

PUNJAB STATE ELECTRICITY BOARD
(OFFICE OF THE CHIEF ACCOUNTS OFFICER/ WM&G SECTION PATIALA)

Accounts Circular No. 1
Year : 2009

To

1. All Addl. SEs/Sr.Xens/REs (Operation)
2. All AEEs/AEs (Op).Sub Divns,
3. AAE 1/C Sub Offices in PSEB.

Memo No: 04/604 /CAO/WM&G/CAC-37
Dated : 06.01.2009

Sub:- Opening of New Accounts Code-- Regarding Mobile Phone Services.

The Secretary, PSEB, Patiala vide his memo no.100048/093/ GB-Mobile-35 dated 08.09.2006 has fixed the amount to purchase the Mobile set to various officers/ officials. Further, the Secy., PSEB, Patiala vide O/O No.514 / GB-Mobile-40 dated 21.8.2007 has sanctioned mobile phone allowance for outgoing calls(out of CUG) to all AAE/ JEs working in the various offices of PSEB.

For proper accountal of transactions in the accounts, the following new account codes are added in the booklet 'Chart of Accounts (Commercial Accounting Systems Vol-I, Part-I) as under:-

<u>Account Code</u>	<u>Account Head</u>
76.193	Expenses on account of Purchase of Mobile Set.

EXPLANATION

The cost on account of Purchase of mobile set shall be debited to this newly created account code.

75.492	Other allowances- Mobile Phone Allowance- Regular employee.
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75.493	Other allowances- Mobile Phone Allowance- Work Charged employee.
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This issues with the approval of Chief Accounts Officer, PSEB, Patiala.

Accounts Officer/WM&G,
PSEB, Patiala.

Endst. No: 605-905 CAO/WM&G/CAC-37/IX Dated: 06.01.2009

Copy of the above is forwarded to the following for information & further necessary

action:-

1. All CAOs/CA/FA&CAOs in PSEB
2. Advisor/Finance, PSEB, Patiala.
3. Chief/CC&R, PSEB, Patiala.
4. All Dy.CAOs/Dy.CAs/Dy.FAs/A&FM, GNDTP, Bathinda.
5. All Accounts Officers in PSEB.
6. RAO, PSEB, Patiala.

Accounts Officer/WM&G,
PSEB, Patiala.

CC:- Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively.

PUNJAB STATE ELECTRICITY BOARD
(OFFICE OF THE CHIEF ACCOUNTS OFFICER WM&G SECTION PATIALA)

Accounts Circular No.2
Year :2009

To

1. All Sr. Xens in PSEB
2. All A.Os in PSEB.
3. Director/Co-ordination,
B-533, New Friends Colony, NewDelhi.
4. Director/TTI, PSEB, Patiala.
5. Supdt./Bills, PSEB, Patiala.

Memo No:908/1207 /WM&G/A-130/2005-06
Dated : 07.01.2009

Sub: Payment of Bonus for the year 2007-08 under the Payment of Bonus Act, 1965.

The Punjab State Electricity Board vide its office order No.-4835/BD-636 dated 16.12.08 has sanctioned the payment of bonus for the year 2007-08 to its employees at the rate of 8.33% of the wages or salary earned by them during the year 2007-08 under the Payment of Bonus Act, 1965. The bonus is admissible only to those employees of PSEB whose salary or wage does not exceed Rs.3500/- P.M. Further for calculation purpose Rs.2500/- per month maximum will be taken even if the employee is drawing upto Rs.3500/- P.M.

Instructions already issued in this regard vide this office Memo No.6119/7404/A-130/94-95/WM&G dated 11.10.95 shall apply to payment of bonus for the year 2007-08.

Necessary provision to meet the liability of the bonus for the year 2007-08 was to be made by the concerned Accounting Units in their accounts ending March, 2008. The expenditure on this account shall be charged to Account Head 44.320 - Bonus payable. The amount remaining undisbursed, unclaimed etc. at the end of March 09 may be adjusted by debit to Account Head 44.320 - Bonus payable per contra credit to Account Head 44.220- Unpaid Bonus.

In the Account for March 2009 the following adjustments should be carried out by the DDOs in order to close the account under the head 44.320-

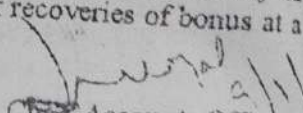
- (a) The expenditure incurred in excess of provision made under the Account Head 44.320 (refer relevant J.V. in the accounts for March, 2008) shall be transferred by debit to Account Head 83.5 - Employees cost relating to previous years per contra credit to Account Head 44.320- Bonus payable.

Rules 1985, the Board has made a provision...
provision of these are considered...
prescribed accounting policies...

- (b) Where the provision of bonus made under Account Head 44.320 is found in excess of the actual expenditure, it shall be transferred by credit to Account Head 65.8 - other Excess provision in prior periods per contra debit to Account Head 44.320 - Bonus payable.

Payment of bonus be made after getting the drawing limit enhanced. As per provisions of the Act, the payment of bonus for the year 2007-08 is required to be made on or before 31.03.2009.

In many cases, emoluments of the employees may exceed Rs.3500/- P.M. (i.e. the ceiling limit of emoluments for eligibility to bonus) as a result of revision of pay scale, grant of proficiency step ups/compensatory increments/devised time-bound promotional scales (if any) etc. which might not have been given effect in the service records so far. The Drawing and Disbursing Officer should particularly take note of these developments for working out the admissibility of bonus in such cases to avoid complications arising out of recoveries of bonus at a later stage.

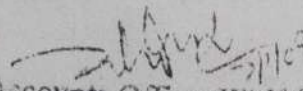

Accounts Officer,
PSEB, Patiala.

Endst.No: 1208/1460 /A-130/2007-08

Dated: 07.01.2009

Copy of the above is forwarded to the following for information and necessary action: -

1. ADGP/V&S, PSEB, Patiala.
2. All EIC/CEs/SEs in PSEB
3. Advisor (Finance)/Chief (CC&R)/All CAOs/FA. & CAOs in PSEB including BBMB.
4. Member Power/Secretary, BBMB Sector-19, Chandigarh.
5. FA & CAO Beas Project, Talwara & FA&CAO, BBMB, Nangal.
6. CE/Electrical, Beas Project, 1022/27-D, Chandigarh.
7. CE and Secy. Capital Project, UT Admn., Chandigarh.
8. Director/Research, PSEB, Chandigarh.
9. All Dy. CAOs/Dy.FAs/Dy.CAs/AFM GNDTP, Bathinda.
10. Land Acquisition Officer, PSEB, Patiala.
11. RAO, PSEB, Patiala.


Accounts Officer/WM&G,
PSEB, Patiala.

CC:-

Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively.

PUNJAB STATE ELECTRICITY BOARD
(OFFICE OF THE CHIEF ACCOUNTS OFFICER WM&G SECTION PATIALA)

Accounts Circular No.3

Year :2009

To

Chief Engineer/SO&C,
220KV Sub station, Ablowal,
PSEB, Patiala.

Memo No: 1511 /WM&G/CAC-37/Vol-IX
Dated : 21.1.2009

Sub: Purchase & Sale of Power under Banking Arrangement- Amendment in Accounting Procedure - Deviation-applicable w.e.f.1.4.2008.

Please refer to your office note 27.4.2007 on the subject cited above.

The Govt. of India framed the Electricity (Supply) (Annual Accounts) Rules 1985 under section 69 of the Electricity (Supply) Act 1948 to secure uniformity in the accounts of State Electricity Boards. These rules prescribed new forms of accounts comprising formats for Annual Statements of accounts Chart of Accounts' and Basic Accounting Principles and policies to be followed to ensure uniformity in maintenance of Accounts.

Under the existing system of accounting, purchase & sale of Power under Banking arrangement is taken in the P&L a/c as on the debit & credit side respectively. To avoid inflation of figures of purchase & sale of power, the WTM's in its 20/2008 meeting held on 22.12.08 has decided as under :-

" That the sale & purchase of Power under Banking Arrangement will be taken only on debit side of the P&L Account by debiting at the time of purchase and minus (-) debiting at the time of sale. The premium of Power to be given at the time of return of Power will be accounted for on cash basis."

Under Rule 10 of the Indian Electricity (Supply) (Annual Accounts) Rules 1985, the Board can make a departure from the prescribed accounting policies if these are considered impracticable, unnecessary or by adoption of the prescribed accounting policies, the Board's accounts would fail to give true and fair view.

Under the existing system of accounting, purchase & sale of Power under Banking arrangement is taken in the P&L a/c as on the debit & credit side respectively. To avoid inflation of figures of purchase & sale of power, the WTM's in its 20/2008 meeting held on 22.12.08 has decided as under :-

" That the sale & purchase of Power under Banking Arrangement will be taken only on debit side of the P&L Account by debiting at the time of purchase and minus (-) debiting at the time of sale. The premium of Power to be given at the time of return of Power will be accounted for on cash basis."

Under Rule 10 of the Indian Electricity (Supply) (Annual Accounts) Rules 1985, the Board can make a departure from the prescribed accounting policies if these are considered impracticable, unnecessary or by adoption of the prescribed accounting policies, the Board's accounts would fail to give true and fair view.

In order to have proper accountal of the transactions in the Board's Books the following account codes are opened/added in the "Chart of Accounts" (Commercial Accounting Systems Vol-I Part-1):-

	<u>Account Code</u>	<u>Account Head</u>
1.	41.101	Sundry Creditors for purchase of Power. <u>EXPLANATION</u> Self Explanatory.
2.	41.102	Sundry creditors for purchase of Power under Banking arrangement. <u>EXPLANATION</u> Self Explanatory.
3.	70.101	Power Purchase Account <u>EXPLANATION</u> Self Explanatory.
4.	70.102	Purchase of Power under Banking arrangement <u>EXPLANATION</u> Self Explanatory.
5.	70.103	Power premium under Banking Arrangement <u>EXPLANATION</u> Self Explanatory.
6.	92.405	Units purchased account- - through Banking from other states. <u>EXPLANATION</u> Self Explanatory.
7.	92.555	Sale outside the State- - through Banking to other states. <u>EXPLANATION</u> Self Explanatory.

If PSEB purchases the power/or receives the power already given under banking arrangement then G.H.70.102 (Purchase of Power under Banking Arrangement) will be (+) debited by taking the average rate of purchase of power of the last financial year and contra credit will be given to the state/agency from where the power is purchased under banking arrangement by credit to G.H.41.102 (Provision for liability for Purchase of Power under Banking arrangement).

On the other hand, if Power is sold by the PSEB or PSEB returns the power already taken under Banking Arrangement then the G.H.70.102 will be (-) debited by taking the average rate of power of the last financial year and contra debit will be given to the state/agency to whom the power is sold under banking arrangement by debit to G.H.41.102.

PUNJAB STATE ELECTRICITY BOARD
(OFFICE OF THE CHIEF ACCOUNTS OFFICER/ WM&G SECTION PATIALA)

Accounts Circular No. 04
Year : 2009

To
Accounts & Finance Manager,
GNDTP, PSEB, Bathinda.

Memo No: 2104 /WM&G/CAC-30
Dated : 13.2.2009

Sub: CENVAT CREDIT--- Opening of New Account Code.

Please refer to your office Memo No.29.8.2008 on the subject cited above.

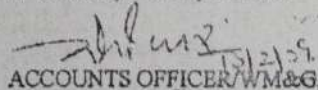
The following account code is added in the Booklet of 'Chart of Accounts' (Commercial Accounting Systems Vol-I, Part-I):-

<u>Account code</u>	<u>Account Head</u>
28.876	<u>Other Receivable</u> Cenvat credit/available to/ paid on input services under Cenvat credit rule, 2004.

EXPLANATION

This account code will be debited with the amount of service tax/excise duty paid on input services/goods used for providing taxable services under the Service Tax Act. The amount of service tax/excise duty adjusted while making payment of service tax collected on taxable services shall be credited to this newly account code.

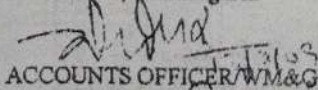
This issues with the approval of Chief Accounts Officer, PSEB, Patiala.


ACCOUNTS OFFICER/WM&G,
PSEB, PATIALA

Endst. No: 2105/2220/CAO/WM&G/CAC-30 Dated:13.2.2009

Copy of the above is forwarded to the following for information & further necessary action:-

1. All EIC/CEs in PSEB.
2. Advisor/Finance/Chief CC&R, PSEB, Patiala
3. All CAOs/CA/FA&CAOs in PSEB
4. All Dy.CAOs/FAs/Dy.CAs in PSEB.
5. RAO, PSEB, Patiala.
6. Ombudsman, Electricity Punjab, H.No.248, Sector-19 A, Chandigarh.


ACCOUNTS OFFICER/WM&G,
PSEB, PATIALA.

CC:- Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively.

PUNJAB STATE ELECTRICITY BOARD
(OFFICE OF THE CHIEF ACCOUNTS OFFICER/WM&G SECTION PATIALA)

Accounts Circular No. 05
Year : 2009

To

The Chief Engineer/SO&C,
220KV Sub station,PSEB,
Ablowal, Patiala.

Memo No: 2233 /CAO/WM&G/CAC-37
Dated : 24.2.2009

Sub: New Account Codes for Open Access Charges.

Kindly refer to your office Memo No.590/113/80/DA dt.2.9.08 and memo no.65 dt. 29.1.2009 on the subject cited above.

The following account codes are added in the Booklet of 'Chart of Accounts' (Commercial Accounting Systems Vol-I, Part-I):-

Account code

Account Head

70.104

Power purchased account -
Unscheduled Inter Change charges.

EXPLANATION

The expenses on account of unscheduled inter change charges through open access will be debited to this newly opened account code. Amount received if any will be shown as minus (-) debit.

70.105

Power purchased account - Reactive Energy charges

EXPLANATION

The expenses on account of reactive Charges through open access will be debited to this newly open account code. Amount received if any, will be shown as minus.(-) debit.

61.830

Transmission/Wheeling Charges- Recoveries

EXPLANATION

The amount received on account of transmission of wheeling charges under open access will be credited to this newly opened account code.

62.965

MISCELLANEOUS RECEIPTS

The amount received as surcharge under open access will be credited to this newly opened account code.

62.966

Miscellaneous Receipts-under open access

The amount received as additional surcharge under open access will be credited to this newly opened account code.

62.967

OPERATING CHARGES

The amount received as operating charges under open access will be credited to this newly open account code.

23.700

Sundry debtors- miscellaneous receipts from consumers other than sale of power.

23.705

Sundry debtors- Amount recoverable from consumers other than sale of power- under open access.

EXPLANATION

Amount recoverable from open access consumers on account of wheeling charges and open access charges will be debited to this newly opened account code per contra minus debit 70.104 U.I. charges & open access charges. On realization of amount the account code 23.705 will be credited.

41.103

Sundry creditors for purchase of power- under open access.

EXPLANATION

Amount payable on account of UI charges under open access will be credited to this newly opened account code per contra debit to 70.104. At the time of making payment the account code 41.103 will be debited.

Application fee and concurrence charges will be credited to existing account code 62.930- Misc. Receipts.

This issues with the approval of Chief Accounts Officer, PSEB, Patiala.

ACCOUNTS OFFICER/WM&G,
PSEB, PATIALA.

Endst: No: 2234/2624/CAO/WM&G/CAC-37 Dated: 24.2.2009

Copy of the above is forwarded to the following for information & further necessary action:-

1. All EIC/CEs in PSEB.
2. Advisor/Finance/Chief CC&R, PSEB, Patiala
3. All CAOs/CA/FA&CAOs in PSEB
4. All Dy. CAOs/FA/Dy. CAs in PSEB.
5. RAO, PSEB, Patiala.
6. Ombudsman, Electricity Punjab, H.No.248, Sector-19 A, Chandigarh.

ACCOUNTS OFFICER/WM&G,
PSEB, PATIALA.

CC:- Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively.



6.

PUNJAB STATE ELECTRICITY BOARD
CHIEF ACCOUNTS OFFICER
(WM&G SECTION)

ACCOUNTS CIRCULAR NO. 06
YEAR: 2009

To

1. All Sr.Xens / REs in PSEB (Accounting Units Only)
2. All Accounts Officers in PSEB.
3. Director Co-ordination, B-533, New Friends Colony,
New Delhi - 110065.

Memo No:2643/2963 /WM&G/A-63/Vol-XI
Dated: 9.3.2009

Sub: Booking of employees cost to Capital Works for the year 2008-09.

With the introduction of Electricity (Supply) (Annual Accounts), Rules 1985 framed by Govt. of India and made applicable in the PSEB w.e.f 1.4.1986, the employees costs are to be charged to works by the concerned Divisions/Accounting Units. To meet the requirement of these rules, the following procedure should be followed: -

1. O&M ACCOUNTING UNITS/ORGANISATIONS

- (a) The employees cost (Work-charged/daily labour) which have exclusively/directly been employed on Capital Works are to be transferred from Group Head 75 by debit to Group Head 14 Capital Works in progress Accounts (Work concerned) per contra credit to Account Code 75.920.
- (b) A portion of regular employees cost equal to 11% of Capital Works Expenditure incurred during the year is to be charged, by debit to Group Head 14 (work-concerned) per contra credit to Account Code 75.930.
- (c) A portion of Head Office employees cost equal to 0.7% of Capital Works Expenditure incurred during the year (without adding 11% as mentioned in para 'b' above) is to be charged by debit to Group Head 14 (work concerned) per contra credit to Account Code 75.935.

14-Capital Works in progress Account (work concerned) per contra credit to Account Code 75.920 by the concerned division/Accounting Unit.

- (b) Regular employees cost and Administration and General expenses of Divisions/Sub-divisions booked under Group Head-75 and 76.1 by the division is to be capitalized by the concerned Const. Division /Accounting Unit by debit to Group Head 15.2 (Revenue expenses re-classified-Pending allocation over Capital Works) per contra credit to Account code 75.910 and 76.9 respectively. This adjustment is to be made every month and where this has not been done, the adjustment be carried out in the Account for March.
- (c) The Pay & Allowances etc. of gazetted establishment i.e Sr. Xens, AEEs & AEs in respect of Const. Division/Accounting Unit for the year will be intimated by the A.O/Pay & Accounts to the concerned Divisional Office by 13th April. The Divisional Office will account for this expenditure by debit to Group Head 15.2 per contra credit to Account Code 75.910/76.9 respectively.

The expenditure booked under Account Code 15.2 as per para b & c shall be distributed on the works expenditure in the ratio of expenditure incurred during the year by debit to Group Head- 14 (work concerned) per contra credit to Account Code-15.2.

- (d) As regards the expenditure (employees cost and administration and General Expenses) of Const. Circle Design Directorates and CE office, the percentage at which the expenses are to be booked to the Capital Works will be intimated by the Dy. CAO or the Sr. Xen (Works) concerned, where no Dy.CAO is posted. On receipt of the intimation from the Dy.CAO/ Sr.Xen (Works) the expenditure on account of establishment of Circles, Design Directorates and CE Office shall be debited to the Group Head 14 (work concerned) per contra credit to Account Code 75.930. To work out the percentage at which the expenses are to be booked to Capital Works, following procedure shall be followed by the Dy.CAO/Sr.Xen (Works) concerned.

The expenditure(Employees Cost and Administration & General Expenses) of the concerned Const. Circle, Design Directorate and CE's office (from April to February as per Trial balance and for March, as compiled by the concerned Divisions and other adjustments if still to be carried out) shall be ascertained from the concerned offices of Chief Engineer otherwise from the following office(s): -

- (i) The division in regard to expenses of Circle(s) including Pay & Allowances of non-gazetted employees.
- (ii) AO/Cash in regard to Pay & Allowances of non-gazetted employees of Design Directorates and CE office(s).

Board. As such capitalization of assets may be done on regular basis after charging H.O prorata charges.

The adjustments are required to be carried out in the Accounts for the month of March.

Copy of the relevant Journal Voucher (J.V) shall be supplied along with the account for the month of March.

This issues with the approval of Chief Accounts Officer P.S.E.B. Patiala.

Accounts Officer/WM&G,
PSEB, Patiala.

Endst.No. 2964/3114 /WM&G /A-63/Vol-XI Dated: 09.3.09

Copy of the above is forwarded to the following for information & necessary action please: -

1. Advisor/Finance, PSEB, Patiala.
2. All Chief Engineers, in PSEB.
3. All CAOs, FA & CAO, in PSEB.
4. All Superintending Engineers in PSEB..
5. Chief Auditor, PSEB, Patiala.
6. All Dy. CAOs/ Dy.CAs, Dy.FAs in PSEB.
7. RAO, PSEB, Patiala.

Dy.CAO/Sr.Xen (Works) in the O/O CE concerned Const., Organization are requested to intimate to the concerned division, the percentage at which employees cost relating to Const. Circle, Design Directorate and CE's office is to be booked to Capital Works following the procedure laid down in para 3(d), under intimation to this office.

Accounts Officer/WM&G,
PSEB, Patiala.

CC:-

Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for the information of Chairman, Members and Secretary respectively.

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PUNJAB STATE ELECTRICITY BOARD
CHIEF ACCOUNTS OFFICER
(WM&G SECTION)

ACCOUNTS CIRCULAR NO. 07
YEAR: 2009

To

1. All Addl. SEs/Sr.Xens /REs in PSEB (Accounting Units Only)
2. All Accounts Officers in PSEB.
3. All AEEs/AEs/AAEs Op. sub divisions/sub offices.
4. Director Co-ordination, B-533, New Friends Colony, New Delhi - 110065.
5. Director/TTI, PSEB, Patiala.

Memo No: 3124/3923 /WM&G/A-63/Vol-XI
Dated: 10.3.09

*Further, Amended note
A/c Cr. 9/2011*

Sub: Release of Tubewell connections on priority under OYT
scheme —Accounting procedure thereof.

Please refer to CE/Commercial, PSEB, Patiala commercial circular No.62/2008 (circulated vide memo, no.72697/73497/SAM-414/OYT dated 16.10.08) wherein it was decided that OYT connections shall be released through out sourcing. CE/RE&APDRP, PSEB, Patiala is processing tenders for release of tubewell connections for SEM area and its scope shall be widened to cover OYT category applicants.

In order to maintain uniformity in accounting the transactions on account of receipt and payment of under OYT scheme, the following account code is in-corporated in the booklet " Chart of Accounts" (Commercial Accounting Systems Vol-I, Part-I) as under:-

Account Code

Account Head

47.319

Deposits for service connections - AP Tubewell consumers under OYT Scheme.

EXPLANATION

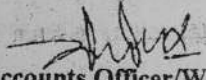
Amount deposited by the AP Tubewell consumer under OYT Scheme will be credited to this newly opened account code -47.319. The payment to the contractor will be made by A.O./APDRP, PSEB, Patiala by debiting to IUT-37. A.O./APDRP will raise IUT bills to the respective accounting units. On receipt of IUT bills in the field accounting units after completing usual formalities U cheque will be issued in favour of A.O./APDRP, PSEB, Patiala by debit to account code - 47.319.

Contd.....P/2

-2-

Necessary adjustments of the transactions already taken place may also be carried out (through JV) in the account for the month of March, 2009.

This issues with the approval of CAO, PSEB, Patiala.


Accounts Officer/WM&G,
PSEB, Patiala

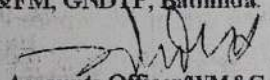
Endst. No: 3924/4123

CAO/WM&G/CAC-37/IX

Dated: 10.3.09

Copy of the above is forwarded to the following for information & further necessary action:-

1. All EIC/CEs in PSEB.
2. All CAOs/CA/FA&CAOs in PSEB
3. Advisor/Finance, PSEB, Patiala.
4. Chief/CC&R, PSEB, Patiala.
5. All Dy.CEs/SEs in PSEB.
6. All Dy.CAOs/Dy.CAs/Dy.FAs/A&FM, GNDTP, Bathinda.
7. All Accounts Officers in PSEB.
8. RAO, PSEB, Patiala.


Accounts Officer/WM&G,
PSEB, Patiala.

CC:-

Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively

PUNJAB STATE ELECTRICITY BOARD
(O/O CHIEF ACCOUNTS OFFICER WM&G SECTION, PATIALA)

Accounts Circular No. 08
Year 2009

To

1. F.A. & CAO/GGSSTP, Ropar.
2. Accounts & Finance Manager, GNDTP, Bhatinda.
3. Dy. CAO/GHTP, Lehra Mohabbat.
4. Dy. CAO/Hydel, PSEB, Patiala.
5. Dy. CAO/TS, PSEB, Patiala.
6. Dy. CAO/MM, PSEB, Patiala.
7. All AddLSEs/Sr.Xens/REs in PSEB (Accounting Units Only)
8. Principal, TTL, PSEB, Patiala.
9. Dy. Director/Co-ordination, B-533, Friends Colony, New Delhi- 110065.
10. All Accounts Officers in PSEB.

Memo No: 4153/4650/AA-4/WM&G
Dated: 05.05.2009

Sub:- Appraisalment of Important items of Arrear-In-Accounts Revised
Statement 'C'.

It has been decided that the Arrear-in-Accounts for the year 2008-09 be also incorporated in the arrear Statement 'C'.

Accordingly the arrear statement for the month of 4/2009 and onward may be sent on the following lines:-

- (i) Statement 'A' - Pertaining to the period ending 31.3.91 (as here-to-fore)
- (ii) Statement 'B' - Pertaining to the period 1.4.91 to 31.3.98 (as here-to-fore)
- (iii) Statement 'C' - Pertaining to the period 1.4.98 to 31.3.2009 (Revised)

Statement 'C' for the quarter ending 6/2009 shall contain the following information:-

- (i) Arrear from 1.4.98 to 31.3.2009 as on 1.4.2009
- (ii) Clearance from 1.4.2009 to 30.6.2009.
- (iii) Position as on 30.6.2009.

After this, the quarterly statement may be prepared as usual by adopting the balance of previous quarter and showing the clearance made during the quarter (under report) with closing balance at the end of the quarter.

This issues with the approval of the Chief Accounts Officer.

Accounts Officer/WM&G,
PSEB, Patiala.

It has been decided that the Arrear-in-Accounts for the year 2008-09 be also incorporated in the arrear Statement 'C'.
Accordingly the arrear statement for the month of 4/2009 and onward may be sent on the following lines:-

- (i) Statement 'A' - Pertaining to the period ending 31.3.91 (as here-to-fore)
- (ii) Statement 'B' - Pertaining to the period 1.4.91 to 31.3.98 (as here-to-fore)
- (iii) Statement 'C' - Pertaining to the period 1.4.98 to 31.3.2009 (Revised)

Statement 'C' for the quarter ending 6/2009 shall contain the following information:-

- (i) Arrear from 1.4.98 to 31.3.2009 as on 1.4.2009.
- (ii) Clearance from 1.4.2009 to 30.6.2009.
- (iii) Position as on 30.6.2009.

After this, the quarterly statement may be prepared as usual by adopting the balance of previous quarter and showing the clearance made during the quarter (under

Endst.No: 4651/4703 / AA-4/WM&G

Dated: 05.05.2009

Copy of the above is forwarded to the following for information & further necessary action:

- 1. All Superintending Engineers in PSEB.
- 2. All Superintending Engineers in PSEB.

CC:

Dy. Secretary to Chairman, Sr.PS to Members and Secretary, PSEB, Patiala for information of Chairman, Members and Secretary respectively.

Accounts Officer, WM&G, PSEB, Patiala

PUNJAB STATE ELECTRICITY BOARD
CHIEF ACCOUNTS OFFICER
(WM&G SECTION)

ACCOUNTS CIRCULAR NO.9
YEAR: 2009

To

1. All Sr.Xens / REs in PSEB (Accounting Units Only)
2. All Accounts Officers in PSEB.
3. Director Co-ordination, B-533, New Friends Colony,
New Delhi - 110065.
4. All AEEs/AEs/AAs (op.)

Memo No: 4798/5598 /CAC-37/CAO/WM&G
Dated: 03.06.09

Sub: **Regarding payment/adjustment of Electricity bills
upto 31.3.09 due from Pb.Govt.**

The following account code is added in the Booklet Chart of
Accounts' (Commercial Accounting Systems Vol-I Part-I):-

<u>Sr.No.</u>	<u>Account Code</u>	<u>Account Head</u>
1.	28.877	Adjustable against State Govt. loans towards Settlement on account of Electricity bills due from Punjab Govt. Departments.

EXPLANATION

Electricity bills recoverable from Punjab Govt. Departments will be debited to this newly account code per contra credit to Group Head 23. Accounting units will raise IUT bill by debit to Account code 37.000 & credit to respective GH 23 (along with list of consumers) to A.O./ Banking & drawing, PSEB, Patiala. A.O. Banking & drawing will issue U cheques to respective accounting units by debit to account code 28.877 per contra credit to 37.000.

A certificate will be submitted by the accounting units that:-

"It is certified that payment of Electricity bills upto 31.3.09 due from P.b.Govt. is adjusted."

Before issuing the above certificate the accounting units must ensure that the adjustment has been made in the March, 2009 supplementary account.

This issues with the approval of Competent Authority.

[Signature]
Accounts Officer/WM&G,
PSEB, Patiala.

Endst.No:5599/5799/CAO/WM&G/CAC-37 Dated:03.06.09

Copy of the above is forwarded to the following for information & further necessary action:-

1. All EIC/CEs in PSEB.
2. Advisor/Finance, PSEB, Patiala.
3. Chief/CC&R, PSEB, Patiala.
4. All CAOs/CA/FA&CAOs in PSEB.
5. CAO/Revenue, PSEB, Patiala w.r.to his Memo No.2056 dt.22.5.09.
6. All Dy.CEs/SEs/Directors in PSEB.
7. All Dy.CAOs/Dy.CAs/Dy.FAs/A&FM, GNDTP, Bathinda.
8. RAO, PSEB, Patiala.

[Signature]
Accounts Officer/WM&G,
PSEB, Patiala.

CC:-

Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively.

Endst.No:5599/5799/CAO/WM&G/CAC-37 Dated:03.06.09

Copy of the above is forwarded to the following for information & further necessary action:-

1. All EIC/CEs in PSEB.
2. Advisor/Finance, PSEB, Patiala.
3. Chief/CC&R, PSEB, Patiala.
4. All CAOs/CA/FA&CAOs in PSEB.
5. CAO/Revenue, PSEB, Patiala w.r.to his Memo No.2056 dt.22.5.09.
6. All Dy.CEs/SEs/Directors in PSEB.
7. All Dy.CAOs/Dy.CAs/Dy.FAs/A&FM, GNDTP, Bathinda.
8. RAO, PSEB, Patiala.



PUNJAB STATE ELECTRICITY BOARD
CHIEF ACCOUNTS OFFICER
(WM&G SECTION, PATIALA)

Accounts Circular No.10
Year : 2009

1. All EIC/CEs in PSEB
2. All Dy.CEs/SEs(Distribution) in PSEB
3. All Addl.SEs/Sr.Xens/REs in PSEB (Accounting Units only)
4. All AEEs/AEs/AEs Op. Sub divisions/sub offices
5. All Divnl./ Supdt. (Acctts.) in PSEB
6. All RAs/ARAs (Op.) in PSEB

Memo No: 5814/7363/CAO/WM&G/CAC-16
Dated : 08.06.09

ਸ਼ਾ : ਬਿਜਲੀ ਚੋਰੀ/ਅਣਅਧਿਕਾਰਤ ਬਿਜਲੀ ਦੀ ਵਰਤੋਂ ਦੇ ਕੇਸਾਂ ਵਿੱਚ ਅਕਾਊਂਟਿੰਗ ਸਿਸਟਮ ਬਣਾਉਣ ਸਬੰਧੀ ।

ਬਿਜਲੀ ਚੋਰੀ ਅਤੇ ਅਣਅਧਿਕਾਰਤ ਬਿਜਲੀ ਦੀ ਵਰਤੋਂ ਦੇ ਸਮਾਧਾਨ ਹਿੱਤ ਅਕਾਊਂਟਸ ਸਰਕੂਲਰ :4/2005 (ਮੀਮੋ ਨੰ:2337/3636/ਸੀਏਸੀ-16/ਡਬਲਯੂ.ਐਮ ਐਂਡ ਜੀ ਮਿਤੀ 15.2.2005) ਜਾਰੀ ਕੀਤਾ ਗਿਆ ਸੀ ਜਿਸ ਵਿੱਚ ਇਹ ਹਦਾਇਤ ਕੀਤੀ ਗਈ ਸੀ ਕਿ ਬਿਜਲੀ ਚੋਰੀ ਨਾਲ ਸਬੰਧਤ ਪ੍ਰਾਪਤ ਕੀਤੀ ਰਕਮ ਨੂੰ ਲੇਖਾ ਮੱਦ 61.7 ਅਧੀਨ ਕਰੈਡਿਟ ਕੀਤਾ ਜਾਵੇ । ਇਸ ਦਫ਼ਤਰ ਦੇ ਧਿਆਨ ਵਿੱਚ ਆਇਆ ਹੈ ਕਿ ਉਪਰੋਕਤ ਲੇਖਾ ਸਰਕੂਲਰ ਵਿੱਚ ਦਰਜ ਹਦਾਇਤਾਂ ਦੀ ਪਾਲਣਾ ਫੀਲਡ ਦਫ਼ਤਰਾਂ ਵਲੋਂ ਨਹੀਂ ਕੀਤੀ ਜਾ ਰਹੀ ਹੈ, ਜਿਸ ਕਾਰਨ ਵੱਖ-ਵੱਖ ਅਜੈਂਸੀਆਂ ਵਲੋਂ ਪਾਈ ਗਈ ਰਕਮ ਦਾ ਲੇਖਿਆਂ ਵਿੱਚ ਮਿਲਾਨ ਨਹੀਂ ਹੋ ਰਿਹਾ। ਇਹ ਵੀ ਧਿਆਨ ਵਿੱਚ ਆਇਆ ਹੈ ਕਿ ਬਿਜਲੀ ਦੀ ਚੋਰੀ ਅਤੇ ਅਣਅਧਿਕਾਰਤ ਬਿਜਲੀ ਵਰਤੋਂ ਦੀ ਰਕਮ ਨੂੰ 61.7 ਨੂੰ ਕਰੈਡਿਟ ਕਰਨ ਦੀ ਬਜਾਏ 61.2 ਨੂੰ ਕਰੈਡਿਟ ਕੀਤਾ ਜਾ ਰਿਹਾ ਹੈ ਅਤੇ ਅਜਿਹਾ ਕਰਨ ਨਾਲ ਬੋਰਡ ਦੇ ਰੈਵੀਨਿਊ ਅਸੈਸਮੈਂਟ (ਲੇਖਾ ਮੱਦ 61.2) ਅਧੀਨ ਲਾਜ਼ ਵਾਧਾ ਹੋ ਰਿਹਾ ਹੈ ਜਿਸ ਦਾ ਅਸਰ ਪ੍ਰਤੀ ਯੂਨਿਟ ਐਕਚੂਅਲ ਰੇਟ ਉੱਪਰ ਵੀ ਪੈਂਦਾ ਹੈ । ਇਸ ਤਰ੍ਹਾਂ

ਕਰਨ ਨਾਲ ਬਿਜਲੀ ਚੋਰੀ ਅਤੇ ਅਣਅਧਿਕਾਰਤ ਬਿਜਲੀ ਦੀ ਵਰਤੋਂ ਦੇ ਕੇਸਾਂ ਅਧੀਨ ਉਗਰਾਹੁਣ ਯੋਗ ਰਕਮ ਦਾ ਲੇਖਿਆ ਵਿੱਚ ਵਖਰੇ ਤੌਰ ਤੇ ਪਤਾ ਨਹੀਂ ਚਲ ਸਕਦਾ ।

ਵੱਖ-2 ਅਜੈਂਸੀਆਂ ਵਲੋਂ ਭਾਰੀ ਗਿਣਤੀ ਵਿੱਚ ਬਿਜਲੀ ਚੋਰੀ ਦੇ ਕੇਸ ਫੜੇ ਜਾ ਰਹੇ ਹਨ ਅਤੇ ਜੁਰਮਾਨੇ ਪਾਏ ਜਾ ਰਹੇ ਹਨ ਪ੍ਰੰਤੂ ਲੇਖਿਆਂ ਵਿੱਚ ਮਿਥੇ ਲੇਖਾ ਮੱਦ 61.7 ਅਧੀਨ ਰੀਕਵਰੀ ਬਹੁਤ ਘੱਟ ਦਿਖਾਈ ਜਾ ਰਹੀ ਹੈ । ਬਿਜਲੀ ਚੋਰੀ ਅਤੇ ਅਣਅਧਿਕਾਰਤ ਬਿਜਲੀ ਦੀ ਵਰਤੋਂ ਦੇ ਕੇਸਾਂ ਵਿੱਚ ਇਲੈਕਟ੍ਰੀਸਿਟੀ ਸਪਲਾਈ ਕੋਡ ਅਤੇ ਰੀਲੇਟੀਡ ਮੈਟਰ ਰੈਗੂਲੇਸ਼ਨ 2007 ਅਧੀਨ ਸਮੱਰਥ ਅਧਿਕਾਰੀ ਦੁਆਰਾ ਅਸੈਸ ਕੀਤੀ ਗਈ ਰਕਮ ਦਾ ਨੋਟਿਸ ਕਮ ਸਪਲੀਮੈਂਟਰੀ ਬਿਲ ਇਲੈਕਟ੍ਰੀਸਿਟੀ ਐਕਟ 2003 ਦੀ ਧਾਰਾ 126(2)/135 ਦੀ ਪਾਲਣਾ ਹਿੱਤ ਭੇਜਣਾ ਲਾਜ਼ਮੀ ਹੈ । ਜਦੋਂ ਕਿ ਅਜਿਹੀ ਰਕਮ ਖਪਤਕਾਰ ਦੇ ਚਾਲੂ ਬਿਲ ਵਿੱਚ ਨਹੀਂ ਜੋੜੀ ਜਾ ਸਕਦੀ ।

ਉਪਰੋਕਤ ਤੱਥਾਂ ਨੂੰ ਮੁੱਖ ਰਖਦੇ ਹੋਏ ਬਿਜਲੀ ਚੋਰੀ ਅਤੇ ਅਣਅਧਿਕਾਰਤ ਬਿਜਲੀ ਦੀ ਵਰਤੋਂ ਦਾ ਸਮਾਧਾਨ ਲੇਖਿਆਂ ਵਿੱਚ ਸਹੀ/ਸਚਾਰੂ ਢੰਗ ਨਾਲ ਕਰਨ ਲਈ ਚਾਰਟ ਆਫ਼ ਅਕਾਊਂਟਸ (Commercial Accounting Systems Vol-I Part-I) ਵਿੱਚ ਮੁੱਖ ਲੇਖਾ ਮੱਦ 23.700-(Sundry Debtors, Misc. Receipts from consumers other than sale of Power) ਅਧੀਨ ਹੇਠ ਲਿਖੇ ਅਨੁਸਾਰ ਨਵੇਂ ਲੇਖਾ ਮੱਦ ਖੋਲ ਦਿੱਤੇ ਗਏ ਹਨ:-

Sundry debtors--- Miscellaneous receipts from consumers other than sale of power:-

(A) Theft of Power detected by DS Organisation.

Sr.No.	Account Code	Account Head
1	23.711	Domestic Supply
2	23.712	Commercial Supply
3	23.713	Small Power
4	23.714	Medium Supply
5	23.715	Large Supply
6	23.716	Agriculture Supply
7	23.719	Others
8	23.720	Load Surcharge

(B) Theft of Power detected by Enforcement Wing

Sr.No.	Account Code	Account Head
1	23.721	Domestic Supply
2	23.722	Commercial Supply
3	23.723	Small Power
4	23.724	Medium Supply
5	23.725	Large Supply
6	23.726	Agriculture Supply
7	23.727	Others
8	23.728	Load Surcharge

C) In case amount is to be written off:-

Sr. No.	Account Code	Account Head
	79.420	Bad debts written off- Theft of Energy/UE/UUE /Load Surcharge etc.

D) Accounting Entries:-

Sr. No.	Description	Debit	Credit
1	Compensation Amount Category wise (a) Operation agencies (b) Enforcement	23.711 to 23.719 23.721 to 23.727	61.711 to 61.719 61.721 to 61.727
2	Load surcharge DS wing Enforcement Wing	23.720 23.728	61.720 61.728
3	Other State Levies Category wise (a) ED (b) Octroi	23.201 to 23.210 23.211 to 23.220	61.501 to 61.510 61.521 to 61.530
4	One time Security(Meter) (a) Operation (b) Enforcement Additional Advance consumption Deposit:- (a) Operation (b) Enforcement	23.711 to 23.716 & 23.719 23.721 to 23.727 23.711 to 23.716 23.719 to 23.720 23.721 to 23.728	48.101/48.121

(B) Theft of Power detected by Enforcement Wing

Sr.No.	Account Code	Account Head
1	23.721	Domestic Supply
2	23.722	Commercial Supply
3	23.723	Small Power
4	23.724	Medium Supply
5	23.725	Large Supply
6	23.726	Agriculture Supply
7	23.727	Others
8	23.728	Load Surcharge

(C) In case amount is to be written off:-

Sr. No.	Account Code	Account Head
1	79.420	Bad debts written off- Theft of Energy/UE/UUE /Load Surcharge etc.

(D) Accounting Entries:-

Sr. No.	Description	Debit	Credit
1	Compensation Amount Category wise (a) Operation agencies (b) Enforcement	23.711 to 23.719 23.721 to 23.727	61.711 to 61.719 61.721 to 61.727
2	Load surcharge DS wing Enforcement Wing	23.720 23.728	61.720 61.728
3	Other State Levies Category wise (a) ED (b) Octroi	23.201 to 23.210 23.211 to 23.220	61.501 to 61.510 61.521 to 61.530
4	One time Security(Meter) (a) Operation (b) Enforcement Additional Advance consumption Deposit:- (a) Operation (b) Enforcement	23.711 to 23.716 & 23.719 23.721 to 23.727 23.711 to 23.716 23.719 to 23.720 23.721 to 23.728	48.101/48.121

(B) Theft of Power detected by Enforcement Wing

Sr.No.	Account Code	Account Head
1	23.721	Domestic Supply
2	23.722	Commercial Supply
3	23.723	Small Power
4	23.724	Medium Supply
5	23.725	Large Supply
6	23.726	Agriculture Supply
7	23.727	Others
8	23.728	Load Surcharge

(C) In case amount is to be written off:-

Sr. No.	Account Code	Account Head
1	79.420	Bad debts written off- Theft of Energy/UE/UUE /Load Surcharge etc.

(D) Accounting Entries:-

Sr. No.	Description	Debit	Credit
1	Compensation Amount Category wise (a) Operation agencies (b) Enforcement	23.711 to 23.716 23.721 to 23.727	61.711 to 61.719 61.721 to 61.727
2	Load surcharge DS wing Enforcement Wing	23.720 23.728	61.720 61.728
3	Other State Levies Category wise (a) ED (b) Octroi	23.201 to 23.210 23.211 to 23.220	61.501 to 61.510 61.521 to 61.530
4	One time Security(Meter) (a) Operation (b) Enforcement Additional Advance consumption Deposit:- (a) Operation (b) Enforcement	23.711 to 23.716 & 23.719 23.721 to 23.727 23.711 to 23.716 23.719 to 23.720 23.721 to 23.728	48.101/48.121

ਬੀ.ਏ-16 ਰਾਹੀਂ ਹੀ ਕੀਤੀ ਜਾਵੇਗੀ ਜਿਸ ਤੋਂ ਵੇਰਵੇ ਮਹੀਨੇ ਦੇ ਅਖੀਰ ਤੇ ਉਪ ਮੰਡਲ ਦਫ਼ਤਰ ਵਲੋਂ ਉਪਰੋਕਤ ਅਡਵਾਈਸ ਨੰ:93 ਰਾਹੀਂ ਹੀ DOEACC ਨੂੰ ਭੇਜੇ ਜਾਣਗੇ ।

ਨਵੀਂ ਰਚੀ ਗਈ ਅਡਵਾਈਸ ਸੰਡਰੀ ਚਾਰਜਿਜ ਅਤੇ ਅਲਾਉਸਿਜ਼ ਰਜਿਸਟਰ ਵਿੱਚ ਦਰਜ ਇੰਦਰਾਜਾਂ ਦੇ ਆਧਾਰ ਤੇ ਬਣਾਈ ਜਾਵੇਗੀ ਜਿਸ ਦਾ ਮਹੀਨੇ ਦੇ ਅਖੀਰ ਤੇ abstract ਬਣਾ ਕੇ ਜਰਨਲ ਵੇਚਰ ਰਾਹੀਂ ਸਬੰਧਤ ਲੇਖਾ ਮੱਦ ਨੂੰ ਕਰੈਡਿਟ/ਡੈਬਿਟ ਕਰਕੇ ਲੇਖਿਆਂ ਵਿੱਚ ਸਮਾਧਾਨ ਕੀਤਾ ਜਾਵੇਗਾ । ਬੀ.ਏ.16 ਰਾਹੀਂ ਉਗਰਾਹੀ ਗਈ ਰਕਮ ਦਾ ਇੰਦਰਾਜ ਵੀ ਇਸ ਅਡਵਾਈਸ ਵਿੱਚ ਲੇਖਾ ਵਾਈਜ਼ ਕੀਤਾ ਜਾਵੇਗਾ ।

ਬੋਰਡ ਵਲੋਂ ਸਮੇਂ-2 ਤੇ ਬਿਜਲੀ ਚੋਰੀ/ਅਣਅਧਿਕਾਰਤ ਬਿਜਲੀ ਦੀ ਵਰਤੋਂ/ਅਣਅਧਿਕਾਰਤ ਲੋਡ ਵਿੱਚ ਵਾਧੇ ਦੇ ਕੇਸਾਂ ਵਿੱਚ ਮਿਥੇ ਗਏ ਰਜਿਸਟਰ/ਰਿਕਾਰਡ ਪਹਿਲਾਂ ਦੀ ਤਰਾਂ ਹੀ ਸਬੰਧਤ ਦਫ਼ਤਰਾਂ ਵਲੋਂ ਤਿਆਰ ਕੀਤੇ ਜਾਇਆ ਕਰਨਗੇ । ਇਸ ਤੋਂ ਇਲਾਵਾ ਟਰਾਇਲ ਬੈਲੇਂਸ ਨਾਲ ਰੈਵੀਨਿਯੂ ਮੋਨੀਟਰਿੰਗ ਸਟੇਟਮੈਂਟ ਦੀ ਤਰਜ ਤੇ ਹੀ ਬਿਜਲੀ ਚੋਰੀ/ ਅਣਅਧਿਕਾਰਤ ਬਿਜਲੀ ਦੀ ਵਰਤੋਂ ਅਤੇ ਅਣਅਧਿਕਾਰਤ ਲੋਡ ਵਿੱਚ ਵਾਧੇ ਦੇ ਕੇਸਾਂ ਵਿੱਚ ਅਸੈਸ ਕੀਤੀ ਗਈ/ਪਾਈ ਗਈ ਰਕਮ ਦੇ ਕੈਟਾਗਰੀ ਵਾਈਜ਼ ਲੇਖਾ ਮੱਦ 61.7, ਲੇਖਾ ਮੱਦ 23.7 ਅਧੀਨ ਕਰੈਡਿਟ/ਡੈਬਿਟ ਅਤੇ ਕੈਲਕੂਲੇਟ ਕੀਤੇ ਹੋਏ ਯੂਨਿਟ ਦੇ ਵੇਰਵੇ ਉਪ ਮੰਡਲ ਵਾਈਜ਼, ਮੰਡਲ ਦੀ ਸਾਰਨੀ ਵਿੱਚ ਵਖਰੇ ਤੌਰ ਤੇ ਬਣਾ ਕੇ WAD ਸ਼ਾਖਾ ਦੀ ਮਾਰਫ਼ਤ ਮੁੱਖ ਲੇਖਾ ਅਫ਼ਸਰ/ਮਾਲ, ਪੰ:ਰਾ:ਬਿ:ਬੋ:,ਪਟਿਆਲਾ ਨੂੰ ਭੇਜੀ ਜਾਵੇਗੀ ਤਾਂ ਜੋ ਬਿਜਲੀ ਚੋਰੀ ਦੇ ਕੇਸਾਂ ਵਿੱਚ ਪਾਈ ਗਈ ਰਕਮ/ਉਗਰਾਹੀ ਗਈ ਰਕਮ ਅਤੇ ਯੂਨਿਟਾਂ ਦੀ ਮੋਨੀਟਰਿੰਗ ਵੀ ਹਰ ਮਹੀਨੇ ਨਾਲ ਦੀ ਨਾਲ ਹੋ ਸਕੇ। ਜੇਕਰ ਇਹ ਸਾਰਨੀ ਲੇਖਿਆਂ ਨਾਲ ਨਾ ਭੇਜੀ ਗਈ ਤਾਂ ਸਬੰਧਤ ਮੰਡਲਾਂ ਦੇ ਲੇਖੇ WAD ਸ਼ਾਖਾ ਵਲੋਂ ਪ੍ਰਵਾਨ ਨਹੀਂ ਕੀਤੇ ਜਾਣਗੇ ।

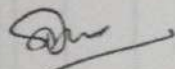
ਮਿਤੀ 31.3.2009 ਤੱਕ ਬਿਜਲੀ ਚੋਰੀ/ਅਣਅਧਿਕਾਰਤ ਬਿਜਲੀ ਦੀ ਵਰਤੋਂ ਅਤੇ ਅਣਅਧਿਕਾਰਤ ਲੋਡ ਵਿੱਚ ਵਾਧੇ ਦੇ ਕੇਸਾਂ ਵਿੱਚ ਸੰਡਰੀ ਚਾਰਜਿਜ ਰਜਿਸਟਰ ਰਾਹੀਂ ਖਾਤਿਆਂ ਵਿੱਚ ਲੇਖਾ ਮੱਦ 23.1 ਅਧੀਨ ਬਕਾਇਆ ਖੜੀ ਰਕਮ ਨੂੰ ਨਵੇਂ ਖੋਲੇ ਗਏ ਲੇਖਾ ਮੱਦ 23.7 ਵਿੱਚ ਤਬਦੀਲ ਕਰ ਦਿੱਤੀ ਜਾਵੇ ਅਤੇ ਮਿਤੀ 1.4.09 ਤੋਂ ਵਿਸ਼ੇ ਸਬੰਧੀ ਰਕਮ ਦਾ ਲੇਖਿਆਂ ਵਿੱਚ ਸਮਾਧਾਨ ਨਵੇਂ ਖੋਲੇ ਲੇਖਾ ਮੱਦ ਅਧੀਨ ਹੀ ਕੀਤਾ ਜਾਵੇ। ਇਸ ਮੰਤਵ ਲਈ 31.3.2009 ਤੱਕ ਸੰਕਲਿਤ ਅਡਵਾਈਸ DOEACC

ਨੂੰ ਲੇਖਾ/ਖਪਤਕਾਰ ਵਾਈਜ਼ ਭੇਜ ਦਿੱਤੀ ਜਾਵੇ ਤਾਂ ਜੋ ਬਕਾਇਆ ਖੜੀ ਰਕਮ ਦਾ ਇੰਦਰਾਜ ਲੈਜ਼ਰਾਂ ਵਿੱਚ ਦਰਜ ਹੋ ਸਕੇ ।

ਉਪਰੋਕਤ ਹਦਾਇਤਾਂ ਦੇ ਮੱਦੇ ਨਜ਼ਰ ਹੁਣ ਐਮ.ਆਈ.ਆਰ. ਨੂੰ ਸੂਚਨਾ ਭੇਜਦੇ ਸਮੇਂ ਇਹ ਯਕੀਨੀ ਬਣਾਇਆ ਜਾਵੇ ਕਿ ਉਸ ਵਿੱਚ ਦਰਜ ਅੰਕੜੇ ਲੇਖਾ ਅੰਕੜਿਆਂ ਨਾਲ ਮੇਲ ਖਾਂਦੇ ਹਨ ।

ਇਹ ਸਮਰੱਥ ਅਧਿਕਾਰੀ ਜੀ ਦੀ ਪ੍ਰਵਾਨਗੀ ਨਾਲ ਜਾਰੀ ਕੀਤਾ ਜਾਂਦਾ ਹੈ ।

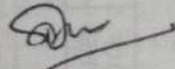
ਸਹਿਲਗ/ ਅਡਵਾਈਜ਼ ਨੰ: 93


ਲੇਖਾ ਅਫ਼ਸਰ/ਡਬਲਯੂ.ਐਮ ਐਂਡ ਜੀ,
ਪੰ:ਰਾ:ਬਿ:ਬੋ:,ਪਟਿਆਲਾ ।

Endst.No: 7364/7613/CAO/MM&G/CAC-16 Dated: 08-06-2009

Copy of the above is forwarded to the following for information & further necessary action:-

1. CE/Commercial (Director billing) PSEB Patiala w.r.to his office memo No. 1695 dt.1.6.09
2. All CAOs/CA/FA&CAOs in PSEB.
3. Advisor/Finance, PSEB, Patiala.
4. Chief/CC&R, PSEB, Patiala.
5. All Dy.CAO/Dy.CAs/Dy.FAs/A&FM,GNDTP, Bathinda.
6. All Accounts Officers in PSEB.
7. RAO, PSEB, Patiala.


Accounts Officer/MM&G,
PSEB, Patiala.

CC:-
Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively.

IMPLEMENTATION OF THE SUBJECT CITED MATTER
IN THE YEAR 2009-10 BY THE ACCOUNTS OFFICER, PSEB, PATIALA

ADVICE FOR COMPENSATION ASSESSED/ADJUSTED/REALISED ON ACCOUNT OF THEFT OF ENERGY/V.U.E. & UNAUTHORISED EXTENSION CASES

Advice No. 93
 Category
 Date of Submission.....

SYS-ID		INPUT CODE	SHEET NO. (For Sub Division)	NO OF ENTRIES	PAGE NO (For Service Centres)	Billing Cycle	Billing Group	SUB DIVISION CODE																									
E		B																															
Sr. Ledger No.	Account Group	Check digit	Agency Code	Code for compensation Armt.	Equivalent units for theft and wrong metering	Amount Assessed	SUNDRY	Amount Adjusted	SUNDRY	Amount Realised	Receipt BA16 No.	REMARKS																					
					Equivalent units for theft and wrong metering	E.D. Compen sation SOP etc.	Regi ster No.	Equivalent units for theft and wrong Metering	Reg ister No.	E.D. Compen sation SOP etc.	E.D. OCT	Page No.	Date																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24										
TOTAL																																	

NOTE : DIFFERENCE CODES FOR COMPENSATION AMOUNT (SOP & Others etc.)

- SOP, ED & OCTROI (Theft Charges) 1
- ACD 2
- SCC 3
- LOAD SURCHARGE 4
- WRONG METERING CHARGES 5

Agency Code
 Enforcement E
 Operation O

Sr. XENIAEEIAE
 SUB DIVISION
 PSEB

**PUNJAB STATE ELECTRICITY BOARD
CHIEF ACCOUNTS OFFICER
(WM&G SECTION)**

Accounts Circular No. 11
Year:2009

To

1. All Sr.Xens / REs in PSEB (Accounting Units Only)
2. All Accounts Officers in PSEB.
3. Director Co-ordination, B 533, New Friends Colony, New Delhi - 110065.
4. All AEEs/AEs/AAEs (op.)

Memo No: 7652/8402/CAC-37/CAO/WM&G
Dated: 12.6.09

Sub:

Implementation of:-

- (i) The Building and other Construction Workers' (Regulation of Employment & Conditions of Service) Act, 1996;
- (ii) The Punjab Building and Other Construction workers' Regulation of Employment & Conditions of Service) Rules, 2008;
- (iii) The building and other construction workers' Welfare Cess Act, 1996;
- (iv) The building and other construction workers' Welfare Cess Rules, 1998

Please refer to Advisor/Finance, FR Section, PSEB, Patiala memo no.872/1522 dt.27.3.2009 vide which the notification no.21.3.97-1 lab/6032, issued by Govt. of Punjab, Department of Labour (Labour Branch) dt.11.11.2008, has been supplied to all EICs/CEs/Dy.CEs, DDOs for implementation of the subject cited matter.

In order to proper accountal of the transactions in the accounts, the following account code is added in the Booklet 'Chart of Accounts' (Commercial Accounting Systems Vol-I Part-1):

Dated: 12.6.09

<u>Sr.No.</u>	<u>Account Code</u>	<u>Account Head</u>
	<u>Implementation of:-</u>	
1.	(i) 46.953	Deduction made from the contractors on account of building & other construction cess.
	(ii)	The Punjab Building and Other Construction workers' Regulation of Employment & Conditions of Service) Rules, 2008;
	(iii)	The building and other construction workers' Welfare Cess Act, 1996;
	(iv)	The building and other construction workers' Welfare Cess Rules, 1998

Please refer to Advisor/Finance, FR Section, PSEB, Patiala memo no.872/1522 dt.27.3.2009 vide which the notification no.21.3.97-1 lab/6032, issued by Govt. of Punjab, Department of Labour (Labour Branch) dt.11.11.2008, has been supplied to all EICs/CEs/Dy.CEs, DDOs for implementation of the subject cited matter.

In order to proper accountal of the transactions in the accounts, the following account code is added in the Booklet 'Chart of Accounts' (Commercial Accounting Systems Vol-I Part-1):

EXPLANATION

Amount deducted from contractors on account of construction cess will be credited to this newly opened account code 46.953. At the time of payment to Punjab Construction Workers Welfare Board, Payable at Chandigarh this account code will be debited.

This issues with the approval of Competent Authority.

Accounts Officer, WM&G,
PSEB, Patiala.

Endst.No:8403/8653 /CAO/WM&G/CAC-37 Dated: 12.6.09

Copy of the above is forwarded to the following for information & further necessary action:-

1. All EIC/CEs in PSEB.
2. Advisor/Finance, PSEB, Patiala.
3. Chief/CC&R, PSEB, Patiala.
4. All CAOs/CA/FA&CAOs in PSEB.
5. CAO/Revenue, PSEB, Patiala w.r.to his Memo No.2056 dt.22.5.09.
6. All Dy.CEs/SEs/Directors in PSEB.
7. All Dy.CAOs/Dy.CAs/Dy.FA/A&FM, GNDTP, Bathinda.
8. RAO, PSEB, Patiala.

Accounts Officer/WM&G,
PSEB, Patiala.

CC:-

Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively.

**PUNJAB STATE ELECTRICITY BOARD
CHIEF ACCOUNTS OFFICER
(WM&G SECTION)**

Accounts Circular No. 12
Year:2009

To

1. All AddLSEs/Sr.Xens / REs in PSEB (Accounting Units Only)
2. All Accounts Officers in PSEB.

Memo No: 8908/9170 /CAC-37/Vol-X/CAO/WM&G
Dated: 18.9.2009

Sub: Opening of New Account Code for collection charges through "SEWAK MACHINE".

The following account code is added in the Booklet 'Chart of Accounts' (Commercial Accounting Systems Vol-I Part-I) to debit the expenditure on account of payment to the firm as hire/collection charges:-

<u>Sr.No.</u>	<u>Account Code</u>	<u>Account Head</u>
1.	76.194	"Sewak Machine" hire charges.

PUNJAB STATE ELECTRICITY BOARD

CHIEF ACCOUNTS OFFICER

WM&G EXPLANATION

Accounts Circular No. 12

Expenses paid or payable to the firm on account of hire charges of Sewak Machine shall be debited to this account code.

1. All AddLSEs/Sr.Xens / REs in PSEB
2. All Accounts Officers in PSEB

This issues with the approval of Chief Accounts Officer.

Dated: 18.9.2009

[Signature]
Accounts Officer WM&G,
PSEB, Patiala

Opening of New Account Code for "SEWAK MACHINE".

Endst.No: 9171/9371 /CAO/WM&G/CAC-37/Vol-X Dated: 18.9.2009

Copy of the above is forwarded to the following for information & further necessary action:-

1. All AIC/CEs in PSEB.
2. Chief Controller/Finance, PSEB, Patiala.
3. All CAOs/CA/FA&CAOs in PSEB.
4. All Dy.CEs/SEs/Directors in PSEB.
5. All Dy.CAOs/Dy.CAs/Dy.FAs/A&TM, GNDTP, Bathinda.
6. RAO, PSEB, Patiala.

EXPLANATION

[Signature]
Accounts Officer WM&G,
PSEB, Patiala

Expenses paid or payable to the firm on account of hire charges of Sewak Machine shall be debited to this account code.

CC:-

Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively.
This issues with the approval of Chief Accounts Officer

PUNJAB STATE ELECTRICITY BOARD
CHIEF ACCOUNTS OFFICER
(WM&G SECTION)

Accounts Circular No. 13
Year 2009

To

1. All Addl. SEs/Sr.Xens/REs in PSEB (Accounting Units Only).
2. All Accounts Officers in PSEB.
3. Director Co-ordination B_533 New Friends Colony New Delhi 110065.
4. All AEEs/AEs/AAEs (Operation) in PSEB

Memo No.: 9419/10219/CAC-23/Vol-II/CAO/WM&G

Dated: 21.10.2009

Subject: - E- payment facility to PSEB consumers.

The World Wide Web is the fastest growing means of communication. PSEB finds pleasure in providing better services to consumers by introducing on line payment of electricity bills. In order to exercise proper control over the transactions pertaining to the collection of electricity bills through internet, the following account code is added in the Booklet 'Chart of Accounts' (Commercial Accounting Systems Vol.-1 Part-1) :-

Account Code

24.541

Account Head

Remittance through E-Payment system in respect of Accounting Units.

EXPLANATION

Amount received on account of energy bills of consumers through internet shall be debited to this account code.

The formats A to E have been devised to control the transactions regarding the payment received through E-payment system properly:-

Sr. No.	NAME OF SUB DIVISION	SUB DIVISION CODE	No. of Transaction	SOP	ED	OCTROI	AMOUNT (RS.)	TOTAL
1								
2								
3								
4								
5								
TOTAL:								

NAME OF DIVISION
 NAME OF CIRCLE (DAILY)
 LOCATION CODE

NAME OF DIVISION
 PAYMENT OF ELECTRICITY BILLS THROUGH INTERNET
 FORMAT FOR DIVISION WISE MIS

FORMAT 'B'

NOTE: The RTGS (Real Transaction Gross settlement) Charges shall be borne by the service provider.

Sr. No.	ACCOUNT No.	TRANS ID.	MODE OF PAYMENT	SOP	ED	OCTROI	AMOUNT (RS.)	TOTAL
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
TOTAL:								

NAME OF THE SUB DIVISION: _____
 DATE OF TRANSACTION: _____
 NAME OF CIRCLE (Management Information System/Statement) _____
 NAME OF DIVISION _____
 LOCATION CODE _____
 SUB DIVISION CODE _____

PAYMENT OF ELECTRICITY BILLS THROUGH INTERNET
 FORMAT FOR SUB DIVISION WISE MIS

FORMAT-A
 DAILY STATEMENT

PAYMENT OF ELECTRICITY BILLS THROUGH INTERNET
 FORMAT FOR DIVISION (MONTHLY)

FORMAT-C

NAME OF THE DIVISION:

NAME OF ZONE:

NAME OF CIRCLE:

LOCATION CODE :

SR. NO	DATE OF PAYMENT	SUB DIV-I (CODE NO.)		SUB DIV-II (CODE No.)		SUB DIV-III (CODE NO.)		TOTAL	
		No. of Trans	Amount	No. of Trans	Amount	No. of Trans	Amount	No. of Trans	Amount
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
		TOTAL							

PAYMENT OF ELECTRICITY BILLS THROUGH INTERNET

(DAILY)

FORMAT FOR THE NODAL OFFICE

DATE OF TRANSACTION:

Sr. No.	Name of Sub Division	Sub Division Code	No. of Transactions	Amt. Paid in Rs.
Gross Total				

NOTE: The total payments received on any day to be transferred in PSEB's designated bank account through RTGS free of cost.

ਪੰਜਾਬ ਰਾਜ ਬਿਜਲੀ ਬੋਰਡ
(ਦਫ਼ਤਰੀ ਲੇਖਾ ਅਕਾਊਂਟ/ਤ.ਐਮ.ਕੇ.ਜੀ.ਭਾਗ, ਪਟਿਆਲਾ)

ਸਰਕੂਲਰ ਨੰ: 14
ਮਾਰਚ 2009

ਵੱਲ

1. All Sr.Xens / REs in PSEB (Accounting Units Only)
2. All Accounts Officers in PSEB.
3. Director Co ordination, B-533, New Friends Colony, New Delhi - 110065.
4. All AEEs/AEs/AAs Op. in PSEB.

ਮਿਸ਼ਨ ਨੰ: 10620/11420 /ਸੀ.ਐ.ਓ.-37/ਸੀ.ਐ.ਓ./ਤ.ਐਮ.ਕੇ.ਜੀ.
ਮਿਤੀ : 21.10.2009

ਵਿਸ਼ਾ: Regarding payment/adjustment of Electricity bills upto 31.3.09 due from Pn.Govt.

ਇਸ ਦਫ਼ਤਰ ਦਾ ਲੇਖਾ ਸਰਕੂਲਰ ਨੰ: 9/2009 (circulated vide this office memo no.4798/5798 dated 03.6.09) ਜਾਰੀ ਕੀਤਾ ਗਿਆ ਸੀ।

ਉਪਰੋਕਤ ਲੇਖਾ ਸਰਕੂਲਰ ਵਿੱਚ ਅਕਾਊਂਟਿੰਗ ਯੂਨਿਟਾਂ ਵਲੋਂ ਲੇਖੇ ਵਿੱਚ ਸਮਝਾਏ ਕਿਵੇਂ ਕੀਤਾ ਜਾਵੇਗਾ, ਇਸ ਬਾਰੇ ਅਕਾਊਂਟਿੰਗ ਐਨਟਰੀ ਜ਼ਿਆਦਾ ਵਿਸਥਾਰ ਸਹਿਤ ਨਹੀਂ ਦਰਸਾਇਆ ਗਿਆ ਸੀ। ਅਕਾਊਂਟਿੰਗ ਯੂਨਿਟਾਂ ਵਲੋਂ ਲੇਖੇ ਵਿੱਚ ਸਮਝਾਏ ਹੇਠ ਲਿਖੇ ਅਨੁਸਾਰ ਕੀਤਾ ਜਾਵੇਗਾ:-

ਕ੍ਰਮ ਨੰ:	ਡੈਬਿਟ	ਕਰੈਡਿਟ
1	28.877	23.3 sundry Debtors Collection Account
2	23.3	23.1, 23.2, 23.5
3	(+) IUT-37 (-) 28.877	
4	37.000 (U cheque ਪ੍ਰਾਪਤ ਹੋਣ ਤੇ)	IUT - 37
<u>ਲੇਖਾ ਅਕਾਊਂਟਿੰਗ ਤਰਾਇੰਗ</u>		
(1)	28.877	37.000

ਪੰਜਾਬ ਸਰਕਾਰ ਤੋਂ ਡਿਫਾਲਟਿੰਗ ਰਕਮ ਦੀ ਕਲੀਅਰੈਂਸ ਮਾਰਚ 2009 ਦੇ ਲੇਖੇ ਵਿੱਚ ਕੀਤੀ ਜਾ ਰਹੀ ਹੈ, ਪਰ ਐਡਵਾਈਜ਼ਿਜ਼ ਚਾਲੂ ਸਾਲ (2009-10) ਦੌਰਾਨ ਹੋਜੀ ਜਾਵੇਗੀ। ਇਸ ਲਈ

ਸਬੰਧਤ ਅਕਾਊਂਟਿੰਗ ਯੂਨਿਟਾਂ ਵਲੋਂ ਜਿੰਨੀ ਰਕਮ ਪੰਜਾਬ ਸਰਕਾਰ ਤੋਂ ਪ੍ਰਾਪਤ ਕਰ ਲਈ ਗਈ ਹੈ ਦਾ ਸਮਾਧਾਨ ਜੇ.ਵੀ. ਚਾਹੀਂ ਕੀਤਾ ਜਾਵੇ। ਜਿਸ ਮਹੀਨੇ ਵਿੱਚ ਇਹ ਅਤਵਾਈਸ ਕੰਪਿਊਟਰ ਵਲੋਂ ਅਤਵਾਈਸ ਕੀਤੀ ਜਾਵੇ ਉਸ ਮਹੀਨੇ ਦੇ ਰੈਵੀਨਿਊ ਲੇਖਾ ਬਣਾਉਣੇ ਹੋਏ ਹੇਠ ਲਿਖੇ ਅਨੁਸਾਰ ਜੇ.ਵੀ. ਚਾਹੀਂ ਸਮਾਧਾਨ ਕੀਤਾ ਜਾਵੇ, ਜਿਸ ਨਾਲ ਸਬੰਧਤ ਮਹੀਨੇ ਦੀ ਰੈਵੀਨਿਊ ਅਸੈਸਮੈਂਟ ਸਹੀ ਦਰਸਾਈ ਜਾ ਸਕੇ।

23.101 to 23.111 - Sundry debtors for sale of Power (Dr.)
61.2 - Revenue from sale of Power (Cr.)

ਇਹ ਸਮਰੱਥ ਅਧਿਕਾਰੀ ਦੀ ਪ੍ਰਵਾਨਗੀ ਨਾਲ ਜਾਰੀ ਕੀਤਾ ਜਾ ਰਿਹਾ ਹੈ ਜੀ।

[Signature]
ਲੇਖਾ ਅਫਸਰ/ਤਬਲਯੂ.ਐਮ.ਐੱਤ ਜੀ,
ਪੰ:ਰਾ:ਬਿ:ਬੋ: ਪਟਿਆਲਾ।
21/10/09

EndsLNo: 11421/11820 /CAO/WM&G/CAC-37 Dated:21.10.2009

Copy of the above is forwarded to the following for information & further necessary action:-

1. All EIC/CEs in PSEB.
2. All CAOs/CA/FA&CAOs in PSEB.
3. Chief Controller Finance, PSEB, Patiala.
4. All Dy. CE/SEs in PSEB.
5. All Dy. CAO/Dy. CA/Dy. FA&FM, GNDTP, Bathinda.
6. All Accounts Officers in PSEB.
7. RAO, PSEB, Patiala.

[Signature]
Accounts Officer/WM&G,
PSEB, Patiala.

CC:-

Dy. Secretary to Chairman, Sr. PS to Members and Secretary, PSEB, Patiala for information of the Chairman, Members and Secretary respectively.

PUNJAB STATE ELECTRICITY BOARD
CHIEF ACCOUNTS OFFICER
(WM&G SECTION)

Accounts Circular No. 15
Year: 2009

To

1. All Addl.SEs/Sr.Xens / REs in PSEB (Accounting Units Only)
2. All Accounts Officers in PSEB.
3. All AEEs/AEs/AAEs (op.) in PSEB.

Memo No: 11919/12719 /CAC-37/CAO/WM&G
Dated: 10-12-09

**Sub: Damaged Power Transformer-Non compliance of Instructions-
Accounts Circular No-2/97 & Chapter No. 02 of Manual on
Damaged Transformer (Commercial Accounting Systems Vol-X)**

Please refer to this office Accounts Circular No. 02/97 (circulated vide this office memo No. 1707/2706/CAC-34 dt. 5.2.1997) vide which accounting instructions regarding maintenance of record of damaged transformer were issued. It has been observed that instructions contained in ibid circular are not being followed by the field accounting units. Hence instructions are re-iterated for strict compliance.

It has been noticed that the power transformer when damaged at particular Sub stations is shifted to one of the Cranne Bays pending its repairs. The repair takes quite some time and these damaged Power Transformers keep on lying in the Crane Bays for a long time and in some cases over years. Different methods are being followed for accountal of these transformers. In S&T stores of T.S. Organisation the damaged Power Transformers involving huge amount were taken as a part of the stock there by exposing to the risks of huge accumulation of inventory. The issue has been examined and the following guidelines/instructions are issued for preparation of estimates of various activities and correct accountal/booking of expenditure connected with the job of repair/reconditioning of damaged Power Transformers.

PREPARATION OF ESTIMATE

Uniform procedure to be adopted with regard to preparation of estimates of various activities i.e. dismantlement of damaged transformers, its transportation to the workshop carrying out necessary repair/reconditioning and installation of repaired transformer is as under:-

Estimate for replacement of damaged power transformer will provide for the cost of new transformer, labour for erection of new and dismantlement of damaged transformer, transportation of new transformer and credit for the

depreciated cost of damaged transformer etc. The cost of dismantlement of damaged transformer will be booked to Revenue Account, under Group Head-75 'Employee Costs' and Group Head-77 'Assets Decommissioning Cost'. The erection and transportation charge in respect of new transformer will be debited to Group Head-14 (14.541) Cost of damaged transformers installed on or after 1.4.86 should be available with the concerned Accounting Units. Depreciation will be calculated at prescribed rate based on number of years the transformer remained in operation excluding year of installation but including year of damage. In case of damaged transformer having been installed prior to 1.4.86, where book value is not known, the same will be estimated and the accumulated depreciation will be taken at 50% of that cost.

<u>Example</u>	<u>Classification</u>	<u>Rupees</u>
a) Cost of New Transformer	14.541/14.542	25,00,000
Erection charges	-do-	8,000
Transportation	-do-	3,000
		<u>25,11,000</u>
b) Cost of Damgaged Transformer	10.541/10.542	17,00,000
Less Accumulated Depreciation @50%	12.541/12.542	8,50,000
Net Depreciated cost		<u>8,50,000</u>
c) Labour for dismantlement	75.133/134	
	75.333/334	4,000
	75.433/434	
Net Estimated cost (a+b+c)		<u>16,65,000</u>

In case Damaged Power Transformer is replaced by a repaired old transformer first part of the estimate will be allocated as under:-

1. Cost of repaired old transformer (Original book value)	14.541/542	20,00,000
Less: accumulated depreciation	12.541/542	1,80,000
Net depreciated cost		18,20,000
Erection charges	14.541/542	4,000
Transportation charges	-do-	3,000
		<u>18,27,000</u>
2. Second part of the estimate as per (b) above		8,50,000
3. Dismentalment charges as per (c)		4,000
4. Net estimated cost (I+II+III)		<u>9,81,000</u>

Transportation chages in respect of dismantled transformer will remain booked under Annual M&R estimate of Truck and no adjustment will be made to the estimate of replacement of the damaged transformer.

The estimate for augmentation of power transformer will be prepared on the same lines as in case of replacement of damaged power transformers.

An additional estimate for repair of damaged power transformer should also be prepared in the concerned workshop. These charges are not to be capitalised as per the Basic Accounting Principles and Policies. Therefore the expenditure incurred against repair estimates shall be debitable to revenue heads GH-74,75,76 and 77.

ACCOUNTING PROCEDURE:

The accounting procedure being followed in the TS Organsiation is deficient as detailed hereunder:-

- (i) The damaged power transformers are returned to the Store on depreciated cost after replacement with the healthy transformer at site Afterwards this damaged transformer is issued for inspection/ repair or otherwise disposed off, if found irreparable. This process takes 3-4 years for which inventory remains inflated. Also no storage is to be levied on the damaged transformer.
- (ii) Total expenditure for dismantlement, repair/maintenance and improvement of IR value is booked to GH-74 through IUT. The expenditure should be allocated to GH-74,75,76 &77 as the case may be and no debit is required to be raised for revenue head of account.
- (iii) In some cases, the repair charges or dismantlement cost are being capitalized & charged to account 14.541.
- (iv) Neither there is any proper basis for fixing the price of repaired transformer nor there has been any criteria fixed for assessing the depreciated value for raising debits against P&M Distribution Divisions, Resultantly actual expenditure seldom match with the provision in the estimate.
- (v) The cost of damaged power transformer is also not being accounted for resulting in variation of expenditure when compared with the estimated cost. With a view to maintain uniformity in accountal of damaged transformers and replacement thereof, the following accounting procedure is prescribed:-

On receipt of Power transformer malfunction report, departmental procedures for technical examination shall be initiated and inspection report showing extent & nature of damages prepared in the Crane Bay Workshop (under Grid Sub station Divisions). The power transformer should be replaced immediately to maintain continuity of supply. An estimate on the above lines shall be prepared and got sanctioned from the competent authority.

1. The cost of the damaged Power Transformer along with the accumulated depreciation is required to be withdrawn from the GH-10/12 and transferred to GH-16- "Assets not in use", through Inter unit Transfers. The following entry shall be passed by the P&M Distribution Divn. concerned:-

Dr.- 32	IUT against the Grid S/S Divn, concerned (Depreciated Cost)
Dr.- 12.541/12.542	(Amount of accumulated Depreciation)
Cr.- 10.541/10.542	(Original Value)

On the basis of the GR note prepared by the S&T Store, a U-cheque for the net depreciated cost is required to be sent to the accounting Unit in whose books the value of transformer stands.

2. The expenditure on replacement of damaged power transformer will be booked under GH-14 'Capital works-in-progress account' A/c code 14.541.
3. The cost of dismantlement of damaged power transformers shall be booked to GH-75 for Estt and 77.5 Assets De-commissioning costs. Electricity and Octroi charges are to be debited to GH-76 Administration & General Expenses. The transportation charges incurred for transporting damaged transformer to Store are required to be charged to revenue account head while those incurred for transporting the new transporting for installation are required to be capitalized.
4. On receipt of damaged transformer by the Grid Sub station division, the following entry shall be passed.
- | | |
|------------|--|
| Dr. 16.511 | Damaged Power Transformer |
| Cr. 16.521 | Accumulated depreciation on damaged Power Transformer. |
| Cr. 37.000 | or |
| 46.941 | As the case may be |

The repair charges shall be booked under the Group head-74 (Account Code 74.1). The damaged transformer after repair will be taken on Stock by debit to the account head 22.2 per contra debit and credit to the account head 16.521 and 16.511 respectively. In Grid S/S Division, the cost of new transformer/repared transformer plus erection and transportation charges will be debited to the G.H. 14 per contra credit to 22.3/24.403 or 37 as the case may be.

5. The expenditure incurred for the repair of damaged transformer is required to be classified to the revenue account head 74,75,76 & 77 as the case may be and should not be added to the value of the transformer.

When the damaged Power Transformer is declared irreparable/beyond economical repairs, the same will surveyed off with the sanction of the competent authority. Some expenditure is incurred for checking

the feasibility of repair of the transformer which goes beyond economical repairs. The expenditure so incurred is required to be classified under GH76. On receipt of the survey report the net depreciated value of the transformer is required to be transferred to the Account Head 16.105.

Healthy parts salvaged from the irreparable transformer shall be valued at 50% of their market value and taken on stock and credit given to Account Head 16.105.

6. On completion of work, cost of new/repaired/old Power Transformer installed in place of the damaged transformer will be transferred to Fixed Assets Account as under:-

(a) **Installation of New Transformer:-**

Dr. 10.541/10.542

Cr. 14.541/14.542

(b) **Installation of Repaired/Old Transformer:-**

Dr. 10.541/10.542

Cr. 12.541/12.542

Cr. 14.541/14.542

7. In case the damaged transformer replaced was installed prior to 1.4.86, the book value of the transformer, if not known will be estimated and depreciation provided at 50% of the cost. The following accounting entry will be passed in P&M Divn./Grid Mtc. Divn:-

Dr. IUT 32	Depreciated value of the transformer
Dr. 12.541/12.542	The amount of accumulated depreciation
Cr. 10.541/12.542	Original value of the transformer

On receipt of U cheque from Grid S/S Divn, the P&M Distribution Division/Grid Mtc. DS Division as the case may be will pass the following accounting entry:-

Dr. 37.000	Blank Account code
Cr. IUT 32	Capital expenditure & fixed Assets A/c

Another U-cheque for the net Depreciated cost (the original cost less accumulated depreciation) will be issued by the P&M Distribution Division. in favour of Account Officer/A&R as the Assets Accounts for the period upto 31.3.86 are being kept in the office of Chief Accounts Officer. The following entry will be passed by the P&M Divn.:-

Dr. 10.541/10.542
Cr. 12.541/12.542
Cr. 37.000 Blank A/c Code

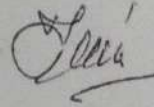
The accounts of works should not be closed unless the cost of new and damaged power transformer has been accounted for.

Especially "Transformer Movement Cards" are not being maintained as per instructions contained in Chapter-02- "**Transformer Movement Card**" of Manual on Damaged Transformer (Commercial Accounting Systems Vol-X) by the field accounting units.

02-Transformer Movement Card		
Responsible	Action	Timing
Junior Engineer (Stores)	<ol style="list-style-type: none"> 1. For each new transformer received in the stores, open Transformer Movement Card (TMC) in duplicate. 2. The Transformer Movement Card (TMC) will be stamped with serial number allotted by the COS and contain the following details: <ol style="list-style-type: none"> (A) Transformer history <ol style="list-style-type: none"> (i) transformer name plate details (ii) purchase and issue details (iii) accounting information' (iv) details of movement & shortages (v) maintenance particulars (B) Repairs conducted at repair workshop (C) Technical details 	As & when
	3. The Transfer Movement Card (TMC) shall be maintained in duplicate. While the original copy of TMC shall move with the transformers, the second one will be preserved in TRW Division.	Monthly
	4. The TMC will accompany the particular transformer. No officer shall either take delivery or issue a transformers without its TMC.	

SDO/JE (Op.)	<p>5. On receipt of transformer, maintain a capacity wise register of transformers to keep a control over the total number of transformers received and installed in field.</p> <p>6. Enter the particulars of external shortages noticed at the time of withdrawing from stores, from the TMC into the register of transformers.</p> <p>7. Pass accounting entry on the basis of SR for actual cost and accumulated depreciation. The accounting entry is provided at serial no. 1 of subject code 27.</p> <p>8. For procedure regarding shortages refer to subject code</p>	As & when
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It is therefore again requested to follow the instructions meticulously.
This issues with the approval of Chief Accounts Officer.

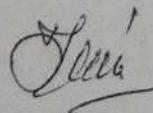


Accounts Officer/WM&G.
PSEB. Patiala

Endst No. 12720/13120/ CAC-37/CAO/WM&G dt. 10.12.09

Copy of the above is forwarded to the following for information and necessary action:-

1. All E.I.C/CEs in PSEB
2. Chief Controller Finance PSEB Patiala
3. All CAOs/CA/FA & CAOs in PSEB
4. All Dy CEs/SEs/Directors in PSEB
5. All Dy CACs/Dy CAs/Dy FAs/ A & FM in PSEB
6. R.A.O. PSEB Patiala.



Accounts Officer/WM&G.
PSEB. Patiala

C.C.

Dy. Secretary to Chairman, Sr. PS. to Members and Secretary,
PSEB Patiala for information of the chairman Members and
Secretary respectively.