



M. P. MADHYA KSHETRA VIDYUT VITARAN COMPANY LIMITED
(Government of M. P. Undertaking)
NishthaParisar, Bijalee Nagar, Govindpura, Bhopal – 462023
☎ 0755-4260394 4261703; Fax: 2589821 Website: www.madhyavitaran.nic.in

No. MK/05/Accts/Cir-01/4754

Bhopal, Dated 16/02/13

CIRCULAR

Subject: - Submission/Adjustment of Imprest account, Tour Advance account, Temporary Advance account etc.

1. During the course of the verification of imprest account, tour advance account, temporary advance account etc., a huge delay has been observed in submission of the bills/account by the employees to the RAO's. The Internal Auditors have also raised several queries regarding the late submission of the bills to the RAO's for adjustment of imprest/advances as per the principal of Accrual Accounting.
2. As per the prudence accounting policy, the expenditure actually incurred in a particular year should be incorporated into the books of accounts in the same year. Therefore It is directed that the following process shall be adopted for adjustment of imprest/advances:-
 - a. Ordinarily, No Tour/Temporary advance shall be sanctioned/paid after 15th March of every Financial Year. However in very special cases the same may be sanctioned/paid with proper justification.
 - b. By 15th February of every financial year, the RAO must inform to the imprest/Tour/Temporary advance holder regarding their dues in writing.
 - c. The imprest/Tour/Temporary advance holder must return back the unutilized cash to the RAO by 31st March of every year. However the account for utilized amount may be submitted till 15th April and get a NIL certificate from the RAO.
 - d. The imprest/advance required for next Financial Year shall be sanctioned only if the accounts for the last Financial Year have been duly submitted before 15th April and a Nil advance certificate is obtained from the RAO.
 - e. If imprest/Tour/Temporary advance holder has neither submitted the account with the RAO nor returned back the balance amount to the RAO within the stipulated time, the amount due shall be deducted from next month's salary of the advance holder for adjustment of the imprest/advances.
3. In addition to the above, if imprest/Tour/Temporary advance holder has not Submitted/adjusted the amount of advance within three months from the date of receipt of advance, an interest equal to the current rates of FDR of SBI, shall also be charged to the responsible officers.
4. It is the duty of every RAO as well as imprest/Tour/Temporary advance holder to ensure compliance of the above instructions.

5. All the Regional Accounts Officers shall also ensure the booking of expenditure for a particular Financial Year in the books of accounts in the same year.
6. The Regional Accounts Officers shall also ensure that if any bill is received in the current Financial Year which is related to the previous Financial Year, the same shall be booked into prior period expenses subject to creation of provision in previous Financial Year.


(Sanjay Shrivastava)
Director (Finance)

Bhopal, 16.C.2.2013

MK/05/Accts/Cir-01/ 4755

Copy to:-

1. PS to MD, O/o MD, MPMKVCL, Bhopal (for information).
2. Director (Comm.), O/o MD, MPMKVCL, Bhopal
3. Sr. Advisor, O/o MD, MPMKVCL, Bhopal.
4. CGM (BR) / CGM (GR) / M.P.M.K.V.V.C.L, Bhopal/Gwalior.
5. CGM (HR), O/o MD, MPMKVCL, Bhopal.
6. CGM (Works & Planning)/(Commercial)/(Purchase)/(PLM)/(QCMM)/(RP)/(UP), O/o MD, MPMKVCL, Bhopal.
7. CGM (IT), O/o MD, MPMKVCL, Bhopal.
8. Addl. Director (IT), O/o MD, MPMKVCL, Bhopal.
9. PRO, O/o MD, MPMKVCL, Bhopal.
10. GM (CC/O&M/ IT / Civil/ Vigilance/ Store/STC), MPMKVCL _____
11. Dy. Director (Bills), O/o MD, MPMKVCL, Bhopal
12. DGM (FR&TM/B&CM), O/o MD, MPMKVCL, Bhopal.
13. AO (Budget), O/o MD, MPMKVCL, Bhopal.
14. AO/ RAO (Regional/City Circle / O&M), MPMKVCL Bhopal/ Gwalior/ H'bad/ Guna/ Morena/ Sehore/ Vidisha/ Betul/ Rajgarh/ Shivpuri/ Sheopur/Bhind.
15. Accounts Officer, H.O.A.U., O/o MD, MPMKVCL, Bhopal.
16. Server Room, O/o MD, MP MK VV CL, Bhopal.
17. TCS-Finance Lead, data Center, MP MK VV CL, Bhopal.
18. Record Room, O/o MD, MPMKVCL, Bhopal.


(Rajeev Agrawal)
Dy. Gen. Manager (B&A)

Madhya Pradesh Madhya Kshetra Vidyut Vitaran Co. Ltd.
O/o Regional Accounts Officer, City/ O & M Circle

Certificate of NIL Advance

Certified that the unadjusted amount of Imprest/Tour/Temporary Advance on Ms./Mr. (Designation of the officer), O/o (Name of Office) is hereby adjusted as detailed below:-

Sl. No.	S.No. of Imprest/ Tour /temp. Advance as per subsidiary ledger	Sanction Order No. & Date of Sanction	Amount of Advance	Amount so far adjusted	Balance Amount	Receipt No. of Balance Amount deposited	Remark
1	2	3	4	5	6	7	8
1	Imprest						
2	Temporary						
3	Tour						

Ms./Mr. having a NIL balance in his/her Imprest/ Tour/ Temporary Advance Account as on 31st March 20.....

Seal & Sign of the RAO