

**TAMIL NADU GENERATION AND DISTRIBUTION CORPORATION LTD
ACCOUNTS BRNACH**

From
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To
All the Superintending Engineers
and The Financial Controllers
of Tangedco Circles

**Circular Memo No.CFC/GI/FC/Acc/F. ERP/Imprest/D.No.70
/2022, dt.29.03.2022**

Sub: TANGEDCO– FY 2021-22 – Opening and Closing of
Imprest / Temporary Advance in ERP Process - Further
additional guidelines- Issued.

Ref: Lr.No.CFC/GI/FC/Accts/F.ERP/2021-22/2022, dt.16.11.2021

Kindly refer the Circular Memo dated 16.11.2021 in which it was instructed about accounting of Imprest and temporary advance closing journals through ERP, "If imprest and temporary advance are closed through ERP under ZFIIMTAR Tcode, then the journals are automatically posted in ERP. If not, the imprest and temporary advance which are issued manually and closed manually, has to be journalised through FB50. For entering manual JVs, for imprest recoupment and Temporary advance, the account heads 1090302- imprest and 1090402 – temporary advance shall be used".

In continuation to the above, in view of the closure of Financial Year 2021-22, the closing balance of imprest need to be audited by the Statutory Auditors as well as Accountant General Auditors as one of the agenda.

Accordingly, all the vouchers for the expenditure incurred by Imprest/Temporary Advance holders **upto the date of 31.03.2021**

shall have to be closed in complete shape either through ERP process or through manual process but under FB50. As such those Imprest/Temporary Advance related expenditure incurred upto 31.03.2022 will be properly brought into respective expenditure account head and the closing balance available with the permanent Imprest holders will have to be verified through proper certificate of balance as on 31.03.2022 that need to be obtained and kept for audit verification.

The following are the scenario in Imprest/Temporary Advance transactions;

Scenario1 – Imprest/Temporary Advance through ERP entirely.

In case of Imprest/Temporary Advance opened and reimbursed accounted through appropriate T.Code ZFIIMTA and ZFIIMTAR respectively, the closing balance available under the head 1090300 in ERP would have break up of employee wise and there will be unspent Imprest balance as a report. Thus, there is no need of remitting Imprest balance at the year end as on 31.03.2022.

Scenario 2 – Imprest/Temporary Advance through manual.

In case of manual Imprest holding by employees, and its closure of expenditure, reimbursement, etc., are being made through FB50 duly updating physically hard copies of the documents, vouchers etc., there will be some closing balance as on 31.03.2022 remaining in hand with the Imprest/Temporary Advance holders.

The manual Imprest/Temporary Advance was permitted only because of the initial breathing troubles prevailed in the ERP due to process development employee ID, position mapping, authorisation issues etc. and still there are few imprest holders are allowed to carry out through manually and under FB50 route.

Therefore, it is instructed to **remit the unspent Imprest/Temporary Advance balance as on 31.03.2022** into the respective account and Imprest/Temporary Advance holders shall close all the vouchers incurred upto 31.03.2022 and submit the accounts in full form. The circles have to close the Imprest/Temporary Advance as on 31.03.2022 into the ERP FB50 route.

Those Imprest holders who have permanent Imprest shall be instructed to apply for fresh imprest through ERP route under T.code ZFIIMTA with effect from 01.04.2022 onwards.

Nutshell:

1. The Imprest/Temporary Advance expenditures incurred as on 31.03.2022 shall have to be brought into accounts and closed the Imprest/Temporary Advance through ERP in ZFIIMTAR T.code.
2. The Imprest/Temporary Advance expenditures incurred as on 31.03.2022 shall have to be brought into accounts and closed the Imprest/Temporary Advance through manual in FB50 route.
3. The Imprest/Temporary Advance handled through ERP, the closing balance **need not be remitted into drawing bank account** of the circles and only confirmation of circle balances obtained shall be kept record.
4. The Imprest/Temporary Advance handled through manual route, in addition to booking of all expenditure incurred upto 31.03.2022 and the **unspent balance has to be remitted in bank account and NIL balance certificate obtained shall be kept record.**

Hence, all the Superintending Engineers and Financial controllers has to strictly adhere to the instruction for closing of Imprest/Temporary advance up to 31.03.2022 and follow opening, reimbursing and closing of Imprest/Temporary advance only through ERP from 01.04.2022 (other than permitted Imprest / Temporary Advance cases).

Sd/29.03.2022

Financial Controller/Accounts

Copy to the Chief Engineers concerned
Copy to all accounting rendering units of Headquarters wing.
Copy submitted to Directors/Finance/TANGEDCO.