



PUNJAB STATE TRANSMISSION CORPORATION LIMITED

(Regd. Office: PSEB Head Office, The Mall, Patiala-147001)

Corporate Identity Number: U40109PB2010SGC033814

O/o Chief Financial Officer, Shakti Sadan, Patiala

www.pstcl.org e-mail: ao-comp@pstcl.org

Accounts Circular No. 10/2018/PSTCL

To

All Addl. SEs/Sr. Xens/AOs **(All Accounting Units)**
under PSTCL

Memo No. 3501-3547/A&R-20

Dated: 27.12.2018

Subject: Amendment in Accounts Circular No. 7/2017 & 9/2017 – instructions for accounting treatment of deposit/contribution works.

The instructions were issued for accounting treatment of transactions relating to deposit works and contribution works as per Chapter 7 of Capital Expenditure and Fixed Assets Manual (CEFA) vide Accounts Circular No. 7/2017 as amended vide Accounts Circular No. 9/2017.

As per the decision taken by BOD in its 51st meeting held on 26.11.2018, the note under Sr. no. 1 & 2 of above said circulars/instructions has now been substituted as under:

“The unspent balance amount (i.e. excess got deposited on estimated basis after accounting for all the expenses relating to the work) of deposit/contribution works shall be refunded within a period of three months after completion of the works.”

This issues with the approval of Chief Financial Officer, PSTCL, Patiala.

Harminder Singh

Accounts Officer/A&R,
PSTCL, Patiala.

Endst. No. 3548-3591/CFO/A&R-20

Dated: 27.12.2018

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

1. Er.-in-Chief/ HIS&D, PSTCL, Patiala.
2. Chief Engineer/TS, PSTCL, Patiala.
3. Chief Engineer/P&M, PSTCL, Ludhiana.
4. Chief Engineer/SLDC, PSTCL, Patiala.
5. Chief Accounts Officer (Finance & Audit), PSTCL, Patiala.
6. Company Secretary, PSTCL, Patiala w.r.t. his office memo no. 1810/BOD-51.4 dated 24.12.2018.
7. All Dy.CEs/SEs under PSTCL.
8. All Dy. CAOs/Dy. CAs /Dy. FAs under PSTCL.

9. All AOs under PSTCL (except DDOs).
10. AO/WM&G, PSPCL Patiala.
11. RAO, PSTCL, Patiala.
12. SE/IT, PSTCL, Patiala for placing the circular on website of PSTCL.

Harminder Singh

Accounts Officer/A&R,
PSTCL, Patiala.

CC:

3592-94
27.12.18

1. Sr. PS to Director/F&C, PSTCL, Patiala for kind information of Director/F&C, please.
2. Sr. PS to Director/Admn., PSTCL, Patiala for kind information of Director/Admn., please.
3. Dy. Secy. to Director/Technical, PSTCL, Patiala for kind information of Director/Technical, please.