerned employee. <p><u>In case of excess of cash</u></p>	Fortnightly or more frequently	Official handling cash	AO	

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	<ul style="list-style-type: none"> ➤ Prepare a CRV immediately, approve the same and enter it in the cash receipt column of cash book crediting 'Other Income' account. 				
5	<p>Check the following have been correctly done:</p> <ul style="list-style-type: none"> ➤ Accounts classification ➤ Account head wise daily abstract <p>Also, check if the daily abstract has been correctly posted to the MACB and approve it.</p>	End of day	AO		
6	<p>Check if the pay-in-slips have been made for all collections to be deposited into bank the next morning. Check and approve completeness in all respect of pay-in-slips prepared including:</p> <ul style="list-style-type: none"> ➤ Date and number of cheques/ DDs on the reverse of pay-in-slip ➤ Drawee bank's name and station etc. 	End of day	Official handling cash		
7	<p>Check remittance register and make sure that all details of pay-in-slips have been properly recorded.</p> <p>In case of provisional receipts for deposits obtained from the bank, if any, instruct official handling cash to ensure that receipted pay-in-slip is obtained the next day.</p> <p>In case this is not done, check with bank that they are in receipt of the amount deposited. Review RR for cheques deposited remaining unrealised for an unreasonable period of time and; instruct the official handling cash, to follow up with bank in these cases. Review and approve the RR.</p>		AO		
8	<p>Check and approve the following</p> <ul style="list-style-type: none"> ➤ MRIBS for completeness and accuracy with respect to posting of receipted pay-in-slips, CPV ➤ RCDE for completeness with reference to CB and cheque counterfoils. 	End of day			
9	<p>Check the following</p> <ul style="list-style-type: none"> ➤ The bank pass books for collection and disbursement account have been updated during the day. ➤ Daily bank statement has been collected. (In case the bank follows a practice of sending daily statement) 	End of day			
10	Check the following	End of day			

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	<ul style="list-style-type: none"> ➤ Details of realisation of cheques, deposits and remittance to head office have been recorded in the RR. ➤ RCDE is upto date in respect of cheques encashed 				
11	<p>Release CB to concerned sections for posting to subsidiary ledgers/records.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> ➤ <i>An entry once made in the CB should in no circumstances be erased. If a mistake has been made and it is discovered before the CB has been submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry by inserting the correct one in red ink between the lines. The disbursing officer should initial such correction and invariably date his initials. When the mistake is discovered too late for correction in this way an intimation of the necessary correction should be sent at once to the divisional office accompanied by a proposed journal entry, if necessary. Except as indicated above, no correction of an entry once made in his CB should be made by a Sub Divisional Officer unless authorised by the divisional office to do so. The same principles would be observed in correcting errors noticed in the divisional CB.</i> ➤ <i>If the accounts of the month have been closed, no corrections of errors amount, classification or name of work should be made in that book, but a journal entry should be prepared for the necessary corrections, a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in cash book.</i> 	Same day/ next day	Official handling cash		

3.9. Reconciliation Of Collection Bank By Depositing Offices

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Reconciliation of Collection Bank by depositing offices					
1	<p>Collect copy of bank statement/ get the pass book completed from the concerned bank branch and match the credits/ debits with reference to the Remittance into Bank (RIB) Statement (BA-2) for the current month.</p> <p>Identify and classify the unlinked items to under the following Annexures:</p> <ul style="list-style-type: none"> ➤ Transfer affected by bank during the month - Annexure A ➤ Amount/ cheques deposited but not credited by bank - Annexure B ➤ Cheques dishonored by bank but not accounted for by the depositing office - Annexure C ➤ Wrong debits or under casting by the bank - Annexure D ➤ Unlinked credits by the bank - Annexure E ➤ Unlinked minus items of BA-2 - Annexure F ➤ Wrong credits or over-casting by bank - Annexure G 				
2	Prepare three copies of Bank Reconciliation Statement (BRS) on form C&B -6.	Monthly	Cashier/ Official Handling Cash		
3	<p>Thoroughly check the BRS prepared and verify for the following:</p> <ul style="list-style-type: none"> ➤ All cheques deposited have been credited to Nigam's account without delay. ➤ Whether dishonored cheques are being collected regularly from bank branches and taken in the books of the Nigam. Where bank has received commission for realization of outstation cheques/ drafts, initiate action for effecting delivery. ➤ Whether funds are being regularly transferred by the Bank branch to the main account. ➤ Any other irregularity committed by bank such as under casting, overcasting, wrong debit or credit to bank account should be corrected. <p>Authorize the BRS after verifying the above mentioned details.</p>	By 5 th of the month	AO		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
4	Review the BRS and authorize it for: <ul style="list-style-type: none"> ➤ Submission to Accounting Unit ➤ Initiate action for clearance of outstanding items/ amount <p><i>Note:</i></p> <ul style="list-style-type: none"> ➤ <i>XEN is required to visit the bank branch at least once a week on every Monday or on the next working day, if Monday happens to be a holiday to ensure that entire balance in the bank branch has been transferred.</i> 	By 10 th of the month	XEN		
5	Receive and review the BRS with regard to transfers made by the concerned bank branch and outstanding items shown in the reconciliation statements.	By 15 th of the month	Officer in charge of the Accounting Unit		
6	Send a copy of BRS and the following supporting documents to the Head Office (CAO Revenue) <ul style="list-style-type: none"> ➤ A copy of BA-2 ➤ Photocopy of the statement of account with bank branch ➤ Statement of MTs <p><i>Note:</i></p> <ul style="list-style-type: none"> ➤ <i>The BRS sent to Head Office should include the previous month BRS for all depositing offices. The BRS should be authenticated by Divisional Officer in charge of the Accounting Unit</i> 				

3.10. Reconciliation of Disbursement Bank by Accounting Units

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Reconciliation of Disbursement Bank by Accounting Units					
	Refer bank statements/ pass book for the current month and on the basis of references available from the RCDE match all debits indicated by bank during the month as follows: <ul style="list-style-type: none"> ➤ Debits relating to cheques drawn in previous month but 	Within 2 days of end of month	Officer handling cash		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
1	<p>encashed in current month with the previous month's Disbursement Bank Reconciliation Statement (DBRS).</p> <ul style="list-style-type: none"> ➤ Cheques drawn and encashed during the month with corresponding entry in bank payment column of CB using references given in the RCDE. ➤ Debits for reversal of unexplained credits if any of previous and current month with previous month's DBRS and/ or bank advices. 				
2	Match all credits indicated in the disbursement bank statements/ pass book for the reversal of unexplained debits of previous and current month with the previous month's DBRS and/ or bank advices.	Within 2 days of end of month			
3	<p>Review previous month's DBRS, bank statement/ pass book for current month and bank column of CB for current month and record all unmatched items in the DBRS for the month.</p> <p>Transcribe details of unexplained debits and credits from DBRS for previous month on last page of RCDE for the current month and indicate reversal in case of any correction by the bank during the month. Incorporate details of additional unexplained debits and credits during the month, if any. Check that all unmatched items have been recorded in the DBRS.</p>	Within 2 days of end of month			
4	Refer to previous month's DBRS, CB and bank statement/ pass book and RCDE for the current month and establish accuracy of DBRS prepared. Check RCDE for incorporation of details of unexplained debits and credits. Authorize DBRS and RCDE after review and verification.	Next Day	AO		
5	Review DBRS and initiate follow-up action in respect of all unexplained debits and credits with bankers.	On occurrence of event	Drawing and Disbursing Office (DDO)		
6	<p>In case of stale cheques listed on the DBRS, instruct the official handling cash to prepare a JV.</p> <p><i>Note: Details of unexplained debits and credits incorporated on last page of RCDE for the month are also to be separately communicated to Head Office Banking Section in the form of a letter by the Drawing and Disbursement Officer.</i></p>				

3.11. Reconciliation of Disbursement Bank by Head Office

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Reconciliation of Disbursement Bank by Head Office					
1	Receive the Statement of Cheques Drawn and Encashed (SCDE) forwarded by concerned DDO's.	Due Date	AO, Banking Drawing Section		
2	Record details of encashment of cheques drawn on SCDE for the month (or previous month the case may be) on the basis of bank statement for disbursement account split up DDO wise.	Within 5 days of receipt of SCDE's			
3	Record details of outstanding cheques, if any, contained in previous month's SCDE in SCDE for current month in columns giving the heading "Outstanding for previous months".	Within 5 days of receipt of SCDE's			
4	Record details of outstanding cheques issued in current month in SCDE for current month in columns giving the heading "Outstanding for current month".	Within 5 days of receipt of SCDE's			
5	Calculate the totals of current month SCDE's for cheques drawn during the month, encashed and outstanding and post to relevant columns of Abstract Register of Cheques Drawn and Encashed (ARCDE). <i>Note: ARCDE is to be maintained bank wise and within bank DDO wise</i>	Within 5 days of receipt of SCDE's			
6	Post totals of cheque drawn during the month to Banker's Ledger for Drawing Account (BLDA) from ARCDE in column for withdrawals. <i>Note: BLDA is to be maintained bank wise with different sections earmarked for separate banks.</i>	Within 5 days of receipt of SCDE's			
7	Record details of transfer into disbursement bank account on the basis of bank statement (where supported by advice) in columns for deposits of BLDA.	Within 5 days of receipt of SCDE's			
8	Calculate balances for different banks in BLDA and submit to AO along with bank statements, ARCDE and SCDE's.	Within 5 days of receipt of SCDE's			
9	Check BLDA with supporting documents. Verify and authorize the documents and return to the drawing section.	Next day	AO Banking Drawing Section		
10	Prepare reconciliation statement for difference in Disbursement Bank Account (DBA) balances as per BLDA and bank statement on the basis of: <ul style="list-style-type: none"> ➤ SCDEs ➤ ARCDE 	Within 5 days of receipt of BLDA	CAO Banking Drawing Section		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	> Bank Statement <i>Note: Reconciliation Statements should be prepared DDO wise giving cheque wise details of cheques drawn but not encashed, cheques encashed at bank for which statements are awaited from DDO's, etc.</i>				
11	Verify and authorize reconciliation statement for DBA along with supporting documents.	Next Day	DGM Banking		
12	Review monthly bank reconciliation statement for disbursement accounts. Verify accuracy following the norms laid down by the Nigam.	Next Day			
13	Prepare General Abstract of Bank Reconciliation Statement for Disbursement Account (GABRSDA).	Next Day			
14	Tally total of GABRSDA with balance in admitted account as per monthly account of Head Office.	Same Day			
15	Repeat steps 11 & 12.	As indicated			

3.12. Accounting For Cash and Bank Transactions Of Sub-Division by Divisions

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Accounting for Cash and Bank transactions of sub-division by divisions					
1	Calculate head wise account grand totals of entries in the monthly abstract. Cross check that totals of credits and debits for the month tally. Also tally totals as above with subsidiary records as relevant. Record grand totals determined above on last page of CB for the month. Forward CB and the monthly abstract to UDC.	By 1st of every month	Cashier at sub division		
2	Check the monthly abstract of CB and approve the same.	Same day	UDC	AO	
3	Have the following books and documents forwarded to the accounts section of the Division. <ul style="list-style-type: none"> > CB for the month with supporting vouchers > The monthly abstract > MRIBS and pay-in-slips > CBRS 	By the 3rd of every month	AO		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	➤ JVs				
4	Receive books and documents as above. Check the accuracy of the CB. monthly abstract. CBRS and JVs with supporting vouchers as per instructions of the Nigam. Record JVs received from sub divisions in the journal of divisions. Verify the records and have them approved.	Within 3 days	AO	XEN	
5	Prepare monthly abstract of cash book, MRIBS and RCDE of division for the month. Prepare Abstract of Remittance into Bank (ARB) for the divisions.	By the 3rd of every month	AO		
6	Check and approve the documents received as per step 5 and with supporting vouchers, as per the instructions of the Nigam.	Within 2 days	XEN		
7	Post the monthly abstracts of all sub divisions, divisions and the abstract of journal into the abstract register as provided in the Compilation of Accounts Manual.	As per Compilation of Accounts Manual	Compiler Accounts Section	XEN	
8	Arrange for sending SCDE, ARB, MRIBS and supporting pay-in-slips of subdivisions and division) along with the monthly trail balance to the circle accounting unit as per the Compilation of Accounts Manual. <i>Note:</i> ➤ <i>SCDE has perforations on top permitting detachment of pages. Each folio is maintained in duplicate by the use of carbon. The original copy of each folio is detached and forwarded to Circle Accounting unit as Statement of Cheques Drawn and Encashed - SCDE).</i>	As per Compilation of Accounts Manual	Divisional Officer		

3.13. Imprest

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Imprest					
1	'Receive sanction for grant of imprest from competent authority.	On occurrence of event	Accounts Section		
2	Prepare CPV and send it to competent authority for approval along with ledger.	On occurrence of event			

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
3	Authorize CPV for grant of imprest to employee after ensuring that there is no balance outstanding in his name relating to a previous imprest from the imprest Ledger (IL).		Competent Authority		
4	Receive CPV duly approved and make payment after taking acknowledgement of receipt on the voucher.	Immediately	Official handling cash		
5	Make entry in the cash payment column of CB and allot Voucher No.	Immediately			
6	Make entry in the officials' account in the imprest ledger from CB.	Monthly	Accounts Section		
7	As and when expenditure is incurred, prepare the imprest/ advance cash account in duplicate on the prescribed format.	On occurrence of event			
8	Total payments made in the imprest/ advance cash account; sign it and attach the relevant vouchers. Indicate numbers of documents attached to the Imprest/ advance cash account.	As and when reimbursement is required			
9	Indicate name of work, work order number and total amount to be debited to such work in the remarks column of the imprest/ advance cash account.	Same day			
10	Send the imprest/ advance cash account with supporting vouchers to the competent authority for approval of vouchers.				
11	Review and approve supporting vouchers. Record, 'Disapproved' with dated initials on supporting vouchers not approved.				
12	Check the imprest/ advance cash account and send the same to the competent authority for approval.	Next day			
13	Approve the imprest/ advance cash account and return to competent authority.	Same day	Competent Authority		
14	Receive imprest/ advance cash account duly approved and send to accounts section.	Same day			
15	Prepare a CPV for replenishment of approved expenses as per the imprest/ advance cash account. Send the same to DDO for approval.	Same day	Accounts Section		
16	Approve voucher and send to the official handling cash.	Same day	DDO		
17	Make payment to the imprest holder based on the CPV and allot a serial No. to CPV.	Same day	Official handling cash		
18	Follow step 5 & 6 above for record of details of CPVs raised during the day in CB.	End of the day			

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
19	Prepare a JV to adjust expenses as indicated in the imprest/ advance cash account after proper checking.	Within 2 days			JE 5
20	Attach the approved imprest/ advance cash account along with the supporting documents to the journal voucher after stamping it with a 'PAID' stamp.				
21	Send the JV to the concerned section/ division for posting in the IL.	Same day/At the end of the month in case of Sub -division			
22	Post details of the JV in the IL in the relevant folio of the employee. <i>Note: In a subdivision, for control purposes, maintain a register of imprest holders in the same way as an IL for control purposes.</i>	Concerned Section/ Division			
23	Prepare a schedule of balances in respect of each imprest holder from the ledger and reconcile the same with the general ledger.	End of the month	Accounts Section		
24	Review the ledger/ register of imprest holders to ascertain if all imprest holders submit accounts regularly. In cases where imprest holders do not submit accounts regularly (i.e. at least once a month) ➤ Take necessary action to get the imprest/ advance cash account rendered.	After the Submission of Monthly Accounts	AO/ XEN		

3.14. Temporary Advance

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Temporary Advance					
1	Prepare an application / authorization slip for temporary advance on prescribed format.	On occurrence of event	Concerned Employee		
2	Submit the application to the competent authority.				
3	Review the application / authorization slip. Approve the application after ensuring that the employee is entitled to draw temporary advance.	On occurrence of event			
4	Return the application / authorization slip to the superintendent.	Same day			
5	Receive application for temporary advance and check that the same has been authorized by the competent authority.	On occurrence of event			
6	Check balance of any earlier advance outstanding in the name of employee with the Temporary Advances Register (TAR) and cross tally with balances indicated in the application.	Same day			
7	Prepare a CPV for the authorized amount debiting temporary advances. Stamp the application 'passed for payment', attach to CPV and get it signed from the officer concerned and hand over CPV to the concerned employee.	Same day			
8	Receive CPV from concerned employee. Check that supporting application has been approved for payment. Make payment to employee after taking acknowledgement of receipt on the voucher.	On occurrence of event	Official handling cash		
9	Follow procedures for record of details of CPV in CB, for posting to subsidiary ledger and rendering of account of temporary advances.	At the end of the day			
10	Prepare a schedule of balances in respect of each temporary advance holder from the TAR <i>Note: In case of subdivision incorporate the balance of temporary advances account at the bottom of the monthly abstract of cash book.</i>	End of month	Accounts Section		
11	Reconcile the total of the schedule of balances of temporary advances with the balances as per general ledger. <i>Note: In the case of a division, reconciliation would be done after adding</i>		Accounts Section		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	<i>balances of Temporary Advance Register of subdivisions to the divisions own balance.</i>				
12	Review TAR to check that all advance holders submit accounts regularly. In case of advance holders who do not submit account regularly, take necessary action to get them to submit their imprest advance cash account. <i>Note: Temporary Advance shall be allowed only against passed vouchers (where cash payment has been permitted by the Nigam).</i>		Competent Authority		

3.15. Fixation of drawing limits

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Fixation of drawing limits					
1	On transfer of the divisional officer, send specimen signatures in duplicate of the new DDO duly attested by the outgoing/another DDO	On occurrence of event	Divisional Officer		
2	Receive the specimen signatures of DDO, countersign them after verification and send one copy to the banker for onward transmission to the bank branch located at the headquarters. Simultaneously cancel the signatures of the outgoing DDO.	Same day	Superintendent /AO Banking		
3	Keep the specimen signatures of DDO in personal custody under lock and key.	Immediately	Superintendent, Banking		
4	For fixing permanent drawing limit to cover payments of fixed nature like salary and wages of regular staff and work charged daily/ labour and telephone charges etc., intimate item wise anticipated expenditure to AO, banking on the format for requisition for funds.	On occurrence of event	Divisional Officer		
5	Receive request for fixation of permanent limit. Examine the proposal and send to CAO (Revenue) for approval through AO, Banking and the DY. CAO (Revenue)	On occurrence of event	Banking Section		
6	After approval by the CAO (Revenue), prepare 4 copies of 'Funds Transfer Advice', Enter this in the Register of Monthly Drawings Limit (RMDL) which is maintained DDO - wise and send the same to AO,	Same day	Banking Section		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	Banking				
7	<p>Sign the Funds Transfer Advice' and initial entry in the RMDL. Distribute the copies as follows:</p> <ul style="list-style-type: none"> ➤ First copy to the Bank (maintaining) main drawing account of the Nigam for intimating extent to limit to their concerned branch in favor of DDO against which cheques would be drawn by him. ➤ One copy to tile concerned DDO ➤ One copy to Circle Accounting Unit ➤ Retain one office copy and file serially. 	Same day	AO, Banking		
8	Maintain a RMDL separately for each bank and for each DDO in respect of limit permanently fixed, subsequent increase and the total amount.		Banking Section		
9	Prepare a cash flow statement showing net budgetary provisions, funds released upto previous month (on actual/release basis) and proposed allocation for the month. Send the same for review to Dy CAO (Revenue).	1 st day of the month	AO, Banking		
10	Review the proposed allocation of funds and check that the funds have been earmarked for committed payments etc. within the anticipated receipts for the month. Seek approval for the same from Member, Finance & Accounts	1 st day of the month	Dy. CAO (Revenue)/ CAO (Revenue)		
11	Prepare requisition for funds for any additional funds required and send it to AO, Banking with a copy to SE concerned.	On occurrence of event	DDO		
12	Fix additional drawing limit for the DDO's on the basis of requirement vis-à-vis budgetary provision within the framework of the cash flow statement. Prepare and send funds transfer advice to the banker as per step No.7 above	Within 2 days of receipt of requisition	AO, Banking		
13	Prepare Statement of Cheques Drawn and Encashed (SCDE) and send to AO, Banking.	Upto 5 th of the next month	DDO		
14	On receipt of SCDE, take action to get the unutilized limit cancelled.	On occurrence of event	AO, Banking		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
15	Post the amount of cheques drawn by each DDO in the Register of Drawing limit.	On receipt of SCDE	Banking Section		
16	Review the ways and means position from time to time. Refix priorities for release of funds, if necessary.	On occurrence of event	CAO (Revenue)		
17	Intimate amount and no. of last cheque drawn and exact amount of drawing limit utilized to AO, Banking		DDO		

3.16. Control over Money Receipt Books

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Control over Money Receipt Books					
1	Ensure that the money books received are pre-numbered and in serial order. Enter the details of receipt books received in the stock register of receipt books.	Immediately	Banking Section		
2	Issue receipt books to the divisional office and update the Stock Register of Receipt Books.	On occurrence of event	AO Banking		
3	After approval of XEN, issue receipt books to sub-divisions/ sub-offices and update the stock register of receipt books. <i>Note:</i> ➤ <i>The above registers are to be maintained in respect of BA-16 receipts at Division and Sub-Division.</i>	Same Day	DDO		
4	When a receipt book is brought into use for the first time, make entry in the register as a new item and make entry of completed book in register.	On occurrence of event			

3.17. Custody And Issue Of Cheque Books

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Custody and Issue of Cheque Books					

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
1	Obtain stock of cheque books from the banks and arrange for their distribution to various DDO's	Beginning of the accounting year	AO Banking		
2	Keep custody of cheque books in stock	Immediately	AO Banking		
3	Enter details of cheque books received from the bank, issued to various DDO's and the balance in stock in Stock Register of Cheque Books (SRCB)	Immediately	Clerk/ LDC/ UDC		
4	Count the number of forms in each cheque book and ensure that they are in consecutive order and intact	Immediately on receipt of cheque books	DDO/ Divisional Superintendent		
5	Enter the details of cheque book in Stock Register of Cheque Books.	Immediately	DDO/ Divisional Superintendent		
6	When it is noticed that the stock of the cheque books is likely to be exhausted, place an indent with AO banking for the required stock.	Immediately	DDO		
7	Keep cheque book under lock and key in personal custody.	Immediately	DDO		
8	Maintain stock register of cheque books received from AO Banking.	Ongoing basis	DDO		
9	Advise bank's branch office where the main account is kept as well as the other branches of the bank about the number of cheque books issued to various DDOs	Immediately after issue of cheque books to DDO	AO, banking		
10	In case of loss of cheque book or a blank cheque, notify the concerned bank with intimation to AO Banking	Immediately	AO, Banking		

3.18. Stale Cheques

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Stale Cheques					
1	Extract details of unpaid cheque at the end of the month from the bank reconciliation statement for disbursement account maintained at HO.	End of the month	AO Banking		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
2	Enter details of unpaid cheque, cheque no, date and amount outstanding in the 'Schedule Of Unpaid Cheques annexed to the BRS.				
3	Carry forward balance of unpaid cheques of previous month in the current schedule. Transfer all cheques issued but not presented for payment within 3 months from the date of drawing in the "Stale Cheque Register". Indicate date of drawing of cheque, cheque number and amount.				
4	Issue instructions to the concerned divisions detailing list of stale cheques with date, cheque no. and amount instructing them to clear from disbursement bank account and contra credit to stale cheque account.	Quarterly			
5	Review list of stale cheque sent by HO, verify details of each cheque number and amount in the "Stale Cheque Register" maintained at the division.	Quarterly	AO		
6	Post journal voucher debiting disbursement bank account and crediting stale cheque account and incorporate in monthly account.	Quarterly			JE 8
7	On application from the concerned parties, cancel original cheque and issue a fresh cheque in lieu of stale cheque. Debit the stale cheques account and enter the details into statement of cheques cancelled and fresh cheque issued in lieu thereof.	On occurrence of event			

3.19. Operation Of Collection Account By HO

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Operation of Collection Account by HO					
1	Receive bank statements for collection accounts supported by pay-in-slips from main branches of concerned banks. Examine documents received from bank to see that the balance indicated by the bank has been worked out correctly and necessary pay-in-slips have been attached and that transfers from depositing offices to main branch collection accounts have been made at the agreed intervals.	Daily	UDC/ LDC		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
2	Prepare a journal voucher for the total of all remittances from depositing offices reported for the day and supported by pay-in-slips. <i>Note: JVs are to be prepared separately for each bank with which a collection account is operated.</i>	Same day	UDC/ LDC		JE 9
3	Prepare separate JVs for credits given by banks on accounts of interest, transfers from other banks etc. where these are supported by bank advice. <i>Note: Separate JVs are to be prepared for each bank with which a collection account is operated and for each type of transaction i.e. credit for interest, transfers etc.</i>	Same day	UDC/ LDC		
4	Prepare separate JVs in the case of debits made by the collection bank for bank charges, interest, transfers out to other banks, etc. where these are supported by advices. <i>Note: Separate JVs are to be prepared for each bank with which a collection account is operated.</i>	Same day	UDC/ LDC		
5	Check JVs prepared with pay -in - slips advices and send it to AO Banking for approval.	Next day	UDC/ LDC		
6	Check and approve JVs on the basis of supporting documents. Send JV to concerned sections for record in journal and posting to subsidiary records, as relevant.	Next day	AO		

3.20. Operation Of Disbursement Account By Ho

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Operation of Disbursement Account by HO					
1	Receive bank statements for disbursement accounts from main branches of concerned banks.	Daily	UDC/ LDC		
2	Prepare JVs for the total of cheques encashed by DDOs during the day. <i>Note: Separate JVs are to be prepared for each bank with which a disbursement account is operated.</i>	Next day	UDC/ LDC		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
3	Prepare separate JVs for debits for bank charges, interest, transfers etc. where these are supported by bank advices. <i>Note: Separate JVs are to be prepared for different banks.</i>	Next day	UDC/ LDC		
4	Prepare separate JVs in the case of credit by disbursement bank for transfers in, etc. where these are supported by bank advices. <i>Note: Separate JVs are to be prepared for different banks.</i>	Next day	UDC/ LDC		
5	Check JVs prepared with pay -in - slips advices and send it to AO Banking for approval. Send JV to concerned sections for record in journal and posting to subsidiary records, as relevant.	Next day	AO		

3.21. Items Debited/ Credited Directly By The Bank

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Items Debited/ Credited Directly by the Bank					
1	Receive advice on debit/ credit of amount from the bank or when no advice is received, review the bank statement for amounts directly debited/ credited.	On occurrence of event	UDC/ LDC		
2	Ascertain reason for the debit/ credit. Check accuracy of calculations and admissibility. Prepare JV filling in all the relevant details.	On occurrence of event	UDC/ LDC		
3	Verify correctness of debit/ credit, head of account and check that the voucher is in accordance with the relevant bank advice/ statement of account.	Next day	AO		
4	Approve the JV and send It to the section for incorporating in the account.	Next day			

3.22. Funds Assessment

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Funds Assessment					
1	<p>Review bank statement of all banks of all the location to prepare daily cash position.</p> <p>The review is done with respect to the following aspects</p> <ul style="list-style-type: none"> ➤ Limits Sanctioned ➤ Limits Utilized ➤ Balance Limits available ➤ Limit pending utilization ➤ Major Debits/ Credits in bank ➤ Interest Rate 	Daily	Manager- Banking		
2	Based on the daily cash position, prepare a cash flow statement	Daily	Manager- Banking	AGM – Banking	

3.23. Issuance of Bank Limit to Accounting Units / Section

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Issuance of Bank Limit to Accounting Units / Section					
1	<p>Receive the requirement of funds statement from accounting units/ sections.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> ➤ Requirement shall be duly approved and signed by respective DDO/ Accounts Officer ➤ The Fund Statement contain the following details:- <ul style="list-style-type: none"> • Name of the Accounting Unit/ Section • Accounting Code • Sub Account Code (Bank Code) assigned to the Accounting Unit/ Section 	On occurrence of event	Accounting Section/ Unit		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
	<ul style="list-style-type: none"> • <i>Approved Budget for respective expense head</i> • <i>Budget utilized till date</i> • <i>Amount requested for payment</i> 				
2	Review request for funds for completeness and approval and forward the same to manager for review.	As per release cycle	AM		
3	<p>Review verified request for funds and forward to Sr. Accountant-Banking.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> ➤ <i>Review the fund statement with respect to following aspects:</i> <ul style="list-style-type: none"> • <i>Approval as per Specimen Signature List (authorized personnel in the Accounting Unit/ Section)</i> • <i>Budget balance for the requested expenditure</i> • <i>In case the actual expenditure has exceeded the Budget, verify the approval of Budget Section for the additional budget as per Specimen Signature List.</i> • <i>In case of Capital Expenditure, additionally funding arrangement for Capital Expenditure is also reviewed (No money is transferred for Capital Expenditure till the time Fund Requirement Statement is supported with the Funding arrangements)</i> 	As per release cycle	Manager		
4	<p>Review verified request for funds and forward to AGM-Banking.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> ➤ <i>Review the fund statement with respect to following aspects:</i> <ul style="list-style-type: none"> • <i>Approval as per Specimen Signature List (authorized personnel in the Accounting Unit/ Section)</i> • <i>Budget balance for the requested expenditure</i> • <i>Approval from Budget Section for instances where actual expenditure is in excess of Budgeted expenditure</i> • <i>Supporting Funding arrangements for Capital Fund requirements</i> 	As per release cycle	AGM - Banking		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
5	<p>Prepare 'Fund Utilization Advice' based on approved requirement of funds. Capture the following details in the Fund Utilization Advice. :</p> <ul style="list-style-type: none"> ➤ Name of the Bank ➤ Bank Account Code of the Unit ➤ Head Wise Limit Utilization ➤ Amount of Fund Utilization authorized ➤ Limit Utilization during the month 	As per release cycle	AGM - Banking	DGM	
6	Send 'Fund Utilization Advice' to the bank and a copy to the concerned department / section.	As per release cycle	DGM		
7	<p>Post and approve journal entry (ies) to record the transfer of funds through RTGS Note.</p> <p><i>Note: Refer Accounting entries section for the relevant entries</i></p>	As per release cycle	Manager	AGM	

3.24. Project Funds Arrangement

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Project Funds Arrangement					
1	Submit Board of Directors approved project proposal and finalized funding along with following details: <ul style="list-style-type: none"> ➤ Name of the Project ➤ Magnitude of Project ➤ Technical Specifications ➤ Estimated Project Cost ➤ Terms and condition of funding agency 	On occurrence of event	Planning Section		
2	Review the project proposal with respect to the following aspects: <ul style="list-style-type: none"> ➤ Terms and condition of funding agency ➤ Estimated fund requirement 	Within 3 working days of receipt of intimation	DGM & Financial Adviser		
3	Prepare memorandum based on terms and conditions mentioned in sanction letter and put up for approval from Board of Directors.	Within 5 working days of receipt of intimation	DGM & Company Secretary		
4	Create charge on assets, if required basis terms & conditions and obtain Form 8 from RoC.	As per companies act	DGM Finance		
5	Open an Escrow account with bank for funding agency.	As per terms & conditions of agreement	Employee nominated under Board Resolution		
6	Execute the following agreements with the Funding Agency: <ul style="list-style-type: none"> ➤ Loan agreement ➤ Asset Hypothecation agreement 	Employees nominated under Board Resolution	Legal Team		

3.25. Equity Infusion from Government

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Equity Infusion from Government					
1	Send yearly budget including project budget to government for approval.	By 31 st March	Budget Section		
2	Send request for government equity to concerned authority.	As Needed	DGM (Funds)		
3	Receive funds from government.	On occurrence of event	Banking Section		
4	Transfer funds to funds and repayment of loan section (Every month release equity).	Within 2 days of receipt	Banking Section		
5	Post journal entry to record receipt from government. <i>Note: Refer Accounting entries section for the relevant entries</i>	Within 2 days of receipt	AGM		
6	Transfer the share application money to equity funds. <i>Note: Refer Accounting entries section for the relevant entries</i>	Within 3 days of receipt	AGM		

3.26. Reimbursements From Funding Agency

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Reimbursements from Funding Agency					
1	Approve contractor's bills and forward the bills for submission to the funding agency. Include the following details in the claims: <ul style="list-style-type: none"> ➤ Project name ➤ Vendor bills ➤ Name of Funding Agency ➤ Expenditure vis-à-vis available funding ➤ Approval from Financial Advisor (MM) 	Within 2 days of receipt of bills	Financial Advisor (MM)		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
2	Review the claim and forward the same to funds & repayment section for filing claim with funding agency.	Within 2 days of review	Financial Advisor (HQ)		
3	<p>Funds and Repayment of Loan section</p> <p>Verify the claims with respect to following:</p> <ul style="list-style-type: none"> ➤ Project name ➤ Name of Funding Agency ➤ Drawing schedule ➤ Approval of vendor bills by Financial Advisor ➤ Validity of loan agreement ➤ Expenditure vis-à-vis available funding 	Within 2 days of receipt	AGM Funds		
4	Countersign and forward the claims to the concerned funding agency for claiming reimbursement. Forward the claims in the format as prescribed by the funding agency.	Within 2 days	AGM	DGM	
5	<p>Post journal entry to record receipt of funds from funding agency.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> ➤ <i>In case wherein the amount is directly paid to vendor by funding agency against Letter Of Credit, an intimation of such transaction is received from the bank. Post which an accounting entry to record such payments is made.</i> ➤ <i>Refer Accounting entries section for the relevant entries</i> 	Within 2 days of receipt of funds	Manager -Finance	AGM -Finance	

3.27. Repayment of Loan

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
Repayment of Loan					
1	Prepare repayment schedule for next month basis terms and conditions agreed with the funding agency and claims sent to funding agency	By 20 th of the month	AGM Repayment	DGM Fund	
2	Update the repayment tracker for the new loans taken after the 20th of the month.		AGM Repayment		

S. No.	Description	Frequency	Responsibility	Approver	Forms and templates
3	Forward repayment schedule to Financial Advisor (Head Quarters) and CGM (Finance) along with following details: <ul style="list-style-type: none"> ➤ Reimbursements received under all the loans till date ➤ Interest calculation ➤ Loan agreement 	By 25 th of the month	DGM Finance	CGM Finance	
4	Forward approved repayment schedule to the funds and repayment of loan section and banking section,	By 28 th of the month	AGM Repayment		
5	Send request for funds to banking section. Provide the following details along with request of funds: <ul style="list-style-type: none"> ➤ Name of Funding Agency ➤ Reference of approved repayment schedule 	Ten days in advance of payment due date	AGM Repayment	Senior Accounts Officer	
6	In case actual funds required are more than as per the approved repayment schedule, then obtain additional approval from Financial Advisor and Director Finance. Provide the following details along with additional amount approval request: <ul style="list-style-type: none"> ➤ Reimbursements received for all the loans till date ➤ Interest calculation ➤ Loan agreement ➤ Reason for deviation from original amount 	Ten days in advance of payment due date	AGM Repayment	Senior Accounts Officer	
7	Make payment to Funding Agency via Real Time Gross Settlement (RTGS). <i>Note: Refer Accounting entries section for the relevant entries</i>		AGM Repayment	Senior Accounts Officer	

3.28. Module Interface with SAP:

Post the SAP implementation, the following reports are planned to be generated in SAP as per the Business Blueprint documents. The SAP interface with the key existing manual processes is mapped in the below table:

S.No	Reference section in EY Manual	Interface with SAP	Refer to SAP Blue Prints (Module Name/Section/Page)
------	--------------------------------	--------------------	---

1.	3.1 - Collection of Energy Charges 3.2 - Collection of Non Energy Receipts 3.3 Deposit of Collections Into Bank 3.5 - Withdrawal of Cash from Bank 3.6 - Cash Payment 3.7 - Cheque Payment 3.9 - 3.11 - Reconciliation process	1. List of documents posted in cash journal <i>*Note: The report lists down all the historical cash flow and cash movements in a specified period. This report could be utilized to monitor the collection of energy/non energy charges, cash payments made, deposits of collections into bank and withdrawal of cash from Bank.</i> 2. Cash Journal Balances <i>*Note: The cash journal balances report lists all account transactions in the selected posting period, including deposits and withdrawals. Further, it could be used to analyses the opening balance, closing balance, and the balance carried forward.</i>	DHBVN_BBP_FI_1.0 Section - 6.2.1.5.5 Page - 63
----	--	---	--

4. Accounting Entries

S.No	Account Code	Account Name	Dr./Cr.	Amount	Responsibility	Approver	Location
1	Accounting for collection of energy charges from consumer (in Revenue Cash Book)						
	24.110	Cash in hand	Dr	XXX			Operations Division

S.No	Account Code	Account Name	Dr./Cr.	Amount		Responsibility	Approver	Location
	23.3001-81	Sundry Debtors Collection for Sale of Power – Current Year	Cr		XXX			
	23.3101-81	Sundry Debtors Collection for Sale of Power – Previous Year	Cr		XXX			
	23.3201-81	Sundry Debtors Collection for Fixed Charges – Current Year	Cr		XXX			
	23.3301-81	Sundry Debtors Collection for Fixed Charges – Previous Year	Cr		XXX			
	23.7301-81	Sundry Debtors Collection for FSA – Current Year	Cr		XXX			
	23.7401-81	Sundry Debtors Collection for FSA – Previous Year	Cr		XXX			
	23.7701-81	Sundry Debtors Collection for SC – Current Year	Cr		XXX			
	23.7801-81	Sundry Debtors Collection for SC – Previous Year	Cr		XXX			
	23.3401-81	Sundry Debtors Collection for ED – Current Year	Cr		XXX			
	23.3501-81	Sundry Debtors Collection for ED – Previous Year	Cr		XXX			
	23.3601-81	Sundry Debtors Collection for M.Tax – Current Year	Cr		XXX			
	23.3701-81	Sundry Debtors Collection for M.Tax – Previous Year	Cr		XXX			
	(Being collection of energy charges from consumer)							
2	Accounting for deposition of cash collected to bank (in Main Cash Book)							
	33.906	IUT – Remittance to Head Office	Dr	XXX				
	24.110	Cash in hand	Cr		XXX			Operations Division
	(Being cash collected from consumers deposited in bank)							
3	Accounting for dishonor of cheques submitted by consumers							
	23.3001-81	Sundry Debtors Collection for Sale of Power – Current Year	Dr	XXX				
	23.3101-81	Sundry Debtors Collection for Sale of Power – Previous Year	Dr	XXX				
	23.3201-81	Sundry Debtors Collection for Fixed Charges – Current Year	Dr	XXX				Operations Division
	23.3301-81	Sundry Debtors Collection for Fixed Charges – Previous Year	Dr	XXX				
	23.7301-81	Sundry Debtors Collection for FSA – Current Year	Dr	XXX				

S.No	Account Code	Account Name	Dr./Cr.	Amount		Responsibility	Approver	Location
	23.7401-81	Sundry Debtors Collection for FSA – Previous Year	Dr	XXX				
	23.7701-81	Sundry Debtors Collection for SC – Current Year	Dr	XXX				
	23.7801-81	Sundry Debtors Collection for SC – Previous Year	Dr	XXX				
	23.3401-81	Sundry Debtors Collection for ED – Current Year	Dr	XXX				
	23.3501-81	Sundry Debtors Collection for ED – Previous Year	Dr	XXX				
	23.3601-81	Sundry Debtors Collection for M.Tax – Current Year	Dr	XXX				
	23.3701-81	Sundry Debtors Collection for M.Tax – Previous Year	Dr	XXX				
	33.906	IUT – Remittance to Head Office	Cr		XXX			
	(Being cheques deposited by consumers dishonored)							
4	Accounting for cash withdrawal from bank							
	24.110	Cash in hand	Dr	XXX				Head Office (Senior AO Banking)
	34.906	IUT – Funds transfer from Head Office	Cr		XXX			
	(Being cash withdrawn from Bank)							
5	Accounting for initial payment/ replenishment of Imprest							
	24.210/ 24.220	Permanent Imprest with staff/ Temporary Imprest with staff	Dr	XXX				Head Office/ operation/ construction Division
	24.110	Cash in hand	Cr		XXX			
	34.906	IUT – Funds transfer from Head Office	Cr		XXX			
	(Being initial payment/ replenishment of Imprest)							
6	Accounting for payment by cheque							
		Relevant expense head	Dr		XXX			Head Office/ operation/ construction Division
	34.906	IUT – Funds transfer from Head Office	Cr		XXX			
	(Being payment made through cheque)							
7	Accounting for Loans and advances given to employees							
	27.1	Loans and advances to staff – Interest bearing	Dr	XXX				Head Office/ operation/ construction
	27.2	Loans and advances to staff – Interest free	Dr	XXX				
	34	IUT – Remittance to Head Office	Cr		XXX			
	24.110	Cash in hand	Cr		XXX			

S.No	Account Code	Account Name	Dr./Cr.	Amount	Responsibility	Approver	Location
	(Being payment made for advance)						Division
8	Accounting for stale cheques						
	34.906	IUT - Funds transfer from Head Office	Dr	XXX			Head Office/ operation/ construction Division
	46.910	Stale cheque Account	Cr		XXX		
	(Being stale cheques accounted for)						
9	Accounting for collection of other income at Head Office (in Cash Book)						
	24.110	Cash in Hand	Dr	XXX			Head Office/ operation/ construction Division
		Relevant account head	Cr		XXX		
	(Being collection of non-energy charges at head office)						