

No.5/5/2011-Power(A)
GOVERNMENT OF MANIPUR
SECRETARIAT: POWER DEPARTMENT

Imphal, the 17th May, 2014.

Subject: Operational Guidelines for Finance, Accounts and Audit related issues after Unbundling of Electricity Department, Manipur as per Transfer Scheme – regarding.

The Electricity Department, Manipur (EDM) has been unbundled into 2 (two) successor Companies namely (1) Manipur State Power Company Limited (MSPCL or HOLDCO) and (2) Manipur State Power Distribution Company Limited (MSPDCL or DISCOM) w.e.f. the 1st of February, 2014 under Section 131 and 133 and other applicable provisions of the Electricity Act, 2003 by notifying the Manipur State Electricity Reforms Transfer Scheme, 2013 (or in short transfer Scheme, 2013) on the 31st of January, 2014. There are certain queries from various quarters regarding functioning of DDOs, accounts, maintenance of records, use of Government Cheques, etc.

The following clarifications/decisions of the Government on the matters pertaining to the above issues are placed as under:

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|-------------------------------------|---|--|
| <i>Government Cheques</i> | 1 | There are 27 Nos of DDOs using Government PWD Cheques for drawal through Cheque Drawal Authority. The Cheques have been indented from Imphal Treasury and as the operationalisation of DDOs have been done away, all the 27 DDOs should immediately hand over the left over un-utilised Cheque leaves to Imphal Treasury under intimation to the Government, Finance Department, Office of the Accountant General, Manipur. |
| <i>Divisional Accounts</i> | 2 | Separate instruction has been issued in connection with submission of Division Accounts. All the 27 Divisions of the Department shall cease to operate Cheque Drawl Authority w.e.f. 1 st of April, 2014 and hence no Divisional Accounts of the 27 DDOs from the month of April, 2014 shall be submitted to the Office of the Accountant General, Manipur. All pending Accounts upto the month of March, 2014 shall be submitted latest by the 15 th of April, 2014, if not done so far. Compliance report shall be furnish to the Government on 16 th of April, 2014. |
| <i>Reconciliation</i> | 3 | All the DDOs shall ensure that the expenditure/receipt statements are properly reconciled by the controlling officer or the Office of the Controlling Officer for all the Offices with the Office of the Accountant General, Manipur latest by the 15 th of May, 2014. |
| <i>Audit</i> | 4 | a All the DDOs of the Department shall ensure that all pending audit paras are responded to the Office of the Accountant General, Manipur latest by the 30 th of April, 2014.

b The Office of the Accountant General, Manipur (Audit) should be requested for a special up-to-date audit. The audit should be ensured to be completed latest by the end of May, 2014 for all Divisions of the electricity department, Manipur. |
| <i>DDO Accounts</i> | 5 | All DDOs should furnish the bank accounts balances of all the DDOs accounts so maintained in the Treasury linked Bank or otherwise. Balances if any should be reported to the Government for further decision of the Government. All such accounts should be closed. The detailed status should be submitted to the Government by the respective DDOs on or before the 15 th of April, 2014. |
| <i>Deposits under AH-8443/8449</i> | 6 | Separate instruction has been issued in these regards to all the Executive Engineer |
| <i>Pending deposits by the DDOs</i> | 7 | In the event of pending deposits various DDOs with the Government due to late release of fund from the Government, there can be two possibilities. |


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- a Challan for the same has been made but the actual deposit has not taken place on 31-3-2014, in such cases, the DDOs may deposit the same when there is validity for the Challan (which is 14 days). There shall not be any instance of re-validation.
- b In cases where actual drawal has taken place by way of CDA and corresponding Challan from the Treasuries/Sub-Treasuries has not been prepared by the Concerned Executive Engineers, then the amount may be immediately deposited on or before the 15th April, 2014 by Challan to the Treasury by the EE/MRT (details may be reflected in the columns meant for particular)

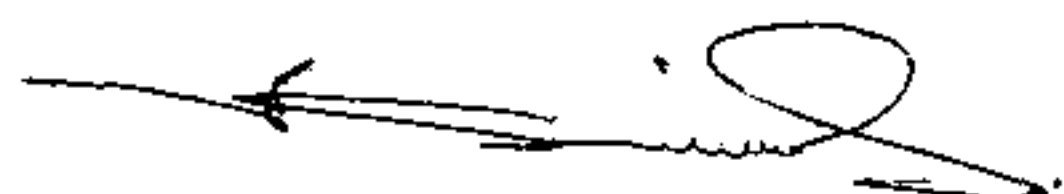
*Record
management &
custodian*

- 8 All records of the Department earlier so maintained as per the norms in Office Procedure and General Financial Rules so be properly verified by the company and the Officers of the erstwhile HOO. On verification, the list of documents to be transferred to the Company and the list of documents to be transferred to the government shall be prepared and signed by both authorities. All Financial related documents shall be transferred to the Electricity Department, Manipur and retained in the records rooms of EDM.

*Methodology of
claims for fund
for ongoing
works*

- 9 Separate instruction shall be circulated in consultation with Finance Department and Office of the Accountant General, Manipur.

By orders & in the name of Governor,


(Th. Kirankumar) 17/5/2014
Joint Secretary (Power)
Government of Manipur

Copy to:-

1. The Secretary to Governor, Manipur, Raj Bhawan.
2. The Secretary to the Hon'ble Chief Minister, Manipur.
3. The Chief Secretary, Government of Manipur.
4. The Addl. Chief Secretary, Government of Manipur.
5. The Principal Secretary (DP), Government of Manipur.
6. The Accountant General, Manipur.
7. The Commissioner (Power), Government of Manipur.
8. The Secretary (Law), Government of Manipur.
9. The Addl. Secretary (FD/PIC), Government of Manipur.
10. The MD, MSPCL/MSPDCL, Manipur. They are requested to ensure that the same information is intimated to all concerned.
11. The Director, Treasuries & Accounts, Manipur. He is requested to instruct all Treasury Officers/Sub-Treasury Officers for checks as per the above mentioned clarification.
12. The AO (Power), Electricity Department, Manipur.
13. The Director, Printing & Stationery, Manipur. He is requested to kindly publish in the Gazette extraordinary and send 5 copies to this Department.
14. The Treasury Officer concerned.
15. The OSD (IT), Manipur with a request to kindly upload the same in the state Government website www.manipur.gov.in. Further he is requested to create a separate folder for Power Department in the webpage so that all relevant instruction, information, etc of the Department may be clubbed together.
16. The General Secretary, Manipur Electricity Employees' Union, Electricity Complex, Keishampat
17. Guard File/Order Book.