



# KERALA STATE ELECTRICITY BOARD LIMITED

(Incorporated under the Companies Act, 1956)

Registered Office: Vidyuthi Bhavanam, Pattom, Thiruvananthapuram – 695 004, Kerala

CIN: U40100KL2011SGC027424

Website: www.kseb.in, Phone: +91 471 2514725, 9446008398

E-mail: cecaps@kseb.in, eecaps@ksebnet.com



## Abstract

DeenDayal Upadhyaya Gram Jyothi Yojana (DDUGJY)- Works completed using the material issued under KSEB Normal, executed through Department staff/ Works completed using the material issued through KSEB Normal, executed through petty contractors and paid from KSEBL fund - Booking under DDUGJY- Accounting procedure- Sanctioned -Orders issued.

### **Corporate Office (SBU-D)**

BO (FTD).No.450/2019 (CE (CAPS)/P3/DDUGJY/General/2019-20), Thiruvananthapuram,  
dated. 12.06.2019

- Read: 1. Letter No. ECP/T1/General/2019-20/60 dated 05.04.2019 of the Deputy Chief Engineer, Electrical Circle, Perumbavoor.
2. B.O. (FTD) No.1064/2018/CE(CAPS)/P3/DDUGJY/Field/2018-19/37 dated 24/04/2018.
3. Note No. RC/DDUGJY/2019 dated 14.05.2019 of the Financial Adviser.
4. Note No.KSEB/CE(CAPS)/P3/DDUGJY/Field/19-20/101/2 dated 30.05.2019 of the CE(CAPS & IT) (Agenda 2/6/19)

The Deputy Chief Engineer, Electrical Circle, Perumbavoor, in the letter read as 1<sup>st</sup> paper above, intimated that certain works under DDUGJY scheme which was completed during the period from 12/2015 to 07/2016 including “Total Electrification works” had been executed in the following manner.

- A. Works done by department staff, using the materials issued under general scheme.
- B. Works done by contractors using the materials issued under general scheme.

All the above works were included in the DDUGJY DPR and executed under General scheme. The payments for the same were effected using Board's fund from respective divisions.

Hence it was requested to issue necessary guidelines/accounting procedure for including the above works in DDUGJY scheme and to transfer the funds to DDUGJY account.

The Deputy Chief Engineers of other circles also pointed out the above said issues and requested further guidelines for booking the expenditure under DDUGJY fund.

The DDUGJY project was approved by GoI on 14.08.2015, with a total project cost of

Rs.485.37 Cr and REC intimated approval of District wise/component wise DPR on 05.01.2016. REC allowed utilizing of KSEBL materials for commencing the project.

A substantial quantum of works included in the DDUGJY DPR were completed in the initial stage of the project (2015-2017) through department staff/ petty contractors with KSEBL materials but corresponding amount was not booked/ met from the project fund, whereas these works were shown under DDUGJY progress.

The material cost in both cases above, should have been got reimbursed from DDUGJY fund by way of procuring the equivalent quantity under DDUGJY and replenishing back to KSEBL. This has to be verified and confirmed by the Implementing officers.

If the KSEBL materials thus used for DDUGJY works were procured under DDUGJY and replenished, then the labour portion already paid to petty contractors from KSEBL/ amount towards the labour rendered by department staff is only to be booked/reimbursed under DDUGJY fund.

The Financial Adviser in the note read as 3<sup>rd</sup> paper above, issued the following accounting procedure on reimbursing the labour portion as above under DDUGJY fund.

#### **Accounting procedure**

##### **A. DDUGJY works done by department staff, using the materials issued under general scheme.**

The reimbursement of the cost of labour rendered by the department staff on the above works may be done in accordance with the accounting procedure issued vide order read 2 above.

##### **B. DDUGJY works done by contractors using the materials issued under general scheme.**

In the case of reimbursement of the labour portion already been paid to petty contractors from KSEBL fund the following accounting procedure may be followed:

##### **1. Passing of reimbursement contract bill:**

a) A separate bill attaching the copy of the contract bill earlier passed and payment effected from the KSEBL fund, shall be prepared from the section offices following all formalities for DDUGJY scheme and to be submitted at the designated circle.

b) The Chief Engineer (CAPs) may be assigned in the place of contractor.

c) Bill may be stamped with 'DDUGJY – Reimbursement' for easy reference.

d) The designated Circles have to pass the bill as per the existing procedure through SARAS for the gross amount without any recoveries, as all the recoveries had already been made at the time of passing the original bill.

e) Since the expenditure has already been booked and capitalised at the time of passing the original contract bill, the amount booked under the project head on passing the above bills need to be reversed to avoid duplication. In this regard designated Circles shall at the time of passing the reimbursement bill, simultaneously pass the following user Journal:

288xx - Amount receivable under DDUGJY scheme a/c..... Dr.  
To 1405x a/c

f) While opting Chief Engineer (CAPS) as a contractor for the reimbursement of labour rendered by the department staff, the Non Operative Collection (NOC) account of Chief Engineer (IT & CR) has already been mapped in the SARAS for receiving the amount as per the order cited (2) above. Since, the reimbursement amount has to be transferred directly to the NOC of Chief Engineer (CAPs), from the designated DDUGJY Bank account, the amount accounted as receivable under DDUGJY scheme as per the journal stated in para (e) above need to be transferred to the O/o the Chief Engineer (IT &CR). In this regard designated Circles shall originate an IUTN against the O/o the Chief Engineer (IT &CR) and the journal for the same will be as follows:

37965 a/c .....Dr.  
To 288xx a/c

g) Before uploading the monthly account designated Circles should ensure that the above two journals mentioned in para (e) & (f) have properly been incorporated at the time of passing the reimbursement bill.

## 2. Receiving the reimbursement amount:

In the O/o the Chief Engineer (IT & CR) the receipt against the reimbursement bills shall be accounted as follows:

a) On accepting the IUTNs originated by the designated Circles for transferring the amount receivable under DDUGJY scheme the, journal will be:

288xx a/c .....Dr.  
To 37xxx a/c

b) On receiving the amount in the NOC account, the same shall be account through CRR as follows:

243xx a/c .....Dr.

To 288XX a/c

Having considered the note of the Chief Engineer (IT, CR &CAPS) read as 4<sup>th</sup> paper above, the Full Time Directors in the meeting held on 06.06.2019

1. Resolved that the reimbursement of the cost of labour rendered by the department staff and reimbursement of the labour portion already been paid to petty contractors from KSEBL fund on the DDUGJY works, shall be done in accordance with the accounting procedure above.
2. Further resolved that the Implementing Officers of DDUGJY (Deputy Chief Engineers of the respective Electrical/Transmission Circles) shall verify and confirm that the equivalent quantity of materials taken from KSEBL for DDUGJY are also purchased under DDUGJY and replenished back to KSEBL.

By Order of the Full Time Directors

Sd/-

(Lekha.G)

Company Secretary-in charge

To:

1. The Chief Engineer (Distribution South/Central/North/North Malabar)
2. The Chief Engineer (Transmission South/North)
3. The Chief Engineer (IT&CR)

Copy to

1. The Financial Advisor/Chief Internal Auditor/LA&DEO
2. TA to the Chairman & Managing Director
3. TA to the Director (D &IT)
4. TA to the Director (T&SO)
5. TA to the Director (CP,GE,SCM&S)
6. TA to the Director (GC&HRM)
7. PA to the Director (Finance)/Company Secretary
8. The Fair copy Superintendent, Board Secretariat, Library

Forwarded / By Order

Assistant Executive Engineer

