PAKISTAN WAPDA – POWER WING

STANDARD OPERATING PROCEDURES

For

GENERAL LEDGER AND CONSOLIDATION MODULE (3rd Edition) 2022

OFFICE OF GENERAL MANAGER FINANCE (POWER)

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Objective

This SOP is aimed to provide basic guidelines/instructions in a simplest way for the GL users in order to perform the operations of General Ledger Module effectively and efficiently.

<u>CHAPTER 1</u> WAPDA ERP INSTALLATION

1. WAPDA ERP Installation

To access General Ledger Module, User must have installed WAPDA ERP application on the computer (one-time Job).

To Install WAPDA ERP, users are advised to visit: https://gmfp.wapda.gov.pk/ERPSystem

E	RP System	SOPs	IT Support Cell	Our Team		
P.	ERP		1			
1	5151				Our ERP System Includes: General Ledger, Store Inventory an Following are System's minimum Hardware and Software red	nd Payroli Modules of ERP System. quirements:
	100		A/7 ==	7	Hardware Requirements	Software Requirements
	1	00			1 Giga Hertz (GHz) or faster 64-bit (x64) processor	Windows 10 (64bit)
		4			Minimum 2 GB RAM	Crystal Report Runtime 13.0.8
		A			Minimum 512 GB Hard Disk	Download Crystal Report
					Graphics card, Internet Connection in case of (WAN) user	Download Access DB Engine (For Fund Directorate Users On
		L			Version 1.0.28 Dated: 04-09-2020	
					How to use new user roles of Store Inventory M	odule Click here to learn

Figure 01 (Image of Webpage to Download WAPDA ERP setup)

The webpage also contains instructions for installation i.e., Hardware and Software Requirements. First of all, download WAPDA ERP System setup by clicking on the download link, as shown in the Figure 01, and then install the setup in your system.

Once WAPDA ERP setup is successfully installed then at the desktop, WAPDA ERP icon appears as shown in Figure 02.



Figure 02 (WAPDA ERP icon)

GL Module generates various reports. Users are advised to also install Crystal Reports. The webpage, as show in the Figure 03, contains the link to download crystal report which is necessary for viewing of reports.

	stem				
E	RP System SOP	Ps IT Support Cell	Our Team		
	ERP SYSTE	M		Our ERP System Includes: General Ledger, Store Inventory an Following are System's minimum Hardware and Software req	X id Payroll Modules of ERP System. Juliements:
	18000			Hardware Requirements 1 Giga Hertz (GH2) or faster 64-bit (x64) processor Minimum 2 GB RAM	Software Requirements Windows 10 (64bit) Crystal Report Runtime 13.0.8
				Minimum 512 GB Hard Disk Graphics card, Internet Connection in case of (WAN) user	Download Crystal Report Download Access DB Engine (For Fund Directorate Users Only)
				Version 1.0.28	
				Dated: 04-09-2020	odule Click here to learn

Figure 03 (Download Crystal Report)

When a user opens WAPDA ERP application by using icon placed at windows desktop, as shown in Figure 02, three module names of WAPDA ERP can be seen at the left side of the application i.e., General Ledger (GL), Store Inventory and Payroll as shown in Figure 04.



Figure 04 (WAPDA ERP Modules)

Concerned user will select the related module from the panel. GL user will click on 'General Ledger (GL)' to access this Module from WAPDA ERP application.

First time user will be asked to generate the code after selecting relevant GL Office. Code Generation is necessary to complete the first-time installation of WAPDA ERP in system or on any computer where new windows is just installed.

When user clicks on the Generate code, as shown in the Figure 05 timer will start for 03 hours. User must contact system administrator to get the code in the meantime and enter the valid code to complete the installation process.



Figure 05 (Code Generation and Time Duration)

Above Figure 05, shows the start of timer set to 03 hours. User will have to contact System Administrator to get the code and click OK within due time otherwise code will be expired.

Once this is done, relevant GL Office will be installed and user can then proceed to open and use the GL Module.

<u>CHAPTER 2</u> USER LEVELS IN GL MODULE

2. User Levels

There are four different user levels, with different user rights, defined for each office in GL Module:

2.1. Data Entry Level

- **a.** The users of this level are Accounts Assistant, or can be any other official like Junior Clerk or assigned/nominated by formation head (due to non-availability of Accounts Assistant in the relevant formation).
- **b.** The users of this level are restricted to data entry of vouchers and reporting only.
- **c.** They can INSERT, UPDATE, DELETE, VIEW, COPY their data and can also add/create chart of accounts of 10 digits at the account level.
- **d.** Multiple voucher types, either all or selected, can be assigned to a single or multiple users for data entry level operations.



Figure 06 (Data Entry Operations)

2.2. Data View Level

- **a.** The users of this group can only view vouchers and all type of reports only.
- **b.** This group is specially assigned in the case when there are a number of officers in a specific formation. e.g., if an Assistant Manager (A&F) is already assigned with the data posting level rights then the Deputy Manager of that specific formation can be assigned this data view level group.
- c. The users of this group can also update their passwords.

2.3. Data Posting Level

- **a.** The users of this group are generally the head of their respective accounts departments (i.e., Deputy Manager (A&F) or Assistant Manager (A&F) or Accounts Officers).
- **b.** The users of this level are restricted to data posting of vouchers only.
- c. They are not authorized to create or change chart of account codes.
- **d.** The users of this group are only authorized to view/review the data entered at data entry level and to post the same after confirmation.

- **e.** Data Posting rights of all or selected vouchers can be given to a specific user group code. This user group can be assigned to multiple users at the same time.
- **f.** The users can view all type of reports, and can close financial periods (year, month).
- g. The users can also update their passwords.

Note:

- i. After a Voucher is posted it cannot be unposted or changed in the system.
- ii. After a certain period is closed, Data Posting user cannot reopen the respective period.
- iii. A Voucher must be posted within 15 days as restriction on voucher entry will be applied on the date after completion of 15 days for the vouchers that are still left unposted.

2.4. Reporting Level

- **a.** The users of this group are generally from the supervisory offices (i.e., head office, Hydel development, Hydel Operation).
- **b.** The users of this group can only view all type of reports and cannot perform any Data entry or posting operations.
- c. The users can also update their passwords.

CHAPTER 3 DATA ENTRY PROCEDURE

3. Data Entry Procedure

Data entry is the core functionality of GL Module. It will be done by the Data Entry Level users (usually Accounts Assistant or Junior Clerk). A number of different vouchers are available, in which a user can perform data entry operations. It is shown in the figure below.



Figure 07 (Voucher Types)

After selecting a specific voucher (e.g., Bank Payment Voucher) for data entry, a new screen will be opened as shown below. Here users can view both Posted and Unposted Vouchers in the period selected already.

-	Erf	5	>	Bank	Payment \	/oucher	
Options ~	Save Cancel P	review Print Po	ost Find Refresh Ex	it			
4 4 0	of 0 ▶ ▶∥	🕂 New 🔀					
Period	Voucher No.	Voucher Date	Reference Nature	Reference No.	Reference Date	Demand No.	Show By Status
February 2022	~	06/01/2022	~	~][06/01/2022 ~		UnPosted
Paid To			Remarks				
ACCOUNT LOOP	Account Description		Narration		Dr/Cr	Amount.	Type
<							
<		Total Debit		Total Credit		Difference	

Chart of Accounts Classification in GL Module:

Group level – 2 digits	XX
Control level – 4 digits	XXXX
Sub Control level – 6 digits	XXXXXX
Accounts level- 10 digits	xxxxxxxxxx

Data Entry Level users can also add chart of accounts at Accounts Level (10 digits) in data entry option by following the method shown below.

File Setup	Master Data Vouchers Data Entry	Vouc	her Listing Trial Balance	E Le	dger Reports	
THE .	Listing	•	Chart of Accounts		Chart of Accounts	DWER
General	Reports	•	Vouchers	•	Offic	
Budget						

Figure 09 (Chart of Accounts)

A new screen will open as shown below in which you can add new account heads. Select the 6-digit account head under which you want to add new 10-digit head. Then by clicking on the new button you will be required to fill the account code and description fields. When these steps are completed click on the 'Save' button which will successfully add the new account head in the system.

ERF S	Chart of Accounts
Save Cancel Exit New X CAPITAL AND RESERVES (30-31) - 2 CAPITAL AND R	 Account Code Account Description Status Active Lock Account No Search Code Description 610503000 Basic pay G105030010 Basic pay - Officers G105030020 Basic pay - Class IV G105030040 Basic pay - Daily Wages ●
Pegan Solution	

3.1. Adding a new voucher

Option Save Curcel Preif & Print Post Find Reference Nature Reference No. Reference Date Show By Status Pend Voucher No. Voucher Date Reference No. Reference Date Show By Status Voucher No. Voucher No. Voucher No. Option Option Pend Voucher No. Voucher No. Voucher Date Reference Nature Reference No. Reference Date Show By Status VocAL Voucher No. Voucher No. Option Pend	General Ledger - Journal Voucher Projects	X
Option Save Ortel Pretve Print Post Find Refresh Exit Period Voucher No. Voucher Date Reference Nature Reference No. Reference Date Show By Status UnPosted 9/02/2022 A.B. NO. 9/02/2022 Could Foreign Could Foreign Could Foreign Local/Foreign Remarks Could Foreign Remarks Could Foreign Could Foreign Could Foreign A ccount Code/Account Description Narration Dr/Cr Amount. Type f f C C Total Debt Total Credt Difference	Journal Voucher Project	ts
Period Voucher No. Voucher Date Reference No. Reference Date Show By Status UnPosted 09/02/2022 A.B. NO. 09/02/2022 Emarks LOCAL Imposted Imposted <td>Options→ Save Cancel Prev / Print Post Find Refresh Exit</td> <td></td>	Options→ Save Cancel Prev / Print Post Find Refresh Exit	
LOCAL IDCAL X Account Code Vaccount Description Narration Image: Code Vaccount Description Image: Code Vaccount Description Image: Code Vaccount Description	Period Voucher No. Voucher Date Reference Nature Reference No. Reference Date I 09/02/2022 A.B. NO. 09/02/2022 09/02/2022	Show By Status UnPosted ~
X Account Code\Account Description Narration Dr/Cr Amount. Type Image: Control Code \Account Code \A		— e
< Total Debit Total Credit Difference	X Account Code \Account Description Narration Dr/Cr /	Amount. Type
	<	a

- Figure 11 (Voucher Labels)
- **a.** Chose the relevant period/month from the drop-down list in which the data entry is to be done. Only those periods will be shown which are currently open for data entry.
- **b.** Click on the new button in order to add a new voucher.

- **c.** Voucher number can be system generated by default. But if set to manual can be entered by the user.
- **d.** Enter the voucher and reference dates accordingly.
- e. The user can also write any remarks for the voucher.
- **f.** In order to enter a transaction, the user has to select the required account head from the given chart of accounts. The narration reference for this transaction will appear in the detailed accounts. Then select either if it's a debit or credit transaction and also enter the amount for that transaction.
- **g.** When all transactions are entered, the total debit and credit will add up and will be shown at the bottom. Note that the voucher is balanced as unbalanced vouchers cannot be saved.
- h. User can view/search for Account codes along with Account descriptions while entering a transaction in a voucher by clicking 'F1' function key. A new search bar will open as shown below form which user can select the desired account head.

To Help the beginners in system this function is the best for selection of account codes in data entry.

General Ledger - Bank Payment Voucher	×
Bank Payment Voucher	
Options → Save Cancel Preview Print Post Find Refresh Exit I of 1 ▶ ▶ I • ●	
Period Voucher No. Voucher Date Reference Nature Reference No. Reference Date Demand No. March 2022 0 11/03/2022 10/02/2022 Paid To Remarks	Show By Status UnPosted ~
X Account Code \Account Description Narration Dr/Cr Amount. X 0105100000 - Freehold Land Search Search Search Image: Code Code (Code (Co	Type Type t Applica OK Cancel
Total Debit 00 Total Credit 00 Difference	00 Cr.

Figure 12 (F1 Search)

CHAPTER 4 DATA POSTING PROCEDURE

4. Data Posting Procedure

When the data entry procedure is completed, the next step will be posting of vouchers which will be carried out by Data Posting Level users. After making voucher entry, printouts of the voucher will be generated and will be handed over to Accounts Officer in order to review and check the voucher for any mistakes in the vouchers under review. A sample voucher printout is given below:

Journal Voucher Projects

	[No.	Date
	Serial	5680	23/02/2022
	Voucher		23/02/2022
	Referance		23/02/2022
Local/Foreign: <u>LOCAL</u>	Referance Nature	A.B. N	10.

Account Code	Description/Narration	Debit (PKR)	Credit (PKR)
7320200000	News Papers & Periodicals Payment of news papers bils for month of01-2022(06 Nos.)	2,730.00	
4503400160	M/S Imran News Agent Payable Amount		2,730.00
	TOTAL:	2,730.00	2,730.00

Total Amount in Words: TWO THOUSAND SEVEN HUNDRED THIRTY AND ZERO PAISAS ONLY

Remarks: Payable to Imran News Agents

 Serial
 5680

 Prepared By A/A
 Checked By Accounts Officer
 Approved By Assistant Manager/Dy. Manager(A&F

Figure 13 (Voucher Printout)

If the Accounts Officer at this stage finds out any mistake which may need to incorporate any changes in Voucher(s), he will direct the concerned Accounts Assistant to INSERT/UPDATE/DELETE the Voucher(s) accordingly as per the instructions.

After doing the desired changes Accounts Assistant will take a fresh updated printout of vouchers and produce them again to the Accounts Officer for confirmation. After Verification the Accounts Officer has to sign the relevant column mentioned in the remarks of the voucher printout.



Figure 14 (Voucher Printout)

Once Correctness of data entry is confirmed, the Assistant Manager/ Deputy Manager (Data Posting Level User) will login by using his user ID credentials with Data Posting rights in General Ledger Software, and will individually post all the Vouchers entered by the Accounts Assistant and which were also cross-checked and signed before by the Accounts Officer.

4.1. Posting a voucher

- a. Chose the relevant period/month from the drop-down list in which the voucher(s) is to be Posted. Only those periods will be shown which are currently open.
- b. Click on the POST button, as shown in figure below, in order to post that particular voucher. Vouchers once posted cannot be edited or deleted afterwards.

ptions ~	Save Cancel Pre	view Print Post	Find Refresh Exit				
eriod February 2022 aid To	Voucher No.	Voucher Date	Reference Nature	Reference No.	Reference Date 28-Jan -22		Show By Status UnPosted
	a contra transmission de la contra de la contr		The second second			and with the procession of the second s	al control of the

Figure 15 (Voucher Posting)

c. User can view all the posted vouchers in the opted period by selecting 'Unposted' option from the shown by status dropdown list as shown below.

Gei	neral Ledger - Cash Payment Voucher	×
	Cash Payment Voucher	
	Options - Save Cancel Preview Print Post Find Refresh Exit I≪ ≪ 0 of 0 ▶ ▶I ⊕ New ≫	
	Period Voucher No. Voucher Date Reference Nature Reference No. Reference Date February 2022 28-Jan -22 28-Jan -22 28-Jan -22 28-Jan -22 7 Paid To Remarks	Show By Status
	Account Code\Account Description Narration Dr/Cr Amount.	Type
	Total Debit Total Credit Difference	

Figure 16 (Voucher Status)

- d. After Posting all the vouchers in a particular financial month, the Data Posting Level user will close that period/month.
- e. A Period/Month once closed cannot be reopened by the user himself.

CHAPTER 5

GL Period Closing

5. Financial Period/Month Closing

The closing of financial month(s) is one of the most important steps before submitting the 'Trial Balance' to the Head office. It ensures that all the work for that particular month is finalized and closed. The head of accounts formation/office: Deputy Manager (A&F), Assistant Manager (A&F) or Accounts Officer, are authorized to close the month or period of the GL module. The User cannot open the period or month after closing it. Some important points to make sure before closing the desired month are:

- i. Post all the vouchers in the month and make sure not a single voucher is left unposted in the desired month.
- ii. In the 'analytical reports' under 'reports' section in GL Module there is a report called "Unposted Vouchers List" as shown in the figure below.



Figure 17 (Unposted Voucher List)

This report is specifically used to check/verify about any unposted voucher left in the relevant month as the name suggests. If the report shows no data for the given parameters, then it means all the vouchers are posted and no more vouchers are left to be posted in that selected range of dates. The parameters given below will show data if left unposted in the financial period 2020-2021.

	General Ledger - Un-Posted Vouchers List	×
	Un-Posted Vouchers List	
1	Voucher No From 0 To 9999999	
1 28 21	Voucher Date From 01/07/2020 To 30/06/2021 T	
1		

Figure 18 (Unposted Voucher List)

iii. After completion of above steps, the user will then close the relevant Month.

5.1. Financial Month Closing Procedure

a. Go to 'System Manager' from the main screen of GL. Click on 'Financial Year Setup' then click on 'Financial Period'.



Figure 19 (Month Closing)

b. After Clicking on 'Financial Period' option, a new window will open showing the selected 'Year Code' will all the months of that financial year along with status either Open or Close. Select the desired Year Code and then you may select the month to be closed. The figure given below illustrates how to close the Month of January 2022.

	Pea	F S	>		Financial Period
Ca	ncel Exit Y	ear Code 2021	1-2022		~
х	Period Code	Period Description	GL Statu	IS	
х	01	July 2021	Close	\sim	
х	02	August 2021	Close	\sim	
х	03	September 2021	Close	~	
х	04	October 2021	Close	~	
х	05	November 2021	Close	~	
х	06	December 2021	Close	~	
х	07	January 2022	Open	~	
х	08	February 2022	Open		
x	09	March 2022	Open	~	
х	10	April 2022	Open	~	
х	11	May 2022	Open	~	
х	12	June 2022	Open	~	
				~	
	1	-J.	1		

Figure 20 (Month Closing)

- c. In GL Status column select 'close' option for the required month and then click on 'Save' button and 'Exit' the window. This will close the month and no changes can be made in the closed month.
- d. The Status of month (Close or Open) will be shown on Trial Balance Report.

CHAPTER 6

GL Reporting

6. Reporting

GL Reporting will be available to following user levels:

- 1. Data Entry Level Users
- 2. Data Posting Level Users
- 3. Data View Level Users
- 4. Reporting Level Users

GL Module comprises of various reports which can be used by the users from time to time according to their needs. These reports can be exported in various formats like: PDF, MS Word and Excel Worksheet formats. The figure below shows the reports available in the system.



Following are some of the Important reports available in GL Module:

1. Trial Balance

Trial Balance report at Sub Control Level is as given below:

		PA Manager Trial	KISTAN WAI Finance (HQ): Balance - Poste Perioc	PDA - Power O/O G.M (Final d + Held (Sub l : Closed	Wing nce) Power Control)		(Rupees)
Account Code	Account Head	As On 30	/06/2021	As On 30,	/06/2020	Net Changes D	uring The Period
		Debit	Credit	Debit	Credit	Debit	Credit
01	0	55,693,584	-	53,032,461	-	2,661,123	
0125	General / Plant Assets:	172,620	-	172,620	-	-	
012545	G/P Assets - Communication Equipment	172,620		172,620	-	-	
0126	Office Equipment	32,781,595	-	30,397,762	-	2,383,833	
012610	Office Equipment	10,305,941		10,169,051	-	136,890	
012620	Computer & Ancillary Equipments	22,475,654	-	20,228,711	-	2,246,943	
0127	Furniture & Fixtures	3,309,417	-	3,032,127	-	277,290	
012710	Furniture & Fixtures	3,309,417	-	3,032,127	-	277,290	
0128	Transportation Equipment	19,429,952	-	19,429,952	-	-	
012810	Vehicles	19,429,952	-	19,429,952	-	-	
02	Acc.Depreciation - Operating Fixed Assets	-	46,591,848	-	36,204,366	-	10,387,483
0225	Accumulated Depreciation-General / Plant Assets:	-	185,336	-	161,491	-	23,84
022545	Acc.Dep. G/P Assets-Communication Equipment	-	185,336	-	161,491	-	23,84
0226	Acc.Dep Office Equipment	-	28,187,614	-	21,437,551	-	6,750,063
022610	Acc.Dep Office Equipment	-	11,592,034	-	7,506,529	-	4,085,50
022620	Acc.Dep Computer & Ancillary Equipments	-	16,595,580	-	13,931,022	-	2,664,558
0227	Acc.Dep Furniture & Fixtures	-	1,692,705	-	1,377,847	-	314,85

2. Balance Sheet

In Annual Accounts we have Balance Sheet Report in thousands as given below:



PAKISTAN WAPDA - Power Wing Office : R E (Chichoki): O/O MF Hydel Operation Balance Sheet in Thousands - Posted + Held

			(Thousands - Rs.)
Particulars	Note	30/06/2021	30/06/2020
Fixed Assets in operation	3	88,033	73,318
Capital work-in-progress	4	-	2,629
		88,033	75,948
Long Term Advances, Deposits, Prepayments & Deferred Costs	7	4,266	4,964
		92,299	80,911
Stores, Spares & Loose Tools	8	15,441	12,666
Advance, Deposits, Prepayments and Other Receivables	10	2,190	2,281
Cash & Bank Balances	11	23	209
		17,654	15,156
TOTAL ASSETS		109,953	96 <mark>,</mark> 067
Capital Reserve	16	33,508	33,508
Unappropriated Profit/(Loss)		(421,224)	(295,029)
		(387,716)	(261,521)
Short Term Liabilities	23	14,782	15,466
Creditors, Accrued & Other Liabilities	24	482,887	342,122
		497,669	357,588
TOTAL EQUITY & LIABILITIES		109,953	96,067

Figure 23 (Balance Sheet)

3. Unposted Vouchers List

In Analytical Reports we have Unposted Vouchers List which is shown below for the given parameters:



PAKISTAN WAPDA - Power Wing R E (Chichoki): O/O MF Hydel Operation Un-Posted Vouchers List Voucher Code From : 0 To : 999999 Date From : 01/01/2022 To : 23/02/2022

Sr.	VOUCH	ER			VOUCHER		
#	Туре	Date	No.	Nature	No.	Date	Remarks
1	Bank Payment Voucher - Imprest	07/02/2022	1	Cheque	1824579216	07/02/2022	
2		07/02/2022	2	Cheque	1824579217	07/02/2022	Misc. Payments of Staff.
3		09/02/2022	3	Cheque	1824579218	09/02/2022	
4		09/02/2022	4	Cheque	1824579219	09/02/2022	Payment of 4.5% Income Tax deducted from bill of M/s Right Construction, Gujrat for supply of 20 Nos. Generator Coils.
5		11/02/2022	5	Cheque	1824579220	11/02/2022	
6		11/02/2022	6	Cheque	1824579221	11/02/2022	Payment of Internet Charges for 01/2022.
7		11/02/2022	7	Cheque	1824579222	11/02/2022	
8		16/02/2022	8	Cheque	1824579223	16/02/2022	Misc. Payments of Staff.
9	Bank Payment Miscellaneous	31/01/2022	1	BS		31/01/2022	
10	Bank Receipt Voucher - Imprest	04/02/2022	1	BS		04/02/2022	
11		09/02/2022	2	Cash	F-9436312	09/02/2022	

Figure 24 (Unposted Voucher List)

CHAPTER 7

Budget

7. Budget

Budget is the separate section in GL Module. It will help the formations in examination of approved budget and the expenses. The new budget screen is given below.



Figure 25 (Budget Section)

The Budget section consist of three major functionalities mentioned below:

7.1. Budget Data Entry

Budget is allotted at control level (four digits). User has to feed the approved financial year budget once in a year in relevant financial year. Budget master file is available in the 'Data Entry' option of Budget's section as shown below. The user has to feed the approved budget in this budget master file. It can also be edited if revised budget is approved or error has been identified.



Figure 26 (Budget Master File)

Budget Save	Ma: Ca	ancel Exit	5	■ Budget Master File	
		Year 2021	I-2022 V Remarks		
	×	Account Code		Budget Amount	
	×	0105 - Land			
	-				

Figure 27 (Budget Master File)

7.2. Budget Listing

List is used to check or verify the list of approved budget which is fed by the user and this list can also be printed.



7.3. Budget Reporting

Budget reports are also available in the budget section. Reporting can be used to get the final report which shows the comparison of approved budget along with the expenses made as on date selected for the budget control report. The procedure to open these reports is shown below.



Figure 29 (Budget Control Report)

Budget Control Report – Poster	i + Held
Budget Co	ontrol Report – Posted + Held
Account Code From	0105 - Land ~
Account Code To	9815 - Prior Years Adjustments (Expenses) ~
As On Date	11/02/2022 ~

Figure 30 (Budget Control Report)



PAKISTAN WAPDA - Power Wing : 0/0 G.M (Finance) Power Budget Control Report - Posted + Held

SR		ACCOUNT	APPROVED	PROPORTIONATE	MONTHLY	MONTHLY		ACCUMULATED
#	Code	Description	BUDGET	BUDGET	February 2022	VARIANCE	11/02/2022	VARIANCE
1	0126	Office Equipment	5,210,000.00	434,167.00	464,000.00	(29,833.00)	1,120,830.00	4,089,170.00
2	0127	Furniture & Fixtures	1,400,000.00	116,667.00	-	116,667.00	292,116.00	1,107,884.00
3	6105	Pay and Allowance	163,000,000.00	13,583,333.00	12,513,543.00	1,069,790.00	88,611,892.00	74,388,108.00
4	6115	Daily Wages Labour	1,000,000.00	83,333.00	77,369.00	5,964.00	462,047.00	537,953.00
5	6120	Employee Benefits	74,665,000.00	6,222,083.00	3,942,404.00	2,279,679.00	40,598,521.00	34,066,479.00
6	6125	Employers Share in Fund Contributions	448,996,000.00	37,416,333.00	-	37,416,333.00	5,318,527.00	443,677,473.00
7	6320	Repairs and Maintenance-General / Plant Assets:	100,000.00	8,333.00	131,976.00	(123,643.00)	131,976.00	(31,976.00)
8	6321	Repair & Maintenance Office Equipments	400,000.00	33,333.00	-	33,333.00	12,000.00	388,000.00
9	6322	Repair & Maintenance Furniture & Fixtures	55,000.00	4,583.00	-	4,583.00	-	55,000.00
10	6325	Repairs and Maintenance-Other Physical Property	5,000,000.00	416,667.00	-	416,667.00	-	5,000,000.00
11	6805	Rent, Rates and Taxes	13,304,000.00	1,108,667.00	-	1,108,667.00	9,557,980.00	3,746,020.00
12	7005	Power,Light,Gas and Water	9,000.00	750.00	604.00	146.00	3,938.00	5,062.00
13	7105	Telephone, Fax & Postage	1,270,000.00	105,833.00	176,996.00	(71,163.00)	1,038,695.00	231,305.00
14	7305	Office Supplies and Other Equipments	1,209,000.00	100,750.00	399,100.00	(298,350.00)	802,160.00	406,840.00
15	7320	Subscriptions and Periodicals	73,000.00	6,083.00	6,058.00	25.00	55,427.00	17,573.00
16	7325	Representation and Entertainment	30,000.00	2,500.00	2,750.00	(250.00)	15,785.00	14,215.00
17	7610	Travelling Expenses	2,540,000.00	211,667.00	396,830.00	(185,163.00)	1,633,960.00	906,040.00

Figure 31 (Budget Control Report)

<u>CHAPTER 8</u> CONSOLIDATION MODULE

8. Consolidation Module

This module is used for the merging of accounts at different levels of GL by generating a consolidated voucher in the relevant month where merging is being carried out. The number of Consolidated vouchers being generated depends on the number of offices present in a particular level.

Hydro Electric Level





Figure 32 (Hydro Electric Level Consolidation)

Power Wing Consolidation





There are different Levels for consolidation of accounts in the WAPDA's Power Wing, which are:

1. MF Level Consolidation

Consolidation of all Hydel Operation formations/offices is done at this level.

2. DF Level Consolidation

Consolidation of all Hydel Development formations/offices is done at this level.

3. GM Training Level Consolidation

Consolidation of all formations/offices under GM (Training) is done at this level.

4. Hydro-Electric Level Consolidation

At this level we consolidate the accounts of MF Headquarters along with the MF Hydel Operation and DF Hydel Development Level consolidations.

5. Power Wing Level Consolidation

This level consists of Hydro-Electric, MF Hydel Operation, DF Hydel Development and GM (Training) Consolidated accounts along with the office of PSI.

8.1. Express Voucher Merging or Express Consolidation

Express Voucher Merging process is used to merge and compile accounts of all the formations in one go at a particular level as discussed above. This process is an advance and very efficient way to merge / consolidate GL formations.

Following are the steps for express merging of accounts.

- I. Open GL Consolidation Module from any of the five Offices or Levels available.
- II. Select 'System Activities' from the Consolidated GL tab. Here the 'Express Voucher Merging' option is available.

File	Setup	Master Data	Vouchers	Vo	ucher Listing	Trial Balance	Ledger Repo	rts
Conso	lidated L	Data Er Listing Reports System	ntry s Activities	+ + +		'ER	AN	
Sys Man	tem ager				Voucher Annual GL Vouc Import C Client C	r Generation Accounts Setup her Setup COA configuration	> > >	
					Express Express	Voucher Mergin P/L Voucher Ger	g neration	/
							111	

PAKISTAN WAPDA - Hydro Electric

Figure 34 (Express Voucher Merging)

III. The Express Voucher Merging process will be carried out by the IT Section Team. Afterwards, it will be handed over to the respective supervisory offices in order to verify and validate the accounts accordingly. IV. After the Merging process is completed successfully, it will automatically generate the consolidated vouchers for the selected sub formations in the consolidation module as shown in the figure below.

ave Cancel Preview Print Post Find Refre	esh I	Consolidated Journ	nal Vou	che	r	
Period Voucher No. Voucher Da	te	Office OF			Show By 1	Status
July 2021 V 11011 31/07/202	1 🗸	Manager Finance (HQ): O/O GMF (Power) - 11011		~	UnPostec	- t
Payment of CE/PD GBHP Hattian						
aymone or ocorror dorn mattain						
X Account Code \Account Description		Narration	Dr/Cr		Amount	^
X Account Code \Account Description X 012620 - Computer & Ancillary Equipments	~	Narration Consolidation JV For the Month: July 2021	Dr/Cr Debit	~	Amount 184,817.00	^
X Account Code \Account Description X 012620 - Computer & Ancillary Equipments X 012710 - Furniture & Fixtures	> >	Narration Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021	Dr/Cr Debit Debit	> >	Amount 184,817.00 94,994.00	^
X Account Code \Account Description X 012620 - Computer & Ancillary Equipments X 012710 - Furniture & Fixtures X 110510 - LT Advance-House Building Advance	> > >	Narration Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021	Dr/Cr Debit Debit Credit	×	Amount 184,817.00 94,994.00 125,349.00	^
X Account Code Account Description X 012620 - Computer & Ancillary Equipments 012710 - Furniture & Fixtures 110510 - LT Advance-House Building Advance X 110520 - LT Advance-Plot Purchase	> > > >	Narration Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021	Dr/Cr Debit Debit Credit Credit	> > > >	Amount 184,817.00 94,994.00 125,349.00 64,823.00	^
X Account Code Account Description X 012620 - Computer & Ancillary Equipments X 012710 - Furniture & Fixtures X 110510 - LT Advance-House Building Advance X 110520 - LT Advance-Plot Purchase X 110530 - LT Advance-Car Advance		Narration Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021	Dr/Cr Debit Debit Credit Credit Credit	> > > > > > >	Amount 184,817.00 94,994.00 125,349.00 64,823.00 57,500.00	^
X Account Code Account Description X 012620 - Computer & Ancillary Equipments X 012710 - Furniture & Fixtures X 110510 - LT Advance-House Building Advance X 110520 - LT Advance-Polt Purchase X 110530 - LT Advance-Car Advance X 110540 - LT Advance-Motor Cycle Advance		Narration Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021	Dr/Cr Debit Debit Credit Credit Credit Credit		Amount 184,817.00 94,994.00 125,349.00 64,823.00 57,500.00 5,832.00	^
X Account Code Account Description X 012620 - Computer & Ancillary Equipments X 012710 - Furniture & Fixtures X 110510 - LT Advance-House Building Advance X 110520 - LT Advance-Plot Purchase X 110540 - LT Advance-Car Advance X 110540 - LT Advance-Motor Cycle Advance X 150510 - Trade Debtors-CPPA	> > > > > > > > >	Narration Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021	Dr/Cr Debit Debit Credit Credit Credit Credit Credit		Amount 184,817.00 94,994.00 125,349.00 64,823.00 57,500.00 5,832.00 5,976,141,000.00	^
X Account Code VAccount Description X 012620 - Computer & Ancillary Equipments X 012710 - Furniture & Fixtures X 110510 - LT Advance-House Building Advance X 110530 - LT Advance-Plot Purchase X 110530 - LT Advance-Car Advance X 110540 - LT Advance-Motor Cycle Advance X 150510 - Trade Debtors-CPPA X 182010 - Bridge Financing to Water Wing		Narration Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021	Dr/Cr Debit Debit Credit Credit Credit Credit Credit Credit Debit	> > > > > > > > > > > > > > > > > > > >	Amount 184,817.00 94,994.00 125,349.00 64,823.00 57,500.00 5,832.00 5,976,141.000.00 168,000.000.00	^
X Account Code \Account Description X 012620 - Computer & Ancillary Equipments U12710 - Furniture & Fixtures 10510 - LT Advance-House Building Advance X 110520 - LT Advance-Plot Purchase X 110530 - LT Advance-Plot Purchase X 110540 - LT Advance-Motor Cycle Advance X 110540 - LT Advance-Motor Cycle Advance	>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>	Narration Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021	Dr/Cr Debit Debit Credit Credit Credit Credit Credit Credit Debit Debit		Amount 184,817.00 94,994.00 125,349.00 64,823.00 57,500.00 5,832.00 5,976,141.000.00 168,000.000.00 20,000.00	^
X Account Code \Account Description X 012620 - Computer & Ancillary Equipments U12710 - Furniture & Fixtures 10510 - LT Advance-House Building Advance X 110520 - LT Advance-Plot Purchase X 110530 - LT Advance-Plot Purchase X 110540 - LT Advance-Motor Cycle Advance X 110510 - Trade Debtors-CPPA X 20520 - Advance for Travelling Expenses X 220530 - Imprest Advances		Narration Consolidation JV For the Month: July 2021 Consolidation JV For the Month: July 2021	Dr/Cr Debit Debit Credit Credit Credit Credit Credit Credit Debit Debit Debit		Amount 184,817.00 94,994.00 125,349.00 64,823.00 57,500.00 5,832.00 5,976,141.000.00 168.000.000.00 20.000.00 101.050.00	^

Figure 36 (Consolidated Journal Voucher)

8.2. Cross Checking of Express Merging

The express merging process can be cross checked for any errors in amounts if there exists any. In the consolidation module we have two additional reports available other than the GL module which can be used for cross checking. The steps involved for this purpose are given below:

I. In the consolidation module open the 'Office Wise Balance Breakup Report' at sub control level from the reports section. This report will be generated for the given parameters.

-	Data Entry Listing	ATER AND PO	OWER DEVELOPM		
Consolidated	Reports	Trial Balance	Conoral Manager Einener		
GL	System Activities	Consolidated Trial Balance Month Wise Comparison Reports	s General Manager Finance		
	Office Wise Balance Breakup Reports		Office Wise Balance Breakup - Posted - Group Level		
E	Office Wise Change Breakup Reports		Office Wise Balance Breakup - Posted - Control Level		
System Manager	General Ledger Annual Accounts in Thousand Annual Accounts in Thousand - Posted + Held		Office Wise Balance Breakup - Posted - Sub Control Level		
and an			Office Wise Balance Breakup - Posted + Held (Group Level)		
			Office Wise Balance Breakup - Posted + Held (Control Level)		
		Annual Accounts	Office Wise Balance Breakup - Posted + Held (Sub Control Level)		
		Annual Accounts - Posted + Held	Consolidated Month Wise Balance Report		
		Analytical Reports			
		Voucher Screen Printouts			

Figure 37 (Office Wise Balance Breakup Report)

II. The Grand Total given at the end under any formation let's say MF (HQ) in the office wise balance breakup report must be tallied with the Trial Balance at sub control level of the MF (HQ) office (on the same date parameters). If the amounts are same in both the reports then it suggests that the process of express voucher merging is carried out properly without errors.

						(Rupees)
A/C	Account lloyd	MF(HQ)	DF(Hy.Dv.)	MF(Hy.Op.)	TOTAL	
Code		Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit	Credit
960520	Finance Charges on liab.Against Assets Subject to Finance Lease	-	149,348,328 -	-	149,348,328	-
960530	Ijarah Rental regarding the Assets Subject to Ijarah Finance	-	335,796,061 -	-	335,796,061	-
960550	Foreign Loan Guarantee fee	-	122,170,633 -	-	122,170,633	-
9610	Interest Charges	2,164,023	5,629,636,441 -	156,956,778	5,788,757,242	-
961010	Interest-Direct foreign Loans	-	1,698,941,767	386,015	1,699,327,782	-
961020	Interest-Relent foreign Loans	-	3,930,694,674 -	40,998,580 -	3,971,693,254	-
961030	Interest-Central Government Loans	2,164,023	-	115,572,183	117,736,206	-
9620	Bank Charge	38,566 -	214,715,382 -	115,711	214,869,659	-
962010	Bank Charge	38,566 -	214,715,382 -	115,711 -	214,869,659	-
Grand Total		26,415,302,809	18,495,850,678	37,730,040,337	69,547,378,986	
		(26,415,302,809)	(18,495,850,678)	(37,730,040,337)		69,547,378,986

Figure 38 (Office Wise Balance Breaku	p Report)
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III. We also have 'Office Wise Change Breakup Report' in the consolidation module which can also be used to cross check with the difference / change shown in Trial Balance between periods, of the relevant sub offices.

CHAPTER 9 IMPORTANT NOTES

9. Important Notes

- **9.1.** Vouchers once posted in any month cannot be edited/deleted afterwards.
- **9.2.** A Voucher must be posted within 15 days as restriction on voucher entry will be applied on the date after completion of 15 days for the vouchers that are still left unposted.
- **9.3.** Every transaction should be made in the appropriate month only and that month is to be closed before moving to the next following month.
- **9.4.** Formations should ensure to close their respective months before the 7th of the next month and submit records to supervisory offices accordingly.

END NOTE:

This document should be considered as a SOP, for operations of General Ledger and consolidation Module.

Contact for any query:

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