



MAHARASHTRA STATE ELECTRICITY DISTRIBUTION CO.LTD.

Corporate Accounts Section,

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MUMBAI – 400 051

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Date: 30 MAR 2013

CIRCULAR NO. 149

Sub:- Revision in Delegation of Powers w.e.f.01-04-2013

The delegation of financial powers in respect of Stores, Works, Cash and imprest , miscellaneous matters and Legal matters have been mentioned in G.O.2(S&S) dtd 18-02-1965 , MSEB Administration of Funds & Properties Regulations,1980 and Accounts Code Vol. No. VII of erstwhile MSEB. The same have been revised vide Circular no.23 issued vide L. No. CGM(F&A)/MAHAVITARAN/1604 dtd 4-8-2006 and amended from time to time. However , the delegation of powers relating to payment of employees' claims and passing of journal vouchers have not been revised since long back.

The delegation of powers in respect of passing payment of Suppliers & Services bills, Contractors bills/works bills, Employee bills & passing of Journal Entries have been revised and these powers are effective from 1st April,2013 as approved by Managing Director, in consultation with Director (Finance) , Director (Operations) and Director (Projects) and the same has been indicated at Annexure "A" which is available on intranet.

The revised delegations are based on the following parameters:-

- i. The approval of the concerned Competent Authority as per existing rules and regulations , shall be obtained before passing any Docket vouchers, Cash vouchers and Journal vouchers.
- ii. Any authority higher than the Competent Authority in the same cadre shall be competent to exercise the powers of the Competent Authority .
- iii. Powers for passing the bills are based on the gross amount of the bills/claims and not on the basis of actual payment to be released.
- iv. All bills pertaining to price variation shall be passed only after the same are approved by the concerned Competent Authority.

All the concerned are hereby requested to take a note of revised delegation of powers.


**Chief General Manager
(Corporate Accounts)**

To :-

All as per mailing list upto Division Level .

Copy forwarded with compliments to:-

1. The Chief Engineer, MSEDCL, Zone office Kalyan / Ratnagiri / Bhandup /Aurangabad / Nagpur(R) /Amravati Zone at Akola / Nagpur(U)/ Pune/ Baramati / Jalgaon / Kolhapur/ Latur / Nashik / Nanded
2. The Chief Engineer (MMC), MSEDCL, Prakashgad , Bandra, Mumbai
3. The Chief General Manager (IA/CF), Prakashgad , Bandra, Mumbai

Copy to:-

1. The General Manager (F&A), MSEDCL, Kalyan Zone / Pune Zone / Nagpur Zone/ WM-SB/ Capex/ PP / CF / CA HO, Mumbai.
2. The Superintending Engineer O&M /CCM -----
3. The Manager (F&A) ,MSEDCL, Bhandup Zone/ Aurangabad Zone at Akola /IF/IA /WM / SB / CA HO, Mumbai.
4. The Dy. Manager (F&A) ,MSEDCL, Zone Office Kalyan / Ratnagiri / Aurangabad /Amravati Zone at Akola/ Nagpur(R) / Nagpur(U) /Baramati /Jalgaon /Kolhapur /Latur / Nashik / Nanded / Loan section / MMC, HO Mumbai.

Sr. No.	Existing Delegation of Powers				Proposed Delegation of Powers			
	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
[1] i	Passing payment of bills Suppliers & services bills	Orders placed by CPA			Passing bills/claims for payments of Suppliers, services & other bills (excluding bills /claims of Contractors and Employees)	Orders placed by CPA		
	Section I (Stores) Supply & Services Sr. No.44	Asstt Accountant	Upto Rs. 2 lakhs			Asstt Accountant(F&A)/ Asstt. Auditor (F&A)	Upto Rs. 2 lakhs	
		Junior Manager	Upto Rs. 10 lakhs			Junior Manager(F&A)	Upto Rs. 10 lakhs	
		Assistant Manager	Upto Rs. 30 lakhs			Assistant Manager(F&A)	Upto Rs. 30 lakhs	
		Dy.Manager/Manager	Above Rs. 30 lakhs			Dy. Manager(F&A)/ Manager(F&A)	Above Rs. 30 lakhs	
		Other than CPA Asstt Accountant/Asstt. Auditor	Upto Rs. 1 lakhs			Other than CPA Asstt Accountant(F&A)/Asstt. Auditor(F&A)	Upto Rs. 1 lakhs	
		Junior Manager	Upto Rs. 5 lakhs			Junior Manager(F&A)	Upto Rs. 5 lakhs	
		Assistant Manager	Upto Rs. 20 lakhs			Assistant Manager(F&A)	Upto Rs. 20 lakhs	
		Dy. Manager/Manager	Above Rs. 20 lakhs			Dy.Manager(F&A)/Manager(F&A)	Above Rs. 20 lakhs	

Existing Delegation of Powers					Proposed Delegation of Powers			
Sr. No.	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
ii	Contractors bills/Works bills Passing payment of bills Section –II (Works) Sr.No. 39 a)Running A/c bill	E.E.	Full powers	1) In case of lumpsum contract ,payment may be made for units of works upto 90% of the assessed value of the completed works 2)All R.A. bills irrespective of whether work orders have been placed by Head Office or Field Office are to be passed and paid by EE after audit upto any limit(by drawing more than one cheque if necessary) to the extent of the measurements taken and advance payment bill to the extent of value of work subject to the following provisions: i)EEs are authorised to make 75% of the payment as advance on the work done by the contractor which is assessed but not measured and recorded.The advance is to be adjusted immediately.	Approving Contractors/Works bills a)Running A/c bill	E.E.	Full powers	1) In case of lumpsum contract ,the bills may be approved for units of works upto 90% of the assessed value of the completed works 2)All R.A. bills irrespective of whether work orders have been placed by Head Office or Field Office are to be approved by EE to the extent of the measurements taken and advance payment bill to the extent of value of work subject to the following provisions: i)EEs are authorised to approve 75% of the payment as advance on the work done by the contractor which is assessed but not measured and recorded.The advance is to be adjusted immediately.

		Existing Delegation of Powers			Proposed Delegation of Powers			
Sr. No.	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
	b)Final Bills	1)E.E/S.E	Upto their limits of acceptance of tender	ii) EEs are also authorised to make 75% of payment on the R.A. bills with measurement after adjustment of advances paid,if any under (i) above and after adjustment of due recoveries.Such payment should be adjusted after auditing the R.A. bill. 3)The bills relating to price variation shall be passed only after the approval of A.O. of the Circle Office.	b)Final Bills	1)E.E/S.E	Upto their limits of acceptance of tender	ii) EEs are also authorised to approve 75% of payment on the R.A. bills with measurement after adjustment of advances paid,if any under (i) above and after adjustment of due recoveries. 3)The bills relating to price variation shall be approved only after the approval of A.O. of the Circle Office.
	Passing payment of bills	2)C.E.	Full Powers		Passing bills for payments	2)C.E.	Full Powers	1)These powers may be exercised by various authorities subject to satisfactory completion of work and settlement of any variation from the contract. 2)All final bills must be technically scrutinised and audited at division level.In addition ,final bill for work with contract value of Rs. 10 lakhs or more shall be technically scrutinised and audited at circle level also.
	a)Running A/c bill	Same as ii(a) above	Same as ii(a) above	Same as ii(a) above	a)Running A/c bill	Asstt Accountant(F&A)/Asstt. Auditor(F&A)	Upto Rs. 2 lakhs	The bill will be passed for payment only after bills are approved by the technical authority as per existing procedure
						Junior Manager(F&A)	Upto Rs. 10 lakhs	
						Assistant Manager(F&A)	Upto Rs. 30 lakhs	
						Dy.Manager(F&A)/Manager(F&A)	Above Rs.30 lakhs	

		Existing Delegation of Powers			Proposed Delegation of Powers			
Sr. No.	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
	b)Final Bills	Same as ii(b) above	Same as ii(b) above	Same as ii(b) above	b)Final Bills	Asstt Accountant(F&A)/Asstt. Auditor(F&A) Junior Manager(F&A) Assistant Manager(F&A) Dy. Manager(F&A)/Manager(F&A)	Upto Rs. 1 lakhs Upto Rs. 5 lakhs Upto Rs. 15 lakhs Above Rs.15 lakhs	
iii	Employee bills Accounts Manual Volume -1 -Chapter X				iii)Employee bills			
	a)All TA bills, other misc. Bills relating to pay Groups III & IV	Asstt Accountant/Asstt. Auditor	Upto Rs.500/		a) All claims of PAY Group III & IV , excluding salary, Leave encashment and terminal benefits	Asstt Accountant(F&A)/Asstt. Auditor(F&A)/Junior Manager(F&A)	Full Powers	
	b)All TA bills, other misc. Bills relating to pay Groups I & II	The Accounts-in-charge of the Section	Full Powers		b) All claims of PAY Group I & II , excluding salary,Leave encashment and terminal benefits	Junior Manager(F&A)/Assisntant Manage(F&A)	Full Powers	
	c)Others not covered by above a & b	Junior Manager	Full Powers		c)Salary, Leave encashment & Terminal benefits	Division –Junior Manager(F&A) Other than Division-Assistant Manager(F&A)	Full Powers Full Powers	

		Existing Delegation of Powers			Proposed Delegation of Powers			
Sr. No.	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
[2]	Passing of Journal entries Section –IV OF Accounts Code Volume VI - General				Passing of Journal entries			
	1)Routine entries i.e. those based on Accounts Return I.U.A.S.R. Note etc. as per procedure	Junior Manager in charge of a Division	Note 1		1)Routine entries those based on Accounts Return such as SR Note, MRI ,Assessment, ,repatriation, depreciation, transfer of closing balances after finalisation of accounts.	Asstt Accountant(F&A)/Asstt. Auditor(F&A)/Junior Manager(F&A)	Full Powers	
					2)(i)IUA other than repatriation (ii)Unbilled Revenue (iii)Adjustment of subsidy,ED/TOSE (iv)Conversion of WIP into Fixed Assets	Junior Manager (F&A)	Full Powers	
					3)Employees pay bills & claims (i) All claims of PAY Group III & IV , excluding salary,Leave encashment and terminal benefits (ii) All claims of PAY Group I & II , excluding salary,Leave encashment and terminal benefits	Asstt Accountant(F&A)/Asstt. Auditor(F&A)/Junior Manager(F&A) Junior Manager(F&A)/Assistant Manager(F&A)	Full Powers Full Powers	

		Existing Delegation of Powers			Proposed Delegation of Powers			
Sr. No.	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
					(iii)Salary,Leave encashment & Terminal benefits	Division –Junior Manager(F&A) Other than Division-Assistant Manager(F&A)	Full Powers Full Powers	
				4)Related to passing of i)Suppliers, services & Other bills(excluding bills /claims of Contractors and Employees)		Orders placed by CPA Asstt Accountant(F&A)/Asstt. Auditor(F&A) Junior Manager(F&A) Assistant Manager(F&A) Dy. Manager(F&A)/Manager(F&A) Orders placed by Other than CPA Asstt Accountant(F&A)/Asstt. Auditor(F&A) Junior Manager(F&A) Assistant Manager(F&A) Dy. Manager(F&A)/Manager (F&A)	Upto Rs.2 lakhs Upto Rs. 10 lakhs Upto Rs.30 lakhs Above Rs. 30 lakhs Upto Rs. 1 lakhs Upto Rs. 5lakhs Upto Rs. 20 lakhs Above Rs. 20 lakhs	

Existing Delegation of Powers					Proposed Delegation of Powers			
Sr. No.	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
					ii)Contractors/works bills			
					a)Running A/c bills	Asstt Accountant(F&A)/Asstt. Auditor(F&A)	Upto Rs. 2 lakhs	
						Junior Manager(F&A)	Upto Rs. 10 lakhs	
						Assistant Manager(F&A)	Upto Rs. 30 lakhs	
						Dy. Manager(F&A)/Manager(F&A)	Above Rs.30 lakhs	
					b)Final bills	Asstt Accountant(F&A)/Asstt. Auditor(F&A)	Upto Rs. 1 lakhs	
						Junior Manager(F&A)	Upto Rs. 5 lakhs	
						Assistant Manager(F&A)	Upto Rs. 15 lakhs	
						Dy. Manager(F&A) /Manager(F&A)	Above Rs.15 lakhs	
	2)Rectification or Cancellation entries(except those mentioned at sr. No.5)	i)E.E/S.E/C.E at Divisional Office/Circle Accounting Office	Note 1		5)Rectification or Cancellation entries	The authority who have passed the original DVs/CVs,JVs	Full Powers	
		ii)DY Manager/A.M in Circle Accounting Offices/Head Office	Note 1					

		Existing Delegation of Powers			Proposed Delegation of Powers			
Sr. No.	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
	3) Entries for providing for outstanding expenses (except entry for providing for Income Tax of the Company at Head office level)	Junior Manager in charge of a Division where the amount provided for any single item of expenditure exceeds Rs.10,000/- the JV should be countersigned by- ii) the EE/SE/CE in the Divisional Office/Circle Accounting Unit iii) Dy. Manager/AM in all other offices	Note 1		6) Entries for providing for outstanding expenses, liabilities & Accrued income	The authority competent to pass the bills	The specified limits for passing respective bills for payments (i.e. Supplies, Services, Contractors, Employees and Others)	
					7) Entry for providing for Income Tax of the Company at Head Office level	Dy. Manager(F&A)/Manager(F&A)	Full Powers	
	4) Adjustment entries in respect of i) Sale of materials, ii) Losses written off, iii) final transfer of Assets	Junior Manager of a Division	Note 1	All such entries should be passed only after obtaining the approval of the Competent Authority				

		Existing Delegation of Powers			Proposed Delegation of Powers			
Sr. No.	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
	5) Entries relating to Appropriation Accounts in respect of Depreciation Reserve (including subsequent rectification and Cancellation entries)	Dy. Manager/AM with the approval of the Director of Accounts	Note 1		8) Entries relating to Appropriation of Profit & Loss Accounts	Dy.Manager(F&A)/Manager(F&A)	Full Powers	
	6)Depreciation Reserve	Junior Manager in charge of a Divn B.N. :These entries should be countersigned by the EE/SE/CE in the Divn /Circle Accounting Unit & Dy Manager/AM in all other offices	Note 1					
	7)Entries relating to allocation of expenditure/receipts between Capital and Revenue not specifically covered under Sr. Nos. 1 to 6 above	Junior Manager/AM/Dy Manager on the specific orders/ general instructions of the D.O.A. or of other competent Authority	Note 1					

Existing Delegation of Powers					Proposed Delegation of Powers			
Sr. No.	Nature of Powers	Authority	Limit	Remarks	Nature of Powers	Authority	Limit	Remarks
	8)All other journal entries not specifically covered under Sr. Nos. 1 to 7	Junior Manager/AM/Dy Manager on the specific orders/ general instructions of the D.O.A. or of other competent Authority	Note 1		9)All other journal entries not specifically covered under Sr. Nos. 1 to 8	Division –Junior Manager(F&A) Other than Division-Assistant Manager(F&A)	The specified limits for passing respective bills for payments (i.e.Supplies,Services,Contractors,Employees and Others)	

Notes:-

1 Monetary Limits (Section –IV Journal Entries)

In cases where no monetary limit is specified the various officers who are authorised to sign the Journal Vouchers may approve the adjustments to the extent of the limit indicated below against each.

Sr. No.	Officer authorised to approve the Journal Entries	Limit upto which the various types of Journal Entries may be passed by him
1	For Field Offices Junior Manager in charge of a Divn.If the Junior Manager is not posted these powers can be exercised by an Assistant Accountant till a Divisional Accountant is posted provided the Executive Engineer in charge authorises him to do so	Each Journal Voucher for adjustment of amount not exceeding Rs. 5 Lakhs. Note : If the amount is above Rs. 5 Lakhs the Journal Voucher should be approved by the E.E.,S.E./C.E. of the Circle Accounting Unit (in the absence of an A.M.) & for amounts above Rs. 10 Lakhs the concurrence of the Circle's AM/Dy Manager should be obtained
1	For Head Office Junior Manager	Each Journal Voucher for adjustment of amount not exceeding Rs. 5 Lakhs
2	Assistant Manager	Each Journal Voucher for adjustment of an amount not exceeding Rs.20 Lakhs. Any Journal Voucher for an amount above Rs. 20 Lakhs should be countersigned by the Supervisory officer in charge of Section

Proposed Notes :-

- 1 The approval of the Competent Authority as per existing rules and regulations, shall be obtained before passing the Docket Vouchers, Cash Vouchers and Journal entries
- 2 An Authority higher than the Competent Authority in the same cadre shall be competent to exercise the powers of the competent Authority
- 3 Powers for passing the bills are based on the gross amount of the bills/claims and not on the basis of actual payment to be released.
- 4 All bills pertaining to price variation shall be passed only after the same are approved by the concerned Competent Authority.