

JB-7
PK-32

Commercial
Accounting Systems
Vol. I, Part I

Chart of Accounts



PUNJAB STATE ELECTRICITY BOARD

1987

(iii) The system is quite inadequate to cope with the accounting requirements and problems confronted at Thermal Stations of the Board, such as massive receipts, handling and consumption of coal and oil, inherent loss of coal in transit, diversion of coal wagons, coal grade differences etc. The Public Works System is designed primarily for job cost/works estimate cost accounting whereas on Thermal Plants, process cost accounting is involved.

(iv) Under the Public Works System of Accounts, the whole thrust is on maintenance of accounts for assets under construction; the system does not contemplate maintenance of any physical account of each completed asset over its life duration at the divisional level. This has resulted in somewhat loose control over the moveable assets like distribution transformers, vehicles etc. Divisional accounts are compiled for monthly transactions only and not aggregatively upto each month and for the year as a whole, as is the practice in commercial accounting.

(v) The present-day accounting system does not cater to the increased informational needs of management for financial and control. It hardly furnishes a feedback on the total value of assets, particularly a part that flows at the divisional level, personnel and for both regular and extraordinary establishment and the like. Internal controls built on the system need strengthening and redesigning to suit the requirements of commercial transactions.

(vi) It is not possible to make Inter-Board comparisons for the purpose of strengthening internal efficiencies and productivity of the Board on the wide diversity of accounting policies and procedures prevalent in various SEBs in India.

In view of the inadequacies of the Public Works System of Accounts and the need to revamp/modernise the prevailing accounting systems in line with commercial accounting systems and procedures as emphasized by the World Bank, the Central Electricity Authority engaged M/s A. F. Ferguson & Co., Bombay as consultants in August 1985 to conduct a pilot study of the accounting systems prevalent in two out of eighteen SEBs in India, viz. Gujarat & Punjab and to suggest measures/prepare manuals for the introduction of Commercial Accounting systems and procedures in the SEBs. On consideration of recommendations/model manuals made by the consultants and comments furnished by various SEBs thereon, the Government of India, Ministry of Energy (Deptt. of Power) has framed rules called, The Electricity (Supply) (Annual Accounts) Rules, 1985 under Section-69 read with Section 73 (f) of The Electricity (Supply) Act, 1948. These Rules prescribe new forms in which the annual accounts of the Board shall be prepared, a new Chart of Accounts and the basic Accounting Principles and Policies and have become effective from April, 1985.

In view of the limited time span within which the Board is required to switch over to the uniform Commercial Accounting systems and procedures, the Board has

engrged M/s A. F. Ferguson & Co. New Delhi as consultants in Feb., 1985 for (i) framing accounting Manuals for various functional areas such as Fuel, Materials, Sale of Power, Capital Expenditure, Cash and Bank, Personnel etc, reflecting various provisions of the aforesaid Rules, (ii) implementation of manualised accounting systems and procedures and (iii) imparting training to officers and staff in this respect at a number of places. The consultants have, after studying the accounting systems & procedures prevailing in the Board, prepared Manuals for various functional areas for implementation. These Manuals have been finalized after trial implementation at the selected field offices of the Board and after discussions with the concerned officers and staff. The series of the Manuals starting with this Volume are an attempt to put the accounts of the Board on commercial lines in keeping with the amended provisions of The Electricity (Supply) Act, 1948 and guidelines issued by the Government of India in this behalf.

Co-operation received from various officers of the Board in bringing these works at the implementable stage and the work done by officers of the Commercial Accounting Cell of the Board in this behalf are gratefully acknowledged.

Dated : Nov, 1, 1985

R.N. Gupta, IAS
Member, Finance & Accounts
Punjab State Elecy,
PATIALA

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STRUCTURE OF CHART OF ACCOUNTS

The Department of Finance, Government of India, has issued a Department of Finance (Accounts) Order, 1951, which provides for the structure of the Chart of Accounts for the Government of India. The Chart of Accounts is a system of accounts which is used for the purpose of recording and summarizing the financial transactions of the Government of India. It is a system of accounts which is used for the purpose of recording and summarizing the financial transactions of the Government of India. It is a system of accounts which is used for the purpose of recording and summarizing the financial transactions of the Government of India.

1.0000 Schools

The Chart of Accounts for the Government of India is divided into three main parts: (a) the Departmental Accounts, (b) the Extra-Mural Accounts, and (c) the Special Accounts. The Departmental Accounts are further divided into three main heads: (1) Salaries and Wages, (2) Grants-in-Aid, and (3) Other Departmental Expenditure.

PART—I HEADS OF ACCOUNT

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- (1) Salaries and Wages
- (2) Grants-in-Aid
- (3) Other Departmental Expenditure

4. The location codes shall be prefixed to the account codes provided in the Chart of Accounts. The location code will remain the same for all the transactions at an Accounting Unit. Therefore, the code is to be preprinted on all the accounting documents in use at that location.

5. The list of location codes assigned is given in part 3 of this book.

Coding of Accounts Explained

6. An accounting unit is to record its transactions under the Chart of Accounts in the manner stated below :

- (1) Each accounting unit has been assigned a location code indicating function such as generation, transmission etc. performed at the accounting unit and specific code for that accounting unit.

The location code is a 3 digit code.

- (2) The location code of a unit is to be prefixed to each account code used at the accounting unit. For example,

001	46.410	
		Account code for Sundry
	_____	Creditors for expenses,
	_____	Location code - Thermal power
	_____	Generation, Bhatinda.

- (3) The use of location code is mainly to segregate one unit from another at the time when trial balances or accounts statements/summaries from various accounting units are received at one place. For example, at the stage of compiling accounts from divisions and trial balances and account summaries of a large number of circles, so long as an accounting unit sends its trial balance/ accounts summaries etc. to another accounting unit with the location code written on it, identification of such location is ensured.
- (4) On day to day basis, the location code need not be recorded while writing account code on vouchers etc. Instead the location code can be pre-printed or rubber stamped in advance.
- (5) Inter unit advices raised by a location must bear the location code so that the receiving unit can easily identify the advices.
- (6) In relation to the accounts for Inter Unit transactions, however, two location codes are involved.

(a) Location code of the unit which records the transaction

(b) Location code of the unit to which the transaction is debited or credited.

For example, in the case of transfer of fixed assets from unit 261 to unit 391, the location code of the unit recording the transaction i.e. 261 will be preprinted

on that unit's vouchers, The account code will be 32.391 where 32 is the Inter unit account for fixed assets related transactions and 261 means the transfer is from unit number 261.

- (7) The location codes mentioned on divisions/circles' account are to be used for segregation of the transactions of different functions at the time of compilation, The prefix of location code of various divisions is to be omitted when the circle prepares the trial balances of divisions under it. The consolidated trial balance would then bear circle's code as the location code.

The prefix of location code of various circles is to be omitted when the Head Office consolidates circle-wise accounts and compiles the Board's accounts.

Blanks Provided in the Chart of Accounts

7. Blanks have been provided in the Chart of Accounts at the Account Group, Main Account Head as well as the Sub Account head levels so as to provide flexibility for introduction of new account heads at appropriate levels as per procedure laid down in para 8 below.

Introduction of New Accounts

8. The chart of accounts provides a comprehensive list of account heads. However, if it is observed that some transactions cannot be booked under any of the account heads or that they need to be booked with greater analysis, new accounts as may be necessary may be introduced by Chief Accounts Officer. Purpose and usage of each new account must be clearly defined.

9. Any main account code or sub account code so introduced must conform to the framework of classification and coding of the chart of accounts.

10. Any main account code or sub account code so introduced may, at the Boards' discretion, be reclassified within the same account group or deleted at any time thereafter.

11. Introduction of a new account group shall require prior approval of the Govt. of India, Ministry of Irrigation and Power (Department of Power). Any approval of the Govt. of India in this regard shall be in consultation with the C & AG and the State Govt.

Deletion of Account Codes

12. The Boards shall not be permitted to delete any account from the prescribed chart of accounts. This prohibition shall apply even in cases where the Board does not have the type of transactions covered by an account.

CHART OF ACCOUNTS

ACCOUNT CODE	ACCOUNT HEAD
10.	FIXED ASSETS
10.1	LAND AND LAND RIGHTS
10.101	Land owned under full title
10.102	Land held under lease
10.103	Cost of land development on leasehold land
10.2	BUILDINGS
10.20	Buildings containing generating Plant, transmission and distribution installations
10.201	Buildings containing thermo - electric generating plant
10.202	Buildings containing hydro - electric generating plant
10.203	Buildings containing diesel - electric generating plant
10.206	Buildings containing Transmission installations higher than 66 KVA
10.207	Buildings containing Transmission installations higher than 13.2 KVA but not exceeding 66 KVA
10.208	Buildings containing Distribution installations
10.21	Ancillary Buildings
10.211	Office buildings
10.222	Residential colony for staff
10.234	Temporary buildings
10.244	Workshop buildings
10.245	Other buildings
10.3	HYDRAULIC WORKS
10.30	Hydraulic Works forming part of hydro electric system, including dams, spillways, weirs, canals, reinforced concrete flumes and syphons.

ACCOUNT CODE

ACCOUNT HEAD

10.301	Diversion tunnels, channels & syphons
10.302	Dams, up stream and down stream, coffer dams and any other similar structure, weir, barrage
10.303	Outlet works
10.304	Spillways
10.305	Hydel Channels - Earth Work
10.306	- Lining
10.307	Cross drainage works including aqueducts, syphons & super passages etc.
10.308	Head Regulators
10.309	Cross Regulators and Escape Channel
10.310	Bridges & Culverts
10.311	Misc. Works.
10.32	Hydraulic works forming part of hydro electric system, including reinforced concrete pipelines, sluice gates, steel surge tanks, hydraulic control, valves and other hydraulic works.
10.321	Reservoir, Forebay and Intake
10.322	Ducts and penstock
10.323	Bypass channel & its works
10.324	Tail race channel
10.325	Misc. works
10.330	Cooling water systems including reservoir
10.331	Cooling towers
10.335	Sweet water arrangement including reservoir etc.
10.340	Plant and pipelines for water supply in residential colony.
10.342	Drainage and sewerage-residential colony.
10.4	OTHER CIVIL WORKS
10.401	Pucca roads
10.402	Kutchra roads
10.412	Railway sidings
10.5	PLANT & MACHINERY
10.501	Turbine Generator including Auxilliaries - Steam Power Generation.

ACCOUNT CODE

ACCOUNT HEAD

10.502	Plant foundations for steam power plant
10.503	Boiler plant & equipment including Auxilliaries
10.504	Locomotives
10.505	Coal handling plant & handling equipments
10.506	Oil storage tanks, oil handling plant & equipment
10.507	Ash handling plant & equipment
10.508	Water treatment plant
10.509	Instrumentation & Controls
10.510	Station Piping
10.531	Hydel power generating plant
10.532	Plant foundation for hydel power generating plant
10.535	Auxiliaries in hydel power plant
10.540	Transformers for Repairs
10.541	Transformers, Transformer Kiosks, sub station equipment and other fixed apparatus having a rating of 100 KVA and above
10.542	—do— Others
10.551	Material handling equipment - earth movers, bulldozers
10.552	Material handling equipment - cement mixers
10.553	Material handling equipment - cranes
10.555	Material handling equipment - others
10.561	Switchgear including cable connections
10.563	Batteries including charging equipment
10.565	Fabrication shop/workshop plant & equipments
10.567	Lightening arrestors
10.571	Communication equipment - radio & high frequency carrier system
10.572	Communication equipment - telephone lines & telephones
10.574	Static machine tools & equipment
10.576	Air conditioning plant - static
10.577	Air conditioning plant - portable

ACCOUNT CODE

ACCOUNT HEAD

10.58 & 10.59	Miscellaneous equipments
10.580	Refrigerators and water coolers
10.581	Meter testing laboratory tools & equipment
10.582	Equipments in hospitals/clinics
10.583	Tools & tackles
10.584	Fire fighting equipment
10.585	Hydrogen gas generating plant
10.599	Other miscellaneous equipments
10.6	LINES, CABLE NETWORK ETC.
10.601	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on fabricated steel supports operating at nominal voltages higher than 66 KV
10.602	Overhead lines (towers, poles fixtures, overhead conductors and devices) - lines on steel supports operating at nominal voltage higher than 13.2 KV but not exceeding 66 KV
10.603	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on reinforced supports
10.604	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on treated wood supports
10.611	Underground cables including joint boxes and disconnecting boxes
10.612	Underground cables - cable duct system
10.621	Service connections - Domestic & Commercial
10.622	Service connections - Industrial
10.623	Service connections - Tubewells
10.625	Service connections - Temporary supply of power
10.630	Meters for Repairs
10.631	Metering equipments
10.641	Street lighting and singal system
10.685	Miscellaneous equipments

ACCOUNT CODE

ACCOUNT HEAD

10.7

VEHICLES

10.710	Trucks, tempos, trekkers, etc.
10.720	Buses including mini buses
10.730	Jeeps and motor cars
10.740	Other vehicles

10.8

FURNITURE & FIXTURES

10.801	Furniture and fixtures - Office
10.802	Furniture and fixtures - Rest/Guest houses and Field hostels

10.9

OFFICE EQUIPMENT

10.901	Calculators
10.902	Type writers and duplicating machines
10.903	Cash register machines
10.904	Computers

ACCOUNT CODE

ACCOUNT HEAD

11 OTHER CAPITAL EXPENDITURE/FIXED ASSETS ACCOUNTS

11.1 CAPITAL EXPENDITURE RESULTING IN AN ASSET NOT BELONGING TO THE BOARD

11.101 Roads on municipal land

11.2 SPARE UNITS/SERVICE UNITS

11.3 CAPITAL SPARES AT GENERATING STATIONS

11.4 ASSETS TRANSFER INWARD

11.401 Assets transfer inward (debit on receipt)
—Land and land rights

11.402 Assets transfer inward (debit on receipt)
—Buildings

11.403 Assets transfer inward (debit on receipt)
—Hydraulic Works

11.404 Assets transfer inward (debit on receipt)
—Other civil works

11.405 Assets transfer inward (debit on receipt)
—Plant and machinery

11.406 Assets transfer inward (debit on receipt)
—Lines, cable network etc.

11.407 Assets transfer inward (debit on receipt)
—Vehicles

11.408 Assets transfer inward (debit on receipt)
—Furniture and fixture

11.409 Assets transfer inward (debit on receipt)
—Office equipment

11.421 Assets transfer inward (credit on transfer to
account group 10)—Land and land rights

11.422 Asset transfer inward (credit on transfer to
account group 10)—Buildings

11.423 Assets transfer inward (credit on transfer to
account group 10)—Hydraulic works

11.424 Assets transfer inward (credit on transfer to
account group 10)—Other civil works

ACCOUNT CODE

ACCOUNT HEAD

11.425	Assets transfer inward (credit on transfer to account group 10)—Plant and machinery
11.426	Assets transfer inward (credit on transfer to account group 10)—Lines, cables network etc.
11.427	Assets transfer inward (credit on transfer to account group 10)—Vehicles
11.428	Assets transfer inward (credit on transfer to account group 10)—Furniture and fixtures
11.429	Assets transfer inward (credit on transfer to account group 10)—Office equipment

11.5

**ASSETS TAKEN OVER FROM LICENSEES—PENDING
FINAL VALUATION**

ACCOUNT CODE

ACCOUNT HEAD

11.425	Assets transfer inward (credit on transfer to account group 10)—Plant and machinery
11.426	Assets transfer inward (credit on transfer to account group 10)—Lines, cables network etc.
11.427	Assets transfer inward (credit on transfer to account group 10)—Vehicles
11.428	Assets transfer inward (credit on transfer to account group 10)—Furniture and fixtures
11.429	Assets transfer inward (credit on transfer to account group 10)—Office equipment

11.5

**ASSETS TAKEN OVER FROM LICENSEES—PENDING
FINAL VALUATION**

ACCOUNT CODE

ACCOUNT HEAD

12

PROVISION FOR DEPRECIATION ON FIXED ASSETS

12.1	DEPRECIATION PROVISION—LAND AND LAND RIGHTS
12.102	Land held under lease
12.103	Cost of land development on leasehold land
12.2	DEPRECIATION PROVISION—BUILDINGS
12.20	Buildings containing generating plant, transmission and distribution installations
12.201	Buildings containing therm-electric generating plant
12.202	Buildings containing hydro—electric generating plant
12.203	Buildings containing diesel—electric generating plant
12.206	Buildings containing transmission installations of voltage higher than 66 KVA
12.207	Buildings containing transmission installations of voltage higher than 13.2 KVA but not exceeding 66 KVA
12.208	Buildings containing distribution installations
12.21	Ancillary Buildings
12.211	Office buildings
12.222	Residential colony for staff
12.234	Temporary buildings
12.244	Workshop buildings
12.245	Other buildings
12.3	DEPRECIATION PROVISION—HYDRAULIC WORKS
12.30	Hydraulic Works forming part of hydro electric system, including dams, spillways, weirs, canals, reinforced concrete flumes and syphons
12.32	Hydraulic works forming part of hydro electric system, including reinforced concrete pipelines, sluice gates, steel surge tanks, hydraulic control, valves and other hydraulic works

ACCOUNT CODE

ACCOUNT HEAD

12.330	Cooling water systems including reservoir
12.331	Cooling towers
12.335	Sweet water arrangement including reservoir etc.
12.340	Plant and pipelines for water supply in residential colony
12.342	Drainage and sewerage-residential colony
12.4	DEPRECIATION PROVISION—OTHER CIVIL WORKS
12.401	Pucca roads
12.402	Kutchra roads
12.412	Railway sidings
12.5	DEPRECIATION PROVISION—PLANT & MACHINERY
12.501	Turbine Generator including Auxilliaris—Steam Power Generation
12.502	Plant foundation for steam power plant
12.503	Boiler plant & equipment including Auxilliaris
12.504	Locomotives
12.505	Coal handling plant & handling equipments
12.506	Oil storage tanks, oil handling plant & equipment
12.507	Ash handling plant & equipment
12.508	Water treatment plant
12.509	Instrumentation & Controls
12.510	Station Piping
12.531	Hydel power generating plant
12.532	Plant foundation for hydel power generating plant
12.535	Auxilliaris in hydel power plant
12.540	Transformers for Repairs
12.541	Transformers, Transformer Kiosks, sub station equipment and other fixed apparatus having a rating of 100 KVA and above
12.542	—do— Others
12.551	Material handling equipment - earth movers, bulldozers

ACCOUNT CODE

ACCOUNT HEAD

12.330	Cooling water systems including reservior
12.331	Cooling towers
12.335	Sweet water arrangement including reservior etc.
12.340	Plant and pipelines for water supply in residential colony
12.342	Drainage and sewerage-residential colony

12.4

DEPRECIATION PROVISION—OTHER CIVIL WORKS

12.401	Pucca roads
12.402	Kutchra roads
12.412	Railway sidings

12.5

DEPRECIATION PROVISION—PLANT & MACHINERY

12.501	Turbine Generator including Auxilliaries—Steam Power Generation
12.502	Plant foundation for steam power plant
12.503	Boiler plant & equipment including Auxilliaries
12.504	Locomotives
12.505	Coal handling plant & handling equipments
12.506	Oil storage tanks, oil handling plant & equipment
12.507	Ash handling plant & equipment
12.508	Water treatment plant
12.509	Instrumentation & Controls
12.510	Station Piping
12.531	Hydel power generating plant
12.532	Plant founation for hydel power generating plant
12.535	Auxiliaries in hydel power plant
12.540	Transformers for Repairs
12.541	Transformers, Transformer Kiosks, sub station equipment and other fixed apparatus having a rating of 100 KVA and above
12.542	—do— Others
12.551	Material handling equipment - earth movers, bulldozers

ACCOUNT CODE	ACCOUNT HEAD
12.552	Material handling equipment - cement mixers
12.553	Material handling equipment - cranes
12.555	Material handling equipment - others
12.561	Switchgear including cable connections
12.563	Batteries including charging equipment
12.565	Fabrication shop/workshop plant & equipment
12.567	Lightening arrestors
12.571	Communication equipment - radio & high frequency carrier systems
12.572	Communication equipment - telephone lines & telephones
12.574	Static machine tools & equipment
12.576	Air conditioning plant - static
12.577	Air conditioning plant -portable
12.58	Miscellaneous equipments
&	
12.59	
12.580	Refrigerators and water coolers
12.581	Meter testing laboratory tools & equipment
12.582	Equipments in hospitals/clinics
12.583	Tools & tackles
12.584	Fire Fighting Equipment
12.585	Hydrogen gas generating plant
12.599	Other miscellaneous equipments
12.6	DEPRECIATION PROVISION—LINES, CABLE NETWORK ETC.
12.601	Overhead lines (towers, poles, fixtures, overhead conductors and devices) -lines on fabricated steel supports operating at nominal voltages higher than 66 KV
12.602	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on steel supports operating at nominal voltage higher than 13.2 KV but not exceeding 66 KV

ACCOUNT CODE	ACCOUNT HEAD
12.602	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on reinforced concrete supports
12.604	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on treated wood supports
12.611	Underground cables including joint boxes and disconnecting boxes
13.612	Underground - cable duct system
12.621	Service connections - Domestic & Commercial
12.622	Service connections - Industrial
12.623	Service connections - Tubeweils
12.625	Service connections - Temporary supply of power
12.630	Meters for Repairs
12.231	Metering equipments
12.641	Street lighting and signal system
12.685	Miscellaneous equipments
12.7	DEPRECIATION PROVISION—VEHICLES
12.710	Trucks, tempos, trekkers, etc.
12.720	Buses including mini buses
12.730	Jeeps and motor cars
12.740	Others vehicles
12.8	DEPRECIATION PROVISION—FURNITURE & FIXTURES
12.801	Furniture and fixtures - Office
12.802	Furniture and fixtures - Rest/Guest houses and field hostels
12.9	DEPRECIATION PROVISION—OFFICE EQUIPMENT
12.901	Calculators
12.902	Type writers and duplicating Machines
12.903	Cash register machines
12.904	Computers

ACCOUNT CODE

ACCOUNT HEAD

13

PROVISION FOR DEPRECIATION ON OTHER
CAPITAL EXPENDITURE/FIXED ASSETS

13.1 DEPRECIATION PROVISION ON CAPITAL EXPENDITURE
RESULTING IN AN ASSET NOT BELONGING TO THE
BOARD

13.101 Roads on municipal land

13.2 DEPRECIATION PROVISION ON SPARE UNITS/
SERVICE UNITS

13.3 DEPRECIATION PROVISION ON CAPITAL SPARES AT
GENERATING STATIONS

13.4 DEPRECIATION PROVISION ON ASSETS
TRANSFER INWARD

13.401 Depreciation provision on assets transfer
inward (credit) - Land and land rights

13.402 Depreciation provision on assets transfer
inward (credit) - Buildings

13.403 Depreciation provisions on assets transfer
inward (credit) - Hydraulic works

13.404 Depreciation provision on assets transfer
inward (credit) - Other civil works

13.405 Depreciation provision on assets transfer
inward (credit) - Plant and machinery

13.406 Depreciation provisions on assets transfer
inward (credit) - Lines, cable network etc.

13.407 Depreciation provision on assets transfer
inward (credit) - Vehicles

13.408 Depreciation provision on assets transfer
inward (credit) - Furniture & fixtures

13.409 Depreciation provision on assets transfer
inward (credit)—Office equipment

13.421 Depreciation provision on assets transfer
inward (classified to account group 12)
—Land and land rights

ACCOUNT CODE

ACCOUNT HEAD

13.422	Depreciation provision on assets transfer inward (classified to account group 12) —Buildings
13.423	Depreciation provision on assets transfer inward (classified to account group 12) —Hydraulic works
13.424	Depreciation provision on assets transfer inward (classified to account group 12) —Other civil works
13.425	Depreciation provision on assets transfer inward (classified to account group 12) —Plant and machinery
13.426	Depreciation provision on assets transfer inward (classified to account group 12) —Lines, cable, networks etc.
13.427	Depreciation provision on assets transfer inward (classified to account group 12) —Vehicles
13.428	Depreciation provision on assets transfer inward (classified to account group 12) —Furniture and fixtures
13.429	Depreciation provision on assets transfer inward (classified to account group 12) —Office equipment
13.5	DEPRECIATION PROVISION ON ASSETS TAKEN OVER FROM LICENSEES—PENDING FINAL VALUATION

ACCOUNT CODE

ACCOUNT HEAD

14

CAPITAL WORK-IN-PROGRESS ACCOUNTS

14.1

LAND AND LAND RIGHTS

- 14.101 Land owned under full title
- 14.102 Land held under lease
- 14.103 Cost of land development on leasehold land

14.2

BUILDINGS

- 14.20 Buildings containing generating plant, transmission and distribution installations
- 14.201 Buildings containing thermo-electric generating plant
- 14.202 Buildings containing hydro-electric generating plant
- 14.203 Buildings containing diesel-electric generating plant
- 14.206 Buildings containing transmission installations of voltages higher than 66 KVA
- 14.207 Buildings containing transmission installations of voltages higher than 13.2 KVA but not exceeding 66 KVA
- 14.208 Buildings containing distribution installations
- 14.21 **Ancillary Buildings**
- 14.211 Office buildings
- 14.222 Residential colony for staff
- 14.234 Temporary buildings
- 14.244 Workshop buildings
- 14.245 Other buildings

14.3

HYDRAULIC WORKS

- 14.30 Hydraulic Works forming part of hydro electric system, including dam, spillways, weirs, canals, reinforced concrete flumes and syphons

ACCOUNT CODE

ACCOUNT HEAD

14.301	Diversion tunnels, cannels & syphons
14.302	Dams, up stream and down stream, coffer dams and any other similar structure. weir, barrage
14.303	Outlet works
14.304	Spillways
14.305	Hydel Channels—Earth Work —Lining
14.306	Cross drainage works including aqueducts, syphons & super passages etc.
14.307	Head Regulators
14.308	Cross Regulators and Escape Channels
14.309	Bridges & Culverts
14.310	Misc. Works.
14 32	Hydraulic works forming part of hydro electric system, including reinforced concrete pipelines, sluice gates, steel surge tanks, hydraulic control, valves and other hydraulic works
14.321	Reservoir, Forebay and Intake
14.322	Ducts and penstock
14.323	Bypass channel & its works
14.324	Tail race channel
14.325	Misc. works
14.330	Cooling water systems including reservoir
14.331	Cooling towers
14.335	Sweet water arrangement including reservoir etc.
14.340	Plant and pipelines for water supply in residential colony
14.342	Drainage and sewerage—residential colony

14.4

OTHER CIVIL WORKS

14.401	Pucca roads
14.402	Kutchra roads
14.412	Railway sidings
14.45	PCC Poles manufactured in Board's factories

ACCOUNT CODE

ACCOUNT HEAD

14.46

Items fabricated in Board's workshops

14.5

PLANT & MACHINERY

14.501

Turbine Generating including
Auxilliaris—Steam Power Generation

14.502

Plant foundations for steam power plant

14.503

Boiler plant and equipment including Auxilliaris

14.504

Locomotives

14.505

Coal handling plant & handling equipment

14.506

Oil storage tanks, oil handling plant & equipment

14.507

Ash handling plant & equipment

14.508

Water treatment plant

14.509

Instrumentation & Controls

14.510

Station Piping

14.531

Hydel power generating plant

14.532

Plant foundation for hydel power generating plant

14.535

Auxilliaris in hydel power plant

14.540

Transformers for Repairs

14.541

Transformers, Transformer Kiosks, sub station
equipment and other fixed apparatus having a
rating of 100 KVA and above

14.542

—do— Other

14.551

Material handling equipment - earth movers,
bulldozers

14.552

Material handling equipment - cement mixers

14.553

Material handling equipment - cranes

14.555

Material handling equipment - others

14.561

Switchgear including cable connections

14.563

Batteries including charging equipment

14.665

Fabrication shop/workshop plant & equipments

14.567

Lightening arrestors

14.571

Communication equipment - radio & high
frequency carrier systems

14.572

Communication equipment - telephone
lines & telephones

ACCOUNT CODE

ACCOUNT HEAD

14.574	Static machine tools & equipment
14.576	Air conditioning plant - static
14.577	Air conditioning plant - portable
14.58 & 14.59	Miscellaneous equipments
14.580	Refrigerators and water coolers
14.581	Meter testing laboratory tools & equipment
14.582	Equipments in hospitals/clinics
14.583	Tools & tackles
14.584	Fire fighting equipment
14.585	Hydrogen gas generating plant
14.599	Other miscellaneous equipments
14.6	LINES, CABLE NETWORK ETC.
14.601	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on fabricated steel supports operating at nominal voltages higher than 66 KV
14.602	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on steel supports operating at nominal voltages higher than 13.2 KV but not exceeding 66 VK
14.603	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on reinforced concrete supports
14.604	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on treated wood supports
14.611	Underground cables including joint boxes and disconnecting boxes
14.612	Underground cables - cable duct system
14.621	Service connections - Domestic & commercial
14.622	Service connections - Industrial
14.623	Service connections - Tubewells

ACCOUNT CODE

ACCOUNT HEAD

14.574	Static machine tools & equipment
14.576	Air conditioning plant - static
14.577	Air conditioning plant - portable
14.58	Miscellaneous equipments
&	
14.59	
14.580	Refrigerators and water coolers
14.581	Meter testing laboratory tools & equipment
14.582	Equipments in hospitals/clinics
14.583	Tools & tackles
14.584	Fire fighting equipment
14.585	Hydrogen gas generating plant
14.599	Other miscellaneous equipments
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14.602	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on steel supports operating at nominal voltages higher than 13.2 KV but not exceeding 66 VK
14,603	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on reinforced concrete supports
14.604	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on treated wood supports
14.611	Underground cables including joint boxes and disconnecting boxes
14.612	Underground cables - cable duct system
14.621	Service connections - Domestic & commercial
14.622	Service connections - Industrial
14.623	Service connections - Tubewells

ACCOUNT CODE

ACCOUNT HEAD

14.46	Items fabricated in Board's workshops
14.5	PLANT & MACHINERY
14.501	Turbine Generating including Auxilliaris—Steam Power Generation
14.502	Plant foundations for steam power plant
14.503	Boiler plant and equipment including Auxilliaris
14.504	Locomotives
14.505	Coal handling plant & handling equipment
14.506	Oil storage tanks, oil handling plant & equipment
14.507	Ash handling plant & equipment
14.508	Water treatment plant
14.509	Instrumentation & Controls
14.510	Station Piping
14.531	Hydel power generating plant
14.532	Plant foundation for hydel power generating plant
14.535	Auxilliaris in hydel power plant
14.540	Transformers for Repairs
14.541	Transformers, Transformer Kiosks, sub station equipment and other fixed apparatus having a rating of 100 KVA and above
14.542	—do— Other
14.551	Material handling equipment - earth movers, bulldozers
14.552	Material handling equipment - cement mixers
14.553	Material handling equipment - cranes
14.555	Material handling equipment - others
14.561	Switchgear including cable connections
14.563	Batteries including charging equipment
14.665	Fabrication shop/workshop plant & equipments
14.567	Lightening arrestors
14.571	Communication equipment - radio & high frequency carrier systems
14.572	Communication equipment - telephone lines & telephones

ACCOUNT CODE

ACCOUNT HEAD

14.574 Static machine tools & equipment

14.576 Air conditioning plant - static

14.577 Air conditioning plant - portable

14.58 Miscellaneous equipments

&

14.59

14,580 Refrigerators and water coolers

14.581 Meter testing laboratory tools & equipment

14.582 Equipments in hospitals/clinics

14.583 Tools & tackles

14.584 Fire fighting equipment

14.585 Hydrogen gas generating plant

14 599 Other miscellaneous equipments

14.6

LINES, CABLE NETWORK ETC.

14.601 Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on fabricated steel supports operating at nominal voltages higher than 66 KV

14.602 Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on steel supports operating at nominal voltages higher than 13.2 KV but not exceeding 66 VK

14,603 Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on reinforced concrete supports

14.604 Overhead lines (towers, poles, fixtures, overhead conductors and devices) - lines on treated wood supports

14.611 Underground cables including joint boxes and disconnecting boxes

14.612 Underground cables - cable duct system

14.621 Service connections - Domestic & commercial

14.622 Service connections - Industrial

14.623 Service connections - Tubewells

ACCOUNT CODE

ACCOUNT HEAD

14.625 Service connections - Temporary supply
of power

14.630 Meters for Repairs

14.631 Metering equipments

14.641 Street lighting and signal system

14.686 Miscellaneous equipments

14.7

VEHICLES

14.710 Trucks, tempos, trekkers, etc.

14.720 Buses including mini buses

14.730 Jeeps and motor cars

14.740 Other vehicles

14.8

FURNITURE & FIXTURES

14.801 Furniture and fixtures - Office

14.802 Furniture and fixtures - Rest/Guest houses and
Field hostels

14.9

OFFICE EQUIPMENT

14.901 Calculators

14.902 Type writers and Duplicating Machines

14.903 Cash registerex machines

14.904 Computers

14.95 Capital expenditure resulting in an asset not
belonging to the Board

14.96 Spare/service units

14.97 Capital spares at generating stations

14.98 Assets taken over from Licensees pending
valuation

ACCOUNT CODE

ACCOUNT HEAD

15.

**OTHER ACCOUNTS FOR ASSETS AT
CONSTRUCTION STAGE**

15.1

CONTRACTS IN PROGRESS

Sub account codes will be provided
for each project

15.2

**REVENUE EXPENSES RECLASSIFIED - PENDING
ALLOCATION OVER CAPITAL WORKS**

15.201

Repairs and maintenance

15.202

Employee costs

15.203

Administration and general expenses

15.204

Depreciation and other costs relating to
fixed assets

15.205

Interest and other finance charges

15.210

Depreciation construction facilities

15.220

Head office supervision charges

15.230

Expenditure on survey/investigation
studies (Preliminary)

15.3

WORKING OF MACHINERY FOR CAPITAL WORKS

15.301

Construction facilities - Operation

15.311

Vehicles - Operation

15.331

Store Incidental expenses/Storage Charges

Capital Stores (Debits)

15.351

Construction facilities - Out-turn

15.361

Vehicles - Out-turn

15.371

Stores Incidental expenses/Storage Charges - Capital
Stores (Credits)

15.4

THEM DAM - EXPENDITURE ACCOUNT

15.5

PROVISION FOR COMPLETED WORK

15.6

**CONSTRUCTION FACILITIES AND PROVISION FOR
DEPRECIATION ON CONSTRUCTION FACILITIES**

15.601

Construction equipment - Earthmoving
equipment and bulldozers

ACCOUNT CODE

ACCOUNT HEAD

15.602	Construction equipment - Cranes
15.603	Construction equipment - Cement mixers and other civil construction equipment
15.631	Fabrication shop/construction workshop equipment
15.651	Provision for depreciation - construction equipment - Earthmoving equipment and bulldozers
15.652	Provision for depreciation - construction equipment - Cranes
15.653	Provision for depreciation - construction equipment - Cement mixers and other civil construction equipment
15.681	Provision for depreciation - Fabrication shop/construction workshop equipment
15.7	CAPITAL EXPENDITURE RESULTING IN AN ASSET NOT BELONGING TO THE BOARD
15.8	CAPITAL SPARES AT GENERATING STATIONS
15.9	ASSETS TAKEN OVER FROM LICENCEES PENDING FINAL VALUATION

ACCOUNT CODE

ACCOUNT HEAD

16

ASSETS NOT IN USE

16.1

**WRITTEN DOWN VALUE OF OBSOLETE/
SCRAPPED ASSETS**

16.102	Buildings
16.103	Hydraulic works
16.104	Other civil works
16.105	Plant and machinery
16.106	Lines, cable network etc.
16.107	Vehicles
16.108	Furniture and fixtures
16.109	Office equipment

16.2

WRITTEN DOWN VALUE OF RETIRED ASSETS

16.202	Buildings
16.204	Other civil works
16.205	Plant and machinery
16.206	Lines, cable net work etc.
16.207	Vehicles
16.208	Furniture and fixtures
16.209	Office equipment
16.210	Sale of general assets

16.3

SURPLUS ASSETS

16.4

DAMAGED TRANSFORMERS FOR REPAIRS

16.411	Damaged transformers
16.412	Repaired transformers
16.421	Accumulated depreciation on damaged transformers
16.422	Accumulated depreciation on repaired transformers

ACCOUNT CODE

ACCOUNT HEAD

17

DEFERRED COSTS

17.2

DEFERRED REVENUE EXPENDITURE

17.221

Compensation for premature takeover
of licensees

17.3

EXPENDITURE ON SURVEY/FEASIBILITY
STUDIES OF PROJECTS NOT YET
SANCTIONED (PRELIMINARY)

18

INTANGIBLE ASSETS

18.1

PAYMENTS TO ACQUIRE RIGHT TO RECEIVE
POWER FROM OTHER BODIES

18.2

EXPENSES FOR FORMING AND ORGANISING
THE BOARD

ACCOUNT CODE

ACCOUNT HEAD

20

INVESTMENTS

20.1

INVESTMENTS AGAINST FUNDS

20.2

INVESTMENTS OTHER THAN FUND INVESTMENTS

20.210

Investments in Government securities

20.230

Investments in bonds/debentures of other
Electricity Boards

20.250

Investments in bonds/debentures of other
bodies engaged in generation, transmission
or distribution of power

20.270

Investments in shares in Corporations and
Public Limited Companies

20.280

Investments in form of fixed deposits with
banks, companies etc.

20.290

Other investments

20.3

INVESTMENTS IN SUBSIDIARIES

20.4

INVESTMENTS IN PARTNERSHIP/JOINT VENTURES

20.410

Investments in capital of partnerships/
joint ventures

20.420

Loans to partnerships/joint ventures

ACCOUNT CODE

ACCOUNT HEAD

21

FUEL STOCK & RELATED ACCOUNTS

21.1

FUEL STOCK ACCOUNTS

21.101	Coal stock
21.105	Oil stock—Furnace oil
21.106	Oil stock—Diesel/LDO/LSHS
21.121	Coal-in-transit
21.125	Oil-in-transit

21.2

FUEL STOCK PENDING INVESTIGATION

21.201	Coal stock - excess pending investigation
21.202	Oil stock - excess pending investigation— furnace oil
21.203	Oil stock - excess pending investigation— diesel/LDO/LSHS
21.211	Coal stock shortage pending investigation
21.212	Oil stock shortage pending investigation— furnace oil
21.213	Oil stock shortage pending investigation— diesel/LDO/LSHS

ACCOUNT CODE

ACCOUNT HEAD

22

MATERIALS STOCK & RELATED ACCOUNTS

22.1

INSURANCE SPARES STOCK ACCOUNTS

22.2

MATERIALS PURCHASE ACCOUNTS

22.20	Capital Materials Purchase
&	
22.21	
22.201	Capital materials purchase - Steel
22.202	Capital materials purchase - Cement
22.203	Capital materials purchase - Transformers
22.204	Capital materials purchase - Metering equipments
22.205	Capital materials purchase - Cables & conductors
22.206	Capital materials purchase - Poles
22.207	Capital materials purchase - Electric light fittings
22.208	Capital materials purchase - Spares
22.209	Capital materials purchase - Timber
22.210	Capital materials purchase - Steel pipes
22.219	Capital materials purchase - Others
22.22	O & M Materials Purchase
&	
22.23	
22.221	O&M materials purchase - Steel
22.222	O&M materials purchase - Cement
22.223	O&M materials purchase - Transformers
22.224	O&M materials purchase - Metering equipments
22.225	O&M materials purchase - Cables & conductors
22.226	O&M materials purchase - Poles
22.227	O&M materials purchase - Electric Light fittings
22.228	O&M materials purchase - Spares
22.229	O&M materials purchase - Timber
22.230	O&M materials purchase - Steel pipes
22.239	O&M materials purchase - Others

ACCOUNT CODE

ACCOUNT HEAD

22.3

MATERIALS ISSUE ACCOUNTS

22.30 &	(Capital) Materials Issues
22.31	
22.301	(Capital) Materials issues - Steel
22.302	(Capital) Materials issues - Cement
22.303	(Capital) Materials issues - Transformers
22.304	(Capital) Materials issues - Metering equipments
22.305	(Capital) Materials issues - Cables and conductors
22.306	(Capital) Materials issues - Poles
22.307	(Capital) Materials issues - Electric light fittings
22.308	(Capital) Materials issues - Spares
22.309	(Capital) Materials issues - Timber
22.310	(Capital) Materials issues - Steel pipes
22.319	(Capital) Materials issues - Others
22.32 &	(O&M) Materials Issues
22.33	
22.321	(O&M) Materials issues - Steel
22.322	(O&M) Materials issues - Cement
22.323	(O&M) Materials issues Transformers
22.324	(O&M) Materials issues - Metering equipments
22.325	(O&M) Materials issues - Cables and conductors
22.326	(O&M) Materials issues - Poles
22.327	(O&M) Materials issues - Electric light fittings
22.328	(O&M) Materials issues - Spares
22.329	(O&M) Materials issues - Timber
22.330	(O&M) Materials issues - Steel pipes
22.339	(O&M) Materials issues - Others
22.34 &	Materials Issued to Contractors
22.35	
22.341	Materials issued to contractors - Steel
22.342	Materials issued to contractors - Cement

ACCOUNT CODE

ACCOUNT HEAD

22.343	Materials issued to contractors - Transformers
22.344	Materials issued to contractors - Metering equipments
22.345	Materials issued to contractors - Cables and conductors
22.346	Materials issued to contractors - Poles
22.347	Materials issued to contractors - Electric light fittings
22.348	Materials issued to contractors - Spares
22.349	Materials issued to contractors - Timber
22.350	Materials issued to contractors - Steel pipes
22.359	Materials issued to contractors - Others
22.36 & 22.37	Materials Returned by Contractors
22.361	Materials returned by contractors - Steel
22.362	Materials returned by contractors - Cement
22.363	Materials returned by contractors - Transformers
22.364	Materials returned by contractors - Metering equipments
22.365	Materials returned by contractors - Cables and conductors
22.366	Materials returned by contractors - Poles
22.367	Materials returned by contractors - Electric light fittings
22.368	Materials returned by contractors - Spares
22.369	Materials returned by contractors - Timber
22.370	Materials returned by contractors - Steel pipes
22.379	Materials returned by contractors - Others

22.4

MATERIAL TRANSFER ACCOUNTS

22.40 & 22.41	Materials Transfer Inward
22,401	Materials transfer inward - Steel

ACCOUNT CODE

ACCOUNT HEAD

22,402	Materials transfer inward - Cement
22,403	Materials transfer inward - Transformers
22,404	Materials transfer inward - Metering equipments
22,405	Materials transfer inward - Cables and conductors
22,406	Materials transfer inward - Poles
22,407	Materials transfer inward - Electric light fittings
22,408	Materials transfer inward - Spares
22,409	Materials transfer inward - Timber
22,410	Materials transfer inward - Steel pipes
22,419	Materials transfer inward - Others
22 42 & 22.43	Materials Transfer Outward
22.421	Materials transfer outward - Steel
22.422	Materials transfer outward - Cement
22 423	Materials transfer outward - Transformers
22.424	Materials transfer outward - Metering equipment
22.425	Materials transfer outward - Cables and conductors
22.426	Materials transfer outward - Poles
22,427	Materials transfer outward - Electric light fittings
22.428	Materials transfer outward - Spares
22.429	Materials transfer outward - Timber
22.430	Materials transfer outward - Steel Pipes
22.439	Materials transfer outward - Others
22.450	Transfer of materials within Division/COS
22.5	MATERIALS STOCK ADJUSTMENTS ACCOUNTS
22.50 & 22.51	Capital Materials stock adjustment a/c
22.501	Capital Materials stock adjustment a/c - Steel
22.502	Capital Materials stock adjustment a/c - Cement
22.503	Capital Materials stock adjustment a/c - Transformers

ACCOUNT CODE

ACCOUNT HEAD

22.504	Capital Materials stock adjustment a/c - Metering equipments
22.505	Capital Materials stock adjustment a/c - Cables & conductors
22.506	Capital Materials stock adjustment a/c - Poles
22.507	Capital Materials stock adjustment a/c - Electric light fittings
22.508	Capital Materials stock adjustment a/c - Spares
22.509	Capital Materials stock adjustment a/c - Timber
22.510	Capital Materials stock adjustment a/c - Steel Pipes
22.519	Capital Materials stock adjustment a/c - Others
22.52 & 22.53	O&M Materials Stock Adjustment A/C
22.521	O&M Materials stock adjustment a/c - Steel
22.522	O&M Materials stock adjustment a/c - Cement
22.523	O&M Materials stock adjustment a/c - Transformers
22.524	O&M Materials stock adjustment a/c - Metering equipments
22.525	O&M Materials stock adjustment a/c - Cables and conductors
22.526	O&M Materials stock adjustment a/c - Poles
22.527	O&M Materials stock adjustment a/c - Electric light fittings
22.528	O&M Materials stock adjustment a/c - Spares
22.529	O&M Materials stock adjustment a/c - Timber
22.530	O&M Materials stock adjustment a/c - Steel pipes
22.539	O&M Materials stock adjustment a/c - Others

22.6

MATERIALS STOCK ACCOUNTS

22.60 & 22.61	Capital Materials Stock A/C
22.601	Capital materials stock a/c - Steel

ACCOUNT CODE

ACCOUNT HEAD

22.602	Capital materials stock a/c - Cement
22.603	Capital materials stock a/c - Transformers
22.604	Capital materials stock a/c - Metering equipments
22.605	Capital materials stock a/c - Cables and conductors
22.606	Capital materials stock a/c - Poles
22.607	Capital materials stock a/c - Electric light fittings
22.608	Capital materials stock a/c - Spares
22.609	Capital materials stock a/c - Timber
22.610	Capital materials stock a/c - Steel pipes
22.619	Capital materials stock a/c - Others
22.62 & 22.63	O&M Materials Stock A/C
22.621	O&M materials stock a/c - Steel
22.622	O&M materials stock a/c - Cement
22.623	O&M materials stock a/c - Transformers
22.624	O&M materials stock a/c - Metering equipments
22.625	O&M materials stock a/c - Cables and conductors
22.626	O&M materials stock a/c - Poles
22.627	O&M materials stock a/c - Electric light fittings
22.628	O&M materials stock a/c - Spares
22.629	O&M materials stock a/c - Timber
22.630	O&M materials stock a/c - Steel pipes
22.639	O&M materials stock a/c - Others
22.64 & 22.65	Materials at Site A/C (MASA)
22.640	Capital Materials at site
22.650	O&M Materials at site
22.66 & 22.67	Materials Pending Inspection
22.660	Capital materials pending inspection

ACCOUNT CODE

ACCOUNT HEAD

22.670 O&M materials pending inspection

22.68 & **Materials-in-Transit**

22.69

22.680 Capital materials-in-transit

22.690 O&M materials-in-transit

22.7**OTHER MATERIALS ACCOUNTS**

22.710 Workshop - Suspense materials

22.712 Jobs in process

22.720 Materials issued to fabricators

22.730 Materials issued on loan to parties
other than contractors

22.760 Obsolete materials stock a/c

22.770 Capital - Scrap

22.780 O&M - Scrap

22.8**MATERIALS STOCK/EXCESS/SHORTAGE
PENDING INVESTIGATION**

22.810 Stock excess pending investigation

22.830 Stock shortage pending investigation

22.9**DIFFERENCE DUE TO REVALUATION OF STOCKS**

ACCOUNT CODE

ACCOUNT HEAD

23

RECEIVABLES AGAINST SUPPLY OF POWER

23.1

SUNDRY DEBTORS FOR SALE OF POWER

23.101	Sundry debtors for sale of power - Domestic
23.102	Sundry debtors for sale of power - Commercial
23.103	Sundry debtors for sale of power - Small power
23.104	Sundry debtors for sale of power - Medium supply
23.105	Sundry debtors for sale of power - Large supply
23.106	Sundry debtors for sale of power - Argriculture supply
23.107	Sundry debtors for sale of power - Public lighting
23.108	Sundry debtors for sale of power - Bulk supply
23.109	Sundry debtors for sale of power - Grid supply
23.110	Sundry debtors for sale of power - Others

23.2

SUNDRY DEBTORS FOR ELECTRICITY DUTY

23.201	Sundry debtors for electricity duty - Domestic
23.202	Sundry debtors for electricity duty - Commercial
23.203	Sundry debtors for electricity duty - Small power
23.204	Sundry debtors for electricity duty - Medium supply
23.205	Sundry debtors for electricity duty - Large supply
23.207	Sundry debtors for electricity duty - Public lighting
23.208	Sundry debtors for electricity duty - Bulk supply
23.209	Sundry debtors for electricity duty - Grid supply
23.210	Sundry debtors for electricity duty - Others

23.3

SUNDRY DEBTORS COLLECTIONS ACCOUNT

23.4

PROVISION FOR UNBILLED REVENUE

23.401	Provision for unbilled revenue - Domestic
23.402	Provision for unbilled revenue - Commercial

ACCOUNT CODE

ACCOUNT HEAD

23.403	Provision for unbilled revenue - Small power
23.404	Provision for unbilled revenue - Medium supply
23.405	Provision for unbilled revenue - Large supply
23.406	Provision for unbilled revenue - Agriculture supply
23.407	Provision for unbilled revenue - Public lighting
23.408	Provision for unbilled revenue - Bulk supply
23.409	Provision for unbilled revenue - Grid supply
23.410	Provision for unbilled revenue - Others
23.5	DUES FROM PERMANENTLY DISCONNECTED CONSUMERS
23.501	Dues from permanently disconnected consumers - General
23.502	Dues from permanently disconnected consumers - Industrial
23.503	Dues from permanently disconnected consumers - Agriculture
23.510	Dues from permanently disconnected consumers - Others
23.6	SUNDRY DEBTORS FOR INTER STATE SALE OF POWER
23.7	SUNDRY DEBTORS - MISCELLANEOUS RECEIPTS FROM CONSUMERS
23.9	PROVISION FOR DOUBTFUL DUES FROM CONSUMERS (Credit account)

ACCOUNT CODE

ACCOUNT HEAD

24

CASH AND BANK

24.1

CASH ACCOUNTS

24.110

Cash on hand

24.120

Postage stamps on hand

24.2

CASH IMPRESTS WITH STAFF ACCOUNTS

24.210

Permanent imprest with staff

24.220

Temporary imprest with staff

24.3

COLLECTING BANKS ACCOUNTS

24.301

Collecting bank - State Bank of Patiala

24.302

Collecting bank - State Bank of India

24.303

Collecting bank - Punjab National Bank

24.304

Collecting Bank - Punjab & Sind Bank

24.305

Collecting bank - Oriental Bank of Commerce

24.306

Collecting bank - Allahabad Bank

24.307

Collecting bank - Central Bank of India

24.308

Collecting bank - Union Bank of India

24.309

Collecting bank - United Commercial Bank

24.4

DISBURSEMENT BANK ACCOUNTS

24.401

Disbursement bank - State Bank of Patiala

24.402

Disbursement bank—State Bank of India

24.403

Cheques issued account

24.5

REMITTANCES TO HO IN TRANSIT ACCOUNTS

24.501

Remittances from Division

24.6

TRANSFERS FROM HO IN TRANSIT ACCOUNTS

24.7

**MARGIN MONEY RETAINED BY BANK AGAINST
LETTER OF CREDIT**

24.9

CASH INFLOW AND OUTFLOW ACCOUNTS

24.911

Cash Inflow (Capital Receipts) A/c
(Credit A/c)

24.921

Cash Outflow (Capital Payments) A/c
(Debit A/c)

24.931

Cash Inflow (Revenue Receipts) A/c
(Credit A/c)

24.941

Cash Outflow (Revenue Payments) A/c
(Debit A/c)

24.991

Total Cash Inflow A/c - (Debit A/c)

24.995

Total Cash Outflow A/c - (Credit A/c)

ACCOUNT CODE

ACCOUNT HEAD

25

ADVANCE TO SUPPLIERS/CONTRACTORS (CAPITAL)

25.1

**ADVANCE TO SUPPLIERS/CONTRACTORS
(CAPITAL) - INTEREST BEARING**

25.5

**ADVANCE TO SUPPLIERS/CONTRACTORS
(CAPITAL) - INTEREST FREE**

25.501

Advances to suppliers/contractors for
material - Capital

25.511

Advance to suppliers/contractors for
works - Capital

25.7

**SUPPLIERS/CONTRACTORS MATERIALS
CONTROL ACCOUNT (CAPITAL)**

ACCOUNT CODE**ACCOUNT HEAD**

26	ADVANCE TO SUPPLIERS/CONTRACTORS (O&M)
26.1	ADVANCE TO SUPPLIERS/CONTRACTORS (O&M) - INTEREST BEARING
26.5	ADVANCE TO SUPPLIERS/CONTRACTORS (O&M) - INTEREST FREE
26.501	Advance to suppliers/Contractors for materials O&M
26.511	Advance to suppliers/contractors for Works - O&M
26.7	SUPPLIERS/CONTRACTORS MATERIALS CONTROL A/C (O&M)
26.8	ADVANCE FOR FUEL SUPPLIES
26.801	Advance to coal suppliers
26.805	Advance to oil suppliers

ACCOUNT CODE

ACCOUNT HEAD

27

OTHER LOANS AND ADVANCES

27.1

LOANS AND ADVANCES - INTEREST BEARING

- 27.101 Loans and advances - House building
- 27.102 Loans and advances - Scooter/
Motor cycle
- 27.103 Loans and advances - Car
- 27.104 Loans and advances - Refrigerator
- 27.105 Loans and advances - Cycle
- 27.106 Loans and advances - Fan

27.2

LOANS AND ADVANCES - INTEREST FREE

- 27.201 Loans and advances - Pay
- 27.202 Loans advances - Travelling allowance
- 27.203 Loans and advances - Wheat
- 27.204 Loans and advances - Donation to CM Flood Relief Fund

27.3

LOANS AND ADVANCES TO LICENSEES

27.4

ADVANCE; INCOME TAX DEDUCTIONS AT SOURCE

27.8

LOANS AND ADVANCES - OTHERS

- 27.810 Advances to clearing agents

27.9

PROVISION FOR DOUBTFUL LOANS & ADVANCES (CREDIT ACCOUNT)

ACCOUNT CODE

ACCOUNT HEAD

28

SUNDRY RECEIVABLES

28.1

SUNDRY DEBTORS - TRADING ACCOUNT

28.102

Sundry debtors for hire of apparatus
and wiring

28.103

Sundry debtors for sale of stores/scrap

28.104

Sundry debtors for rental from property

28.108

Sundry debtors for other miscellaneous income

28.2

INCOME ACCRUED & DUE

28.210

Income accrued and due on fund investments

28.220

Income accrued and due on investments
other than fund investments

28.240

Income accrued and due on investments
in partnerships/joint ventures

28.260

Income accrued and due on/advances
to staff

28.290

Income accrued and due - Others

28.3

INCOME ACCRUED BUT NOT DUE

28.310

Income accrued but not due on fund investments

28.320

Income accrued but not due on investments
other than fund investments

28.340

Income accrued but not due - Investments in
partnerships/joint ventures

28.360

Interest accrued but not due - Loans & advances
to staff

28.390

Income accrued but not due - Others

28.4

**AMOUNT RECOVERABLE FROM EMPLOYEES/
EX-EMPLOYEES**

28.401

Amount recoverable from employees

28.402

Amount recoverable from ex-employees

28.5 &

28.6

FUEL RELATED RECEIVABLES AND CLAIMS

28.511

Grade differences - Inferior grade of coal

ACCOUNT CODE

ACCOUNT HEAD

28.512	Provision for loss on inferior grade of coal
28.513	Railway claims for coal - Coal cost
28.514	Railway claims for coal - Freight
28.551	Freight paid on coal wagons not received
28.552	Freight paid on oil tankers not received
28.554	Claims for missing tankers - Oil cost
28.555	Claims for missing tankers - Freight
28.559	Claims for short receipts of oil
28.6	SUBSIDY/GRANTS RECEIVABLES
28.610	Capital subsidy/grants receivables
28.620	Revenue subsidy/grants receivables
28.7	OTHER CLAIMS
28.72	Claims for Loss/Damage to Materials
28.721	Claims for loss/damage to materials - Railways
28.722	Claims for loss/damage to materials - Custom Authorities
28.723	Claims for loss/damage to materials - Port Trust Authorities
28.724	Claims for loss/damage to materials - Insurance companies
28.725	Claims for loss/damage to materials - Suppliers
28.729	Claims for loss/damage to materials - Others
28.74	Claims for Loss/Damage to Capital Assets
28.741	Claims for loss/damage to capital assets - Railways
28.742	Claims for loss/damage to capital assets - Customs Authorities
28.743	Claims for loss/damage to capital assets - Port Trust Authorities
28.744	Claims for loss/damage to capital assets - Insurance companies
28.745	Claims for loss/damage to capital assets - Suppliers
28.749	Claims for loss/damage to capital assets - Others
28.8	OTHER RECEIVABLES
28.810	Expenses recoverable from suppliers/contractors
28.811	Amount recoverable from coal suppliers on account of accepted claims

ACCOUNT CODE

ACCOUNT HEAD

28.815	Grant-in-aid receivable for research and Development
28.820	Prepaid expenses
28.858	Group insurance scheme
28.859	Inter regional transfers
28.860	Common expenditure of reorganisation period divisible among various regions
28.861	Pensionary liability of composite Board
28.862	Deduction made by BBMB in respect of suspense transactions of composite Board
28.863	Settlement on account with BBMB
28.864	Settlement on account with Beas Project
28.865	Amount recoverable from government department/local bodies on account of works executed on their behalf
28.866	Pensionary charges recoverable from state government
28.867	Amount recoverable from HSEB on account of pay and allowances and bonus etc.
28.868	Miscellaneous advances account pending clearance
28.869	Settlement on account with RSER
28.870	Losses under investigation

28.9

DEPOSITS

28.911	Deposit with custom authorities
28.912	Deposit with port trust authorities
28.913	Deposit with excise authorities
28.914	Deposit with telephone authorities
28.919	Other deposits
28.920	Deposits with Railway for credit note facilities
28.921	Deposits with Coal India
28.922	Deposits with DGS & D
28.923	Deposits for purchase of power
28.930	Securities/earnest money from suppliers/contractors (Deposits in the form of fixed deposits etc.)
28.932	Securities from consumers - (Deposits in the form of fixed deposits etc.)
28.933	Securities from employees - Other than cash

ACCOUNT CODE

ACCOUNT HEAD

30 TO 37

INTER UNIT ACCOUNTS

30

INTER UNIT ACCOUNTS - FUEL

31

INTER UNIT ACCOUNTS - MATERIALS

32

INTER UNIT ACCOUNTS - CAPITAL EXPENDITURE
& FIXED ASSETS

33

INTER UNIT ACCOUNTS - REMITTANCES TO
HEAD OFFICE

34

INTER UNIT ACCOUNTS - FUNDS TRANSFER
FROM HEAD OFFICE

35

INTER UNIT ACCOUNTS - HEAD OFFICE
DISBURSEMENTS

36

INTER UNIT ACCOUNTS - PERSONNEL

37

INTER UNIT ACCOUNTS - OTHER TRANSACTIONS/
ADJUSTMENTS

38

INTER UNIT ACCOUNTS - HEAD OFFICE
RESERVE ACCOUNTS

39

INTER UNIT ACCOUNTS - BALANCE PRIOR
TO 1-4-1986

ACCOUNT CODE

ACCOUNT HEAD

40

FUEL RELATED LIABILITIES

40.1	LIABILITIES TO RAILWAYS FOR COAL RECEIPTS
40.110	Freight payable - Allotted wagons
40.120	Diverted wagons freight payable
40.140	Unconnected wagons freight payable
40.160	Diverted wagons - Coal cost
40.180	Unconnected wagons - Coal cost
40.2	LIABILITIES TO COLLIERIES
40.210	Grade differences - Superior grade
40.220	Provision for gain on superior grade (debit account)
40.230	Retentions on account of inferior grade
40.290	Provisional coal receipt account
40.3	LIABILITIES TO RAILWAYS FOR OIL RECEIPTS
40.310	Freight payable - Oil
40.320	Unconnected tankers - Oil cost a/c
40.330	Unconnected tankers - Freight payable a/c
40.4	LIABILITY TO OIL SUPPLIERS
40.410	Provision for unpaid oil bills
40.5	LIABILITY FOR SUPPLY OF GAS
40.6	LIABILITY FOR FUEL RELATED COSTS
40.610	Coal related costs
40.611	Coal handling contractors
40.620	Oil related costs
40.621	Oil handling contractors
40.641	Provision for coal related costs
40.642	Provision for oil related costs
40.7	UNPAID COAL BILLS
40.701	Provision for unpaid coal bills

ACCOUNT CODE

ACCOUNT HEAD

41

LIABILITY FOR PURCHASE OF POWER

41.1

SUNDRY CREDITORS FOR PURCHASE OF POWER

41.2

PROVISION FOR LIABILITY FOR PURCHASE
OF POWER

42

LIABILITY FOR CAPITAL SUPPLIES/CAPITAL WORKS

42.1

LIABILITY FOR SUPPLY OF MATERIALS/WORKS
- CAPITAL

42.2

SUPPLIERS/CONTRACTORS CONTROL A/C - CAPITAL

42.3

PROVISION FOR SUPPLY OF MATERIALS/WORKS
- CAPITAL

ACCOUNT CODE

ACCOUNT HEAD

43

LIABILITY FOR O&M SUPPLIES/O&M WORKS

43.1

LIABILITY FOR SUPPLY OF MATERIALS/WORKS - O&M

43.2

SUNDRY CREDITORS/CONTRACTORS CONTROL
A/C - O&M

43.3

PROVISION FOR SUPPLY OF MATERIALS/WORKS - O&M

ACCOUNT CODE

ACCOUNT HEAD

44

STAFF RELATED LIABILITIES AND PROVISIONS

44.1

STAFF RELATED PROVISIONS

44.110

Provision for gratuity

44.120

Provision for pension

44.2

UNPAID SALARIES, BONUS ETC.

44.210

Unpaid salaries

44.211

Unpaid wages of work charged/daily
wages establishment

44.220

Unpaid bonus

44.3

SALARIES, BONUS ETC. PAYABLE

44.310

Net salary payable

44.320

Bonus payable

44.330

Liability for medical expenses

44.340

Liability for earned leave encashment

44.4

**STAFF DEDUCTIONS & RECOVERIES PAYABLE
TO OUTSIDE PARTIES**

44.401

Income tax deducted at source

44.402

Employees' contribution to PF & FPS

44.403

Employees' contribution to EPF

44.404

Board's contribution to PF & FPS

44.405

Board's contribution to EPF

44.406

Employees' contribution to ESI

44.407

Board's contribution to ESI

44.408

Postal Insurance

44.409

Life Insurance Corporation

44.410

PSEB Engineering Officers Benevolent Fund

44.411

PSEB Accounts Officers Benevolent Fund

44.412

PSEB Accountants Benevolent Fund

ACCOUNT CODE

ACCOUNT HEAD

44.413	PSEB HO's staff Benevolent Fund
44.414	PSEB Revenue Staff Benevolent Fund
44.415	PSEB Diploma Engineers Benevolent Fund
44.416	PSEB Technical Services Benevolent Fund
44.417	PSEB Draftsmen Benevolent Fund
44.418	Pensionary Liabilities
44.419	Other miscellaneous recoveries
44.500	Compulsory Deposits with Regional Provident Fund Commissioner under Ordinance-1974-Receipt and Payments

ACCOUNT CODE

ACCOUNT HEAD

46

OTHER LIABILITIES AND PROVISIONS

46.1	DEPOSITS FROM SUPPLIERS/CONTRACTORS
46.101	Security deposits including earnest money deposits - in cash
46.102	Security deposits including earnest money - deposits other than cash
46.3	ELECTRICITY DUTY AND OTHER LEVIES PAYABLE TO GOVT.
46.300	Electricity duty and other levies payable to the State Govt.
46.310	Excise duty on generation of Electricity
46.4	LIABILITY FOR EXPENSES
46.410	Sundry creditors for expenses
46.430	Provision for liability for expenses
46.6	AMOUNT OWING TO LICENSEES
46.7	ACCRUED/UNCLAIMED AMOUNTS RELATING TO BORROWINGS
46.701	Interest accrued but not due on borrowings - LIC
46.702	Interest accrued but not due on borrowings - REC
46.704	Interest accrued but not due on borrowings - ARFC
46.705	Interest accrued but not due on borrowings - PSEB bonds
46.706	Interest accrued but not due on borrowings - IDBI
46.707	Interest accrued but not due on borrowings - Government loans
46.708	Interest accrued but not due on borrowings - RE debentures (REC contribution)
46.709	Interest accrued but not due on borrowings - RE debentures (Public)

ACCOUNT CODE	ACCOUNT HEAD
46.710	Interest accrued but not due on borrowings - Commercial banks in participation with REC
46.711	Interest accrued but not due on borrowings - GPF utilisation
46.712	Interest accrued but not due on borrowings - Debentures subscription money
46.713	Interest accrued but not due refundable deposit from Industrial consumers
46.720	Unclaimed interest on borrowings
46.730	Unclaimed repayments of bonds/debentures
46.8	PROVISION FOR INCOME TAX
4.69	SUNDRY LIABILITIES AND PROVISIONS
46.91	Cheques etc, in transit
46.910	Stale cheques
46.911	Railway credit notes
46.920	Security deposit in cash from employees
46.921	Security deposit from employees - Other than cash
46.922	Advance received for sale of stores, scrap etc.
49.923	Income tax deducted at source on payment of interest on borrowings, payment to contractors and other payments
46.926	Public works miscellaneous deposits
46.927	Deposits by BBMB
46.928	Deposits for RE debentures
46.929	Unclaimed credit balance
46.931	Liability for unissued cheques
46.936	Common receipts of composite board divisible over the boards
46.937	Liability for Sales Tax
46.939	Provision for losses pending investigation with police authorities & courts
46.940	Amount payable to other Boards & state Govt. & local bodies
46.941	Credits awaiting I.U.T. Bill
46.96	Provision for loss on obsolescence
46.961	Provision for loss in obsolescence of capital equipment/spares

ACCOUNT CODE

ACCOUNT HEAD

47

DEPOSITS FOR ELECTRIFICATION, SERVICE CONNECTIONS ETC.

47.1	DEPOSITS FOR ELECTRIFICATION OF VILLAGES
47.2	DEPOSITS FOR ELECTRIFICATION OF INDUSTRIAL ESTATES
47.3	DEPOSITS FOR SERVICE CONNECTIONS
47.302	Refundable deposits from consumers for getting tubewell priority
47.303	Deposits under ARPC scheme for industrial consumers
47.304	Deposits under voluntary disclosure scheme
47.305	Receipts for deposits works
47.306	Refundable deposits interest bearing from Consumers
47,311	Permanent deposits under ARPC Scheme
47.6	OTHER DEPOSITS FROM CONSUMERS
47.601	Deposits received against burnt meters

ACCOUNT CODE

ACCOUNT HEAD

50

BORROWINGS FOR WORKING CAPITAL

50.1

CASH CREDIT FROM BANKS

50.2

BANK OVERDRAFT

50.3

LOANS FROM BANKS

50.301

Loans from banks against fixed deposits

ACCOUNT CODE

ACCOUNT HEAD

51

PAYMENTS DUE ON CAPITAL LIABILITIES

51.1

REPAYMENTS DUE

51.101	Repayments due - Govt. loan
51.110	Repayments due (other than Govt. Loans)—LIC
51.111	Repayments due (other than Govt. Loans)—REC
51.112	Repayments due (other than Govt. Loans)—AFC
51.113	Repayments due (other than Govt. Loans)—ARFC
51.114	Repayments due (other than Govt. Loans) - PSE Bonds
51.115	Repayments due (other than Govt. Loans)—IDBI
51.116	Repayments due (other than Govt. Loans)—RE Debentures (REC contribution)
51.117	Repayments due (other than Govt. Loan)—RE Debentures (Public)
51.118	Repayments due (other than Govt. Loan)—Sub- scription money
51.119	Repayments due (other than Govt. Loan)— Commercial Bank's participation with REC
51.120	Repayments due (other than Govt. Loans)—Others

51.2

INTEREST ACCRUED AND DUE

51.201	Interest accrued and due - LIC
51.202	Interest accrued and due - REC
51.203	Interest accrued and due - AFC
51.204	Interest accrued and due - ARFC
51.205	Interest accrued and due - PSEB bonds
51.206	Interest accrued and due - IDBI
51.207	Interest accrued and due - Government loans
51.208	Interest accrued and due - RE debentures (REC contribution)
51.209	Interest accrued and due - RE debentures (Public)
51.210	Interest accrued and due - Debenture subscription money
51.211	Interest accrued and due - Commercial banks in participation with REC
51.212	Interest accrued and due - GP Fund utilisation

ACCOUNT CODE	ACCOUNT HEAD	ACCOUNT CODE
52 & 53	CAPITAL LIABILITIES (OTHER THAN STATE GOVERNMENT LOANS)	
52.1	BONDS	
52.110	Public bonds	
52.170	Bond subscription money pending allotment	
52.2	DEBENTURES	
52.210	RE debentures	
52.250	RE debentures - matching contribution	
52.270	Other debentures	
52.290	Debenture subscription money pending allotment	
52.3	FOREIGN CURRENCY LOANS/CREDITS	
53.4	DEFERRED PAYMENT CREDIT IN RUPEE	
52.401	Deferred payment credit in rupee - IDBI	
52.402	Interest on deferred credit pending adjustment - IDBI (Debit)	
52.5	LOANS FROM LIFE INSURANCE CORPORATION	
52.501	Loans from LIC	
53.1	LOANS FROM AGRICULTURAL REFINANCE CORPORATION	
53.101	Loans from ARDC	
53.2	LOANS FROM AGRICULTURAL FINANCE CORPORATION	
53.3	LOANS FROM RURAL ELECTRIFICATION CORPORATION	
53.301	Loans from REC	
53.4	LOANS FROM NABARD	
53.5	LOANS FROM COMMERCIAL BANKS FOR ELECTRIFICATION SCHEMES	
53.501	State Bank of Patiala	
53.502	State Bank of India	

ACCGUNT CODE

ACCOUNT HEAD

53.503	Punjab National Bank
53.504	Punjab & Sind Bank
53.505	Oriental Bank of Commerce
53.506	Allahabad Bank
53.507	Central Bank of India
53.508	Union Bank
53.509	United Commercial Bank
53.510	New Bank of India
53.511	Indian Overseas Bank
53.512	Dena Bank
54.513	Canara Bank
53.514	Bank of Baroda

53.6

FINANCIAL PARTICIPATION BY CONSUMERS

53.610

Financial participation by consumers
Interest bearing

53.620

Financial participation by consumers—
Interest free

53.7

**LOANS RECEIVED FROM GOVT. OF INDIA UNDER
CENTRALLY SPONSORED SCHEMES**

ACCOUNT CODE

ACCOUNT HEAD

54

FUNDS FROM STATE GOVERNMENT

- 54.1 STATE GOVERNMENT LOANS UNDER SECTION 60
OF THE ELECTRICITY (SUPPLY) ACT, 1948
- 54.2 STATE GOVERNMENT LOANS UNDER SECTION 64
OF THE ELECTRICITY (SUPPLY) ACT, 1948
- 54.3 AMOUNT RECEIVED FROM STATE GOVERNMENT
FOR REPAYMENTS GUARANTEED
- 54.4 AMOUNT RECEIVED FROM STATE GOVERNMENT
FOR INTEREST GUARANTEED

ACCOUNT CODE

ACCOUNT HEAD

ACCOU

55

**CONTRIBUTIONS, GRANTS & SUBSIDIES TOWARDS
COST OF CAPITAL ASSETS**

56

55.1

**CONSUMERS CONTRIBUTION TOWARDS COST OF
CAPITAL ASSETS**

56

55.101

Domestic & Commercial

55.102

Industrial

55.103

Tubewell

55.106

Others

55.120

Receipts from Punjab State Industrial
Corporation for electrification of
industrial focal points

55.130

Receipts from Housing Urban Development
Board for electrification of urban estates

55.2

SUBSIDIES TOWARDS COST OF CAPITAL ASSETS

55.3

GRANTS TOWARDS COST OF CAPITAL ASSETS

ACCOUNT CODE

ACCOUNT HEAD

56

RESERVES

56.1

GENERAL RESERVE

56.2

CAPITAL RESERVE

56.3

SINKING FUND FOR REPAYMENT OF BORROWINGS

56.4

INVESTMENT ALLOWANCE RESERVE

56.5

TARIFF RESERVE

56.6

OTHER RESERVES

56.610

Reserve for materials cost variance

56.620

Exchange variance reserve

56.630

Gratuity/pension reserve

ACCOUNT CODE

ACCOUNT HEAD

57

RESERVE FUNDS

57.1

STAFF RESERVE FUNDS

57.120

General provident fund

57.130

Amount of revised pay scale to be kept as special deposit

58

SURPLUS

58.1

REVENUE ACCOUNT

58.2

NET REVENUE AND APPROPRIATION ACCOUNT

58.210

Net revenue and appropriation account

58.22

Appropriations of surplus/contribution to Reserves/Reserve funds

58.221

Contribution for sinking fund for repayment of borrowings

58.222

Contribution to general reserve

ACCOUNT CODE

ACCOUNT HEAD

61

REVENUE FROM SALE OF POWER

61.1	REVENUE FROM SALE OF POWER - INTER STATE
61.2 & 61.3	REVENUE FROM SALE OF POWER - OTHER CONSUMERS
61.201	Revenue from sale of power - Domestic supply - Energy charges
61.211	Revenue from sale of power - Commercial supply - Energy charges
61.221	Revenue from sale of power - Small power - Energy charges
61.231	Revenue from sale of power - Medium supply - Energy charges
61.232	Sale of power - Medium supply - Power factor surcharge
61.233	Sale of power - Medium supply - Demand charges
61.240	Sale of power - Medium supply - Other surcharges
61.241	Revenue from sale of power - Large supply - Energy charges
61.242	Sale of power - Large supply - Power factor surcharge
61.243	Sale of power - Large supply - Demand charges
61.244	Sale of power - Large supply - Voltage surcharge
61.250	Sale of power - Large supply - Other surcharges
61.251	Revenue from sale of power - Agriculture - Energy charges
61.261	Revenue from sale of power - Public lighting - Energy charges
61.271	Revenue from sale of power - Bulk supply Energy charges
61.272	Revenue from sale of power - Bulk supply - Power factor surcharge
61.273	Revenue from sale of power - Bulk supply - Demand charges

ACCOUNT CODE

ACCOUNT HEAD

61.281	Revenue from sale of power - Grid supply - Energy charges
61.282	Revenue from sale of power - Grid supply - Power factor surcharge
61.283	Revenue from sale of power - Grid supply - Demand charges
61.291	Revenue from sale of power - Common pool - Energy charges
61.301	Revenue from sale of power - Others - Energy charges
61.5	ELECTRICITY DUTY AND OTHER STATE LEVIES
61.501	Electricity duty recovery - Domestic supply
61.502	Electricity duty recovery - Commercial supply
61.503	Electricity duty recovery - Small power supply
61.504	Electricity duty recovery - Medium supply
61.505	Electricity duty recovery - Large supply
61.507	Electricity duty recovery - Public lighting
61.508	Electricity duty recovery - Bulk supply
61.509	Electricity duty recovery - Grid supply
61.510	Electricity duty recovery - Others
61.541	Electricity duty payable (contra)
61.6	METER RENT/SERVICE LINES RENTAL
61.601	Meter rent/service line rental
61.7	RECOVERIES FOR THEFT OF POWER/MALPRACTICES
61.710	Recoveries for theft of power
61.711	Recoveries for theft of power - Domestic supply
61.712	Recoveries for theft of power - Commercial supply
61.713	Recoveries for theft of power - Small power supply
61.714	Recoveries for theft of power - Medium supply
61.715	Recoveries for theft of power - Large supply

ACCOUNT CODE

ACCOUNT HEAD

61.716 Recoveries for theft of power - Agriculture supply
61.719 Recoveries for theft of power - Others
61.720 Recoveries for malpractices - Load surcharge etc

61.8

WHEELING CHARGES - RECOVERIES

61.9

MISCELLANEOUS CHARGES FROM CONSUMERS

61.901 Service charges/Fuse charges
61.902 Reconnection fee including other charges
61.903 Public lighting maintenance charges

ACCOUNT CODE

ACCOUNT HEAD

62

OTHER INCOME

62.2

**INCOME FROM LOANS, ADVANCES,
INVESTMENT ETC.**

62.210

Interest on staff loans & advances

62.22

Income from investments

62.250

Delayed payment charges from consumers

62.260

Interest on advances to suppliers/contractors

62.270

Interest from Banks (other than interest on fixed deposits)

62.280

Interest on fixed deposits and other investments

62.3

INCOME FROM TRADING

62.323

Hire charges from contractors

62.330

Profit on sale of stores (profit after deducting cost from the sale proceeds)

62.340

Sale of scrap - gains

62.351

Sale of fly ash - gains

62.360

Other miscellaneous receipts from trading

62.4

GAIN ON SALE OF FIXED ASSETS

62.6

**INCOME/FEES/COLLECTIONS AGAINST STAFF
WELFARE ACTIVITIES**

62.630

Recoveries for transport facilities

62.7

**EXCESS FOUND ON PHYSICAL VERIFICATION OF
FUEL STOCKS**

62.710

Excess found on physical verification of coal

62.720

Excess found on physical verification of oil

62.9

MISCELLANEOUS RECEIPTS

62.901

Rental for staff quarters

ACCOUNT CODE

ACCOUNT HEAD

62.902	Rental from contractors
62.903	Sale of tender forms
62.905	Excess found on physical verification of materials stock
62.906	Excess found on physical verification of fixed assets
62.910	Recovery for transport & vehicle expenses (Other than recoveries from staff)
62.912	Sundry credit balances written back
62.913	Refunds from customs authorities
62.914	Port trust - refunds
62.915	Gain on settlement of railway claims for coal
62.916	Gain on settlement of railway claims for oil
62.917	Gain on superior grade of coal
62.918	Rebate availed of timely payment of REC loan/interest
62.930	Other incomes
62.931	Deposit forfeited
62.940	Receipts on account of Damaged meters

ACCOUNT CODE

ACCOUNT HEAD

63

SUBSIDIES AND GRANTS

63.1

REVENUE SUBSIDIES AND GRANTS

63.110

RE subsidies

63.120

Grants for research and development expenses

63.2

SUBSIDIES AGAINST LOSS ON ACCOUNT OF FLOOD, FIRE, CYCLONE ETC.

ACCOUNT CODE

ACCOUNT HEAD

65

PRIOR PERIOD INCOME

65.1

**FUEL RELATED GAINS ON PRIOR PERIOD
TRANSACTIONS**

65.110

Coal related gains of prior periods

65.120

Oil related gains of prior periods

65.2

**RECEIPTS FROM CONSUMERS RELATING TO
PRIOR PERIODS**

65.210

Receipts from consumers relating to prior
periods - Energy & other charges

65.220

Receipts from consumers relating to prior
periods - Thefts & malpractices

65.4

INTEREST INCOME FOR PRIOR PERIODS

65.5

**EXCESS PROVISION FOR INCOME TAX IN
PRIOR PERIODS**

65.6

**EXCESS PROVISION FOR DEPRECIATION IN
PRIOR PERIODS**

65.7

**EXCESS PROVISION FOR INTEREST & FINANCE
CHARGES IN PRIOR PERIODS**

65.8

OTHER EXCESS PROVISION IN PRIOR PERIODS

65.9

OTHER INCOME RELATING TO PRIOR PERIODS

ACCOUNT CODE

ACCOUNT HEAD

70

POWER PURCHASED ACCOUNT

70.1

POWER PURCHASED ACCOUNT

70.3

WRITE OFF OF COST OF ACQUIRING RIGHTS
TO RECEIVE POWER FROM OTHER BODIES

70.4

WHEELING CHARGES PAYABLE

ACCOUNT CODE

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ACCOUNT CODE

71

COST OF GENERATION OF POWER

8.17

71.1

FUEL CONSUMPTION

8.17

71.110

Cost of coal consumed - steam power generation

71.120

Cost of oil consumed - steam power generation
- Furnace oil

71.121

Cost of oil consumed - steam power generation
- diesel/LDO/LSHS

71.2

FUEL RELATED COSTS

71.21

Coal related costs

71.210

octroi

71.211

Coal handling contract charges

71.212

Demurrage on coal wagons

71.213

Siding charges

71.214

Penalties for overloading

71.215

Commission to agents

71.216

Payments to railway staff posted at thermal
power station

71.217

Coal stock maintenance costs

71.218

Derailment charges

71.219

Other coal related costs

71.22

Oil related costs

71.220

Octroi

71.221

Oil handling contract charges

71.222

Demurrage on oil tankers

71.223

Siding charges for oil receipts

71.3

FREIGHT VARIANCE ON COAL RECEIPTS

71.4

**STOCK SHORTAGES ON EXCESS PHYSICAL VERIFICATION
OF FUEL STOCKS**

71.410

Stock shortages/excess on physical verification of
coal stock

71.420

Stock shortages/excess on physical verification of
furnance oil stock

71.431

Stock shortages/excess on physical verification of
oil stock/diesel, LDO/LSHS

ACCOUNT CODE

ACCOUNT HEAD

71.5

COST OF WATER

71.6

LUBRICANTS AND CONSUMABLE STORES

71.7

STATION SUPPLIES

71.9

COST OF GENERATION DURING TRIAL STAGE
- CHARGED TO CAPITAL WORKS

ACCOUNT CODE

ACCOUNT HEAD

72

FUEL RELATED LOSSES

72.1 TRANSIT LOSS OF FUEL

- 72.100 Transit loss/excess - coal
- 72.131 Transit loss/excess - oil
- 72.132 Transit loss/excess - Diesel/LDO/LSHS

72.2 LOSS ON SETTLEMENT OF CLAIMS FOR FUEL

- 72.210 Loss on settlement of railway claims for coal
- 72.220 Loss on settlement of railway claims for oil

72.3 DIFFERENCES IN GRADE OF COAL

- 72.310 Loss on inferior grade of coal

ACCOUNT CODE

ACCOUNT HEAD

74

REPAIRS AND MAINTENANCE

74.1

REPAIRS AND MAINTENANCE TO PLANT AND MACHINERY

R&M of Generating Plant

- 74.101 R&M to generating plant - Material issued from stores
- 74.102 R&M to generating plant - Material purchased direct
- 74.103 R&M to generating plant - payment to contractors and other outside parties

R&M of Transmission Net Work

- 74.104 R&M including special repairs to transmission station equipment (above 66KVA) - Material issued from stores
 - 74.105 R&M including special repairs to transmission station equipment - (above 66 KVA) - Material purchased direct
 - 74.106 R&M including special repairs to transmission station equipment (above 66 KVA) - Payment to contractors and other outside parties
 - 74.107 R&M including special repairs to transmission station equipment (above 13.2 KVA but not exceeding 66 KVA) - Material issued from stores
 - 74.108 R&M including special repairs to transmission station equipment (above 13.2 KVA but not exceeding 66 KVA) - Material purchased direct
 - 74.109 R&M including special repairs to transmission station equipment (above 13.2 KVA but not exceeding 66 KVA) - Payment to contractors and other outside parties
- R&M of Distribution Net Work
- 74.110 R&M including special repairs to distribution station equipment - Material issued from stores

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74.111 R&M including special repairs to distribution station equipment - Material purchased direct

74.112 R&M including special repairs to distribution station equipment - Payment to contractors & other outside parties

R&M of Workshop Equipment

74.113 R&M including special repairs to workshop equipment - Material issued from stores

74.114 R&M including special repairs to workshop equipment - Material purchased direct

74.115 R&M including special repairs to workshop equipment - Payment to contractors & other outside parties

R&M of Construction Facilities

74.116 R&M including special repairs to construction facilities - Material issued from stores

74.117 R&M including special repairs to construction facilities - Material purchased direct

74.118 R&M including special repairs to construction facilities - Payment to contractors and other outside parties

Special repairs to Generating Plants

74.161 Special repairs/periodical overhauling to generating plant and equipment
- Material issued from stores

74.162 Special repairs/periodical overhauling to generating plant and equipment
- Material purchased direct

74.163 Special repairs/periodical overhauling to generating plant - Payment to contractors and other outside parties

REPAIRS AND MAINTENANCE TO BUILDINGS

74.201 R&M including special repairs to buildings containing generating plant - Material issued from stores

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74.202	R&M including special repairs to buildings containing generating plant - Material purchased direct
74.203	R&M including special repairs to buildings containing generating plant - Payment to contractors & other outside parties
74.204	R&M including special repairs to buildings containing transmission station equipment (above 66 KVA) - Material issued from stores
74.205	R&M including special repairs to buildings containing transmission station equipment (above 66 KVA) - Material purchased direct
74.206	R&M including special repairs to buildings containing transmission station equipment (above 66 KVA) - Payment to contractors & other outside parties
74.207	R&M including special repairs to buildings containing transmission station equipment (above 13.2 KVA but not exceeding 66 KVA) - Material issued from stores
74.208	R&M including special repairs to buildings containing transmission station equipment (above 13.2 KVA but not exceeding 66 KVA) - Material purchased direct
74.209	R&M including special repairs to buildings containing transmission station equipment (above 13.2 KVA but not exceeding 66 KVA) - Payment to contractors and other outside parties
74.210	R&M including special repairs to buildings containing distribution station equipment - Material issued from stores
74.211	R&M including special repairs to buildings containing distribution station equipment - Material purchased direct
74.212	R&M including special repairs to buildings containing distribution station equipment - Payment to contractors and other outside parties
74.216	R&M including special repairs to office buildings - Material issued from stores
74.217	R&M including special repairs to office buildings - Material purchased direct

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74.218	R & M including special repairs to office buildings - Payment to contractors and other outside parties
74.219	R&M including special repairs to residential buildings - Material issued from stores
74.220	R&M including special repairs to residential buildings - Material purchased direct
74.221	R&M including special repairs to residential buildings - Payment to contractors and other outside parties
74.222	R&M including special repairs to workshop buildings - Material issued from stores
74.223	R&M including special repairs to workshop buildings - Material purchased direct
74.224	R&M including special repairs to workshop buildings - Payment to contractors and other outside parties
74.225	R&M including special repairs to other buildings - Material issued from stores
74.226	R&M including special repairs to other buildings - Material purchased direct
74.227	R&M including special repairs to other buildings - Payment to contractors and other outside parties

REPAIRS AND MAINTENANCE TO CIVIL WORKS

74.301	R&M including special repairs to other civil works - Roads, Railway siding - Material issued from stores
74.302	R&M including special repairs to other civil works - Roads, Railway siding - Material purchased direct
74.303	R&M including special repairs to other civil works - Roads, Railway siding - Payment to contractors and other outside parties

REPAIRS AND MAINTENANCE TO HYDRAULIC WORKS

74.401	R&M including special repairs to hydraulic works - Material issued from stores
74.402	R&M including special repairs to hydraulic works - Material purchased direct

ACCOUNT CODE

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74.403

R&M including special repairs to hydraulic works
- Payment to contractors and other outside parties

74.5

**REPAIRS AND MAINTENANCE TO LINES,
CABLE NETWORK ETC.**

74.501

R & M including special repairs to lines, cables,
network - Transmission lines (above 66 KV)
- Material issued from stores

74.502

R & M including special repairs to lines, cables,
network - Transmission lines (above 66 KV)
- Material purchased direct

74.503

R & M including special repairs to lines, cables,
network - Transmission lines (above 66 KV)
- Payment to contractors and other outside parties

74.504

R & M including special repairs to lines, cables,
network - Transmission lines (above 13.2 KV
but not exceeding 66 KV) - Material issued from
stores

74.505

R & M including special repairs to lines, cables,
network - Transmission lines (above 13.2 KV
but not exceeding 66 KV - Material purchased
direct

74.506

R & M including special repairs to lines, cables,
network - Transmission lines (above 13.2 KV
but not exceeding 66 KV) - Payment to contractors
and other outside parties

74.507

R & M including special repairs to lines, cables,
network - Distribution lines - Material issued
from stores

74.508

R & M including special repairs to lines, cables,
network - Distribution lines - Material purchased
direct

74.509

R & M including special repairs to lines, cables,
network - Distribution lines - Payment to
contractors and other outside parties

74.510

R & M including special repairs to public lighting
system - Material issued from stores

74.511

R & M including special repairs to public lighting
system - Material purchased direct

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74.512 R & M including special repairs to public lighting system - Payment to contractors and other outside parties

74.513 R & M including special repairs to Misc. Equipment - Material issued from stores

74.514 R & M including special repairs to Miscellaneous Equipment - Material purchased direct

74.515 R & M including special repairs to Miscellaneous equipment - Payment to contractors and other outside parties

74.531 Replacement of damaged meters

74.5

REPAIRS AND MAINTENANCE TO VEHICLES

74.60 **Repairs and maintenance of trucks, tempos and trekkers**

74.601 R & M including special repairs to trucks, tempos, trekkers - Material issued from stores

74.602 R & M including special repairs to trucks, tempos, trekkers - Material purchased direct

74.603 R & M including special repairs to trucks, tempos, trekkers - Payment to contractors and other outside parties

74.63 **Repairs and maintenance to buses/minibuses**

74.631 R & M including special repairs to buses and minibuses - Material issued from stores

74.632 R & M including special repairs to buses and minibuses - Material purchased direct

74.633 R & M including special repairs to buses and minibuses - Payment to contractors & other outside parties

74.65 **Repairs and maintenance to jeeps & motor cars**

74.651 R&M including special repairs to jeeps and motor cars - Material issued from stores

74.652 R&M including special repairs to jeeps & motor cars - Material purchased direct

74.653 R&M including special repairs to jeeps & motor cars - Payment to contractors and other outside parties

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- 74.66 **Repairs & maintenance to other vehicles**
- 74.661 R&M including special repairs to other vehicles-
- 74.662 Material issued from stores
- 74.663 R & M including special repairs to other vehicles-
- Material purchased direct
- R & M including special repair to other vehicles-
- Payment to contractors and other outside parties

74.8 **REPAIRS AND MAINTENANCE TO FURNITURE & FIXTURES**

- 74.70 **Repairs and maintenance to furniture & fixtures**
- 74.701 R & M including special repairs to furniture and fixtures - Material issued from stores
- 74.702 R & M including special repairs to furniture and fixtures - Material purchased direct
- 74.703 R & M including special repairs to furniture and fixtures - Payment to contractors and other outside parties

74.8 **REPAIRS AND MAINTENANCE TO OFFICE EQUIPMENT**

- 74.80 **Repairs and maintenance to office equipment**
- 74.801 R & M including special repair to office equipment - Material issued from stores
- 74.802 R & M including special repairs to office equipment - Material purchased direct
- 74.803 R & M including special repairs to office equipment - Payment to contractors and other outside parties

74.9 **REPAIRS AND MAINTENANCE CHARGED TO CAPITAL WORKS**

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EMPLOYEE COSTS

151

SALARIES

- 15.111 **Salaries of Permanent and regular employees**
Salaries - Permanent and regular employees
- Capital
- 15.112 Salaries - Permanent and regular employees
- O&M (other than transmission)
- 15.113 Salaries - Permanent and regular employees
- O&M (above 66 KVA) - Transmission
- 15.114 Salaries - Permanent and regular employees
- O&M (above 13.2 KVA but not exceeding
66 KVA) - Transmission
- 15.115 Salaries - Permanent and regular employees
- O&M - Distribution
- 15.116 Salaries - Permanent and regular employees
- Consumer services, Meter reading, Billing
- 15.117 Salaries permanent and regular employees
Manufacturing operations
- 15.118 Salaries - Permanent and regular employees
- Research and Development schemes met out
of grant-in-aid
- 15.119 Salaries - Permanent and regular employees
- Research and development schemes - other
than grant-in-aid
- 15.120 Salaries - Permanent and regular employees
- Public lighting system
- 15.131 **Salaries of Workcharged/daily labour**
- 15.132 Salaries - Workcharged/daily labour - Capital
- 15.133 Salaries - Workcharged/daily labour - O&M
(other than transmission)
- 15.134 Salaries - Workcharged/daily labour - O&M
(above 66 KVA) - Transmission
- 15.135 Salaries - Workcharged/daily labour - O&M
(above 13.2 KVA but not exceeding
66 KVA) - Transmission

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75.135	Salaries - Workcharged/daily labour - O&M - Distribution
75.137	Salaries - Workcharged/daily labour - Manufacturing operations
75.138	Salaries - Workcharged/daily labour - Research and development schemes - met out of grant in aid
75.139	Salaries - Workcharged/daily labour - Research and development schemes - other than grant in aid
75.140	Salaries - Workcharged/daily labour - Public lighting system
75.170	Salaries - Apprentices
75.2	OVERTIME
75.210	Overtime - Permanent and regular employees
75.230	Overtime - Workcharged/daily labour
75.3	DEARNESS ALLOWANCE
75.311	Dearness allowance - Permanent and regular employees - Capital
75.312	Dearness allowance - Permanent and regular employees - O&M (other than - Transmission
75.313	Dearness allowance - Permanent and regular employees - O & M (above 66 KVA) - Transmission
75.314	Dearness allowance - Permanent and regular employees - O&M (above 13.2 KVA but not exceeding 66 KVA) - Transmission
75.315	Dearness allowance - Permanent and regular employees - O&M - Distribution
75.316	Dearness allowance - Permanent and regular employees - Consumer services, Meter reading, Billing Collecting, Accounting, Sales Promotion
75.317	Dearness allowance - Permanent and regular employees - Manufacturing operations
75.318	Dearness allowance - Permanent and regular employees - Research and development schemes met out of grant-in-aid
75.319	Dearness allowance - Permanent and regular employees - Research and development schemes - other than grant in aid

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75.320	Dearness allowance - Permanent and regular employees - Public lighting system
75.331	Dearness allowance - Workcharged/daily labour - Capital
75.332	Dearness allowance - Workcharged/daily labour - O&M (other than transmission)
75.333	Dearness allowance - Workcharged/daily labour - O&M (above 66 KVA) Transmission
75.334	Dearness allowance - Work-charged/daily labour - O&M (above 13.2 KVA but not exceeding 66 KVA) - Transmission
75.335	Dearness allowance - Workcharged/daily labour - O&M - Distribution
75.337	Dearness allowance - Workcharged/daily labour Manufacturing operations
75.338	Dearness allowance - Workcharged/daily labour Research and development schemes - met out of grant-in-aid
75.339	Dearness allowance - Workcharged/daily labour Research and Development schemes - other than grant-in-aid
75.340	Dearness allowance - Workcharged/daily labour Public lighting system
75.370	Dearness allowance - Apprentices

OTHER ALLOWANCES

75.411	Other allowances - Permanent and regular employees - Capital
75.412	Other allowances - Permanent and regular employees - O&M (Other than transmission)
75.413	Other allowances - permanent and regular employees - O&M (above 66 KVA) - Transmission
75.414	Other allowances - Permanent and regular employees - O&M (above 13.2 KVA but not exceeding 66 KVA) - Transmission
75.415	Other allowances - Permanent and regular employees - O&M - Distribution

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75.416	Other allowances - Permanent and regular employees - Consumer services, meter reading, billing, collecting accounting, sales promotion
75.417	Other allowances - Permanent and regular employees - Manufacturing operations
75.418	Other allowances - Permanent and regular employees - Research and development schemes met out of grant-in-aid
75.419	Other allowances - Permanent and regular employees - Research and development schemes Other than grant-in-aid
75.420	Other allowances - Permanent and regular employees - Public lighting system
75.431	Other allowances - Workcharged/daily labour - Capital
75.432	Other allowances - Workcharged/daily labour - O&M (Other than transmission)
75.433	Other allowances - Workcharged/daily labour - O&M (above 66 KVA) - Transmission
75.434	Other allowances - Workcharged/daily labour - O&M (above 13.2 KVA but not exceeding 66 KVA) - Transmission
75.435	Other allowances - Workcharged/daily labour - O&M Distribution
75.437	Other allowances - Workcharged/daily labour - Manufacturing operations
75.438	Other allowances - Workcharged/daily labour Research and development schemes - met out of grant in aid
75.439	Other allowances - Workcharged/daily labour Research and development schemes - other than grant in aid
75.440	Other allowances - Workcharged/daily labour - Public lighting system
75.470	Other allowances - Apprentices
75.5	BONUS
75.510	Bonus - Permanent & regular employees

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75.511	Bonus - Permanent & regular employees Research and development schemes - met out of grant in aid
75.512	Bonus - Permanent & regular employees Research and development schemes - other than grant in aid
75.520	Bonus - Workcharged/daily labour
75.521	Bonus - Workcharged/daily labour - Research and development schemes met out of grant in aid
75.522	Bonus - Workcharged/daily labour Research and development schemes - other than grant in aid
75.550	Production/generation incentive
75.6	OTHER STAFF COSTS
75.611	Medical expenses reimbursement
75.612	Leave travel assistance
75.617	Earned leave encashment
75.629	Payment under workmen's Compensation Act
75.630	Medical expenses re-imbursments - R & D schemes - out of grant in aid
75.631	Medical expenses re-imbursments,R & D schemes - other than grant in aid
75.7	STAFF WELFARE EXPENSES
75.710	Medical expenses
75.720	Canteen expenses
75.730	Education expenses
75.740	Uniform & livery expenses
75.750	Recreation expenses
75.760	Other welfare expenses
75.8	TERMINAL BENEFITS
75.810	Terminal benefits (PF & FPS) Board's contribution
75.830	Terminal benefits (Superannuation) - Board's contribution
75.840	Terminal benefits (Gratuity)
75.850	Provident fund inspection and audit charges
75.860	Pensionary charges
75.870	Other terminal benefits
75.9	EMPLOYEE COSTS CHARGED TO CAPITAL WORKS

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ADMINISTRATION & GENERAL EXPENSES

76.1

ADMINISTRATION EXPENSES

76.10	Property related expenses
76.101	Rent (including lease rentals)
76.102	Rates & taxes
76.104	Insurance on assets including stock
76.106	Insurance on assets under construction
76.11	Communication
76.111	Telephone & trunk calls
76.112	Postage & telegrams
76.113	Telex charges
76.12	Professional charges
76.121	Legal charges
76.122	Audit fees
76.123	Consultancy charges
76.124	Technical fees
76.125	Other professional charges
76.13	Conveyance and travelling
76.131	Conveyance expenses
76.132	Travelling expenses
76.133	Travelling allowance to employees (except R & D)
76.134	Travelling expenses to employees, Research and development schemes - met out of grant-in-aid
76.135	Travelling expenses to employees - Research and development schemes - other than grant-in-aid
76.136	Vehicle running expenses - Petrol & oil (other than trucks/delivery van)
76.138	Vehicles license & registration fee (except R & D)
76.139	Vehicles license & registration fee - Research and development schemes - met out of grant-in-aid
76.140	Vehicles license & registration fee - research and development schemes - other than grant-in-aid

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76.15 &	other expenses
76.16	
76.151	Fees & subscription
76.152	Books & periodicals
76.153	Printing & stationery
76.154	Computer time hire cost
76.155	Advertisement expenses
76.157	Donations
76.158	Electricity charges
76.160	Water charges
76.162	Entertainment
76.164	Revenue stamps for affixing on receipts
76.190	Miscellaneous expenses
76.2	MATERIALS RELATED EXPENSES
76.201	Packing and forwarding charges
76.210	Inland freight on capital equipment
76.211	Freight on local capital equipment
76.215	Testing charges - capital equipment
76.220	Other freight
76.230	Transit insurance
76.240	Vehicle running expenses - Trucks/Delivery vans
76.250	Octroi on capital equipment
76.251	Octroi - others
76.260	Advertisement of tenders, notices and other purchase related advertisement for capital equipments
76.261	Advertisement of tenders, notices and other purchase related advertisements
76.270	Incidental stores expenses - capital equipment
76.271	Incidental stores expenses - Others
76.272	Bank charges
76.281	Fabrication charges
76.282	Fabrication charges absorbed in cost of fabrications/credit
76.9	ADMINISTRATION AND GENERAL EXPENSES CHARGED TO CAPITAL WORKS (Credit account)

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77 DEPRECIATION AND OTHER COSTS RELATING TO
FIXED ASSETS

77.1 & 77.2		DEPRECIATION
77.110		Amortisation of leasehold assets
77.120		Depreciation on buildings
77.130		Depreciation on hydraulic works
77.140		Depreciation on other civil works
77.150		Depreciation on plant & machinery
77.160		Depreciation on lines and cable network etc.
77.170		Depreciation on vehicles
77.180		Depreciation on furniture and fixtures
77.190		Depreciation on office equipment
77.210		Depreciation on capital expenditure resulting in asset not belonging to the Board
77.220		Depreciation on spare units/service units
77.230		Depreciation on capital spares at generating stations

77.5		ASSETS DECOMMISSIONING COSTS
77.510		Site restoration costs
77.520		Building/civil works demolition costs
77.530		Generating plant - Decommissioning cost
77.540		Transmission lines/sub-station - Decommissioning cost
77.550		Other decommissioning costs

77.6 SMALL AND LOW VALUE ITEMS WRITTEN OFF

77.610		Small and low value items written off
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77.7 LOSSES RELATING TO FIXED ASSETS

77.710		Written down value of assets scrapped
77.720		Write off of deficits of fixed assets observed physical verification

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77.730	Loss on sale of fixed assets
77.731	Loss on sale of fixed assets - Land and land rights
77.732	Loss on sale of fixed assets - Buildings
77.733	Loss on sale of fixed assets - Hydraulic works
77.734	Loss on sale of fixed assets - Other civil works
77.735	Loss on sale of fixed assets - Plant and machinery
77.736	Loss on sale of fixed assets - Lines, cable network etc.
77.737	Loss on sale of fixed assets - Vehicles
77.738	Loss on sale of fixed assets - Furniture and fixtures
77.739	Loss on sale of fixed assets - Office equipment

DEPRECIATION & RELATED COSTS CHARGEABLE TO CAPITAL WORKS (CREDIT ACCOUNTS)

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78

INTEREST & OTHER FINANCE CHARGES

- 78.1 INTEREST ON STATE GOVERNMENT LOANS
- 78.2 INTEREST ON BONDS
- 78.3 INTEREST ON DEBENTURES
- 78.4 INTEREST ON FOREIGN CURRENCY LOANS
& CREDITS
- 78.5 INTEREST ON OTHER LOANS/DEFERRED CREDITS
(IN RUPEE)

- 78.501 Interest on loans from LIC
- 78.511 Interest on loans from ARDC
- 78.521 Interest on loans from ARC
- 78.531 Interest on loans from REC
- 78.541 Interest on loans from NABARD
- 78.551 Interest on loans from Commercial Banks
- 78.561 Interest on financial participation from consumers
- 78.571 Interest on deferred payment credit (IDBI)
- 78.591 Penal interest on capital liabilities

78.6 INTEREST TO CONSUMERS

- 78.601 Interest to consumers - Security deposits
- 78.611 Interest to consumers on refundable deposits for
industrial connections

78.7 INTEREST ON BORROWINGS FOR WORKING CAPITAL

78.8 OTHER INTEREST & FINANCE CHARGES

- 78.810 Interest on debenture subscription money
- 78.830 Discount allowed to consumers for advance
payments of bills
- 78.841 Interest to suppliers/contractors
- 78.852 Interest on general provident fund
- 78.853 Interest on security deposits from staff

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78.86	Cost of raising finance
78.861	Stamp duty
78.862	Legal charges
78.863	Advertisements
78.866	Commitment charges/LC charges
78.871	Discounts on bond/debentures
78.873	Redemption premium on bonds/debentures
78.882	Bank commission for collection from consumers
78.883	Other bank charges

78.9

CAPITALISATION OF INTEREST ON FUNDS USED DURING CONSTRUCTION

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79

OTHER DEBITS TO REVENUE ACCOUNT

79.1

MATERIALS COST VARIANCE

79.110 Materials cost variance - Capital
 79.120 Materials cost variance - O & M
 79.130 Materials value variance - Capital
 79.140 Materials value variance - O & M

79.2

RESEARCH & DEVELOPMENT EXPENSES

79.210 R & D expenses - met out of grant-in-aid
 79.211 R & D expenses - other than grant-in-aid

79.4

**BAD & DOUBTFUL DEBTS WRITTEN OFF/
PROVIDED FOR**

79.410 Bad debts written off - Dues from consumers
 79.430 Bad debts written off - Others
 79.460 Bad and doubtful debts provided for - Dues from
 consumers

79.4

MISCELLANEOUS LOSSES AND WRITE OFFS

79.510 Shortage on physical verification of stocks
 79.511 Loss of materials in pilferage etc.
 79.520 Loss of cash written off
 79.580 Compensation for injuries, death and
 damages - Staff
 79.531 Compensation for injuries, death and
 damages - Outside parties
 86.533 Infructuous capital expenditure written off
 79.563 Loss on obsolescence of equipment and
 capital spares
 79.570 Loss on exchange rate variation
 79.571 Sundry debit balances written off
 79.572 Loss on sale of scrap
 79.573 Loss on sale of stores

79.7

SUNDRY DEBITS

72.710 Intangible assets written off

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79.72	Write off deferred revenue expenditure	81
79.8	LOSS ON ACCOUNT OF FLOOD, CYCLONE, FIRE, ETC.	
79.881	Loss to fixed assets on account of floods, cyclone, fire, etc.	81.1
79.883	Loss to stocks on account of flood, cyclone, fire, etc.	
79.883	Loss to assets under construction on account of flood, cyclone, fire etc.	83
79.884	Loss on write - off of dues from consumers in areas affected by flood, cyclone, etc.	

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81

PROVISION FOR INCOME TAX FOR THE YEAR

81.1

PROVISION FOR INCOME TAX FOR THE YEAR

83

PRIOR PERIOD EXPENSES/LOSSES

83.1

SHORT PROVISION FOR POWER PURCHASED
IN PREVIOUS YEARS

83.2

FUEL RELATED LOSSES AND EXPENSES RELATING
TO PREVIOUS YEARS

83.210

Coal related expenses/losses of previous years

83.220

Oil related expenses/losses of previous years

83.3

OPERATING EXPENSES OF PREVIOUS YEARS

83.4

EXCISE DUTY ON GENERATION RELATING TO
PREVIOUS YEARS

83.5

EMPLOYEE COSTS RELATING TO PREVIOUS YEARS

83.6

DEPRECIATION UNDERPROVIDED IN PREVIOUS YEARS

83.7

INTEREST AND OTHER FINANCE CHARGES
RELATING TO PREVIOUS YEARS

83.8

OTHER CHARGES RELATING TO PREVIOUS YEARS

83.820

Administrative expenses - Previous years

83.840

Materials related expenses - Previous years

ACCOUNT CODE

ACCOUNT HEAD

91

COSTS & REVENUE AT TRIAL STAGE

91.1

DEBIT ACCOUNT FOR COSTS AT TRIAL STAGE

- 91.101 Fuel costs at trial stage
- 91.106 Fuel related costs at trial stage
- 91.121 Fuel related losses at trial stage
- 91.131 Repairs and maintenance costs at trial stage
- 91.141 Employee costs at trial stage
- 91.151 Administration and general expenses at trial stage
- 91.161 Depreciation and other costs relating to fixed assets during trial stage
- 91.171 Interest and other finance charges during trial stage

91.2

MEMORANDUM CREDIT ACCOUNT FOR THE DEBITS OF COSTS

- 91.201 Fuel costs at trial stage
- 91.206 Fuel related losses at trial stage
- 91.231 Repairs and maintenance costs at trial stage
- 91.241 Employee costs at trial stage
- 91.251 Administration and general expenses at trial stage
- 91.261 Depreciation and other costs relating to fixed assets during trial stage
- 91.271 Interest and other finance charges during trial stage

91.3

CREDIT ACCOUNTS FOR REVENUE AT TRIAL STAGE

91.4

MEMORANDUM DEBIT ACCOUNTS FOR CREDITS OF REVENUE

ACCOUNT CODE

ACCOUNT HEAD

COSTS & REVENUE AT TRIAL STAGE

91.1

DEBIT ACCOUNT FOR COSTS AT TRIAL STAGE

- 91.101 Fuel costs at trial stage
- 91.106 Fuel related costs at trial stage
- 91.121 Fuel related losses at trial stage
- 91.131 Repairs and maintenance costs at trial stage
- 91.141 Employee costs at trial stage
- 91.151 Administration and general expenses at trial stage
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91.3

CREDIT ACCOUNTS FOR REVENUE AT TRIAL STAGE

91.4

MEMORANDUM DEBIT ACCOUNTS FOR CREDITS OF REVENUE

ACCOUNT CODE

ACCOUNT HEAD

92

**MEMORANDUM ACCOUNTS FOR RECORDING NO.
OF UNITS OF POWER PURCHASE, GENERATION,
SALE ETC.**

92.1	TOTAL UNITS ACCOUNT
92.2	UNITS GENERATED ACCOUNT
92.201	Thermal
92.202	Hydel
92.203	Internal Combustion
92.3	AUXILIARY CONSUMPTION ACCOUNT
92.301	Thermal
92.302	Hydel
92.303	Internal Combustion
92.4	UNITS PURCHASED ACCOUNT
92.401	Bassi Power Plant (HPSEB)
92.402	Bairasul Hydel Power Plant (J&K)
92.403	SSTP - Sangrauli
92.404	Others
92.5	UNITS SOLD ACCOUNT
	Sales within the state
92.501	Domestic
92.502	Commercial
92.503	Small power
92.504	Medium supply
92.505	Large supply
92.506	Agriculture
92.507	Public Lighting
92.508	Bulk supply
92.509	Grid supply
92.510	Others
	Sales outside the state
92.550	HPSEB
92.551	DESU
92.552	RSEB
92.553	HSEB
92.554	UPSEB

PART—2
GUIDELINES TO THE USE OF CHART OF ACCOUNTS

MEMORANDUM ACCOUNTS FOR RECORDING NO. OF UNITS OF POWER PURCHASE, GENERATION, AND SALES ETC.

DATE	DESCRIPTION	AMOUNT
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GUIDELINES TO THE USE OF CHART OF ACCOUNTS
PART-2

GUIDELINES TO THE USE OF CHART OF ACCOUNTS

ACCOUNT CODE

ACCOUNT HEAD

10

FIXED ASSETS

Cost of assets purchased or constructed shall be recorded in the accounts in this group. The following transactions shall be recorded in these accounts for the 'cost' of assets involved in these transactions.

ADDITIONS

- (1) Commissioning of Assets purchased and constructed
- (2) Subsequent additions to assets in use

TRANSFERS

- (3) Transfer of assets from other accounting units
- (4) Transfer of assets to other accounting units

DEDUCTIONS

- (5) Sale of assets
- (6) Scrapping of assets
- (7) Loss of assets
- (8) Deduction of obsolete assets

Cost of assets under construction/installation shall not be recorded in these accounts. In the first instance, the cost of assets shall be recorded under Account Group 14 & 15 and on their commissioning/installation shall be transferred to Account Group 10 & 11, as the case may be.

10.1

LAND AND LAND RIGHTS

10.101 Land owned under full title

Land cost shall comprise of the following :

- (1) Purchase price of land
- (2) Compensation for acquisition of land
- (3) Compensation for trees and crops on the acquired land
- (4) Legal charges, stamp duty, etc. incurred in order to secure effective title

ACCOUNT CODE

ACCOUNT HEAD

- (5) Land revenue and other taxes paid during the stage of land development
- (6) Site preparation costs such as cost of levelling hills or filling low spots, cost of clearing trees, etc.
- (7) Cost of demolishing an unwanted structure if the land is acquired with such a structure.

Cost of land development having a limited life such as cost of landscaping, gardens, sidewalls, fences & digging for sewage system shall also be added to the cost of land as "cost of land Development".

This account shall include all the above costs for all land purchased or acquired for generating plants - Thermal/Hydel/Internal Combustion, Transmission and Distribution operations. In case of Hydel Generating plants this account shall include all costs associated with acquisition of land used in connection with such generating plants, construction of such structures like dams, barrages, water conductors system, land submerged under reservoirs, balancing ponds, forebays, borrow areas etc.

Costs incurred for resettlement of displaced persons, cost of initial or original clearing of land for transmission and distribution operations, and land for utility purposes shall be debited to this account. Cost of clearing and preparing land shall also be debited to this account.

When other assets are purchased along with land rights, the purchase cost shall be allocated between land and the other asset purchased based upon a technical and commercial appraisal. If a part of the purchase consideration towards land is for lease rights to the land, that part should appropriately be classified as leasehold land.

10.102 Land held under lease

All payments made for land acquired under lease whether for generation, transmission, distribution or any other purpose will be debited to this head. The amount of such expenditure shall be written off either over the estimated useful life of this asset or the lease period, whichever is shorter.

10.103 Cost of land development on leasehold land

Cost of development of leasehold land shall be debited to this account.

ACCOUNT CODE

ACCOUNT HEAD

The amount of such expenditure shall be written off either over the estimated useful life of the asset or over the lease period, whichever is shorter.

10.2

BUILDINGS

In case of purchase/acquisition of a building, the building costs shall include the following items :

- (1) Purchase price
- (2) Compensation for acquisition of building
- (3) Payments to tenants to cancel their tenancy rights
- (4) Expense such as legal charges, stamp duty etc. incurred for securing an effective title
- (5) Repairs, alterations and improvements to put the building in usable condition
- (6) Architects' fees for remodelling, alterations, improvements before the building is first put to use

Cost of a constructed building shall include the following items :

- (1) Cost of construction comprising of materials, labour, contractor charges, and depreciation on construction machinery
- (2) Surveying
- (3) Cost of obtaining permits, sanctioned plans, occupation certificates from municipal or other bodies.
- (4) Architectural fees
- (5) Insurance on uncompleted structures
- (6) Cost of excavation (excavation is not a cost of land development).

10.201 Buildings containing thermo-electric generation plant.

This account shall include the cost of structure and improvements used in connection with thermal power generation to house, support or safeguard property or persons. The costs incurred on fixtures permanently attached to & made a part of the structures shall be included under this head. The cost of specially provided foundations not intended to outlast the machinery or equipment for which provided shall, however, be charged to the same account as the cost of the machinery apparatus or equipment.

ACCOUNT CODE

ACCOUNT HEAD

10.202 Buildings containing hydro-electric generating plant

This account shall include the cost of structures and improvements used in connection with hydro-electric power generation to house, support or safeguard property or persons. The cost incurred on fixtures permanently attached to and made a part of the structure shall be included under this head. The cost of specially provided foundations not intended to outlast the machinery or equipment for which provided shall, however, be charged to the same account as the cost of the machinery, apparatus or equipment. Where the structure of a dam forms also the foundations of the power plant, such foundations shall be considered a part of the dam.

10.203 Buildings containing diesel-electric generating plant

This account shall include the cost of structures and improvements used in connection with diesel-electric power generation to house, support or safeguard property or persons. It shall also include the cost of any special facilities such as pipe-line systems etc. for conveying diesel where diesel is used as fuel for producing steam. The cost incurred in fixtures, permanently attached to and made a part of the structures shall be included under this head. The cost of specially provided foundations not intended to outlast the machinery or equipment for which provided, shall be charged to the same account as the cost of machinery, apparatus or equipment.

10.206 Buildings containing transmission installations (voltages higher than 66 KVA)

10.207 Buildings containing transmission installations (voltages higher than 13.2 KVA but not exceeding 66 KVA)

These accounts shall include the cost of structures and improvements used in connection with transmission plant, machinery or apparatus etc.

10.208 Buildings containing distribution installations

This account shall include the cost of structures used in connection with distribution operations (High, Medium and Low Voltages).

10.211 Office buildings

This account shall include the cost of buildings, housing offices connected with generation, transmission and distribution operations and administrative purposes.

ACCOUNT CODE

ACCOUNT HEAD

10.222 Residential colony for staff

Residential buildings for the operations and maintenance and other staff, including the roads inside the colonies, street lighting, house service connections etc, shall be debited to this account. This account head shall exclude sewerage systems and drinking water lines for which special sub-codes have been provided elsewhere.

10.234 Temporary erections/building - Self explanatory.

10.244 Workshop buildings

This account shall include the cost of structures and improvements used in connection with various manufacture and repairs facilities e.g. Pole Factories, Fabrication Workshops, Meter Repair Units, Major Transformers Repairs Units etc.

10.245 Other buildings

This account shall cover the cost of structure and improvements not included in the above accounts e.g. building and structures for schools, hospitals, recreation centres etc.

10.3

HYDRAULIC WORKS

10.30 Hydraulic works forming part of hydro electric system, dams, spilways, weirs, canals, reinforced concrete flumes and syphons

This account shall include the cost of facilities like dams, barrages etc. which are required for impounding, collecting, storing, regulating and diverting waters for generation of electricity including protection and drainage works. This head shall cover primarily expenditure on all works, enumerated below, for conveying water upto Power Plant,

10.301 Diversion, tunnels/channels and syphons

10.302 Dams, up stream and down stream, coffer dams and any other similar structure, weir, barrage

10.303 Outlet works

10.304 Spilways

10.305 Hydel channels

10.306 Cross drainage works including aqueducts, syphons, super passages etc.

10.307 Head regulators

ACCOUNT CODE

ACCOUNT HEAD

10.308 Escape channels and cross regulators

10.309 Bridges and culverts

10.310 Miscellaneous works

10.32 **Hydraulic works forming part of hydro-electric system, including reinforced concrete pipelines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works.**

This account shall include in-take structures including trash racks, control gates and valves, tunnels, channels, flumes, balancing reservoirs ponds, pipe conductors, forebays surge tanks, penstocks, tail race channels etc.. which are required for conveying the waters from the storage/diversion works to the power generating plants. The following sub-codes have been specifically created for debiting all relevant costs inclusive of drainage and protection works.

10.321 Forebay, reservoir and intake

10.322 Ducts and penstock

10.323 Bypass channel & its works

10.324 Tail race channel

10.325 Miscellaneous works

10.330 Cooling water systems

The cost of construction of circulatory water systems shall be debited to this account. This shall include diversion works, canal/tunnel/pipe lines, intake structures, etc. where provided for supplying cooling water requirements of the power plant and also any special facilities such as pipe line system etc.

10.331 Cooling towers - Self explanatory

10.335 Sweet water arrangement including reservoir etc.

10.340 Plant and pipelines for water supply in residential colony

Costs of drinking water lines, plant for water treatment system for residential colonies shall be debited to this account.

10.342 Drainage and sewerage-residential colony Self-explanatory

10-4 **OTHER CIVIL WORKS**

10.401 Pucca roads

ACCOUNT CODE

ACCOUNT HEAD

10.402 Katcha roads

10.403 Railway sidings

Depending on the type of road i.e. pucca or katcha, all costs of roads including overhead bridges, used primarily as production or distribution facilities including their clearings, grading etc. will be debited to the above accounts. It would include facilities necessary connect the plant with highway transportation system or railways.

10.5

PLANT AND MACHINERY

This account shall be debited with the cost of all items of plant and machinery and their associated auxiliary and ancillary equipments connected with the production of electricity. Detailed sub-codes have been provided for the various types of machinery forming part of this category.

19.6

LINES, CABLE NETWORK ETC,

10.601 Overhead lines (towers, poles, fixtures overhead conductors and
to devices)
10.604

This account head shall include the cost of towers, transmission lines, wooden/steel/concrete poles together with appur-tenant fixtures used for supporting overhead transmission conductors. The items included are :

- (1) Anchors, head arm and other guys, braces including guides, claims, strain insulators used for guys, pole plates etc,
- (2) Brackets, cross arms, extension arms, braces, insulators pins suspension bolts etc,
- (3) Foundations including excavation, backfill and disposal of excess excavated materials
- (4) Ladders, steps, railings etc.
- (5) Shaving, painting etc.
- (6) Towers, poles-wooden/steel/concrete
- (7) Conductors including insulated and bare wires and cables etc.

10.611 Underground cables include the cost of underground cables and devices used for transmission purposes.

PREFACE

The Punjab State Electricity Board, inherited on its formation on Feb. 1, 1959, the Public Works System of Accounts from the Public Works Department of the State Government. Subsequently, though steps had been taken from time to time to give the accounting system a commercial orientation, yet the basic structure has remained more or less the same. The Public Works System of Accounts is designed primarily to serve the objectives of the Government accounting, that is, to bring out whether the receipts and payments have progressed in keeping with the annual budget approved by the State Legislature and whether the money has been spent strictly for the purpose for which it was authorised in the said Budget. This system, though sizeably improved over the years, does not sufficiently fulfil the accounting and managerial requirements of the Board which is now statutorily required to operate on commercial lines. On a close examination, it is observed that the system suffers from a number of weaknesses, more important of which are outlined as under :

- (i) The Public Works System of Accounts does not fully comply with the principles underlying the 'Matching Concept' of accountancy. For example, interest being charged against the annual revenues of the Board includes components relating to capital works-in-progress and assets not in use in the business of the Board, though these do not contribute to the annual revenues of the Board in any way. Again, depreciation on some of the assets (like buildings) used during construction stage is charged against the annual revenues of the Board instead of being capitalized on the assets under erection.
- (ii) The accounting structure does not have an inbuilt mechanism to segregate prior period transactions from the current accounts. Through the medium of so called 'suspense accounts' of the Public Works system, a large number of prior period transactions are reflected in current year's account and some of the current year's transactions are carried over to the coming years. This vitiates the annual results of the operations to a great extent.

Further, the Board is required to generate a minimum 3% surplus on the fixed asset base in compliance of the amended Section 59 of The Electricity (Supply) Act, 1948. Under the present system, it is hardly feasible to compute the surplus accurately as per modern accounting standards, as the whole gamut of revenue expenditure will need to be analysed to segregate the expenses properly chargeable to the revenue of the Board for a financial year. The fixed asset base will also need to be adjusted suitably to reflect the value of assets actually in use in the business of the Board.

ACCOUNT CODE

ACCOUNT HEAD

10.621
to
10.626

Service connections

These accounts shall include the cost of overhead and underground conductors leading from a point where wires leave the last pole of the overhead system of the distribution box or manhole or the top or the pole of the distribution line to the point of connection with the customers outlet or wiring. Items included are :

- (1) Brackets, bearer/suspension wire, conduit etc.
- (2) Cables, wires, insulation etc.
- (3) Pavement disturbed including cutting and replacing pavement, pavement base and side walks
- (4) Service switches, cables and boxes etc.

10.631 Metering Equipment

This account shall include the cost of meters or devices and appurtenances thereto for use in measuring the electricity delivered to its users whether actually in service or held in reserve. The items to be included are :

- (1) Current meters
- (2) Current limiting devices, protective devices, cut-outs, meters, switches etc.
- (3) Installation and labour charges etc.

10.641 Street lighting and signal system

This account shall include the cost of equipment used wholly for public, street and highway lighting or traffic, fire alarm, police and other signal systems. Items included are :

- (1) Armoured/unarmoured conductors, buried or overhead or submarine cables, including lead or fabric covered splices etc.
- (2) Automatic control equipment
- (3) Lamps arc, incandescent, fluorescent or other types including glassware, suspension fixtures, brackets, water tight enclosures etc.
- (4) Ornamental lamp posts, ordinary posts and standards.
- (5) Relays, time clocks, series contractors, protective devices, switches etc.
- (6) Transformer poles or underground

ACCOUNT CODE

ACCOUNT HEAD

14

CAPITAL WORK-IN-PROGRESS

All costs of assets under construction/under installation shall be recorded in accounts in this account group. On commissioning of assets, the cost shall be transferred to appropriate asset head in account group 10 or 11 under which parallel account codes have been prescribed.

An asset shall be capitalised when it is first put to use.

14.450 PCC Poles manufactured in Board's own PCC poles factories

14.460 Items manufactured in Board's own workshops

Material for use in the manufacture of items/PCC poles in Board's workshops shall be booked to this head and credit of manufactured poles afforded. The cost of unused material/jobs in process lying at the close of manufacture estimate shall be credited to this account per contra debit to 22.710 & 22.712, to be reversed in the next year estimate, as illustrated hereunder :

Raw material in hand - 22.710

Unfinished products in hand - 22.712

14.95 Capital expenditure resulting in an asset not belonging to the Board

14.96 Spares/service units

14.97 Capital spares at generating stations

14.98 Assets taken over from licensees pending final valuation.

} For explanatory notes see 11.1, 11.2, 11.3 and 11.5

15 OTHER ACCOUNTS FOR ASSETS AT CONSTRUCTION STAGE

15.1 CONTRACTS-IN-PROGRESS

This account shall be used for recording interim payments on supply-construction contracts for fixed assets. The payment will be transferred to capital work-in-progress accounts under group 14 only when the property in the assets passes to the Board on installation/erection of the assets as per the terms of the contract.

15.2 CAPITAL WORK-IN-PROGRESS - REVENUE EXPENSES RECLASSIFIED

15.201 All the revenue expenses including the expenses which are chargeable
to capital works shall be first booked under relevant account provided
15.205 for each expense in the Account Groups 70 to 79. Periodically, the
amount of expenses chargeable to works shall be first transferred to
these accounts through a credit account provided for each expense
account group.

The amount of Revenue expenses transferred to this account would later be transferred to Capital Work-in-Progress accounts.

Sub-accounts 15.200 to 15.209 shall be used for recording transfer from each expense account group. For example, sub-accounts 15.201, 15.202 and 15.203 will represent transfers from expense account groups-Repairs and Maintenance, Employee Costs and Administration and General Expenses, respectively.

15.210 The provision of depreciation made on construction facilities shall be debited to this head per contra credit to account 15.651 to 15.653.

15.220 Sub-account 15.220 shall be used for recording the amount of Head Office Supervision charges to be capitalised by field office. The corresponding credit for these expenses shall be given by the field offices under the main account head 76.9 'Administrative and General Expenses charged to Capital Works.'

15.230 The preliminary expenditure on survey & investigation in the course of construction of a sanctioned project shall be classified under this head.

ACCOUNT CODE

ACCOUNT HEAD

15.3 WORKING OF MACHINERY FOR CAPITAL WORKS

- 15.301 Construction facilities-operation
- 15.311 Vehicles-operation
- 15.351 Construction facilities-Out-turn
- 15.361 Vehicles-Out-turn
- 15.331 Store Incidental Expenses/Storage charges - Capital Stores (Debits)
- 15.371 Store Incidental Expenses/Storage charges - Capital Stores (Credits)

The expenditure relating to Store Incidental Expenses/Storage charges under the Group Head 74, 75, 76 & 77 shall be transferred to Account Code 15. 331 by credit to Account Code 74, 9, 75, 9, 76, 9 & 77.9 as the case may be, every month. Store incidental & Storage charges levied on material issued to Capital Works shall be credited to the Account Code 15.371. These Account Heads shall not be operated by O&M and O&M cum Construction locations i.e. Operation Stores and Controller of Stores,

15.400

THEIN DAM—EXPENDITURE ACCOUNT

The amount of loan received from State Govt. & transferred to Thein Dam organisation shall be debited to this main account code per contra credit to loan account. On receipt of account from Thein Dam organisation, this main account head shall be credited per contra debit to Work-in-progress. The funds if any, placed at the disposal of Thein Dam organisation, by Board shall also be debited to this main account head. The clearance of this head shall be watched by Compilation wing of the A&R Division.

15.5

PROVISION FOR COMPLETED WORK

At the year end, there may be some work which is completed in capital works but for which either

- contractors' bills are not received, or
- contractors' bill are received but not passed.

At the year-end, Accounts Department shall make a provision for such work :

- on the basis of contractors' bills as certified by the engineers
- on the basis of engineers' certificate for physical parameters of work as valued at work order rates wherever the bills are not received.

ACCOUNT CODE

ACCOUNT HEAD

The amount of such capital work provided shall be debited to this account. In the subsequent year, such provision shall be reversed so that contractors bills get accounted for in normal course.

15.6

CONSTRUCTION FACILITIES

The accounts under this group shall be operated in the same way as other fixed assets in Account Group 10. The objective of providing this account is to ensure that the cost of construction machinery and construction equipments which are exclusively used on capital jobs should not be included in the fixed assets base for the purpose of Section 59 requiring a minimum surplus of 3% on fixed assets base.

Since the cost is to be excluded from fixed asset base, the provision for depreciation on construction facilities should also be kept separate from the provision for depreciation considered for Section 59.

The construction machinery and equipment which are used only for O&M jobs shall, however, be recorded under accounts 10.551 to 10.555 and 10.565

16

ASSETS NOT IN USE

16.1

WRITTEN DOWN VALUE OF OBSOLETE ASSETS

Fixed assets which are identified as obsolete and, therefore decommissioned, should be recorded in this account. Both the cost of such assets (from the relevant account in Group 10 or 11) and provision for depreciation (from the relevant account in Group 12 or 13) will be transferred to this account so that this account represent written down value. No further depreciation will be charged on such assets.

Sub-accounts 16.101 to 16.109 will be used for recording obsolete assets of different asset groups under separate accounts.

16.2

WRITTEN DOWN VALUE OF RETIRED ASSETS

Fixed assets which are identified for retirement and subsequently retired and, therefore decommissioned, will be recorded in this account. Both the cost of such assets (from the relevant account in Group 10 or 11) and provision for depreciation (from the relevant account in Group 12 or 13) will be transferred to this account so that this account represents written down value. No further depreciation will be charged on such assets.

Sub-accounts 16.101 to 16.209 will be used for recording obsolete assets of different asset groups under separate accounts.

16.210

Sale of general Assets

Outstanding balance appearing under "Sale of General Assets" as per old classification shall be re-stated to this head (to be operated by HO only)

16.3

SURPLUS ASSETS

Assets identified as 'surplus' as per instructions laid down by the Board from time to time will be recorded in this account. Both the cost of such assets (from the relevant group 10 or 11) and the provision for depreciation (from the relevant group 12 or 13) will be transferred to this account so that this amount represents written down value. No further depreciation will be charged on such assets.

ACCOUNT CODE

ACCOUNT HEAD

ACCOUNT CODE	ACCOUNT HEAD
16.4	DAMAGED TRANSFORMERS FOR REPAIRS
16.411	Damaged transformers
16.412	Repaired transformers
16.421	Accumulated depreciation on damaged transformers.
16.422	Accumulated depreciation on repaired transformers.

The damaged transformers at the time of their transfer to TRW shall be transferred with its original value and accumulated depreciation by raising IUT Bill by the concerned divisions. The TRWs will accept the IUT bill by sending U-Cheque for the net amount after debiting the cost of damaged transformers to the Account Head 16.411 and the accumulated depreciation by crediting to the Account Head 16.421. As and when the transformers are repaired, its cost along with accumulated depreciation standing under Account Head 16.411 & 16.421 shall be transferred to Account Head 16.412 & 16.422. The balances under these heads will indicate the value of damaged transformers and repaired transformers with the TRW Division along with corresponding accumulated depreciation.

ACCOUNT CODE

ACCOUNT HEAD

17

DEFERED COSTS

17.2

DEFERRED REVENUE EXPENDITURE

17.221 Compensation for premature take over of licensees
Self-explanatory

17.3

EXPENDITURE ON SURVEY/FEASIBILITY STUDIES OF
PROJECTS NOT YET SANCTIONED

The expenditure of this type should be accounted under this account. If the project is ultimately approved, such expenses should be capitalised and transferred to account code 15.233. If, however, the project is finally rejected, the expenditure should be written off as 'infructuous Capital Expenditure A/c. 79.533 in the year of rejection of the project.

18

INTANGIBLE ASSETS

18.1

**PAYMENT TO ACQUIRE RIGHTS TO RECEIVE
POWER FROM OTHER BODIES**

Amount paid for acquiring rights to purchase power from other bodies shall be debited to this account. If such right is for a specific period, the payment made shall be amortised over that period by charging every year a proportionate amount to the Account 70.3. However, if the right acquired entitles to perpetual purchase of power, no such amortisation shall be done.

18.2

EXPENSES FOR FORMING AND ORGANISING THE BOARD

All expenses incurred in connection with formation and initial organising of a state electricity board shall be debited to this account. The expenses shall be then reflected as Intangible asset without any amortisation.

ACCOUNT CODE

ACCOUNT HEAD

20

INVESTMENTS

20.1

INVESTMENTS AGAINST FUNDS

All investments of fund monies of staff pension, gratuity fund and other funds will be recorded at cost in these accounts. The income from such investments will be credited to respective fund account and not to Revenue Account. Similarly, any profit or loss arising on sale of such investments will be credited or debited to respective fund.

The sub-account codes 01 to 09 will be used for recording each type of investment separately under the account of each fund's investment.

For example, accounts 20.110 to 20.119 shall be used for recording each type of investment under the Staff Pension Fund investment.

20.2

INVESTMENTS OTHER THAN FUND INVESTMENTS

The accounts under this main account code are self explanatory.

20.3

INVESTMENTS IN SUBSIDIARY COMPANIES

20.4

INVESTMENTS IN PARTNERSHIP/JOINT VENTURES

The investments in subsidiaries, partnership and joint venture will be recorded at cost, in the above two accounts. For the purpose of consolidation of Board's annual accounts, however, the investment will be treated in accordance with the accounting policy recommended.

ACCOUNT CODE

ACCOUNT HEAD

21 FUEL STOCK AND RELATED ACCOUNTS**21.1 FUEL STOCK AND RELATED ACCOUNTS****21.101 Coal Stock A/c**

This account reflects the coal cost and freight cost of coal stocks on hand at any point of time. Receipts and issues will be debited and credited in these accounts should tally with the value of coal stocks at the year-end.

21.105 Oil Stock A/c - Furnace oil**21.106 Oil Stock A/c - Diesel/LDO/LSHS**

These accounts show the value of various oils in stock with the Power Station. Receipts and issues will be debited and credited in these accounts. The balance in these accounts should tally with the value of oil stocks at the year-end.

21.2 FUEL STOCK PENDING INVESTIGATION

The various accounts under this main account code are operated immediately on discovering shortage/excess noted on physical verification of fuel stocks, pending, investigation.

ACCOUNT CODE

ACCOUNT HEAD

22

MATERIALS STOCKS AND RELATED ACCOUNTS

22.1 **INSURANCE STOCK SPARES**

Self explanatory

22.2 **MATERIALS PURCHASE ACCOUNTS**

22.201 Capital Materials Purchase A/c - by Materials Group
to
22.219

This account would identify materials purchases under capital account to specific Materials Group. The following Materials Groups are recommended :

- (i) Steel
- (ii) Cement
- (iii) Transformers
- (iv) Metering Equipment
- (v) Cables and Conductors
- (vi) Poles
- (vii) Electric Light Fittings
- (viii) Spares
- (ix) Timber
- (x) Steel Pipes

The basis of selecting materials groups are :

- major consumption and
- capital jobs requirements

This account would correspond to physical materials receipts of specific category. Debits to this account will not be dependent on bill passing or payment and will be based on valuation of Physical receipt of materials on the recommended basis. At the year-end, the debit balance in this account, which will reflect purchases for the year, shall be transferred to Materials Stock Control Account so as to derive closing stock at the year-end.

ACCOUNT CODE

ACCOUNT HEAD

A construction Stores would initially book all its purchases to this account although, a part of it consumed on O&M account, may later have to be transferred to O&M Materials Purchase Account.

Similarly, Stores, other than Construction stores (would initially book their purchases to O&M Materials Purchases A/c

22,221
to
22,239

O&M Materials Purchase A/c - By Materials Group

This account will identify materials purchases under O&M account to specific Materials Group. Similar Materials Group classification as in the case of Capital Materials Purchase Account has been prescribed. Debits to this account will be based on valuation of physical receipts and is not dependent on bill passing or payment. The procedure regarding year-end transfer and adjustment discussed in the Capital Materials Purchase A/c would apply to this account also.

22.3

MATERIALS ISSUE ACCOUNTS

22,301
to
22,319

Materials issue (capital) A/c - by Material Group

This account will record materials issues for consumption on capital works. Issues will be identified to Materials Group. The same Materials Grouping as in the case of purchases has been prescribed viz.

- (i) Steel
- (ii) Cement
- (iii) Transformers
- (iv) Metering Equipment
- (v) Cables & Conductors
- (vi) Poles
- (vii) Electric Light Fittings
- (viii) Spares
- (ix) Timber
- (x) Steel Pipes
- (xi) Others

This account will be credited with value of materials issued. As the debits for materials consumption and other issues will get scattered

ACCOUNT CODE

ACCOUNT HEAD

over various Capital WIP accounts and other accounts, this account is introduced to reflect the total value of issues for consumption, on capital works of materials of each materials group.

22.321 Materials Issues (O&M) A/c
to
22.339

This account will be operated on the same lines as Materials Issues (Capital) Account. The purpose of this account is to reflect total issues for end use on O&M works, the unused materials under MASA-O&M (account code 22.650) at the year end will also be credited to this account. This year end entry will be reversed in the beginning of the next year. This account head will also be operated for unused materials on Temporary connections at the year end.

22.341 Materials Issued to Contractors A/c - By Materials Group
to
22.359

This account will reflect cumulative value of materials of specific category issued to contractors. There will be separate accounts to identify materials of different categories. The same materials classification as in the case of purchase and issue accounting will be followed here. This account will be operated whenever materials are issued to contractor whether on loan or against Works Order. Return of materials should not be routed through this account but through a Materials Returned by Contractors' A/c.

At the year-end, the credit balances in this A/c shall be transferred to the Materials Stock Control A/c.

22.361 Materials Returned by Contractors' A/c - By Materials Group.
to
22.379

This account will reflect cumulative value of materials returned by contractors. The materials returns like the issues will be identified to specific materials groups. All materials returns whether on account of loan or against works orders will be routed through this account.

22.4 **MATERIALS TRANSFER ACCOUNTS**

22.401 Materials Transfer Inward A/c - By Materials Group
to
22.419

ACCOUNT CODE

ACCOUNT HEAD

over various Capital WIP accounts and other accounts, this account is introduced to reflect the total value of issues for consumption, on capital works of materials of each materials group.

22.321 Materials Issues (O&M) A/c
to
22.339

This account will be operated on the same lines as Materials Issues (Capital) Account. The purpose of this account is to reflect total issues for end use on O&M works, the unused materials under MASA-O&M (account code 22.650) at the year end will also be credited to this account. This year end entry will be reversed in the beginning of the next year. This account head will also be operated for unused materials on Temporary connections at the year end.

22.341 Materials Issued to Contractors A/c - By Materials Group
to
22.359

This account will reflect cumulative value of materials of specific category issued to contractors. There will be separate accounts to identify materials of different categories. The same materials classification as in the case of purchase and issue accounting will be followed here. This account will be operated whenever materials are issued to contractor whether on loan or against Works Order. Return of materials should not be routed through this account but through a Materials Returned by Contractors' A/c.

At the year-end, the credit balances in this A/c shall be transferred to the Materials Stock Control A/c.

22.361 Materials Returned by Contractors' A/c - By Materials Group.
to
22.379

This account will reflect cumulative value of materials returned by contractors. The materials returns like the issues will be identified to specific materials groups. All materials returns whether on account loan or against works orders will be routed through this account.

22.4

MATERIALS TRANSFER ACCOUNTS

22.401 Materials Transfer Inward A/c - By Materials Group
to
22.419

ACCOUNT CODE

ACCOUNT HEAD

This account will reflect the value of materials received from other Stores. Materials transfers from different stores will be accumulated in this account under specific materials groups. Materials classification for this account will be on the lines prescribed for purchase and issue accounts.

22.421
to
22.439
Materials Transfer Outward A/c - By Materials Group

Materials transferred to different stores locations of the Board will be reflected in this account under specific Materials Groups. Materials classification for this account will be on the same lines as prescribed for purchase and issue accounts.

22.5
22.450

MATERIALS STOCK ADJUSTMENT ACCOUNTS

Transfer of material within the Division/COS

The receipt and issue of material presently classified as TWD shall be credited/debited to this account head. On issue or materials, this account head will be debited by contra credit to account code 22.421 to 22.439-Materials Transferred Outward. The receiving store will credit this head per contra debit to account codes 22.401 to 22.419-Materials Transferred Inward.

22.501
to
22.519
Materials Stock Adjustment (Capital) A/c - By Materials Group

All materials transactions not specifically relating to purchase or issue will be routed thorough this account. This account is identified to specific Materials Group classification. Depending on the nature of adjustment transaction this account could have debit or credit balance at the end of the accounting period. For example, this account will be used to book stock adjustments for excesses/shortages for each materials group.

22.521
to
22.539
Materials Stock Adjustment (O & M) A/c - By Materials Group

This account is similar to Materials Stock Adjustment (Capital) A/c.

22.6

MATERIAL STOCK ACCOUNT

22.601
to
22.619
Capital Materials Stock A/c - By Materials Group

This is a stock control account reflecting the opening balance of Capital Materials at the beginning of each year. At the year-end, all Capital Stock Accounts shall be merged into this account. There will be no

ACCOUNT CODE

ACCOUNT HEAD

transaction posting to this account during the year. This control account is maintained separately for each specific Materials Group. This stock is derived as follows ;

Opening stock	Debit balance
Capital Material Purchase A/c	} Debit
Transfer Inward	
Materials Returned from Contractors	
Stock Adjustment A/c (if debit balance)	
Materials Issue (Capital)	
Materials issued to Contractors	
Materials Transfer Outward	
Stock Adjustment A/c (if credit balance)	} Debit balance
Resultant figure :	
Closing Stock at the year-end	

22.621 O & M Material Stock A/c - By Materials Group
to
22.639

This is a Stock Control Account reflecting the opening balance of O&M Materials at the beginning of each year. At the year-end, all O & M Stock accounts shall be merged into this account in the manner explained for Materials Stock Control (Capital) A/c. There will be no transaction posting to this account during the year. This control account is maintained separately for each specific Materials Group. O&M stock will be derived as per capital stock.

22.660 Capital Materials pending Inspection A/c

This account is created only at the year-end with the object of valuing capital materials which are pending inspection and in respect of which the property has already passed on to the Board in terms of the Purchase Order. This account will be closed at the beginning of the next year since such materials will be accepted and accounted for in the normal way.

22.670 O & M Materials Pending Inspection A/c

This account is created only at the year-end with the object of valuing O & M materials which are pending inspection and in respect of which the property has already passed on to the Board in terms of the purchase order. This account will be closed at the beginning of the

ACCOUNT CODE

ACCOUNT HEAD

next year since such materials will be accepted and accounted for in the normal way.

22.680 Capital Materials-in-transit A/c

This account shall be created at the year-end to value Capital Materials-in-transit in cases where in terms of the Purchase Order the property in the goods has already passed on to the Board. This account will be closed at the beginning of the next year since such materials will be received and accounted for in the normal way during the year.

22.690 O & M Materials-in-transit A/c

This account shall be created at the year-end to value O&M Materials-in-transit in cases where in terms of the Purchase Order the property in the goods has already passed on to the Board. This account will be closed at the beginning of the next year since such materials will be received and accounted for in the normal way during the year.

22.7

OTHER MATERIALS ACCOUNTS

22.710 Workshop Suspense A/c - Materials

22.712 Job in process

See guidelines for 14.450 & 14.460

22.720 Materials issued to fabricators

Steel or other materials issued to fabricators will be valued at the issue rate and debited to this account. Fabrications received from them will be credited to this account to the extent of cost of materials consumed in such fabrications. Thus, the balance in this account would reflect the stock of materials lying with fabricators.

22.730 Materials issued on loan to parties other than contractors

Issue of materials on loans to parties other than contractors shall be valued at the normal issue rate and recorded in this account. The returns shall be valued at the same rate at which materials were given on loan.

22.760 Obsolete Materials Stock A/c

This account is created on identification of obsolescence through a credit to Materials Issues Account. The balance in this account will thus represent value of obsolete stock in respect of which final action is yet to be taken. The final action would be in terms of either write off

ACCOUNT CODE

ACCOUNT HEAD

ACCOUNT CODE

or sale of the obsolete items. The balance in this account would tie up with the records maintained for obsolete items.

22.770 Scrap - Capital

22.780 Scrap - O & M

Scrapped materials will be valued by an independent inspection call based on useability etc. At the time of taking the scrapped materials to stock a corresponding credit should be made to the relevant account head.

22.810 Stock Excess Pending Investigation

This account is created immediately on discovery, pending investigation, of excesses noticed upon physical verification of materials. This account will be cleared to specific income accounts after the materials excesses are identified to specific reasons based on investigations carried out.

22.830 Stock Shortage Investigation

This account is created immediately on discovery, pending investigation, of shortages noticed upon physical verification of material. This account will be cleared to specific/expense/recoverable accounts after the materials shortages are identified to specific reasons based on investigations carried out.

23

RECEIVABLE AGAINST SUPPLY OF POWER

The accounts in this group shall be maintained categorywise & as per tariff-structure.

23.1

SUNDRY DEBTORS FOR SALE OF POWER

- 23.101 Sundry debtors for sale of power
to
23.110

The amount billed to the consumers on account of supply of power, meter rent, theft & malpractices, delayed payment charges (surcharge) & prior period charges etc. shall be debited to the relevant account codes by contra credit to account codes under account group 61, 62 & 65. The amount on realization will be credited to the main account code 23.3 "Sundry debtors-collection account". Every month the total under this head will be transferred to the Accounts codes under main account code 23.1 "Sundry debtors - For sale of power." The balance under these account codes at the year end will represent the amount receivable from each category of consumers on account of supply of power, meter rent, delayed payment charges (surcharge theft & malpractices. This account will not incorporate transactions relating to Electricity duty and other State levies.

23.2

SUNDRY DEBTORS FOR ELECTRICITY DUTY

- 23.201 The amount billed to the consumers on account of electricity duty shall
to be debited to these account codes by contra credit to account code
23.210 46.300. The amount on realisation will be credited to the main account
code 23.3 "Sundry debtors collection account". Every month
the total amount of Elec. duty under main account head 23.3 will be
transferred to the account codes under main account code 23.2 "Sundry
debtors for Elec. duty". The balance under the account codes shall
represent the amount receivable from each category of consumers on
account of Electricity duty.

23.3

SUNDRY DEBTORS - COLLECTIONS ACCOUNT

This account will be used as a routing account-credit on collection of cash and debited giving per contra credit to the account heads 23.10 to 23.110 and 23.201 to 23.210 every month. It should reflect a 'Nil' balance at the end of an accounting period.

ACCOUNT CODE	ACCOUNT HEAD
23.4	PROVISION FOR UNBILLED REVENUE
23.401 to 23.410	Provision for Unbilled Revenue
	This account represents the value of unbilled revenue provisionally credited to the Revenue account at year-end. This account will be zeroised in the next year by a reversal entry.
23.5	DUES FROM PERMANENTLY DISCONNECTED CONSUMERS
23.501 to 23.510	This account represents the amount due from permanently disconnected consumers. Individual consumers' balance in the 'Sundry debtors' for Sale of power A/c' and Elec. duty a/c & any other receivables' shall be transferred to this account on the effecting of disconnection orders.
23.6	SUNDRY DEBTORS FOR INTER-STATE SALE OF POWER
	This account reflects amount due from other SEBs for power sold to them.
23.7	SUNDRY DEBTORS - MISCELLANEOUS RECEIPTS FROM CONSUMERS
	Dues from consumers, other than for sale of power, shall be shown in this account.
23.9	PROVISION FOR DOUBTFUL DUES FROM CONSUMERS
	Provision for doubtful dues from consumers represents the amount of the dues from consumers considered doubtful. This will be a certain percentage of the balance in the 'Sundry debtors for sale of power' at the year-end. The balance in this account shall be zeroised in the succeeding year by a reversal entry. Any receivables for sale of Power to be written off shall be charged to Revenue account as bad debt written off—79.410 without touching the general provision for doubtful debts directly.

ACCOUNT CODE

ACCOUNT HEAD

ACCOUNT CODE

24

CASH AND BANK

24.1 CASH ACCOUNTS

24.110 Cash on hand

This will be debited and credited for all cash receipts and payments respectively (through the Cash Abstracts) The balance will be tallied every month-end with Cash balance on hand. Cheques, drafts and postal orders received (awaiting depositing in bank) will also be treated as cash on hand for this purpose until they are deposited.

24.120 Postage stamps on hand

The purchase usage and stock of postage stamps (and revenue stamps) shall be recorded in this account.

24.2 CASH IMPRESTS WITH STAFF ACCOUNTS

24.210 Permanent imprest with staff

This account will be operated by all work locations and will be debited on making payments on account of permanent imprest. The credits in this account will be on account of expenses met out of this imprest. Any balance in this account will show the amount of permanent imprest which has yet to be settled. There should be no balance in this account at the year-end.

24.220 Temporary Imprest with staff

This will be operated exactly in the same manner as permanent imprest account.

24.3 COLLECTING BANK ACCOUNTS

24.301 Collecting Bank

to

24.309

Collections Bank accounts shall be opened at all work locations including HQ. The Board's bank accounts with village banks who also perform the physical function of making collection from consumers will also fall in this category. All collection monies shall be deposited

in these bank accounts.

ACCOUNT CODE

ACCOUNT HEAD

24.4

DISBURSEMENT BANK ACCOUNTS

24.401 Disbursement Bank A/c
to
24,402

This account will receive credits for the amount drawn from the Board's Bank account through cheques by the various disbursing officers.

24.403 Cheque issued account -

All cheques issued by DDOs will be classified under this head. This head will be cleared at the end of the year by transferring the amount to Head Office.

24.5

REMITTANCES TO HO IN TRANSIT ACCOUNTS

24.501 Remittances from division A/c

This account will be debited for booking debit advices raised by Division. On actually receiving the remittances in its collection bank account, the HO will credit this account. The balance in this accounts will represent the remittances-in-transit from Division to HO, as the case may be.

24.6

TRANSFERS FROM HO IN TRANSIT ACCOUNTS

24.601 Transfer from HO in transit A/c

Not to be operated.

24.7

MARGIN MONEY RETAINED BY BANK AGAINST LETTER OF CREDIT

Self-explanatory

24.9

CASH INFLOW AND OUTFLOW ACCOUNTS

The purpose of sub accounts under this main account head is to record cumulative receipts and payments made by the accounting unit.

On compilation of Board's accounts, the consolidated balance in these accounts will reflect total cash inflow and cash outflow of the Board.

These accounts are memorandum accounts. Both credit as well as debit of an accounting entry shall be booked within this group and entries to these accounts shall not affect any account other than accounts of this main head.

ACCOUNT CODE

ACCOUNT HEAD

Each office shall analyse its cash receipts (including cheques deposited in banks and direct credits in banks) into the following two broad groups.

- (1) Cash Inflow - Capital Funds
- (2) Cash inflow - Revenue Account

The receipts shall be further analysed into the groups for which separate accounts are provided as given below.

Similarly cash and bank payments shall also be classified into Capital and Revenue and further into the groups for which separate accounts are given below.

Such analysis can be easily done from Monthly Cash Abstract and Bank Abstracts. Every month following entries shall be passed by each accounting unit :

- (1) Total Cash Inflow A/c Dr.

Various accounts provided for analysing inflows

- (2) Total Cash Outflow A/c. Dr.

Various accounts provided for analysing outflows

If the payments or receipts are on behalf of other accounting units, the appropriate A/c. code for classifying payment or receipt shall be determined on the basis of the type of inter-unit A/c, used for recording it (i. e. Inter-Unit-Materials, Inter-Unit-Capital Expenditure etc.).

Account Codes and Account Heads to be used for this purpose shall be as follows :

24.91 **Cash inflows - Capital funds**

- 911 Borrowing other than Bank OD/CC
- 913 Capital Subsidies/Grants/Subvention
- 914 Consumer's contribution
& so on
- 919 Other Receipts on Capital Account

Each office shall analyse its cash receipts (including cheques deposited in banks and direct credits in banks) into the following two broad groups.

- (1) Cash Inflow - Capital Funds
- (2) Cash inflow - Revenue Account

The receipts shall be further analysed into the groups for which separate accounts are provided as given below.

Similarly cash and bank payments shall also be classified into Capital and Revenue and further into the groups for which separate accounts are given below.

Such analysis can be easily done from Monthly Cash Abstract and Bank Abstracts. Every month following entries shall be passed by each accounting unit :

- (1) Total Cash Inflow A/c Dr.

Various accounts provided for analysing inflows

- (2) Total Cash Outflow A/c Dr.

Various accounts provided for analysing outflows

If the payments or receipts are on behalf of other accounting units, the appropriate A/c. code for classifying payment or receipt shall be determined on the basis of the type of inter-unit A/c, used for recording it (i. e. Inter-Unit-Materials, Inter-Unit-Capital Expenditure etc.).

Account Codes and Account Heads to be used for this purpose shall be as follows :

24.91 **Cash inflows - Capital funds**

911 Borrowing other than Bank OD/CC

913 Capital Subsidies/Grants/Subvention

914 Consumer's contribution

& so on

919 Other Receipts on Capital Account

ACCOUNT CODE

ACCOUNT HEAD

- 24.92 **Cash outflow - Capital payment's**
- 921 Advance to contractors - Capital works
 - 922 Other payments to contractors for capital works
 - 923 Advance to suppliers for capital supplies
 - 924 Other payments to suppliers for capital supplies
 - 925 Repayment of capital liabilities
& so on
 - 929 Other payments on capital account
- 24.93 **Cash inflow on revenue account**
- 931 Collections from consumers against sale of power
 - 932 Increase in balance in bank OD/CC
 - 933 Revenue subsidies
& so on
 - 939 Other receipts on revenue accounts
- 24.94 **Cash outflow on revenue accounts**
- 941 Advance to fuel suppliers
 - 942 Other payments to fuel suppliers
 - 943 Advance to suppliers for O & M supplies
 - 944 Other payments to suppliers for O&M supplies
 - 945 Excise duty on generation
 - 946 Electricity duty payments
 - 947 Interest and other finance charges
 - 948 Decrease in balance in bank OD/CC
& so on
 - 959 Other payments on revenue account
- 24.991 Total cash inflows account
- 24.992 Total cash outflows account

All the accounts under 24.9 will be closed by the Head Office by reversal entries, after the information compiled through these accounts is included in management information reports.

ACCOUNT CODE

ACCOUNT HEAD

25

ADVANCE TO SUPPLIERS/CONTRACTORS (CAPITAL)

25.1 **ADVANCE TO SUPPLIERS/CONTRACTORS (CAPITAL)**
& **(INTEREST-BEARING) A/C**

25.5 **ADVANCE TO SUPPLIERS/CONTRACTORS (CAPITAL)**
 (INTEREST-FREE) A/C

25.501 Advances to suppliers for materials - Capital

25.511 Advances to suppliers for works - Capital

These accounts keep track of the advance payments to suppliers against Capital Purchase Orders. The balance in these accounts provides a consolidated amount of outstanding advances. These accounts are created at the time of initial advance payment and are credited when the advance is adjusted at the time of final passing of bill. The transactions in these accounts are supported by detailed individual suppliers' Sub-Ledger accounts.

Transactions in these accounts shall be identified to specific projects wherever possible. For this purpose, sub-accounts 25.101 to 25.199 and 25.501 to 25.599 will be used.

25.7 **CONTRACTORS MATERIALS CONTROL A/C - (CAPITAL)**

This account reflects value of materials balance with the contractors. This account will be debited with materials issued to contractors and will be adjusted for return of materials by contractors. This account will be operated for materials transactions with the contractor under capital works order. Materials issued/returned on loan will not be routed through this account. The difference between the Materials issued and returned against a work order by a contractor as reflected by this account will form the basis for passing the materials cost aspect of contractors' bill passing. At that time credits to this account shall be for the value of materials consumed on contract.

Transactions in this account will also be identified to specific projects to the extent possible. For this purpose, sub accounts 701 to 799 will be used.

ACCOUNT CODE

ACCOUNT HEAD

26

ADVANCE TO SUPPLIERS/CONTRACTORS (O&M)

26.1
&

**ADVANCE TO SUPPLIERS/CONTRACTORS (O&M)
(INTEREST-BEARING) A/C**

26.5

**ADVANCE TO SUPPLIERS/CONTRACTORS (O&M)
(INTEREST-FREE) A/C**

Advance to suppliers (O&M) A/c.

These accounts are similar to Advance to suppliers (Capital) A/c, except that these will be operated in respect of advance against O&M purchase orders.

26.501

Advance to suppliers for works - O&M

26.511

Advance to suppliers for materials - O&M

} As per guidelines
for 25.501 & 25.511

26.7

**SUPPLIERS/CONTRACTORS MATERIALS CONTROL
A/C - (O&M)**

This account which is similar to Contractors Materials Control A/c - (Capital) shall be operated in respect of issue of materials under O&M works orders. A sub-ledger shall be maintained for contractors-wise accounts.

26.8

ADVANCE FOR FUEL SUPPLIES

26.801

Advance to Coal suppliers A/c.

This represents the amount paid to coal suppliers on bills received from them. It shall be cleared on the matching of physical receipts with bills. At the year-end the debit balance in this account shall be transferred to Coal-in-transit A/c. 21.121.

Even where the payments are made to collieries only after receiving coal, this account will be used

- Crediting the value of coal received
- Debiting it when the payment is made

In such cases, this account shall have a credit balance which reflects liability for unpaid coal receipts of allotted wagons. This balance will be shown on the liability side of the balance sheet.

ACCOUNT CODE

ACCOUNT HEAD

26.805 Advance to oil suppliers A/c.

This account will reflect the advances paid to oil suppliers for which no consignments have been received as yet. On payment of advance, this account will be debited and credits will be on account of receipts of oil consignments,

27

OTHER LOANS AND ADVANCES

27.1

LOANS AND ADVANCES TO STAFF - (INTEREST BEARING)

27.101 Loans and advances - (Interest bearing)

to

27.106

There will be a separate loan account for different types of loan such as :

27.101 House building advance

27.102 Scooter/motor cycle advance

27.103 Car advance etc.

Each of these accounts is a control account supported by Employee-wise balance of loan taken. This account will be debited with the loan taken by different employees. Recoveries made from the employees on account of principal and interest will be credited to this control account. The balance in this account will represent balance of loan yet to be recovered from the employees. This account at the end of the accounting period will be adjusted for interest accrued on loans outstanding from employees. At the year end yearly recoveries of interest will be transferred to Account Code 28.360.

27.2

LOANS AND ADVANCES TO STAFF - (INTEREST-FREE) A/C

27.201 Loans and advances to staff - (Interest-free) A/c

to

27.204

Individual sub-accounts under this group shall be maintained for each type of interest-free loans and advances e. g. Travel advances, LTA etc.

ACCOUNT CODE

ACCOUNT HEAD

For example :

27.201 Pay advance

27.202 Travelling allowance advance etc.

Travel advance payments to the employees will initially be charged to this account. This account will be cleared either based on refund of travel advance or obtaining approved travel expenses reimbursement claim. The balance in this control account will represent travel advance balances of employees which are yet to be settled. This account is backed by employee-wise details of travel advance balance,

27.205 Other advances

The balances appearing under festival advance sundry advances under old classification, shall be restated to this account.

27.3 **LOANS & ADVANCES TO LICENSEES**

Self-explanatory

27.4 **ADVANCE INCOME TAX & TAX DEDUCTIONS AT SOURCE**

All payments of advance Income-tax payable by the Board shall be recorded under this account. The debits in this account shall be cleared on assessment against the provision for Income tax or on receiving refund.

27.8 **LOANS & ADVANCES - OTHERS**

Loans & advances not covered under the above prescribed account heads should be routed through this main Account Code.

27.810 Advance to clearing agents

Advance paid to clearing agents for payment of custom duty and other clearing expenses shall be debited to this account. The amount will be cleared while adjusting the account furnished by the agent. Sub-account codes 811 to 819 will be used to separately record advances to different clearing agents.

27.9 **PROVISION FOR DOUBTFUL LOAN & ADVANCES**

Self explanatory

ACCOUNT CODE .

ACCOUNT HEAD

28

SUNDRY RECEIVABLES28.1 **SUNDRY DEBTORS - TRADING ACCOUNT**

Debtors for various trading activities of a Board e.g. sale of stores, sale of steam etc, shall be recorded in the following accounts.

28.102 Sundry debtors for sale, hire purchase or hire of apparatus & wiring

28.103 Sundry debtors for sale of stores/scrap

28.104 Sundry debtors for rental from property

28.108 Sundry debtors for other miscellaneous income

28.2 **INCOME ACCRUED AND DUE**

All types of income pertaining to the year such as interest due on various types of investments shall, when recognised as income for the period by crediting income accounts or fund account be recorded in the following accounts.

28.210 Income accrued & due on fund investments

28.220 Income accrued & due on investments other than fund investments

28.240 Income accrued & due on investments in/partnerships/joint ventures

28.260 Income accrued and due on loans/advances to staff

(Not to be operated in lieu of 28.360)

28.290 Other income accrued & due

28.3 **INCOME ACCRUED BUT NOT DUE**

The amount of income accrued but not due shall be provided at the year-end and be recorded in the following accounts :

28.310 Interest accrued but not due on fund investment

28.320 Interest accrued but not due on investments other than fund investment

28.340 Interest accrued but not due on investments in partnership/joint ventures

ACCOUNT CODE

ACCOUNT HEAD

28.360 Interest accrued but not due on staff loans and advances

This account is initially set up as a receivable account to provide for interest due on staff loans and advances on year end balances outstanding under Account Code 27.101 to 27.106 by contra credit to the Account Code 62.210

This receivables' account will be cleared on a yearly basis when the recoveries made from the employees through the loans and advances control account (27,101 to 27.106) is adjusted for interest on loans and advances.

28.390 Income accrued but not due - Others

Any other income not covered under the above accounts may be recorded under this code.

28.4 **AMOUNT RECOVERABLE FROM EMPLOYEES/EX-EMPLOYEES**

28.401 Amount recoverable from employees

Any excess payment of salaries etc, or travel advance and the expenses/losses recoverable from the employees will be recorded in this account. Recoveries made by Establishment section through monthly wage payment/deposited in cash shall be credited to this account.

28.402 Amount recoverable from ex-employees

This account is similar to the above account except code 28.401 the clearance will be on recovery from them & applicable to Ex-employees.

28.5

&

28.6

FUEL RELATED RECEIVABLES AND CLAIMS

28.511 Grade differences - Inferior grade of coal

This account indicates the value difference on inferior grade of coal received, for which acceptance/rejection by collieries is pending.

28.512 Provision for loss on inferior grade coal

This account shows the provision for the amount of loss expected to arise on refusal by collieries, of claims for inferior grades of coal. The provision shall be created at the year-end and shall be utilised at the time of actual incurrence of the loss.

ACCOUNT CODE

ACCOUNT HEAD

28.513 *Railway claims for coal A/c - Coal cost*

This account represents the value of claims lodged with the Railways and remaining unsettled for coal cost of wagons not received.

28.514 Railway claims for coal - Freight

This account represents the value of claims lodged with the Railways and remaining unsettled for freight paid on wagons not received,

28.551 Freight paid on coal wagons not received A/c.

This account reflects the amount of freight paid to Railways on wagons not actually received and shall be cleared on the lodgement of a freight claim on the Railways.

28.552 Freight paid on oil tankers not received

All freight paid for such tankers which are not received will be debited to this account. The credits will be on account of settlement of freight claims. The balance represents the extent of freight paid on tankers not received which have not yet been settled by the Railways.

28.554 Claims for missing tankers - Oil cost

This account will reflect the claims lodged on the Railways for missing tankers which have not yet been settled. The account will be debited on claims being lodged and credited on settlement of claims.

28.555 Claims for missing tankers - Freight

This will be operated in the same way as claims for missing tankers-oil cost and the balance will represent the extent of freight paid on missing tankers which have not been settled.

28 559 Claim for short receipt of oil

This account represents the value of claims arising out of short receipt of oil

28.6

SUBSIDY/GRANT RECEIVABLE

28.610 Capital subsidy/grant receivable

28.620 Revenue subsidy/grant receivable

Any amount of Capital/Revenue subsidy/grant Receivable at the close of the year shall be debited to these account heads.

ACCOUNT CODE

ACCOUNT HEAD

28.615 Grant-in-aid receivable for Research & Development Schemes

The employee cost, General administration expenses and material cost relating to Research and Development shall be booked to account heads opened under Account Group 75, 76 & 79. At the end of year, the aggregate expenditure reimbursable by Govt. of India shall be debited to this head per contra credit to 63.120-Grant for Research and Development Expenses. The amount of Grant-in-aid received from the Govt. of India shall be credited to this account head,

28.7 **OTHER CLAIMS**

28.72 **Claims for loss/Damage to materials**

All claims lodged for loss of or damage to materials including transit loss shall be debited to the following sub-accounts. On settlement of claims the accounts shall be credited.

28.721 Claims for loss/damage to materials - Railways

28.722 Claims for loss/damage to materials - Customs authorities

28.723 Claims for loss/damage to materials - Port trust authorities

28.724 Claims for loss/damage to materials - Insurance companies

28.725 Claims for loss/damage to materials - Suppliers

28.729 Claims for loss/damage to materials - Others

28.74 **Claims for loss/Damage to capital assets**

This account is similar to 28.72 and it shall have sub-accounts similar to those for 28.72 under the codes 28.741 to 28.749.

28.8 **OTHER RECEIVABLES**

Sub accounts under this group will be used for recording sundry receivables such as ;

28.810 Expenses recoverable from suppliers-contractors

28.811 Amount recoverable from suppliers for accepted claims

The amount recoverable on a/c of grade difference/inferior grade of coal after acceptance, shall be transferred to this head from account head. 28.511.

ACCOUNT CODE

ACCOUNT HEAD

- 28.220 Prepaid expenses-self explanatory
- 28.858 Group insurance scheme-Self explanatory
- 28.859 Inter regional transfers
- 28.860 Common expenditure of reorganisation period divisible between various regions
- 28.861 Pensionary liability of composite Board
- 28.862 Deductions made by BBMB in respect of suspense transactions of composite Board
- The transactions relating to Composite Board, shall be recorded under the account codes 28.859, 28.860, 28.861 & 28.862.
- 28.863 Settlement on account with BBMB
- 28.864 Settlement on account with Beas project
- The account with BBMB and Beas Project shall be routed through account codes 28.863 & 28.854.
- 28.865 Amount recoverable from Government departments/local bodies on account of works executed on their behalf-self explanatory
- 28.866 Pensionary charges recoverable from State government-self explanatory
- 28.867 Amount recoverable from HSEB on account of pay and allowances and bonus etc.-Self explanatory
- 28.868 Miscellaneous advances account - pending clearance
- The charges which cannot be classified to any head of account at the time of occurrence may be booked to this account code. Old balances as on 31-3-86, under account 050501,
- 28.869 Settlement on account with Rajasthan State Elec Board.
The transactions concerning shall be routed through this account.
- 28.870 Losses under investigation
- This account head shall be operated in the case of physical losses due to shrinkage, pilferage, theft or any other reason pending investigation, clearance shall be made after detailed investigation and the amount written off with the sanction of competent authority.

ACCOUNT CODE

ACCOUNT HEAD

28.9

DEPOSITS

Deposits placed with various parties/departments shall be recorded under the following sub-accounts :

- 28.911 Deposit with custom authorities
- 28.912 Deposit with port trust authorities
- 28.913 Deposit with excise authorities
- 28.914 Deposit with telephone authorities
- 28.919 Other deposit.
- 28.921 Deposit with Coal India
- 28.922 Deposit with DGS&D
- 28.923 Deposit for purchase of power
- 28.930 Securities/Earnest money deposits from suppliers/contractors (deposits in the form of bank guarantees, fixed deposits etc.)
Refer guidelines of account code 46.102
- 28.932 Securities from consumers - (Deposits in the form of Bank guarantees, fixed deposits etc.)
Refer guidelines on main account code 48.2
- 28.933 Securities from employees other than cash
Refer guidelines of account code 46.921

30 to 38 INTER-UNIT ACCOUNTS

Inter unit transaction from one unit to another accounting unit shall be classified under the following account codes :—

- 30 Inter Unit Accounts-Fuel
- 31 Inter Unit Accounts-Materials
- 32 Inter Unit Accounts-Capital Expenditure & Fixed Assets
- 33 Inter Unit Accounts-Remittances to Head Office
- 34 Inter Unit Accounts-Funds Transfer from Head office
- 35 Inter Unit Accounts-Head Office Disbursements
- 36 Inter Unit Accounts-Personnel
- 37 Inter Unit Accounts-Other Transactions/Adjustments

Some illustrations of inter-unit accounts are given below :

30.002 Account for recording fuel related transactions with Accounting Unit number 002 (AO O&M Ropar)

30.009 - Account for recording fuel related transactions with Accounting Unit number 009 (RE UBDC Malikpur)

Each accounting unit shall be assigned a location code and this location code shall be a prefix in all accounts codes at that location. For example, accounting unit number 001 shall have account codes :

001 - 24.200

001 - 48.100

001 - 74.101 and so on.

In relation to inter-unit accounts, the account codes would be structured as follows for the illustrations given above.

001 - 30.002 - Account maintained at the Accounting Unit number 001 for its fuel related transactions with accounting unit number 002.

001 - 30.009 - Account maintained at the Accounting Unit number 001 for its fuel related transactions with accounting unit number 009.

37.000 U - cheque Blank code

The amount of U - Cheques drawn and received shall be recorded under this account code.

ACCOUNT CODE

ACCOUNT HEAD

38

INTER UNIT ACCOUNTS-HEAD OFFICE RESERVE ACCOUNT

At the year end, the annual closure entry passed by each division/Accounting Unit, debiting all income heads and crediting all expense heads as appearing in the trial balance and debiting/crediting the net surplus/deficits shall appear under this head.

39

INTER UNIT ACCOUNTS BALANCES PRIOR TO 1/4/1986

The old balances of ATDs, ATCs/Inter Units transfers shall be re-stated under this account head.

ACCOUNT CODE

ACCOUNT HEAD

40 FUEL RELATED LIABILITIES

40.1 LIABILITIES TO RAILWAYS FOR COAL RECEIPTS

40.110 Freight payable - Allotted wagons

This account represents the liability for freight payable (at standard rates) on allotted wagons received. It shall be credited on receipt of allotted wagons and debited on payment of freight therefor.

40.120 Diverted wagons - Freight payable

This account represents the liability for freight (at standard rates) on Diverted Wagons received, remaining to be paid to the Railways/set-off against freight paid on wagons not received.

40.140 Unconnected wagons - Freight payable a/c

This account represents the liability for freight (at standard rates) on Unconnected Wagons received, remaining to be paid to the Railways/set-off against freight paid on wagons not received.

40.160 Diverted wagons - Coal cost a/c

This account reflects the coal cost of Diverted Wagons received for which settlement with other power stations is yet to be finalised.

40.180 Unconnected wagons - Coal cost

This account reflects the liability for coal cost of Diverted Wagons received, remaining to be set-off against missing wagons or paid for, to the Railways.

40.2 LIABILITIES TO COLLIERIES

40.210 Grade differences - Superior grade

This account indicates the value difference on superior grades received, the payability or otherwise of which, is undecided.

40.220 Provision for gain on superior grade a/c (Debit account)

This account represents the gain expected to arise on eventful non-payment of amount due to collieries for superior grades received

ACCOUNT CODE

ACCOUNT HEAD

from them. The provision shall be created at the year-end and shall be utilised at the time of actual finalisation of superior grade cases.

40.230 Retentions on account of inferior grade a/c

This account represents a liability on account of retentions made, from collieries' bills, for inferior grades received. It shall be cleared by adjustments against the Grade differences - Inferior grade a/c on acceptance of such retention, by collieries or by actual payment in case of rejection of Board's claims, by collieries.

40.290 Provisional coal receipt

This account will be debited for actual receipt of coal at standard rates and reversed at the beginning of following month.

40.310 Freight payable - oil

This account will be initially credited with the freight element for every consignment when it is received. On payment of freight, this account will be debited and the balance will signify the freight which is payable for consignments received.

40.320 Unconnected tankers - Oil cost

This account will be credited on receipt of unconnected tankers with the value of oil, and will be debited when the Railways settle the claim for missing tankers (by adjusting them against the value of unconnected tankers)/making adjustments for profit or loss on such settlement.

40.330 Unconnected tankers - Freight payable

This account will reflect the freight that is payable for unconnected tankers received. The operation for this account will be in the same manner as Freight payable A/c. 40.310.

40.4 **LIABILITY TO OIL SUPPLIERS**

40.410 Provision for unpaid oil bills

This account will reflect value of oil bill for which payment has not been made but which have been provided for as oil in transit as the despatch date as per the bills pertaining to the relevant accounting year.

40.5 **LIABILITY FOR SUPPLY OF GAS**

This main account code will indicate the liability towards supply of Gas

ACCOUNT CODE

ACCOUNT HEAD

40.6 **LIABILITY OR FUEL RELATED COSTS**

40.610 Liability for Coal related costs

40.611 Liability for coal handling contractors

These accounts shall be used for crediting the bills from coal commission agents, coal handling contractors and Railway Memo for demurrage, siding charges etc. On payment of these bills, the accounts will be debited. Balance would show amount of unpaid bills. Freight amount would, however, not be included in these accounts.

40.620 Liability for oil related costs

40.621 Liability for oil handling contractors

These accounts are similar to account 40.610 & 611. The balance in account reflects unpaid bills for oil related costs.

40.641 Provision for coal related costs

This account represents the liability for various coal related costs, accrued but not paid. This account shall be zeroised by a reversal entry in the next year.

40.642 Provision for oil related costs

This account is similar to 40.641 and reflects the provision at the year end for oil related costs.

UNPAID COAL BILLS

40.701 Provision for unpaid coal bills

This account represents the liability for coal wagons received/in transit at the year-end in respect of bills not paid.

ACCOUNT CODE

ACCOUNT HEAD

41

LIABILITY FOR PURCHASE OF POWER

41.1

SUNDRY CREDITORS FOR PURCHASE OF POWER

This account will reflect the amount due to other States/Bodies for power purchased from them.

41.2

PROVISION FOR LIABILITY FOR PURCHASE OF POWER

Provision made at the year end for liability for purchase of power in respect of unpassed bills or for purchases for which bills are not received shall be recorded in this account. In the beginning of the subsequent year, this provision shall be reversed.

42

LIABILITY FOR CAPITAL SUPPLIES/ CAPITAL WORKS

42.1

LIABILITY FOR SUPPLY OF MATERIALS/WORKS - CAPITAL

This account would reflect the extent of liability in respect of materials awaiting clearance based on bill passing. This account is initially credited, based on receipts of capital materials which will be valued on any of the two basis for valuation. The liability set up in this account is cleared, based on bill passing. The balance in this account would reflect liability provisionally created for which bills are not passed.

42.2

SUPPLIERS/CONTRACTORS CONTROL - CAPITAL

This account represents amount due to sundry creditors for supply of materials under capital purchase orders. Liability is set up in the books through this account at the time of bill passing.

This account is adjusted for

- Advance payments
- Final payments
- Expense recoverables and
- Other deductions from bills.

ACCOUNT CODE

ACCOUNT HEAD

42.3 **PROVISION FOR LIABILITY FOR SUPPLY OF MATERIALS/WORKS - CAPITAL**

This liability account is created in respect of Capital supplies made by suppliers against which liability exists for the Board in terms of the purchase order. In addition, at year-end, this liability account is used in respect of

- Materials pending inspection
- Materials-in-transit.

LIABILITY FOR O&M SUPPLIES/O&M WORKS

43.1 **LIABILITY FOR SUPPLY OF MATERIALS/WORKS - O&M**

43.2 **SUNDRY CREDITORS/CONTRACTORS CONTROL A/C O&M**

43.3 **PROVISION FOR SUPPLY OF MATERIALS/WORKS - O&M**

These accounts are similar to 42.1, 42.2 & 42.3 except that these are in respect of O&M materials.

ACCOUNT CODE

ACCOUNT HEAD

44

STAFF RELATED LIABILITIES AND PROVISIONS

44.1

STAFF RELATED PROVISIONS

44.110 Provision for gratuity a/c

The provision made every year in respect of gratuity & actual payments made there of shall be credited/debited to this account code.

44.120 Provision for pension

This account reflects the provision made in respect of staff pension. Actual payments of pension shall be debited to this account.

44.2

UNPAID SALARIES, BONUS ETC..

44.210 Unpaid salaries a/c

44.211 Unpaid wages of work charged/daily labour establishment

At the end of every month, the unpaid salaries & wages are distinctly identified and a liability set up in the books for its payment. These accounts will be cleared as and when unpaid salaries are claimed by the respective employees. Balance in these accounts represents unpaid salaries & wages yet to be claimed by employees.

44.220 Unpaid Bonus

This account is credited with the amount of bonus which has not been disbursed within stipulated time periods. On actual disbursement, this account will be cleared.

44.3

SALARIES, BONUS ETC, PAYABLE

44.310 Net salary payable

The total net salary payable to employees as per the Pay bill is credited to this account. Actual disbursement of salaries are charged to this account. This account is also adjusted for unpaid salaries. Thus, this account should reflect no balance. Any, balance in this account would represent unpaid salaries not yet cleared to unpaid salaries a/c and awaiting disbursement.

ACCOUNT CODE

ACCOUNT HEAD

44.320 Bonus payable

At the end of each accounting period, this account is set up in the books to provide for liability towards bonus payments. This account is reversed at the beginning of next year.

44.330 Liability for medical expenses

Liability towards medical expenses will be set up under this account at the end of each accounting period to provide for medical expenses sanctioned by the Establishment section but which have not been actually paid out. This liability account is cleared at the beginning of the next year by reversing the entry. There will be no transactions in this account during the year since medical expenses are accounted on cash basis.

44.340 Liability for earned leave encashment a/c

Self-explanatory

44.401 Income tax deducted at source and other deductions payable to outside parties

to

44.419

These accounts represent deductions/contributions made from the employees and by the Board respectively which shall be routed through the accounts provided.

44.500 Compulsory deposits with regional Provident Fund Commissioner under ordinance 1974—Receipts and Payments

Balances as on 31-3-86 appearing under the old account heads 05030201, 05030202, 123003, 123004 shall be restated under this account head.

46

OTHER LIABILITIES AND PROVISIONS

46.101 Deposits including earnest money from suppliers/contractors - in cash
 Various types of deposits may be received in connection with works or supply of materials. The works/supply may be for capital or O&M. Separate sub-accounts are provided under this main head for recording receipt and refund of various types of deposits.

46.102 Deposits including earnest money from suppliers contractors - other than cash.

Deposit may be received in the form of fixed deposits or other investments made by suppliers/contractors either in their name or in Board's name. Security may be provided through a bank guarantee as well. The bank guarantee, FDRs, investment certificates etc. being valuable documents, the deposits received in such form are also proposed to be recorded in the accounts provided for this purpose. Corresponding debit for this entry for recording bank guarantees etc. shall be given to accounts :

- 28.930 Securities from suppliers/contractors.

Refund of deposits may be in form of cash or by returning bank guarantees etc. On return of the security documents, the entry passed earlier shall be reversed.

46.300 Electricity duty and other levies payable to State government.

The Electricity duty assessed as recoverable from the consumers shall be credited to this account per contra debit to 23.201 to 23.210. Amount released to the State govt. on account of collection of duty shall be booked to this account code.

46.310 Excise duty on generation of electricity

The balance outstanding against the old account head 12—Excise duty on generation shall be re-stated under this head.

46.4

LIABILITY FOR EXPENSES

46.410 Sundry creditors for expenses

Bills for expenses like transport, telephones etc. shall on bill passed be credited to this account. On payment of the bill, this account will be debited.

ACCOUNT CODE

ACCOUNT HEAD

46.430 Provisions for liability for expenses

This liability account is set up in the books at the end of the accounting period to provide for freight and incidental stores expenses due but not yet incurred. This account will be closed at the beginning of the next year and freight and incidental stores expenses accounted for in the normal way.

46.6

AMOUNT OWING TO LICENSEES

This account code should be operated for all amounts owing to licensees.

46.7

ACCRUED/UNCLAIMED AMOUNTS RELATING TO BORROWINGS

46.701 These accounts will be operated for all accrued/unclaimed amounts of
to borrowings. This account will be cleared at the time of actual payments.
46.730 The interest accrued but not due accounts should be operated at the
year end and shall be reversed at the beginning of the next year.
For account code 46.713, Refer 47.306

46.8

PROVISION FOR INCOME-TAX

This account should be operated for assessment year-wise provisions. On assessment for any year, the provision should be utilised for set-off against income-tax paid in advance or tax deducted at source from income from investments etc. Shortfall or excess of a provision should be treated as prior period expense or income.

46.9

SUNDRY LIABILITIES AND PROVISIONS

46.910 Stale cheques

This account will reflect value of cheques reversed since the period of validity has expired and fresh cheques remain to be issued against the same when the party approaches.

46.911 Railway credit notes

This account shall be credited on the issue of Railway credit notes to the Railways for freight, demurrage etc. and debited on their encashment by the Bank. The balance represents Railway credit notes issued but not cashed.

ACCOUNT CODE

ACCOUNT HEAD

- 46.920 Security deposit from employees - in cash
Security in cash received from employees will be credited to this account and shall be debited on its release.
- 46.921 Security from employees—other than cash
Security received from the employees in the form other than cash shall be credited to this head per contra debit to 28.933.
- 46.922 Advance received for sale of stores, scrap etc
This account reflects credit balance which represents value of money received against sale of items and in respect of which the actual sale has not been put through the books of account. After putting through the normal sales and sale proceeds transaction, the balance in the account would reflect profit or loss on sale of stores items and the would be eventually transferred to Revenue Account.
- 46.923 Income-Tax deducted at source, on payment of interest on borrowings payment to contractors and on other payments.
The income-tax deducted at source from payments other than salaries shall be credited & paid through this account code to the concerned department.
- 46.926 Public works miscellaneous deposits
Deposits for which no specific account head is provided/committed, classified to any account head, shall be accounted for through this account.
- 46.927 Deposits by BBMB—Self explanatory
- 46.929 Unclaimed credit balances lying beyond the period specified by Board, shall be transferred to this account.
- 46.931 Liability for unissued cheques
All cheques which are made but not despatched to the payees at year end should be credited to this account. At the beginning of subsequent year such cheques should be entered in the Bank with a corresponding debit to this account code.
- 46.936 Common receipts of composite Board
Receipts relating to composite Board pending allocation to beneficiaries shall be credited to this account.

ACCOUNT CODE

ACCOUNT HEAD

46.937 Liability for sales tax
The liability on account of CST & Pb. Sales tax, shall be provided under this account code.

46.939 Provision to meet losses
The provision to meet the losses pending investigation with police/courts shall be made through this account code.

46.940 Amount payable to other Board, state Govt and local bodies
Self explanatory—old balances under 122703 will be restated to this head

46.941 Credits awaiting IUT Bills
The amount of cash received from other accounting units/recoveries made on behalf of other accounting units and cost of material received against SR, store challan/SRWs shall be credited to this account code. For cash received and material against SR, store challan/SRW the IUT bill shall be verified from the initial records and U-Cheque issued by debiting to this account. For recoveries made on behalf of other accounting units, the U-Cheque shall be issued by debit to this account head.

46.961 Provision for loss on obsolescence
Provision made for the loss on account of obsolescence determined for assets, capital spares and stock should be recorded in the sub-accounts. Provision should be utilised to meet losses on obsolescence on actual scrapping or sale of obsolete items.

DEPOSITS FOR ELECTRIFICATION, SERVICE CONNECTIONS ETC.

DEPOSITS FOR ELECTRIFICATION OF VILLAGES

DEPOSITS FOR ELECTRIFICATION OF INDUSTRIAL ESTATES

DEPOSITS FOR SERVICE CONNECTIONS

47.302 The deposits advanced for getting the connections under the various
to schemes, by the consumers, shall be credited to these account heads.
47.304 Necessary adjustments shall be made at the appropriate time, from these heads, for affording credits to the accounts of the consumers.

ACCOUNT CODE

ACCOUNT HEAD

47.305 Receipts for deposit works

The amount received by the Board as consumers' contribution on deposits will be accounted through this account which is in the nature of deposit works account. As and when the two conditions for treating the amount as consumers contribution mentioned in main Account Code 55.3 have been met, at which time the amount will be transferred to consumers's contribution account. Amount, if any becoming refundable, will be debited to respective account codes.

47.306 Refundable deposits from industrial consumers

Deposit advanced by the Industrial Consumers under CE(Commercial circular No. 41/1986 dated 30-4-1986 shall be credited to account code 47.306. The interest becoming due shall be debited to the account code 78.611 per contra credit to account code 46.713 every year. After the stipulated period of five years from the date of deposit, the amount of interest accrued but not due, lying under account code 46.713, shall be transferred to the account code 48.310.

47.311 Permanent deposits under ARPC scheme

The account of permanent deposits from consumers under ARPC scheme shall be kept under this account head.

47.6 OTHER DEPOSITS FROM CONSUMERS

This main head Account Code shall be used for recording all deposits from consumers other than not covered under any of the account heads.

For example 47.601 - Deposits received against burnt meters.

ACCOUNT CODE

ACCOUNT HEAD

ACCOUNT CODE

48 SECURITY DEPOSITS FROM CONSUMERS

08

48.100 SECURITY DEPOSIT FROM CONSUMERS-CASH

The amount of security received against meters & other apparatus shall be credited to this account head.

This account will reflect the amount received from consumers as security deposits. It shall be cleared on the repayment of the deposit or on adjustment thereof against pending dues.

48.120 ADVANCE CONSUMPTION DEPOSITS FROM THE CONSUMERS

The amount of advance consumption deposit/additional advance consumption deposit from the consumers shall be credited to this account head.

48.200 SECURITY DEPOSITS FROM CONSUMERS-OTHER THAN CASH

All bank guarantees, fixed deposit receipts etc. received from consumers as a security against receivables shall be recorded in this account. Corresponding debit shall be given to securities from Consumers A/c code 28.932.

48.300 INTEREST PAYABLE ON CONSUMERS DEPOSITS

This account reflects the liability on account of interest payable to consumers on security deposits obtained from them.

48.310 INTEREST PAYABLE ON REFUNDABLE DEPOSITS FROM INDUSTRIAL CONSUMERS

Refer guidelines of 47.306.

ACCOUNT CODE

ACCOUNT HEAD

50

BORROWINGS FOR WORKING CAPITAL

50.1

CASH CREDIT FROM BANKS

50.2

BANK OVERDRAFT

The bank accounts for which a cash credit or an overdraft is sanctioned should be classified under these main heads. Sub-account codes may be used for each such bank account.

Other current accounts with banks in which an overdraft has arisen although not sanctioned, should be operated under normal account codes in Account Group 24.

Interest due on such bank credits will be debited by the bank to the C.C./O.D. account itself. Therefore, the interest due should be booked in Account Group 51.2.

Interest accrued but not due should, however, be recorded along with other accrued interest in Account Group 51.2

50.3

LOANS FROM BANKS

Loans taken from various banks by the Board against fixed deposits will be classified under this main account code.

51

PAYMENTS DUE ON CAPITAL LIABILITIES

51.1

REPAYMENTS DUE

All capital liabilities such as State Government loans etc. in Account Groups 52 and 53 are proposed to be recorded in a Borrowings Ledger along with details of repayment schedule. Every month, an entry should be passed for the amount due on each type of loans/bonds etc. in the two separate sub accounts under the head of 51.1 by using 51.110 to 51.120.

ACCOUNT CODE

ACCOUNT HEAD

ACCOUNT CODE

Actual repayments made should be debited to the relevant 'Repayment due a/c.'

Balance in the sub-accounts 51.101 and 51.120 reflect the repayments which are due as per the terms of borrowings but are yet to be actually paid.

51.2

INTEREST ACCRUED AND DUE

- 51.201 Total amount of interest due on each type of borrowing should be recorded in a separate sub-account in these groups. The details of interest due shall be available in the Borrowing Ledger. In case of Bonds and Debentures, individual bond-holder's folio in the Borrowing Ledger would contain the interest due on individual holding.
- 51.212

CAPITAL LIABILITIES (OTHER THAN STATE GOVT LOANS)

52.1

BONDS

Self explanatory

52.2

DEBENTURES

Self explanatory

52.3

FOREIGN CURRENCY LOANS/CREDITS

Foreign currency loans/credits are defined as "a loan or a credit repayable in a foreign currency regardless of the currency or form in which the loan was received."

Foreign exchange transactions shall be translated at the official exchange rate prevailing on the date of the transaction. This means a foreign currency credit on capital goods should be recorded by translating it at the rate prevailing on the date, the credit comes into effect which may be on signing of the credit agreement with capital equipment supplier or actual delivery of the equipment or any other date as the case may be.

ACCOUNT CODE

ACCOUNT HEAD

Exchange rate variations relating to the foreign currency transactions will be treated in accordance with the accounting policy.

52.4 DEFERRED PAYMENT CREDIT IN RUPEE

Separate guidelines are under issue.

52.5 LOANS FROM LIFE INSURANCE CORPORATION

Self explanatory

53.1 LOANS FROM AGRICULTURAL REFINANCE CORPORATION

Self explanatory

53.2 LOANS FROM AGRICULTURAL FINANCE CORPORATION

Self explanatory

53.3 LOANS FROM RURAL ELECTRIFICATION CORPORATION

Self explanatory

53.4 LOANS FROM NABARD

Self explanatory

53.5 LOANS FROM COMMERCIAL BANKS FOR ELECTRIFICATION SCHEMES

Self explanatory

53.6 FINANCIAL PARTICIPATION BY CONSUMERS

53.610 Financial participation by consumers - Interest bearing

53.620 Financial participation by consumers - Interest free

Electrification schemes whereunder, a part of the cost of electrification of villages, tubewells etc., is financed by loans from consumers, such loans, which may be interest bearing or interest free, will be booked under appropriate account codes.

Records for such loan may be maintained at the respective sub-division in addition to records at the Head Office. Since accounting for borrowings is to be centralised at Head Office, the accounting entries will be passed by Head Office.

ACCOUNT CODE

ACCOUNT HEAD

53.7

LOANS RECEIVED FROM GOVT OF INDIA UNDER CENTRALLY SPONSORED SCHEMES

The amount disbursed by Government of India, under centrally sponsored programmes of Renovation, modernization of Thermal power station in the country—R&M Scheme to GNDTP, Bhatinda, may be credited to this head.

54

FUNDS FROM STATE GOVERNMENT

54.1

STATE GOVERNMENT LOANS UNDER SECTION 60 OF THE ELECTRICITY (SUPPLY) ACT, 1948

54.2

STATE GOVERNMENT LOANS UNDER SECTION 64 OF THE ELECTRICITY (SUPPLY) ACT, 1948

54.3

AMOUNT RECEIVED FROM STATE GOVERNMENT FOR REPAYMENTS GUARANTEED

54.4

AMOUNT RECEIVED FROM STATE GOVERNMENT FOR INTEREST GUARANTEED

Balances in these accounts reflect funds received from the State Government. Subsidiary records shall be maintained for each account.

ACCOUNT CODE

ACCOUNT HEAD

**55 CONTRIBUTIONS GRANTS AND SUBSIDIES TOWARDS
COST OF CAPITAL ASSETS**

**55.1 CONSUMERS' CONTRIBUTION TOWARDS COST OF
CAPITAL ASSETS**

55.101 The consumer's contribution towards cost of capital assets shall be
to recorded categorywise through Account code 55.101 to 55.106.
55.106

55.2 SUBSIDIES TOWARDS COST OF CAPITAL ASSETS

55.3 GRANTS TOWARDS COST OF CAPITAL ASSETS

Capital receipts mentioned above will be credited to appropriate accounts only if the undermentioned conditions are satisfied :

- (1) The amount is not subject to any conditions to be fulfilled by the Board or the conditions attached to the amount have been fulfilled by the Board.
- (2) No part of the amount is refundable nor is likely to become refundable by the Board.

Such receipts towards cost of capital assets shall not be treated as a reduction in the 'cost' but as a capital receipt to be credited to the Capital Reserve Account.

Certain amounts receivable by the Board may be computed with reference to the cost of capital assets or progress on a capital project but in fact are actually in the nature of interest for loans. Such amounts shall not be treated as grants or subsidy towards cost of capital assets.

ACCOUNT CODE

ACCOUNT HEAD

56

RESERVES

Various Reserves created out of operating surplus or from capital receipts will be recorded under respective accounts under this Group. In accordance with the accounting policies laid down in respect of various reserves, certain losses may be debited to reserve accounts. A debit balance in any reserve such as Materials Cost Variance will be treated in accordance with the accounting policy.

Reserves transferred to Board on take-over of a licensee or reserve arising on payment of higher or lower compensation to licensee as compared with net asset/assets taken over will also be recorded in these accounts.

57

RESERVE FUNDS

Various reserve funds shall be created and operated in accordance with the accounting policies, for example :

57.120

General provident fund

57.130

Amount of revised pay scales to be kept as special deposit

The balance appearing under the old account head 12300505, shall be restated to this account.

58

SURPLUS

58.1

REVENUE ACCOUNT

58.2

NET REVENUE AND APPROPRIATION ACCOUNT

The above accounts will be operated as per the accounting policies and procedures laid down by the Electricity (Supply) (Annual Accounts) Rules, 1985.

ACCOUNT CODE

ACCOUNT HEAD

61

REVENUE FROM SALE POWER

6.11

REVENUE FROM SALE OF POWER-INTER STATE

This represents the revenue due to the Board from sale of power to other SEBs.

61.2

REVENUE FROM SALE OF POWER

&

61.3

REVENUE FROM SALE OF POWER - OTHER CONSUMERS

The revenue assessed on account of sale of power to the consumers within the state, shall be credited to the account codes under 61.2 & 61.3 relating to each category of consumers as per Board's tariff per contra debit to 23.101 to 23.110. The provision for unbilled revenue shall be credited to these account codes per contra debit to 23.4.

61.5

ELECTRICITY DUTY AND OTHER STATE LEVIES

61.510

&

61.541

These accounts have been opened with a view to enable the reporting of electricity duty assessed, as receivable, and shall be credited to 61.510 & debited to 61.541.

61.6

METER/SERVICE LINE RENTAL

This account will show the amount assessed on account of rentals for metering equipment and service lines of the Board used by consumers.

The amount assessed on account of rentals shall be credited to the main account & debited to 23.101 to 23.110.

61.7

RECOVERIES FOR THEFT OF POWER/MAL-PRACTICES

61.710

Recoveries for theft of power

to

61.719

61.720

Recoveries for malpractices

The amount billed for theft of power & malpractices shall be credited to these account codes with the exception that prior period recoveries shall be credited to main account code 65.2 per contra debit to 23.101 to 23.110.

ACCOUNT CODE

ACCOUNT HEAD

61.8

WHEELING CHARGES - RECOVERIES

The amount due to the Board on account of wheeling charges from other states, shall be credited to this main account per contra debit to 23.6.

61.9

MISCELLANEOUS CHARGES FROM CONSUMERS A/C

This account will show all miscellaneous recoveries made from consumers e.g. meter replacement/repositioning charges, charges for investigating accuracy of bills, fuse replacement charges, etc.

62

OTHER INCOME

62.210 Interest on staff loans and advances a/c

This is an income account which is credited with interest for the period on loans and advances to employees. Credit to this account is not based on actual deductions from payments to employees but is calculated on an overall basis on the loans and advances outstanding at the beginning and end of the period.

62.22 *Income from investment*

All income accrued on investments, whether due or not and whether actually received or not, will be recorded under various sub accounts from 62,220 to 62.239 for various type of investments classified in account group '20'

62.250 Delayed payment charges from consumers

The surcharges levied on consumers for not making payment of bills within due date, shall be credited to this account per contra to 23.101 to 23.110.

62,260 Interest on advances to suppliers/contractors

All interest accrued on advances to contractors and suppliers will be recorded in this account. No part of the interest should be credited to capital supplies or capital works.

ACCOUNT CODE

ACCOUNT HEAD

62.270 Interest from banks (other than interest on fixed deposits)

This account would record interest on current or other accounts but not interest on fixed deposits with the banks which shall be treated as income from investments.

62.280 Interest on fixed deposits & other investments.

The interest received & receivable on fixed deposits & other investments may be credited to this account head.

62.3 **INCOME FROM TRADING**

Income arising from various trading activities such as sale of steam, sale of electrical plant manufactured by the Board and hire charges of T&P from outside parties shall be credited under respective sub-accounts 62.323, 62.330, 62.349, 62.351, 62.360.

62.4 **GAIN ON SALE OF FIXED ASSETS**

Excess of sale proceeds from sale of fixed assets over the 'written down value' is a gain. Such gains should be split into two items as follows:

(1) Total gain	XX
Less gain to be credited to capital reserve	X

Balance gain credit to this account 62.4	X

(2) Excess of sale proceeds over original cost of the asset
= Capital gain credited to capital reserve

62.6 **INCOME/FEES/COLLECTIONS AGAINST STAFF WELFARE ACTIVITIES**

Self explanatory

62.7 **EXCESS FOUND ON PHYSICAL VERIFICATION OF FUEL STOCKS**

Coal, oil stocks found excess on physical verification, after investigation shall be credited to account codes 62.710 & 62.720 per contra debit to account codes 21.201, 21.202 & 21.203

62.9 **MISCELLANEOUS RECEIPTS**

62.901 Rental for staff quarters

ACCOUNT CODE

ACCOUNT HEAD

62.902	Rental from contractors	
62.903	Sale of tender forms	
	Self-explanatory	
62.905	Excess found on physical verification of stock	
62.906	Excess found on physical verification of fixed assets	
	Materials and fixed assets found excess on physical verification, after investigation, when decided, shall be credited to these accounts.	
62.910	Recovery for transport & vehicle expenses	
	The amount becoming due from outside parties for use of Board's vehicles shall be credited to this account per contra debit to account code 28.810 without waiting for the recovery.	
62.912	Sundry credit balances - written back	
	The sundry credit balances, at the time of writing back, shall be transferred to this account.	
62.913	Refund from custom authorities	
62.914	Port trust refunds	
	The refunds for which no provision has been made, shall be credited to these accounts	
61.915	Gain on settlement of railway claims for coal	} Self explanatory
62.916	Gain on settlement of railway claims for oil	
62.917	Gain on superior grade of coal	
62.918	Rebate availed for timely payment of REC loan/interest	
	Rebate availed for timely payment of REC loan/interest shall be credited to this head.	
62.930	Other incomes	
	Any other income not falling in any of the accounts shall be credited to this account.	
62.931	Deposits forfeited	
	The deposits at the time of decision for forfeiture fully/partially shall be credited to this account.	
62.940	Receipts on account of damaged meters.	
	Cost of defective/burnt meters received from the consumers classified under account head 47.601—Deposits received against burnt meters will be transferred to this head when the meter is declared as irreparable.	



ACCOUNT CODE

ACCOUNT HEAD

63

SUBSIDIES AND GRANTS

63.1

REVENUE SUBSIDIES AND GRANTS

63.2

SUBSIDIES AGAINST LOSS ON ACCOUNT OF FLOOD, FIRE, CYCLONE ETC,

Subsidies and grants of revenue nature will be credited to 63.1 & 63.2 if these are not received during the accounting period, adjusting entries shall be passed as under :

Dr	Cr
28.851	63.1 or 63.2

65

PRIOR PERIOD INCOME

Separate accounts have been provided to record various types of income relating to previous years. The objective is that the revenue account should, through the account groups 61 and 62 properly reflect the income for the year.

ACCOUNT CODE

ACCOUNT HEAD

71.212 Coal related costs - Demurrage on coal wagons

This account reflects the demurrage incurred for which the Board is liable to pay.

72.213 Coal Related costs - Sidus Charges

This account reflects the amount payable for siding charges to the Railways

71.214 Penalties for overloading - Self explanatory

71.215 Coal related costs - Commission to agents

This account reflects the commission due to agents for coal despatches made.

71.216 Coal related costs - Payments to Railway staff posted at Thermal power stations

This account represents payments made to Railway staff stationed at Thermal power stations.

71.217 Coal stock maintenance cost

The payments made for/in connection with the maintenance of stock should be debited to this account.

71.218 Derailment charges

Derailment charges payable/paid shall be booked to this account.

71.219 Other coal related costs

Any other expense, relating to coal cost, not covered under any of the accounts, shall be booked to this account.

71.22 Oil related costs

71.221 - Oil handling contract charges

71.222 - Demurrage on oil tankers

71.223 - Siding charges for oil receipts

These accounts will be debited as and when payments on such expenses are made.

71.3

FREIGHT VARIANCE ON COAL RECEIPTS

This account shows the net difference between the freight cost at standard rate and the freight actually paid to the Railways.

ACCOUNT CODE

ACCOUNT HEAD

- 71.410 Stock shortages on physical verifications of coal stock
- 71.420 Stock shortages on physical verification of furnance oil stock
- 71.421 Stock shortages on physical verification of oil stock-Diesel, LSHS, LDO
These accounts will be debited on the finalisation of investigation on the shortages found during physical verification of fuel stocks per contra credit to 21.211 to 21.213.

71.5 **COST OF WATER**

Payments to be made to government, local body, irrigation board or any other body in respect of supply of water for power generation, will be debited to this account.

71.6 **LUBRICANTS AND CONSUMABLE STORES**

Value of issues of lubricants and consumable stores, made out of stores for the operation (but not for repairs or maintenance) of generating plant will be debited to this account.

71.7 **STATION SUPPLIES**

All stores other than lubricants and consumbles issued for operation (but not for repairs or maintenance) of various plants at a generating station will be debited to this account,

71.9 **COST OF GENERATION DURING TRIAL STAGE**

The 'capitalisable period' is the full period of trial stage or the period of three months from the commencement of trial stage (whichever is shorter). Trial stage costs incurred during the capitalisable period will be treated as capital costs of assets involved, and this account being credited.

ACCOUNT CODE

ACCOUNT HEAD

72

FUEL RELATED LOSSES

72.1

TRANSIT LOSS OF FUEL

72.100

Total transit loss - coal

This account represents the total value of coal lost in transit.

72.131

Transit loss of furnace oil

72.132

Transit loss of oil - Diesel, LDO, LSHS

Values of short receipts of oils which cannot be recovered from the Railways/transporters will be reflected in this account.

72.2

LOSS ON SETTLEMENT OF CLAIMS FOR FUEL

72.210

Difference on settlement of Railway claims for coal

This account represents the loss incurred in the settlement of Railway claims for coal cost as well as freight. Such a loss may arise either on set off of wagons of differing value or on acknowledgement of a diminished liability by Railways for settlement in cash.

72.220

Difference on settlement of Railway claims for oil

This account will be debited with the excess of values of claims over the amount settled by the Railways.

72.3

DIFFERENCES IN GRADE OF COAL

72.310

Differences in grade of coal

This account reflects the loss incurred as a result of refusal of collieries to accept claims for inferior grades of coal received.

ACCOUNT CODE

ACCOUNT HEAD

74

REPAIRS AND MAINTENANCE

Accounts codes for recording the transactions relating to repairs and maintenance/special repairs have been opened under this account group. Separate main account codes have been prescribed as per assets categorised under account group 10 & 11. These accounts do not involve any scheme-wise/department-wise analysis of repairs and maintenance expenses. However, the 3 sub accounts for materials, direct purchases and contractors' must be maintained for the above three main accounts also.

- 74.513 The expenditure of repair and maintenance relating to Misc. Equip-
to ment i.e., classified under account head 10.580 to 10.599 & 14.580 to
74.515 14.599 should be booked to these account heads.
- 74.531 Replacement of damaged meters

When a defective/burnt meter is declared as irreparable, the cost of new meter replacing it would be charged to the estimate of replacing burnt/damaged meters under this head per contra credit to the estimate of providing GSC/ISC under account head 14—Work-in-progress.

75

EMPLOYEE COSTS

75.1

SALARIES

The accounts under this group will record all the employee costs. The employee costs relating to capital works shall be then transferred to capital works through a separate transfer account - '75.9 Employee costs charged to capital works'. The amount of employees costs booked in the respective accounts shall, however, remain unchanged on any such transfer.

Employee category-wise analysis has been introduced for some accounts. The categories are :

- (1) Permanent and regular employees
- (2) Workcharged/Daily labour
- (3) Apprentices

ACCOUNT CODE

ACCOUNT HEAD

A new main account head 'staff welfare expenses' has been introduced. In the income accounts group 62, a main account head - 62.6 has been provided to record income, fees, collections against staff welfare activities. The expenses as reduced by income/fees/collections will provide net amount incurred by the Board on staff welfare activities.

Most of the employee costs will be booked on accrual basis but some costs are to be recorded on a cash basis.

Additional guidelines for some accounts are discussed below individually.

75.110 Salaries - Permanent and regular employees

to

75.117

Basic salary earned by the permanent employees of the Board is charged to this account. This account is debited based on pay preparation (taking into account attendance of the period) and is dependent on actual disbursement of salary.

75.130 Salaries - workcharged/daily labour

to

75.137

Basic salary from the pay bill for the workcharged/daily employees will be recorded in this account. Actual disbursement will not affect this account. Further, basic salary earned by the temporary employees (whether workcharged or otherwise) will be initially routed through this account.

75.170 Salaries - Apprentices

Stipend/earnings of apprentices based on attendance will be charged to this account.

75.2

OVERTIME ACCOUNT

By employee classification

Overtime earnings as computed and authorised (supported by overtime authorisation slip) will be charged to this account for specific employee categories. This account will be charged for overtime and is not dependent on actual payments.

75.4

OTHER ALLOWANCES

By employee classification

Other allowances earned by employees will be charged to appropriate account with reference to nature of allowance and employee classification.

75.510

to

75.512

75.520

to

75.522

} Bonus-self explanatory

75.550

Production/generation incentive

The incentive linked with production/generation given to Board employees shall be debited to this account head.

75.611

Medical expenses reimbursement

This account is debited with actual reimbursement of medical expenses to Board's employees. If there is a medical insurance scheme, premium paid for such scheme will also be debited to this account.

75.612

Leave travel assistance

This account will be charged with actual settlement of leave travel assistance claims made by Board's employees.

Advance paid to Board's employees against leave travel assistance will not be routed through this account.

75.617

Earned leave encashment

Payment in respect of encashment of earned leave by Board's employees will be reflected in this account.

75.629

Payment under workmen's compensation act

Actual payments to Board's personnel in respect of claims under Workmen's compensation act will be charged to this account.

75.760

Other welfare expenses

The expenses relating staff welfare such as electricity concession ex-gratia payments, rewards, incentives for bravery etc. shall be booked to this account head.

ACCOUNT CODE

ACCOUNT HEAD

- 75.810 Terminal Benefits (PF) - Board's contribution account.
By employee classification.
This is an expense account identifying separately for each employee classification Board's contribution toward provident fund. This account is operated at the work locations where pay bill is prepared and a corresponding liability set up in the books towards payment of this contribution.
- 75.820 Terminal benefits (FPS) - Board's contribution
By employee classification.
This is an expense account identifying separately for each employee classification Board's contribution towards family pension scheme. This account will be operated at the work locations where the pay bill is prepared and a corresponding liability set up in the books towards payment of this contribution.
- 75.830 Terminal benefits (Superannuation)- Board's contribution
This account will record annual premium payable under a superannuation scheme and annual contribution to be made by the Board to a superannuation fund.
- 75.840 Terminal Benefits (Gratuity)
By employee classification
This is an expense account which is charged with estimated share of the liability which the Board has towards its employees as regards payment of gratuity. The gratuity liability will be identified to specific employee classification. This expense account will be operated at the work location where pay bill is prepared.
- 75.850 Provident fund inspection & audit charges
The inspection charges payable to EPF/PF authorities shall be debited to this account.
- 75.860 Provision for pensionary charges
The provision made towards pension and gratuity shall be booked to this account per contra credit to account code 44.110 & 44.120.
- 75.870 Other terminal benefits
Other terminal benefits not covered under any of the prescribed account heads such as payment under deposit link insurance scheme etc. shall be booked to this account head.
- 75.9 **EMPLOYEE COSTS CHARGED TO CAPITAL WORKS
(CREDIT ACCOUNT)**

ACCOUNT CODE

ACCOUNT HEAD

76

ADMINISTRATION AND GENERAL EXPENSES

76.1

ADMINISTRATION EXPENSES

Individual sub-accounts have been provided for various types of administrative expenses, e.g. lease rentals.

76.101

Rent (including lease rentals)

76.102

Rates & taxes etc

76.2

MATERIALS RELATED EXPENSES

Various expenses incurred in connection with purchase of materials will be recorded in the respective sub-accounts. These expenses shall at the year-end, be treated in accordance with the accounting policies.

76.201

Packing & forwarding charges

These charges, where payable by the Board as per terms and conditions of the P.O. should be debited to this head.

76.272

Bank charges

These charges, where payable by the Board, shall be classified under this head.

76.9

ADMINISTRATION AND GENERAL EXPENSES CHARGED TO CAPITAL WORKS (CREDIT ACCOUNT)

Out of the expenses booked under various accounts under the account group '76', the expenses which are chargeable to capital works will be transferred to capital works through this account. The debit balances in individual expense account will, however, remain unchanged on this transfer.

77

DEPRECIATION AND OTHER COSTS RELATING TO FIXED ASSETS

77.1
&
77.2

DEPRECIATION

The sub-accounts under these two main heads will record annual charge of depreciation on various asset groups. Full amount of depreciation will be recorded in these accounts regardless of the adequacy or otherwise of revenue to absorb this charge.

77.5

ASSETS DECOMMISSIONING COSTS

This is a new main account head introduced for recording all costs incurred on decommissioning/dismantling fixed assets and the costs incurred for site restoration etc. at the erstwhile power station, sub-station etc.

Sale proceeds realised on sale of decommissioned asset or scrap and debris will not be credited to this account but shall be taken into account for computing profit or loss on sale of assets.

77.6

SMALL AND LOW VALUE ITEMS WRITTEN OFF

The accounting policies on capital expenditure prescribe write off of small and low value items in prescribed cases. The objective of such write off is to avoid accounting work on capitalisation, depreciation and adjustments on sale, transfer scrapping etc. of items which are not material in value.

Full cost of such items will be debited to the accounts under this main head,

77.7

LOSSES RELATING TO FIXED ASSETS

The losses incurred on the sale of fixed assets and shortages noticed on physical verification of fixed assets, after proper investigation shall be debited under the sub accounts provided in this main account code.

77.9

DEPRECIATION AND RELATED COSTS CHARGED TO CAPITAL WORKS (CREDIT ACCOUNTS)

Out of the costs booked under various accounts under the account group '77' the costs which are chargeable to capital works will be transferred to capital works through this account. The debit balances in the individual cost accounts would, however, remain unchanged on this transfer.

78 INTEREST AND OTHER FINANCE CHARGES

The main account heads 78.1 to 78.5 would record interest payable on capital liabilities. Sub accounts under these main heads would conform to classification of capital liabilities under the account groups 52 and 53.

Main account head 78.7 would record interest on bank overdraft, cash credited and short term loans for meeting gap in working capital.

78.601 Interest to consumers - security deposits
The amount of interest paid/payable on the security deposits from the consumers, shall be debited to this account head.

78.611 Interest to consumers on refundable deposits for Industrial connections
The special deposit advanced by the Industrial Consumers under CE(Commercial) circular No. 41/1986 dated 30-4-1986 shall be credited to account code 47.306. The interest becoming due shall be debited to the account code 78.611 per contra credit to account code 46.713 every year. After the stipulated period of five years from the date of deposit, the amount of interest accrued but not due, lying under account code 46.713, shall be transferred to the account code 48.310.

78.830 Discount allowed to consumers for advance payment of bills
The discount offered to consumers (presently to AP consumers) for making the advance payment of their bills is to be debited to this head per contra to 23.106—Sundry debtors for sale of power. This adjustment is to be made through SC & AR.

OTHER DEBITS TO REVENUE ACCOUNT

79.1 MATERIALS COST VARIANCE

The basis of valuation of receipts, issue and stocks of materials prescribed would result in certain debits and credits to materials cost variance accounts. In case the balance at the year end is a credit balance the same shall be credited to the 'Reserve for materials cost variance'. On the other hand, if there is a debit balance the same will be debited to the 'Reserve for materials cost variance'.

79.2 RESEARCH & DEVELOPMENT EXPENSES

sub-accounts under this main head shall record various types of R & D costs, Research and development costs incurred by the Board as a result of which no tangible asset is acquired by the Board is to be written off through these accounts.

ACCOUNT CODE

ACCOUNT HEAD

79.4

BAD AND DOUBTFUL DEBTS WRITTEN OFF/PROVIDED FOR

The provision made for the doubtful debts shall be debited under the main account code per contra credit to 23.9. Actual outstanding debts written off shall be charged to account code 79.410.

79.5

MISCELLANEOUS LOSSES AND WRITE OFFS

All losses other than those losses in relation to fuel and fuel oil for which separate accounts have been provided elsewhere shall be recorded under respective account codes i.e. 79.510, 79.511, 79.520, 79.530, 79.533, 79.560, 79.561.

79.7

SUNDRY DEBITS

Amortisation of intangible assets, write off of deferred revenue expenditure and such other miscellaneous debits to revenue account shall be recorded in separate sub-accounts under this main account head.

79.8

LOSSES ON ACCOUNT OF FLOOD, CYCLONE, FIRE ETC.

Self explanatory.

81

PROVISION FOR INCOME TAX FOR THE YEAR

81.1

PROVISION FOR INCOME TAX FOR THE YEAR

Income tax payable by a Board under the provisions of the Income Tax Act, 1961 shall, every year, be provided under this main account code

83

PRIOR PERIOD EXPENSES/LOSSES

All prior period expenses and losses, for which no provision was made in the previous years shall be recorded in the various accounts provided under this account group 83 so that they are highlighted separately.

COSTS & REVENUE AT TRIAL STAGE

The capital expenditure and fixed assets commercial accounting manual contains the recommended accounting policies in relation to costs and revenue at trial stage of plants. Various costs and revenues at trial stage shall be determined in accordance with the recommended policy and procedure discussed in that manual.

This account group is introduced to compile costs and revenues at trial stage recorded in normal account code provided for them. The compilation would be in such a way that the amounts recorded in normal accounts remain unchanged. For this purpose, memorandum accounts have been provided in this group.

The accounting entries shall be passed as follows :

(1) Recording costs at trial stage

Dr. Sub-accounts under main account head 99.1

Cr. 99.2

(2) Recording revenue at trial stage

Dr. 99.4

Cr. Sub-account under main account head 99.3

92

MEMORANDUM ACCOUNTS FOR RECORDING UNITS OF POWER PURCHASE, GENERATION, SALE ETC.

Information on units of power generation, auxiliary consumption, purchase and sale is being recorded at various power stations, distribution divisions and sub divisions and at head office.

For an easy and accurate compilation of the data on units of generation, sale etc., this account group '92' has been introduced.

Units of purchase, generation, sale and auxiliary consumption shall be converted into monetary terms by valuing a unit at a notional cost of rupees one.

Accounting entries shall be passed by

- Head office for purchase of power
- Generating stations for generation and auxiliary consumption
- Distribution divisions for sale of power other than inter-state sale and
- Head office for inter-state sale of power

At the year-end the balances in various accounts at various accounting units when compiled at head office, would provide a total picture of purchase, generation, sale, auxiliary consumption and T&D loss in units.

The accounts being memorandum accounts, shall be closed at the year end by reversal entries to be passed by head office.

PROCEDURE TO BE FOLLOWED FOR ACCOUNTING THE TRANSACTIONS RELATING TO IDBI LOANS

1. On the acceptance of IDBI bills, the following entries shall be passed :

Debit-Work/material account	For the principal amount of the bill
Debit-Interest on deferred credit pending adjustment (52.402)	Total interest amount of the bill
Credit-Deferred payment credit in Rupees (52 401).	For total amount of the IDBI Bill i.e. principal plus interest

2. At the close of financial year

Debit-interest on deferred payment credit IDBI (78,571)	The amount of interest becoming due from the date of acceptance of IDBI bill to the last day of the financial year.
Credit-46.706 Interest accrued but not due-IDBI	

3. At the time of first instalment due for payment.

(i) Debit-Deferred payment credit in Rupees IDBI (52.401)	For the annual instalment becoming payable.
Credit-Re-payment due-IDBI loan (51.115)	For the principal amount due
Credit-Interest on deferred payment pending adjustment (52.402).	For the amount of interest due
(ii) Debit-Interest on deferred payment credit-IDBI (78.571).	For the amount of interest becoming due from first day of financial year to the maturity date of instalment.
Credit : Interest accrued & due on IDBI (51.206)	
(iii) Debit-Interest accrued but not due on IDBI loan. (46.706)	Reversal of provision incorporated at the close of financial year (s).
Credit-Interest accrued & due on IDBI (51.206)	

The amount as and when paid against IDBI bill shall be debited to 51.115 (for the principal) and 51.206 (for the amount of interest). The instalments of IDBI loan becoming due in the same year shall also be transferred to the account head 51.1 and 51.2 and shall not be straight-way charged to the account head 52.4 and 78.571.

PROCEDURE TO BE FOLLOWED FOR ACCOUNTING THE TRANSACTIONS
RELATING TO IDBI LOANS

The accounting of IDBI bills, the following entries shall be passed
at the end of each month for the principal amount of the bill
and for the interest accrued thereon. The entries shall be as follows:
On the date of issue of the bill, the following entries shall be passed:
Dr. Bills Receivable A/c
 To Bills Payable A/c
On the date of maturity of the bill, the following entries shall be passed:
Dr. Bills Payable A/c
 To Bills Receivable A/c
On the date of maturity of the bill, the following entries shall be passed:
Dr. Bills Payable A/c
 To Bills Receivable A/c
On the date of maturity of the bill, the following entries shall be passed:
Dr. Bills Payable A/c
 To Bills Receivable A/c

PART-3

FUNCTIONAL/LOCATION CODES

Functional codes shall be used for the purpose of identifying the nature of the transaction. The following are the functional codes to be used for the purpose of accounting the transactions relating to IDBI loans:

101	Interest on IDBI bills
102	Interest on IDBI loans
103	Interest on IDBI deposits
104	Interest on IDBI advances
105	Interest on IDBI investments
106	Interest on IDBI securities
107	Interest on IDBI stocks
108	Interest on IDBI bonds
109	Interest on IDBI debentures
110	Interest on IDBI preference shares
111	Interest on IDBI equity shares
112	Interest on IDBI debentures
113	Interest on IDBI preference shares
114	Interest on IDBI equity shares
115	Interest on IDBI debentures
116	Interest on IDBI preference shares
117	Interest on IDBI equity shares
118	Interest on IDBI debentures
119	Interest on IDBI preference shares
120	Interest on IDBI equity shares

FUNCTIONAL/LOCATION CODES

A 001 to 079 - GENERATION - OPERATION AND MAINTENANCE

i) 001 to 005 THERMAL

- 001 Accounts Officer O&M, Guru Nanak Dev Thermal Plant, Bhatinda
- 002 Accounts Officer O&M, Ropar Thermal Plant, Ropar

ii) 006 to 015 HYDRO

- 006 SE, Mukerian Power House, Talwara
- 007 R.E. Operation & Maintenance, Mukerian Power House, Talwara
- 008 SE, UBDC, Power House, Malikpur
- 009 RE, UBDC Power House, Malikpur
- 010 SE, Shanan Power House, Joginder Nagar
- 011 RE, Shanan Power House, Joginder Nagar
- 012 SE, Anandpur Sahib Power House, Mohali
- 013 RE, Anandpur Sahib

iii) 020 to 024 MULTIPURPOSE SCHEMES

- 020 Bhakra Beas Management Board, Nangal

iv) 025 to 059 MICRO SCHEMES

v) 060 to 079 OTHER MODES OF GENERATION

B

080 to 199 GENERATION - CONSTRUCTION

i) 080 to 084 THERMAL

080 Accounts Officer, Construction, Ropar Thermal Plant, Ropar

ii) 085 to 139 HYDRO

085 Accounts Officer, Hydel Project, Anandpur Sahib

086 Executive Engineer, Hydel Construction No. 1, Nangal

087 Executive Engineer, Hydel Construction No. 2 Ganguwal

088 Executive Engineer, Hydel Construction No. 3, Kotla

089 Executive Engineer, Hydel, Quality Control No. 1, Nangal

090 Executive Engineer, Mechanical Division No 2, Nangal

091 Executive Engineer, Power House, Ganguwal

092 Executive Engineer, Power House, Kotla

093 Executive Engineer, Civil Design Directorate, Chandigarh

094 Executive Engineer, Hydel Civil Works, Chandigarh

100 Accounts Officer, Mukerian Hydel project

101 R.E. Construction, Talwara

102 Executive Engineer, Civil Works, Talwara

103 Executive Engineer, Mukerian Hydel, PH Civil Construction No. 1, Talwara

104 Executive Engineer, Mukerian Hydel, PH Civil Construction No. 2, Talwara

- | | |
|-----|--------------------------------------------------------------------------|
| 105 | Executive Engineer, Mukerian Hydel, PH Civil Construction No. 3, Talwara |
| 106 | Executive Engineer, Mukerian Hydel, Civil Construction No. 1, Hajipur |
| 107 | Executive Engineer, Mukerian Hydel, Civil Construction No. 2, Hajipur |
| 108 | Executive Engineer, Mukerian Hydel, Civil Construction No. 3, Hajipur |
| 109 | Executive Engineer, Mukerian Hydel, Mechanical Division, Hajipur |
| 110 | Mukerian Hydel Construction No. 1, Talwara |
| 111 | Mukerian Hydel Construction No. 2, Talwara |
| 112 | Mukerian Hydel Construction No. 8, Talwara |
| 113 | Mukerian Hydel Mechanical No. 1, Talwara |
| 114 | Executive Engineer, I.P.P., Talwara |
| 115 | Executive Engineer, Mukerian Hydel Construction No. 4, Talwara |
| 116 | Executive Engineer, Mukerian Hydel Construction No. 5, Talwara |
| 117 | Executive Engineer, Inspection Division, Talwara |
| 118 | Mukerian Hydel Construction No. 3, Talwara |
| 119 | Mukerian Hydel Construction No. 7, Talwara |
| 120 | Executive Engineer, Mechanical Division No. 2, Talwara |
| 121 | Xen. Central Workshop Divn. Talwara. |
| 122 | Xen, Mukerian Hydel Divn. No. 9, Talwara |
| 123 | Xen, Mech. Divn. No. 3, Talwara |
| 124 | Xen. MHC Divn. No. 6, Talwara |
| 125 | Xen, Cement & Steel Divn., Hazipur |
| 126 | AO/MPH, PSEB, Hazipur |
| 127 | AO/MPH, PSEB, Talwara |

- 130 Accounts Officer, UBDC Stage II, Malikpur
- 131 Executive Engineer Civil Construction Division No. 1,
UBDC-II, Malikpur
- 132 Executive Engineer, Civil Construction Division No. 2,
UBDC II, Malikpur
- 133 Executive Engineer, Civil Construction Division No. 3,
Malikpur
- 134 Executive Engineer, Civil Construction Division No. 4,
UBDC II, Malikpur
- 135 SE UBDC Civil const-circle, stage II Malikpur

iii) 150 to 169 MULTI - PURPOSE SCHEMES

- 150 Beas Project
- 151 Thein Dam

iv) 170 to 179 MICRO

- 170 Executive Engineer, CC Micro Division, Patiala
- 171 Executive Engineer, Electrical Construction Micro
Division, Patiala
- 172 Executive Engineer, Civil Survey & Investigation
Micro Division, Pathankot

v) 180 to 199 OTHER GENERATION UNITS

C

200 to 259

TRANSMISSION - CONSTRUCTION

- | | |
|-----|------------------------------------------------|
| 200 | Superintending Engineer, TCC No. 1, Patiala |
| 201 | Executive Engineer, TLSC Division, Patiala |
| 202 | Executive Engineer, GSS Division, Patiala |
| 203 | Executive Engineer, GSS Division, Moga |
| 210 | Superintending Engineer, TCC No. 2, Jalandhar |
| 211 | Executive Engineer, TLSC Division, Amritsar |
| 212 | Executive Engineer, GSS Division, Jalandhar |
| 213 | Executive Engineer, GSS Division, Amritsar |
| 214 | Executive Engineer, TLSC Division, Ropar |
| 220 | Superintending Engineer, PLC Circle, Jalandhar |
| 221 | Executive Engineer, PLC Division, Verka |
| 222 | Executive Engineer, PLC Division, Bhatinda |
| 223 | Executive Engineer, PLC Division, Ludhiana |

D 260 to 279 CIVIL CONSTRUCTION

- 260 Superintending Engineer, Civil Works circle Ludhiana
- 261 Executive Engineer, Civil Works Division No, I Patiala
- 262 Executive Engineer, Civil Works Division No. 2, Patiala
- 263 Executive Engineer, Civil Works Division, Moga
- 264 Executive Engineer, Civil Works Division, Amritsar
- 265 Executive Engineer, Civil Works Division, Jalandhar

E 280 to 319 REC CONSTRUCTION

- 280 Superintending Engineer, RE Circle, Patiala
- 281 Executive Engineer, RE Division, Sangrur
- 282 Executive Engineer, RE Division, Ferozepur
- 283 Executive Engineer, RE Division, Ludhiana
- 284 Executive Engineer, RE Division, Patiala
- 285 Executive Engineer, RE Division, Bhainda

- 290 Superintending Engineer, RE Circle, Jalandhar
- 291 Executive Engineer, RE Division, Jalandhar
- 292 Executive Engineer, RE Division, Gurdaspur
- 293 Executive Engineer, RE Division, Amritsar
- 294 Executive Engineer, RE Division, Ropar
- 295 Executive Engineer, RE Division, Hoshiarpur

F

320 to 699

DISTRIBUTION (OPERATIONS AND MAINTENANCE)

- 320 Superintending Engineer, DS Circle Gurdaspur
- 321 Executive Engineer, DS City Division Pathankot
- 322 Executive Engineer, DS Suburban Division, Pathankot
- 323 Executive Engineer, DS Division, Gurdaspur
- 324 Executive Engineer, DS Division, Dhariwel
- 325 Executive Engineer, DS City Division, Batala
- 326 Executive Engineer, DS Suburban Division, Batala
- 330 Superintending Engineer, DS Circle, Amritsar
- 331 Executive Engineer, DS East Division, Amritsar
- 332 Executive Engineer, DS West Division, Amritsar
- 333 Executive Engineer, DS Suburban Division, Amritsar
- 334 Executive Engineer, DS Division, Ajnala
- 340 Superintending Engineer, DS Circle, Tarantaran
- 341 Executive Engineer, DS City Division, Tarantaran
- 342 Executive Engineer, DS Suburban Division, Tarantaran
- 343 Executive Engineer, DS Division, Jandiala Guru
- 344 Executive Engineer, DS Division, Rayya
- 345 Executive Engineer, DS Division, Patti

- 350 Superintending Engineer, DS Circle, Kapurthala
351 Executive Engineer, DS City Division, Kapurthala
352 Executive Engineer, DS Suburban Division, Kapurthala
353 Executive Engineer, DS Division, Kartarpur
- 360 Superintending Engineer, DS Circle, Nawan Shahar
361 Executive Engineer, DS Division, Nawan Shahar
362 Executive Engineer, DS Division, Banga
363 Executive Engineer, DS Division, Garh Shankar
364 Executive Engineer, DS Division, Goraya
- 370 Superintending Engineer, DS Circle, Jalandhar
371 Executive Engineer, DS East Division, Jalandhar
372 Executive Engineer, DS West Division, Jalandhar
373 Executive Engineer, DS Model Town Division, Jalandhar
374 Executive Engineer, DS Cantt. Division, Jalandhar
375 Executive Engineer, DS City Division, Nakodar
376 Executive Engineer, DS Suburban Division, Nakodar
377 Executive Engineer, DS Division Phagwara
- 380 Superintending Engineer, DS Circle, Hoshiarpur
381 Executive Engineer, DS City Division, Hoshiarpur
382 Executive Engineer, DS Suburban Division, Hoshiarpur
383 Executive Engineer, DS Division, Dasuya
384 Executive Engineer, DS Division, Bhogpur
385 Executive Engineer, DS Division, Mahilpur

- 390 Superintending Engineer, DS Circle, Patiala
- 391 Executive Engineer, DS East Division, Patiala
- 392 Executive Engineer, DS West Division, Patiala
- 393 Executive Engineer, DS Suburban Division, Patiala
- 394 Executive Engineer, DS Division, Rajpura
- 395 Executive Engineer, DS Division, Nabha
- 396 Executive Engineer, DS Division, Samana
- 400 Superintending Engineer, DS Circle, Ludhiana
- 401 Executive Engineer, DS City Central Division, Ludhiana
- 402 Executive Engineer, DS West Division, Ludhiana
- 403 Executive Engineer, DS Suburban Division, Ludhiana
- 404 Executive Engineer, DS Miller Ganj Division, Ludhiana
- 405 Executive Engineer, DS Adda Dakha Division, Ludhiana
- 406 Executive Engineer, DS Focal Point Division, Ludhiana
- 407 Executive Engineer, DS Division, Jagraon
- 410 Superintending Engineer, DS Circle, Ropar
- 411 Executive Engineer, DS Division, Ropar
- 412 Executive Engineer, DS Division, Morinda
- 413 Executive Engineer, DS Division, Anandpur Sahib
- 414 Executive Engineer, DS Division, Kharar
- 415 Executive Engineer, DS Division, Dera Bassi

- 421 Superintending Engineer, DS Circle, Khanna
422 Executive Engineer, DS Division, Fatehgarh
423 Executive Engineer, DS Division, Khanna
424 Executive Engineer, DS Division, Doraha
425 Executive Engineer, DS Division, Samrala
426 Executive Engineer, DS Division, Gobindgarh
- 430 Superintending Engineer, DS Circle, Sangrur
431 Executive Engineer, DS Division, Sangrur
432 Executive Engineer, DS Division, Sunam
433 Executive Engineer, DS Division, Barnala
434 Executive Engineer, DS Division, Malerkotla
435 Executive Engineer, DS Division Ahmedgarh
- 440 Superintending Engineer, DS Circle, Bhatinda
441 Executive Engineer, DS City Division, Bhatinda
442 Executive Engineer, DS Suburban Division, Bhatinda
443 Executive Engineer, DS Division, Mansa
444 Executive Engineer, DS Division, Maur
445 Executive Engineer, DS Division, Malout
446 Executive Engineer, DS Division Giddarbaha
- 450 Superintending Engineer, DS Circle, Ferozepur
451 Executive Engineer, DS City Division, Ferozepur
452 Executive Engineer, DS Suburban Division, Ferozepur
453 Executive Engineer, DS Division, Mukatsar
454 Executive Engineer, DS Division, Abohar

- 460 Superintending Engineer, DS Circle, Faridkot
- 461 Executive Engineer, DS Division, Faridkot
- 462 Executive Engineer, DS Division, Kotkapura
- 463 Executive Engineer, DS City Division, Moga
- 464 Executive Engineer, DS Suburban Division, Moga
- 465 Executive Engineer, DS Division, Bagha Purana

G 700 to 799 **MISCELLANEOUS UNITS**

- 700 Superintending Engineer, TMR Circle, Amritsar
- 701 Executive Engineer, TRW Division, Amritsar
- 702 Executive Engineer, TRW Division, Patiala
- 703 Executive Engineer, PP (TMR), Amritsar
- 704 Executive Engineer, ME Division, Amritsar
- 705 Executive Engineer, ME Division, Patiala
- 706 Executive Engineer, ME Division, Ludhiana
- 707 Executive Engineer, TRW Division, Jagraon

- 710 Accounts Officer, (Centralised Purchase Cell) MM, Patiala
- 711 Controller of Stores, Patiala
- 712 Regional Controller of Stores, Bhatinda
- 713 Regional Controller of Stores, Ludhiana
- 714 Regional Controller of Stores, Jalandhar
- 715 Executive Engineer Stores, Patiala
- 717 Accounts officer/Evaluation (MM) PSEB, Patiala
- 720 Superintending Engineer, Protection & Maintenance Circle Jalandhar
- 721 Executive Engineer, Protection Cell, Patiala
- 722 Executive Engineer, Protection Cell, Jalandhar

- 730 Executive Engineer Fabrication Workshop, Patiala
- 731 Executive Engineer Fabrication Workshop, Amritsar
- 732 Manufacturing of PCC Poles, Mohali
- 733 Manufacturing of PCC Poles, Mukstar
- 740 Deputy Secretary/Co-ordination, PSEB, New Delhi
- 741 Director Technical Training Institute, Patiala
- 750 Superintending Engineer, Hydel Investigation Circle, Ropar
- 751 Executive Engineer, Hydel Investigation Division, Ropar
- 752 Executive Engineer, Hydel Investigation Division, No. I Amritsar
- 753 Executive Engineer, Hydel Investigation Division No. III, Chandigarh
- 760 Accounts Officer (F), Bhatinda
- 761 Accounts Officer (F), Jalandhar
- 762 Accounts Officer (F), Ludhiana
- 763 Accounts Officer (F), Moga
- 764 Accounts Officer (F), Hoshiarpur
- 765 Accounts Officer (F), Amritsar
- 766 Accounts Officer (F), Patiala
- 770 Deputy Director Computerisation Cell PSEB Chandigarh

H

800 to 849 HEAD OFFICE UNITS

- 800 Accounts Officer, Cash, Patiala
- 801 Accounts Officer, Pay & Accounts, Patiala
- 802 Accounts Officer, Banking, Patiala
- 803 Accounts Officer, Centralised Payment Cell (A/cs) PSEB Patiala
- 804 Director Public Relations, PSEB, Patiala
- 805 Accounts Officer, FR Section PSEB Patiala
- 806 Accounts officer, REC organisation PSEB Patiala.

Head Office sub-location codes

Name of Office	Sub Location Code.
Secretariat	.11
Vigilance	.12
Chief Auditor	.13
Financial Advisor	.14
Chief Accounts Officer	.15
CE/South, Patiala	.21
CE/North, Jalandhar	.22
CE/Central' Ludhiana	.23
CE/RE, Patiala	.24
CE/A & T, Patiala	.25
CE/MM, Patiala	.26
CE/Commercial, Patiala	.27
CE/Planning, Patiala	.28
CE/T & S, Patiala	.29
CE/Civil, Patiala	.30
CE/Hydel, Patiala	.31
CE/M & M H P, Patiala	.32
CE/System Operation, Patiala	.33
CE/Arbitration, Chandigarh	.34
CE Research Development Chandigarh	.35

PART-4

LINK CHART

OLD ACCOUNT CODES - NEW ACCOUNT CODES

LINK CHART

Old Account Code	New Account Code	Old Account Code	New Account Code
	10	01020801 } 01020802 } 01020803 }	10.567
	10.1	010301	10.1
	10.101	01030101	10.101
	10.102	01030102	10.102
	10.211	01030201	10.211
	10.202	01030202	10.203
	10.234	01030203	10.234
	10.401, .402	01030204	10.401, .402
	10.222, .245, .340	01030205	10.222, .245 .340, .342
	.342		
	10.531, .532		
	10.301 to .311	010303	10.501
	10.321 to .325	010305	10.330, .331
	10.561	010307	10.561
		01030801 } 01030802 } 01030803 }	10.567
	10.567		
	10.1		
	10.101	010401	10.1
	10.102	01040101	10.101
	10.211	01040102	10.102
	10.201	01040201	10.211
	10.234	01040202	10.206, .207
	10.401, .402	01040203	10.234
	10.222, .245	01040204	10.401, .402
	.340, .342	01040205	10.222, .245 .340, .342
	10.501, .502		
	10.330.331	01040301	10.541
	10.503 to .507	01040302	10.542
	10.561	010407	10.561

Old Account Code	New Account Code	Old Account Code	New Account Code
01040801 } 01040802 } 01040803 }	10.567	01051201 } 01051202 } 01051203 }	10.631
01040901	10.611		
01040902	10.612		
01041001	10.601	0106	At par with 0106 (above)
01041002	10.602		
01041003	10.603		
01041004	10.604	010701	10.641
		010801	10.1
		01080101	10.101
0105011	10.1	01080102	10.102
0105010	10.101	01080201	10.211
01050102	10.102	01080204	10.401, .402
01050201	10.211	01080205	10.222, .245 .340, .342
01050202	10.208		
01050203	10.234	01081301 } 01081302 }	10.801 10.900
01050204	10.401, .402	01081303 }	
01050205	10.222, .245 .340, .342	010814	10.710, .720 .730, .740
01050301	10.541	010815	10.581
00150302	10.542	010816	10.565
010507	10.561	010817	10.551 to .553
01050801 } 01050802 } 01050803 }	10.567	01081801 01081802 01081901	10.571 10.572 10.576
01050901	10.611	01081902	10.577
01050902	10.612		
01051001	10.601		
01051002	10.602	011101	10.1
01051003	10.603	01110101	10.101
01051004	10.604	01110102	10.102
01051101	10.621	01110201	10.211
01051102	10.622	01110202	10.244
01051103	10.623	01110203	10.234

Old Account Code	New Account Code	Old Account Code	New Account Code
01110204	10.401, .402	050603 }	
01110204	10.222, .245	050604 }	Redundant
	.340, .342	050605	37
01111301 }	10.801, .900	05060601 to 08	31 to 37
01111302 }	10.710, .720,	05060701	28.9
0111124	.730, .740	05060792	16
0111116	10.565	05060703	24.7
0111117	10.551 to .553, .583	05060704	28.859
01111801	10.571	05060705	28.860
01111802	10.572	05060706	28.861
0341 }	18.200	05060707	28.862
0302 }		05060708	28.863
04	16	05060709	28.864
		05060710	79.1
		050701 }	
050101	22.20/21, .30/31,	050702 }	
	.50/51, .60/61	050703 }	
050102	22.22/23, .32/33,	050704 }	
	.52/53, .62/63	050705 }	
050103	22.770, .780	050706 }	23.101 to .110 & 23,600
050201	22.710	059707 }	
		050708 }	
050202	22.712	050709 }	
050301	76.210, .211, .215	050710 }	
	.220, .250, .251	050711 }	
050302	21.121, .125	0508	23.201 to .210
05030301	21.212, .213, 22,830	050901	23.107
05030302	21,211	050902	23.7
050304	28.870	051001 to 08	28.1
05030501 }	31	051101 to 05	28.2
05030502 }		051201	23.4
050306	31	051202 to 07	28.3
050307	22.900	0513	22.55, .69
		0514	22.66, .67
0504	14.450/460	0515	22.730
0505	74.60, 75, 76.240	0516	22.720
050601	28.868	051701 }	
050602	28.858	051702 }	28.401
		051703 }	

Old Account Code	New Account Code	Old Account Code	New Account Code
051801 }		061303	28.722, .742
051802 }	28.402	061304	28.729, .749
05180301	28.865	061305	28.725, .745
05180302	28.865	061306	28.724, .744
05180303	28.866	061401	28.930
05180304	28.867	061402	28.933
05180305	N.A.	061403	28.932
0601	27.300	0615	28.820
06020101 }		0616 }	
06020102 }	27.202	0617 }	27.4
06020201 }			
06020202 }	27.201		
060203	27.205	07	20
060204	27.203		
06020501	27.204		
06020502	27.205	080101	24.110
06030101 }		080102	24.120
06030102 }	27.102	080103	24.130
060302	27.103	080104	24.3, 5
06030301 }		0802	24.4
05030302 }	27.101	0803	N.A.
060304	27.105	0804	24.210, .220
06030501	27.106	0805	20.280
06030502 }		0904	54.4
06030503 }	27.104	0904	58.210
060501 }			
060502 }	26		
060503 }			
060504	28.922	1001	54.1
0606 }		1002	54.2
0607 }	25	1003	52.5
0608 }		1004	53.3
0609	27.810	100501	52.110
0610	28.911	100502	52.210
0611	28.912	1006	53.2
0612	28.913	1007	53.1
061301	28.721, .741	10080101	53.5
061302	28.723, .743	10080102	53.5

Old Account Code	New Account Code	Old Account Code	New Account Code
10080201	52.4	121402 }	
10080202	47.302	121403 }	44.211
10080203	53.1	1215	44.401 to .419
		1216	50.2
		121701	46.936
1101	55.1	1218	46.910
1102	56.1	1219	24.4 & .6
1110	28.610, & 620	1220	46.7
1111	57.120	1221	46.410
1112	44.402/04	1222	12 & 13
1113 }		1223	46.937
1115 }		1224	46.937
1116 }	56 & 57	1225	46.939
1117 }		1226	44.320
1118 }		1227	44.1
1119 }		122703	46.940
		1228	22.810
1201	42	1229	46.911
1202	43	123001	46.926
1203	41	123002	46.929
		123003 }	
1204	46.410	123004 }	44.500
120501	48.100	12300501	46.927
120502 & 03	48.200	12300502	52.290
120601 }		12300503	47.302
120602 }	46.101	12300504	47.302
120701	46.920	12300505	57.130
120702	46.921		
1208	47.305	1301	54.4
1209	46.922		
120001 }		2001 to 2010	61.1, .28.3
120002 }	46.102	2101	61.6
1201	46.300	2102	61.903
1202	46.313	210310 }	
1203	51.2	210302 }	61.901, .903
120401	44.210		

Old Account Code	New Account Code	Old Account Code	New Account Code
210303	62.250	300123	75
210304	61.901	300127	71.7
2104	61.6	300201	71.5
		300202	71.6
		300203	71.7
22	62.3	300204 } 300205 }	75
		300206	71.110 & 71.21
23	62.2	300207	71.130 & 71.22
		300208	71.120 & 71.22
24	N.A.	300209	71.130 & 71.22
25	62.9	300210	N.A.
		300211	75
		300212	74.201 to .203
26	63.1	300213 } 300215 } 300217 }	74.101 to .103
		300218	74.301 to .303
300101	71.5	300219	74.201 to .203
300102	71.6	300220	75
300103	71.7	300221	Respective heads
300104 } 300105 }	75	300222	under 74 77.1
300110	N.A.	300223	75
300111	75	300227	71.7
300112	74.261 to .203	3003	At par 3002
300113	74.401 to .403	300410	75
300114 } 300115 } 300117 }	71.101 to 103	300411	75
		300412	74.204 to .209
		300418	74.301 to .303
300118	74.301 to .303	300419	74.204 to .229
300119	74.201 to .203	300420	75
300120	75	300421	Respective heads
300121	Respective heads under 74		under 74
300122	77.1	300422	77.1

Old Account Code	New Account Code	Old Account Code	New Account Code
300423	75		
300424 } 300425 } 300426 } 300428 }	74.501 to .506	For G.H. 31, 32, & 35 such as for detailed heads	75, 76, 78 & 79
	74.104 to .109	01 } 02 }	75.1
300510	75	03 } 04 }	75.3 & .4
300511	75	05	76.132 & .133
300512	74.210 to .212	06	75.710
300520	75	07	75.810
300521	Respective heads under 74	08	75.840
300522	77.1	09	75.2
300523	75	10	75.5
300524 } 300525 }	74.507 to .509	11	75.612
300527	74.110 to .112	12 } 13 }	75.860
300529 } 300530 } 300531 }	75.507 to .509	14	76.101 & .102
3006	At par 3006	15	76.153
300711	75	16	76.138
300720	75	17	76.112
300721	Respective heads under 74	18	76.111
300722	77.1	19	76.552
300723	75	20	76.131
300732	74.110/112	21	75.720, .730, .750 & .760
300811	75	22	75.740
300820	75	23	Respective heads
300822	77.1	24	74.7 & .8
300823	75	25	76.158, .160
300833	75	26	79.72
300834 } 300835 } 300836 }	76	27	79.520
		28	79.511
		29	79.430
		30	77.610
		31	76.162
70.1		32	76.121

Old Account Code	New Account Code	Old Account Code	New Account Code
33	76.123	44	N.A.
34	N.A.	45	76.155
35	75.110,,130		
36	76.122		
37	76.155		
38	75.8		
39	75.629	3301	78.1 to .8
40	75.170	3302	79.710
41 } 42 } 43 }	75.8	3303	78.1 to .8
		34	N.A.

ANNEXURE - ANNUAL STATEMENT OF ACCOUNTS

FOR ACCOUNT

OF THE

OF THE

OF THE

OF THE

OF THE

OF THE

OF THE

PART—5

FORMATS FOR ANNUAL STATEMENTS OF ACCOUNTS

ANNEXURE I-ANNUAL STATEMENT OF ACCOUNTS

REVENUE ACCOUNT

STATEMENT I
(Rs. in lakhs)

Schedule Note	This year	Previous year
Units sold (in millions)		
INCOME		
1* Revenue from Sale of Power	—	
4 Revenue Subsidies and Grants	—	
5 Other Income	—	
TOTAL	—	
EXPENDITURE		
6 Purchase of Power	—	
7 Generation of Power	—	
8 Repairs and Maintenance	—	
9 Employee Costs	—	
10 Administration and General Expenses	—	
11 Depreciation and Related Debits (Net)	—	
12 Interest and Finance Charges	—	
Sub-total	—	
Less : Expenses Capitalised :		
13 Interest and Finance Charges Capitalised	—	
14 Other Expenses Capitalised	—	
Sub-Total	—	
15 Other Debits	—	
16 Extra-ordinary items	—	
TOTAL	—	
PROFIT(LOSS) BEFORE TAX		
17 Provision for Income-tax	—	

STATEMENT OF ACCOUNTING POLICIES

STATEMENT 4

1. Statement on Compliance with the Provisions of the Electricity (Supply) Act, 1948 and the Rules made there-under.

The Board has maintained its accounts and compiled its Annual Statement of Accounts in accordance with the related provisions of the Electricity (Supply) Act, 1948 and the Rules made thereunder.

The following departures from the Basic Accounting Principles and Accounting Policies (as permitted under the Rules) have been made for the reasons stated thereagainst :

- (a) (b) (c)

2. Changes in Accounting policies

The accounting policies adopted by Board have been consistently followed during the year, except for the changes in the following areas :

For each change in the accounting policy, state

—policy followed hitherto

—policy adopted during the year

—the amount if material, by the which any item in the Revenue Account Net Revenue and Appropriation Account or Balance Sheet, has been affected by the change. For this purpose, a plus/minus change of 3% or more shall be considered to be material).

Notes to account are an important requirement in providing a true & fair view. Notes must be as clearly worded as possible and be able to fully convey the matter without any ambiguity. Amounts involved must be given wherever relevant

Notes should be split into 2 sections :

- (A) Notes to Revenue Account and Net Revenue & Appropriation Account and
- (B) Notes to Balance Sheet.

Wherever a note relates to items in both the sections, the note should be given in the Section for Revenue Account.

Cross reference of note number should be given against the relevant item in the Revenue Account, Net Revenue & appropriation Account, Balance Sheet or any of the other Statements or Schedules. Similarly, relevant Schedule number/Statement number should also be stated against the note.

The matters included in the attached list must be disclosed in 'Note to Accounts' by every Board except in cases where any of them are not applicable to a Board. This list, however, is not intended to be an exhaustive list and, therefore, a Board would have to select other matters for which a note would be essential in the Annual Accounts.

Explanation of Certain Terms used in the Notes to Accounts

(1) Note 1 refers to 'Contracts placed but not executed and not provided for' This term means:

The total value of the work contracted as on the date of the Balance Sheet

Less :

Contract value of work which is executed and accounted for (i.e. either paid for a liability in favour of the supplier/contractor having been provided for) as on that date.

Less :

Amount of advance payments (made against the unexecuted portion of contract) which remains unadjusted as on the date of the Balance Sheet.

The word 'contract' for the purpose of this note covers all types of capital contracts, such as contracts for capital supplies, contracts for erection of capital assets; contracts for supply-cum-erection of capital assets etc. contract value of which exceeds Rs 1 crore each.

(2) Notes 3 and 4 below refer to 'unconditional obligations for purchase and unconditional right of sale of power'.

An 'unconditional purchase obligation' is any arrangement for purchase of power from other bodies which is non-cancellable only :

- upon the occurrence of some remote contingency or
- with the permission of the other party or

NOTES TO ACCOUNTS

**STATEMENTS
(Cont'd)**

- If a replacement agreement is signed between the same parties or
- upon payment of a penalty of such an amount that the continuation of the agreement appears reasonably assured.

What is, 'unconditional purchase obligation' for the purchasing party is an unconditional right of sale' for the selling party.

(3) Notes 3 and 4 distinguish unconditional purchase obligations "with financing arrangement" from others, Unconditional purchase obligations "with financing agreement" mean the purchase arrangement of the type described in (2) above which was negotiated as part of financing for the facilities (generating station, transmission lines etc) that will provide the contracted power. Example of such an arrangement is financing of NTPC projects by the World Bank subject to NTPC entering into agreements with State Electricity Boards for purchase power to be generated by NTPC.

MATTERS TO BE DISCLOSED IN 'NOTES TO ACCOUNTS'

	End of This year	End of Previous year
	Rs.	Rs.
	-----	-----
1. Commitments for Capital Expenditure :		
Contracts placed but not executed and not provided for		
Works Authorised but not contracted		
Total	-----	-----
2. Aggregate amount of Capital Liabilities falling due for Repayment/Redemption		
—next year		
3. Unconditional Obligations for Purchase of Power		
—With Financing Arrangement		
Others		
The disclosure of such obligations should include the nature and term of obligations, the fixed or variable payments to be made for the power purchase under the agreement, the units and value of purchase during the year etc. separately for each such obligation.		
4. Unconditional right of Sale of Power		
—With Financing Arrangement		
—Others		

NOTES TO ACCOUNTS

**STATEMENT 5
(Cont'd)**

The disclosure shall include information referred to in note 3 above for purchase obligations.

5. In respect of Contingent Liabilities which are in excess of 1 crore each in value, Board shall disclose the total amount contingently payable if the liabilities were to become actual liabilities as of the date of the Balance Sheet.
6. Lien etc. on Board's assets
7. Conditions, if any, remaining unfulfilled as on the date of the Balance Sheet for government grants etc. though the grant is received.
8. Board's assets, whether adequately insured or not.
9. Accumulated losses and unabsorbed depreciation and investment allowance as at the year-end in the income tax proceedings.

	This year		Previous year	
	MT	MT	MT	MT
10. Coal Receipts, Consumption and Stocks' (Quantities) :				
Opening Stock				
Gross Receipts		—		
Less : Transit Loss	—			
Net Receipts	—	—		
Opening Stock plus Net Receipts		—		
Less : Consumption		—		
Closing Stock		—		

11. Amount of Liability for customs duty on capital equipment, spares and other materials in Bonded Ware-house which is not provided for.
12. Classification of Expenditure

"All expenses are reflected in Revenue Account under natural heads. Accordingly expenses shown under Purchase of Power. Generation of Power or Repairs and Maintenance do not include any employee costs, depreciation, administration and general expenses and interest and finance charges which are disclosed separately".

13. Revenue Account includes the following costs and revenue at trial stage in respect of the undermentioned generating stations, incurred after the capitalisable period i.e. Full period of trial stage or the period of three months from the commencement of trial stage (whichever is shorter) :

- (1) Location of Generating station
- (2) Capacity
- (3) Period of trial stage
- (4) Units generated, auxiliary consumption and net generation during the trial stage

(5) Revenue from sale of power generated during trial stage (Total less Capitalised - Credited to Revenue A/c)

(6) Costs incurred during trial stage—(Itemwise break-up) (total less : Capitalised - Charged to Revenue A/c)

14. Revenue Account includes the following continuing expenses relating to the undermentioned closed Power Stations, Lines, Sub-Stations etc. :

- (1) Details of the closed Power Station/Line/Sub-Station
- (2) Date of Closure
- (3) Total expenses incurred since closure Rs.....of which Rs..... is incurred during the year
- (4) Break-up of expenses into Employee Costs. Repairs and Maintenance Administration

15. Note regarding reasons for extremely abnormal increase/decrease in the valued items in Annual Accounts as compared to those in the previous year.

16. Take-over of Licensees broad details of assets and liabilities taken over mortgage etc. of the assets not released upto the Balance Sheet date, compensation payable and disputes, if any, raised by the licensee regarding the take-over, compensation or other matters.

17. Generation, Purchase and sale of Power (in million units)

	Units Generated	THIS YEAR			PREVIOUS YEAR	
		Auxilliary Consumption	Net	Units Generated	Auxilliary Consumption	Net
Thermal	✓	✓	✓			
Hydel	✓	✓	✓			
Gas	✓	✓	✓			

NOTES TO ACCOUNTS

**STATEMENTS 5
(Cont'd)**

Purchase	✓	✓
Sale	✓	✓
T & D Losses	Units & %	Units & %

18. Generating Stations

- A. Plants in operation since the beginning of the year
- B. Plants commissioned during the year
- C. Plants decommissioned during the year

Location Capacity

19. Purchase, Issues and Stocks of Materials (Value recorded in Account heads 22.2 to 22.6 should be disclosed here)

	Balance in Account code	This Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
(A) Opening Stock					
—Capital	22.60 & 22.61	✓			
—O & M	22.62 & 22.63	✓	✓		
-----	-----				
Total					
(B) Purchases					
—Capital	22.20 & 22.21	✓			
—O & M	22.22 & 22.23	✓			
-----	-----				
Total					
(C) Opening Stock Plus Purchases					
(D) Issues for Consumption					
—Capital	22.30 & 22.31	✓			
—O & M	22.32 & 22.33	✓			
-----	-----				
Total					
(E) Issued to Contractors					
—Issues	22.34 & 22.35	✓			

NOTES TO ACCOUNTS

STATEMENT

—Returns 22.36 & 22.37 ✓

Net Issues

(F) Total Issues (D+E)
 —Capital 22.60 & 22.61 ✓
 —O & M 22.62 & 22.63 ✓
 Total ✓
 (H) Transfer Inward 22.40 & 22.41 ✓
 (I) Transfer Outward 22.42 & 22.43 ✓

20, Reconciliation of Receivables against Sale of Power

	Account Code	This year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
(A) Opening Balance	23.1	✓			
	23.2	✓			
	23.4	✓			
	23.5				
	23.6				
	23.7	✓			
(B) Revenue from sale of Power					✓
	61.1	✓			
	61.2	✓			
	61.3				
	61.6				
	61.7				
	61.9				
(C) Total Electricity Duty and other Levies Charged	61.501 } to 61.539 }				
(D) Delayed payment Charges	62.250 }	✓			
(E) Total Debits (B to D)					✓
(F) Total (A+E)					✓

NOTES TO ACCOUNTS

STATEMENT 5
(Cont'd)

(G) Collections from Consumers	23.3	✓
(H) Discount to Consumers	78,820	✓
for Timely Payment of Bills to	71,839	}
(I) Bad Debts Written off	79,410	
(J) Security Deposits from Perma- nently Disconnected Consumers adjusted	—	✓
(K) Total Credits (G to J)		✓
(L) Closing Balance (F—K)		✓
(M) Break-up of Closing Balance	23.1	
	23.2	
	23.4	
	23.5	
	23.6	
	23.7	

(N) Increase/Decrease in Receivables (A—L)

21. Bases of determining quantities of Fuel Receipts, Consumption and Stock at Power Stations of the Board.

FUNCTION-WISE ANALYSIS OF REVENUE AND EXPENSES

Sr. No.	Item	Function (See Note 1 below)	GENERATION				Trans- mission
			Hydel	Thermal	Gas	... Total	
REVENUE							
	1. Revenue from Sale of Power						
	2. Revenue Subsidies and Grants (See Note 3)						
	3. Other Income (See Note 3)						
	4. TOTAL INCOME						
EXPENSES							
	1. Purchase of Power (Put it in total column)						
	2. Generation of Power						
	—Fuel Consumption						
	—Other Fuel related costs						
	—Operating Expenses						
	Sub-total						
	—Fuel related Losses						
	Total						
	3. Repairs and Maintenance						
	4. Employee Costs						
	5. Administration and General Expenses						
	6. Depreciation and Related Debits (Net)						
	7. Interest and Finance Charges						
	8. Total Expenses						
	9. Less : Expenses Capitalised						
	10. Add : Expenses Re-allocated						
	11. NET EXPENSES						
NOTES : (1) The functions shown in this schedule are only illustrative. Actually the analysis would be for those functions which are incorporated in the Location Codes assigned to accounting units.							
(2) To be shown in the column of the function the subsidy/grant relates to.							
(3) This being the income account group for different types of income including miscellaneous receipts, each function is likely to have some amount of other income.							
*This statement covers columns shown in page- 12 also.							

SOURCES AND USE OF FUNDS

STATEMENT 7
(Rs. in lakhs)

Note	Sr. No.	Particulars	THIS YEAR	PREVIOUS YEAR
		FUNDS PROVIDED BY		
		Profit before tax (excluding Revenue Subsidies and Grants)	✓	
		Less : Tax payments during the year	✓	
		Add : Debits to Revenue Account not requiring Cash Outlay		
		—Depreciation	✓	
		—Amortisation of deferred costs	✓	
		—Amortisation of intangible assets	✓	✓
		Less : Credits to Revenue Account not involving cash receipts		
			✓	
			✓	
			✓	✓
		Net Funds from Earnings		✓
		Receipts of Revenue Subsidies and Grants		✓
		Contributions, Grants and Subsidies towards cost of capital assets		✓
		Proceeds from disposal of fixed assets		✓
		FUNDS FROM OPERATIONS		✓
		Increase/(Decrease) in Working Capital		
		—Stocks	✓	
		—Receivables against Supply of Power	✓	
		—Loans & Advances	✓	
		—Sundry Receivable	✓	
		Sub-total	✓	
		—Security Deposits from Consumers	✓	
		—Current and Accrued Liabilities	✓	
		Net Increase/Decrease in Working Capital		✓
		Increase/Decrease in Cash and Bank Balances		✓
		Increase/Decrease in Borrowing Capital		✓

PROJECT-WISE ANALYSIS OF CAPITAL EXPENDITURE

Annexure to Statement 7

FUNDS UTILISED ON WORKING CAPITAL	✓	
NET FUNDS FROM OPERATIONS	✓	
FUNDS UTILISED ON CAPITAL EXPENDITURE	✓	
On Projects (refer Annexure to Statement 7 for Projectwise break-up)	✓	
Intangible assets	✓	
Deferred costs	✓	
TOTAL CAPITAL EXPENDITURE	✓	
SHORTFALL IN CAPITAL FUNDS MET FROM EXTERNAL SOURCES	✓	
NET INCREASE/(DECREASE) IN CAPITAL LIABILITIES		
Fresh Borrowings		
State Loans	✓	
Foreign Currency Loans/Credits	✓	
Other Borrowings	✓	
Less : Repayments		
State Loans	✓	
Foreign Currency Loans/Credits	✓	
Other Borrowings	✓	
Increase/Decrease in Payments Due on Capital Liabilities	✓	✓
NET INCREASE/(DECREASE) IN CAPITAL LIABILITIES	✓	✓
NET (INCREASE)/DECREASE IN INVESTMENTS		✓
NET CAPITAL FUNDS FROM EXTERNAL SOURCES	✓	
Net Funds from Operations as a percentage of Total Capital Expenditure		%

PROJECT WISE ANALYSIS OF CAPITAL EXPENDITURE

Annexure to Statement

Project Code	Brief Description of Project	Total Project Cost	Cost upto the end of the Sanction Year	Cost Incurred during the year
	GENERATION (A)			
	Sub-total (A)			
	TRANSMISSION LINES & SUB-STATIONS (B)			
	Sub-total (B)			
	RURAL ELECTRIFICATION (C)			
	OTHER PROJECTS (D)			
	Sub-total (D)			
	Total (A to D)			
	Construction machinery not covered by any project			
	Revenue expenses capitalised			
	Provision for Works completed			
	GRAND TOTAL			

Notes : (1) Cost incurred during this year does not include the—
 Increase/decrease in following balances as compared to these balances at the end of the previous year.
 Increase/ (decrease) in advances for capital supplies/capital Works Rs.-----
 Increase/(decrease) in capital stores at construction locations Rs.-----
 (Increase)/decrease in liability for capital supplies/capital works Rs.-----
 NET Rs.-----

(2) In the capital expenditure on take-over of licensee mentioned in project..... above Compensation paid in cash is Rs.-----
 and
 Compensation in form of Bonds/Debentures is Rs.-----

STATEMENTS OF CAPITAL BASE AND SURPLUS
(under Section 59 of the Electricity (supply) Act, 1948].

STATEMENTS 8

Sr. No.	Particulars	Schedule	At the Beginning of this year	At the Beginning of the Previous year
1.	Original Cost of Fixed Assets			
2.	Less: Accumulated Depreciation		19	
3.	Net Block (1—2)			
4.	Consumer's Contribution		34	
5.	CAPITAL BASE (3—4) (i.e. Value of Fixed assets in Service at the beginning of the year under Section 59)			

Sr. No.	Particulars	This year	Previous year
6.	SURPLUS (under Sections 59)		
7.	Surplus as a % of Capital Base (under Section 59)	%	

STATEMENTS OF TECHNICAL PARTICULARS

STATEMENT 8

Sr. No.	Particulars	This Year	Previous Year
1.	Installed Generating Capacity (in MW) at the year-end		
	Hydel		
	Thermal		
	TOTAL		
2.	Normal Maximum Demand on the system (in MW)		
	(a) Restricted		
	(b) Unrestricted		
3.	Plant Capacity available at the time maximum system demand was met	%	%
	(as a % of Declared Net Capacity of generating stations)		
4.	Plant Load Factor		
5.	Generation (in Million KWH)		
	Hydel		
	Thermal		
	TOTAL		
6.	Auxiliary Consumption (in Million KWH)		
7.	Power Purchases (in Million KWH) Sources		
	TOTAL		
8.	Power available for sale (in Million KWH) (5—6+7)		
9.	Power Sold (in Million KWH)		
10.	Transmission & Distribution Losses		
	—in Million KWH (8—9)		
	—As a % of total power available for sale	%	%

STATEMENT 9

(Contd)

Fuel

(a) Consumption (in MT)

Coal

RFO/FO

LD Oil/HSD

(b) Average Calorific Value per kg of

Fuel Consumed (in K. Cal./Kg.)

Coal

RFO/FO

LD Oil/HSD

(c) Consumption per Unit of Generation (in Kg./KWH)

Coal

RFO/FO

LD Oil/HSD

STATEMENT OF TECHNICAL PARTICULARS

Sr. No.	Particulars	This year		Previous year	
		No. of Consumers	Connected Load in MW	No. of Consumers	Connected Load in MW
12.	Sale of Power				
	Consumer Category :				
	(i) Domestic				
	(ii) Commercial				
	(iii) Public Lighting				
	(iv) Irrigation and Dewatering				
	(v) Public Water Works				
	(vi) Industrial (LT/HT, Power-Intensive, Special)				
	(vii) Railway Traction				
	(viii) Bulk Supply				
	(ix) Outside Supplies				
	(x) Miscellaneous				
	TOTAL				

Note ; Wherever appropriate indicate % Increase/Decrease over the previous year in brackets.

PART II
Schedule To The Revenue Account

REVENUE FROM SALE OF POWER

SCHEDULE

Sr. No.	Particulars	Account Code	This year Rs.	Previous year Rs.
1	2	3	4	5
1.		Consumer categorywise/		
2.		sub-accounts under main		
3.		accounts 61.2 and 61.3		
4.		and consumerwise sub-		
:		accounts under main		
:		account 61.1		
15.				
	Total Revenue			
16.	Electricity Duty Recovery	61.501 to 61.519		
17.	Other State Levies Recovery	61.521 to 61.539		
18.	Meter Rent/Service Line Rental	61.6		
19.	Recoveries for Theft of Power/ Malpractice	61.7		
20.	Sub-total			
21.	Wheeling Charges Recoveries	61.8		
22.	Miscellaneous charges from Consumers	61.9		
23.	GROSS REVENUE FROM SALE OF POWER			
20.	Less : Electricity Duty Payable (Contra)	61.541 to 61.559		
25.	Other State Levies Payable (Contra)	61.561 to 61.579		
26.	TOTAL			

SCHEDULE 2

ELEMENTWISE ANALYSIS OF REVENUE

Sr. No.	Particulars	Account Code	This Year Rs.	Previous Year Rs.
REVENUE				
	Demand Charges	Last digit of the sub		
	Energy Charges	accounts for each con-		
	Fuel Cost Adjustment Charge	sumer category		
	Power Factor Surcharge	grouped by element		
	Adjustments to Past Billings			
TOTAL				
ELECTRICITY DUTY & OTHER STATE LEVIES				
	Electricity Duty Recovery	61.501 to 61.519		
	Other State Levies Recovery	61.521 to 61.539		
TOTAL EXCISE				
	METER RENT/SERVICE LINE RENTAL	61.6		
	RECOVERIES FOR THEFT OF POWER/ MALPRACTICES	61.7		
	WHEELING CHARGES RECOVERIES	61.8		
	MISCELLANEOUS RECOVERIES			
	Fuse Charges	Sub-accounts under 61.9		
	TOTAL MISCELLANEOUS RECOVERY	61.9		
	GROSS REVENUE FROM SALE OF POWER			
	Less : Electricity Duty Payable (Contra)	61.541 to 61.559		
	Other State Levies Payable (Contra)	61.561 to 61.579		
TOTAL				

REVENUE SUBSIDIES AND GRANTS

SCHEDULE 4

Particulars	Account Code	This Year		Previous Year	
		Rs.		Rs.	
Each of the sub accounts under main account 63,1					
TOTAL					

OTHER INCOME

SCHEDULE 5

Sr. No.	Particulars	Account Code	This Year		Previous Year	
			Rs.	Rs.	Rs.	Rs.
1.	Interest on Staff Loans and Advances	62.210 to 62.219		✓		
2.	Income from Investments	62.220 to 62.239		✓		
3.	Interest on Loans & Advances to Licencees	62.240		✓		
4.	Delayed Payment Charges from Consumers	62.250		✓		
5.	Interest on Advances to Suppliers/ Contractors	62.260		✓		
6.	Interest from Banks (other than on Fixed Deposits)	62.270		✓		
7.	Income from Trading	62.3		✓		
8.	Income from Staff Welfare Activities	62.6		✓		
9.	Miscellaneous Receipts	62.9		✓		
TOTAL						

PURCHASE OF POWER

SCHEDULE 6

Sr. No.	Particulars	Account Code	This Year Rs.	Previous Year Rs.
1.	Power purchased	70.1 Each sub-account separately		
2.	Total Power purchase			
3.	Write-off of cost of acquiring rights to receive power from other bodies	70.3		
4.	Wheeling charges	70.4		
TOTAL				

GENERATION OF POWER

SCHEDULE 7

Sr. No.	PARTICULARS	ACCOUNT CODE		THIS YEAR		PREVIOUS YEAR	
		Rs.		Rs.		Rs.	
Fuel Consumption							
1.	Coal	71.110		✓			
2.	Oil	71.120		✓			
3.	Gas	71.130		✓			
4.	—	71.140		✓			
		to					
		71.199					
5.	Total (1 to 4)					✓	
6.	Other Fuel Related Costs	71.2—				✓	
		71.3				✓	
		(71.4)—				✓	
		(62.7)					
7.	Sub-total for Fuel Cost (5+6)					✓	
Operating Expenses							
8.	Cost of Water		71.5				
	—Hydel Power			✓			
	—Thermal Power			✓		✓	
9.	Lubricants and Consumable Stores		71.6			✓	
10.	Station Supplies		71.7			✓	
11.	Sub-total for Operating Expenses (8 to 10)					✓	
12.	Cost of Generation of Power (7 + 11)					✓	
13.	Fuel Related Losses	(72.1,				✓	
		72.2)					
		72.3					
14.	TOTAL (12 + 13)					✓	

REPAIRS AND MAINTENANCE

Sr. No.	Particulars	Account Code	This Year		Previous Year	
			Rs.	Rs.	Rs.	Rs.
	Repairs and Maintenance to					
	Plant & Machinery	74.1				
	Buildings	74.2				
	Civil works	74.3				
	Hydraulic Works	74.4				
	Lines, Cable Network etc.	74.5				
	Vehicles	74.6				
	Furniture & Fixture	74.7				
	Office Equipments	74.8				
TOTAL						

EMPLOYEE COSTS

Sr. No.	Particulars	Account code	This Year		Previous Year	
			Rs.	Rs.	Rs.	Rs.
1.	Salaries	75.1				
2.	Overtime	75.2		✓		
3.	Dearness Allowance	75.3	✓	✓		
4.	Other Allowances	75.4		✓		
5.	Bonus	75.5		✓		
6.	Sub-total			✓		
7.	Medical Expenses Reimbursement	75.611	✓			
8.	Leave Travel Assistance	75.612	✓			
9.	Earned Leave Encashment	75.617	✓			
10.	Payment under Workmen's Compensation Act	75.629	✓			
11.	Total Other Staff Costs (7 to 10)			✓		
12.	Staff Welfare Expenses	75.7		✓		
13.	Terminal Benefits	75.8		✓		
TOTAL						

ADMINISTRATION & GENERAL EXPENSES

SCHEDULE 10

Sr. No.	Particulars	Account Code	This year		Previous Year	
			Rs.	Rs.	Rs.	Rs.
1.	Rent Rates and Taxes	76.101				
		76.102	✓	✓		
2.	Insurance	76.104	✓	✓		
		to				
		76.106				
3.	Telephone charges, Postage, Telegram and Telex Charges	76.111		✓		
		to				
		76.113				
4.	Legal Charges	76.121		✓		
5.	Audit Fees	76.122		✓		
6.	Consultancy Charges	76.123		✓		
7.	Technical Fees	76.124		✓		
8.	Other Professional Charges	76.125				
9.	Conveyance & Travel	76.131				
		to				
		76.139				
10.	Other Expenses	76.151				
		to				
		76.190				
	Fees & Subscription		✓			
	Books & Periodicals		✓			
	Printing & Stationery		✓			
	Advertisements		✓			
	Contributions		✓			
	Electricity Charges		✓			
	Water Charges		✓			
	Entertainments		✓			
	Miscellaneous		✓			
11.	Total of Other Expenses					
12.	Frieght	76.210	✓			
		to				
		76.220				
13.	Other Purchase related expenses	76.230		✓		
		to				
		76.299				
14.	Total freight and other Purchase related expenses	76.2		✓		
15.	TOTAL					

DEPRECIATION AND RELATED DEBITS (NET)

SCHEDULE III

Sr. No.	Particulars	Account Code	This year		Previous year	
			Rs.	Rs.	Rs.	Rs.
1.	Depreciation	77.1 & 77.2		✓		
2.	Asset Decomisioning Costs	77.5		✓		
3.	Small and Low Value Items Written-off	77.6		✓		
4.	Sub-total			✓		
5.	Written down value of assets scrapped	77.710	✓			
6.	Write-off of deficits of Fixed Assets observed upon physical verification	77.720	✓			
7.	Loss on Sale of Fixed Assets	77.730	✓			
8.	Total of 5 to 7			✓		
9.	Total Debits (4 and 8)			✓		
	Less :					
10.	Gain on Sale of Assets (excluding Capital gains Rs.....transferred to Capital Reserve)	62.4		✓		
11.	TOTAL			✓		

INTEREST AND FINANCE CHARGES

SCHEDULE 12

Sr. No.	Particulars	Account code	This year		Previous year	
			Rs.	Rs.	Rs.	Rs.
1.	Interest on State Government Loans	78.1		✓		
2.	Interest on Bonds	78.2		✓		
3.	Interest on Debentures	78.3		✓		
4.	Interest on Foreign Currency Loans/Credits	78.4		✓		
5.	Interest on Other Loans/Deferred Credits	Each Sub-account under 78.5 shown seperately	✓			
6.	Penal Interest in respect of Capital Liabilities	78.591 to 71.599	✓		✓	
7.	Interest to Consumers	78.6				
8.	Total Interest on Capital Liabilities			✓		
9.	Interest on Borrowing for Working Capital	78.7	✓			
10.	Other interest and Finance Charges					
11.	Discount to Consumers for Timely Payment of Bills	78.820 to 78.839	✓			
12.	Interest to Suppliers/Contractors	78.841 to 78.842				
13.	Interest on Fixed Deposits	78.850				
14.	Interest on Contributory Provident Fund	78.851				
15.	Interest on General Provident Fund	78.852	✓			
16.	Other Interest	Other Sub-account under 78.85	—	✓		
7.	Cost of Raising Finance	78.861 to 78.869			✓	

SCHEDULE 12
(Contd)

18. Discount on Issue of Bonds/Debentures	78,871	✓	
19. Premium on Redemption of Bonds/ Debentures	78,873	✓	✓
20. Other Charges	78,881		✓
	to		
	78,889		
21. Interest on sums paid by State Govt. under Guarantees	78,890		✓
22. TOTAL			✓

Note : The interest charges shown in the Schedule are after deducting a rebate of Rs. earned for timely payment of interest/timely repayment of borrowings.

INTEREST AND FINANCE CHARGES CAPITALISED

SCHEDULE 13

This Schedule shall contain the detailed workings for computing the amount of capitalised interest on funds used during construction stage.

This Year

Previous Year :

OTHER EXPENSES CAPITALISED

SCHEDULE 14

1. Capitalisation of Cost of Generation during trial stage	71.9
2. Employee Cost capitalised	75.9
3. Administration and General Expenses capitalised	76.9
4. Depreciation and related costs capitalised	77.9

TOTAL

OTHER DEBITS

SCHEDULE 15

No.	Particulars	Account code	This year	Previous year
			Rs.	Rs.
1.	Materials Cost Variance	79.1		
2.	Research & Development Expenses	79.2		
3.	Cost of Trading/Manufacturing Activities	79.3		
4.	Bad and Doubtful Debts Written off/Provided for	79.4		
5.	Miscellaneous Losses & Write-offs	79.5		
6.	Sundry Expenses	79.7		
			(each sub account separately)	
TOTAL				

EXTRAORDINARY ITEMS

SCHEDULE 16

Extraordinary items are defined as "Those items which arise from events or transactions outside the ordinary activities of the Board and which are both material and expected not to recur frequently or regularly. They do not include items which, though exceptional in terms of amount and occurrence (and which may therefore require separate disclosure), arise from the events or transactions within the ordinary activities of the Board. Similarly prior period items are not extraordinary items merely because they relate to a prior year.

	This year Rs.	Previous year Rs.
1. Extraordinary Credits (including subsidies against loss on account of flood, fire, cyclone etc. Account Head 63.2)		
I		
I		
I		
I		
Total Credits		
2. Extraordinary Debits (Losses on Account of Flood, Cyclone, Fire etc. Account Head 79.8)		
I		
I		
I		
I		
Total Debits		
3. Extraordinary items (Net)		

PROVISION FOR INCOME TAX

SCHEDULE 17

Sr. No.	Particulars	Account code	This year Rs.	Previous year Rs.
	Provision for Income Tax	46.8		
	TOTAL			

NET PRIOR CREDITS/CHARGES

SCHEDULE 18

Prior period items are defined as those items which arise

- from retrospective change in the basis of accounting (it may be noted that retrospective changing in the basis of accounting should be avoided as far as possible).
- on correction of fundamental error in accounts of prior periods.
- on account of short or excess provision made in previous years.

Waiver of any liability relating to revenue expense of past years (such as waiver of interest for past years by State Government in view of the Boards' weak financial position) would be treated as prior period income.

Sr. No.	Particulars	Account code	This year Rs.	Previous year Rs.
1.	Income relating to previous years	Separately each sub-account under 65.1 to 65.9		
2.	Prior period expenses/losses	Separately for each sub-account under 83.1 to 83.9		
3.	Net Prior period credits/Charges (1-2) or (2-1) as the case may be			

PART III
Schedule To The Balance Sheet

SCHEDULE 19

FIXED ASSETS & PROVISION FOR DEPRECIATION

Sr. No.	Asset Group	Account code	Gross Block			
			At the end of previous year	Additions	Deductions	Reclassification
1.	Land & Land Rights	10.1				
2.	Buildings	10.2				
3.	Hydraulic Works	10.3				
4.	Other Civil Works	10.4				
5.	Plant & Machinery	10.5				
6.	Lines and Cable Network	10.6				
7.	Vehicles	10.7				
8.	Furniture & Fixtures	10.8				
9.	Office Equipment	10.9				
SUB TOTAL						
10.	Capital Expenditure resulting in an asset not belonging to the Board	11.1				
11.	Spare Units/Service Units	11.2				
12.	Capital Spares at Generating Stations	11.3				
13.	Asset taken over from Licensees pending final valuation	11.5				
TOTAL						
TOTAL for Previous Year						

Notes : (1) Previous year's figures should be shown in brackets below each figure.

(2) Disclose by way of note that "Gross block does not include value of small and low value assets each costing below Rs. 500, charged to Revenue Account in the year in which they are first put to use.

— Value of such assets charged to Revenue Account

— during the year Rs.....

— Total upto the Balance Sheets date (i.e. including previous years' write offs) Rs.....

NET BLOCK OF FIXED ASSETS

Provision for Depreciation

Net Block

At the End of Previous Year	Depre- ciation for the Year	Adjust- ments on Deduc- tions	Re- classi- fica- tion	At the End of the Year	Net Block	
					At the End of the Year	At the End of the Previous Year

CAPITAL EXPENDITURE IN PROGRESS

SCHEDULE 21

Sr. No.	Particulars	Account Code	This Year Rs.	Previous Year Rs.
1.	Capital Work-in-progress	14		
2.	Contracts-in-progress	15.1		
3.	Sub-total			
4.	Revenue Expenses Pending Allocation over Capital Works	15.2		
5.	Provision for completed work	15.5		
6.	Construction Facilities (Cost Rs. less Provision for Depreciation Rs.....)	15.6		
7.	Assets at construction stage (3 to 6)			
8.	Advances for Suppliers/Contractors (Capital)	25.1 to 25.9		
9.	TOTAL			

- Note : 1. Under the standard rate based valuation, certain fast moving items of stores are charged to works at their standard rates and not at actual cost. For the year as a whole, the variance between the standard rate and the actual cost accumulated in Materials Cost Variance shows (an excess of standard cost over actual cost Rs.....) (an excess of actual cost over standard cost Rs.....) on the total purchases of materials (for use for both capital and O&M) recorded during the year Rs.....
2. Contracts-in-progress represents the portion of interim payments made to contractors for capital works executed in respect of which title is to pass to the Board only upon completion of the contract.
3. Depreciation on construction facilities charged to capital work during the year is Rs...

ASSETS NOT IN USE

SCHEDULE 22

Balance in the beginning of the previous year Rs.	Additions during the previous year Rs.	Deductions during the previous year Rs.	Sr. No.	Asset Group	Account Code	Balance at the end of the previous year Rs.	Additions during the year Rs.	Deductions during the year Rs.	Balance at the end of (This year) Rs.
			1.	Written down value of obsolete/Scrapped assets	16.1				
					Each sub account separately disclosed				
				Total					

DEFERRED COSTS					SCHEDULE 23			
Balance in the beginning of the previous year	Costs deferred during the previous year	Costs charged to revenue during the previous year	Particulars	Account code	Balance at the end of previous year	Costs deferred during the year	Costs charged to revenue during the year	Balance at the end of (this year)
Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
			Deferred Revenue Expenditure for premature takeover of Licensed	17.2 17.221				
				Other sub-accounts under	17.2			
			Total Deferred Revenue Expenditure Expenditure on survey/feasibility studies of projects not yet sanctioned	17.3				
Total Deferred Costs					17			
INTANGIBLE ASSETS					SCHEDULE 24			
Balance in the beginning of the previous year	Cost incurred during the previous year	Costs charged to revenue during the previous year	Intangible Assets	Account code	Balance at the end of previous year	Costs incurred during the year	Cost charged to revenue during the year	Balance at the end of this year
Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
			Payments to acquire right to receive power from other bodies	18.103				
			Expenses for forming and organising the Board	18.200				
TOTAL								

INVESTMENTS

SCHEDULE 25

Balance in the beginning of the previous year	Further investments during the previous year	Investments realised during the previous year	Sr. Investment No.	Account code	Balance at the end of the previous year	Further investments during the year	Investments realised during the year	Balance at the end of (This year)	Details of investments certificates etc. pledged or given as a security deposit
			1. Investments against funds Sub-total	20.1 Each sub-account separately					
			2. Investments other than fund investments Sub-total	20.2 Each sub-account separately					
			3. Investments in subsidiaries separately Sub-total	20.3 Each sub-account					
			4. Investments in partnerships/ joint ventures Sub-total	20.4 Each sub-account separate					
			Grand Total						

SCHEDULE 26

TOTAL CURRENT ASSETS

Sr. No.	Current Asset	Schedule	This year	Previous year
1.	Stocks	26 (a)		
2.	Receivables against Supply of power	26 (b)		
3.	Cash and bank balances	26 (c)		
4.	Loan and advances	26 (d)		
5.	Sundry receivables	26 (e)		
6.	TOTAL			

SCHEDULE 26 (a)

STOCKS

Sr. No.	Particulars	Account Code	This Year		Previous Year	
			Rs.	Rs.	Rs.	Rs.
1. Fuel stocks		21.101	✓			
		21.105	✓			
		21.108	✓			
2.	Coal in transit	21.121	✓			
3.	Oil in transit	21.125	✓	✓		
4. Stock of materials at construction stores		22.60		✓		
		&		✓		
		22.61		✓		
5. Stock of materials at other stores		22.62 &		✓		
		22.63		✓		
6.	Materials at site	22.64		✓		
7. Materials Pending inspection		22.66 &		✓		
		22.67		✓		
		22.65		✓		
8. Materials in transit		22.68 &		✓		
		22.69		✓		
9.	Other materials accounts	22.7		✓		
10.	Fuel stock excess/shortage— pending investigation	21.2		✓		
11.	Materials Stock excess/shortage— pending investigation	22.8		✓		
TOTAL						

RECEIVABLES AGAINST SUPPLY OF POWER**SCHEDULE 26 (b)**

Sr. No.	Particulars	Account Code	This year Rs.	Previous year Rs.
1.	Sundry debtors for sale of power	23.1		
2.	Sundry debtors for inter-state sale of power	23.6		
3.	Sundry debtors for electricity duty	23.2		
4.	Provision for unbilled revenue	23.4		
5.	Dues from permanently dis-connected consumers (net of security deposits forfeited)	23.5		
6.	Sundry debtors—Miscellaneous receipts from consumers	23.7		
	Sub-total			
7.	Less provision for doubtful dues from consumers	23.9		
	TOTAL			

CASH AND BANK BALANCES**SCHEDULE 26 (c)**

Sr. No.	Particulars	Account Code	This year Rs.	Previous year Rs.
1.	Cash on hand	24.1		
2.	Cash imprests with staff	24.2		
3.	Balance with banks	24.3 & 24.4		
4.	Cash in transit	24.5 & 24.6		
	TOTAL			

LOANS & ADVANCES
SCHEDULE 26 (d)

Sr. No.	Particulars	Account Code	This Year		Previous Year	
			Rs.	Rs.	Rs.	Rs.
1.	Advances for O&M supplies/works	26.1 to 26.7	✓			
2.	Advances for fuel supplies	26.8	✓			
3.	Sub-total					
4.	Loans & advances to staff	27.4 & 27.2	✓			
5.	Loans & advances to licenses	27.3	✓			
6.	Advance income tax/deduction at source	27.4	✓			
7.	Loans & advances—Others	27.8	✓			
8.	TOTAL					
.9	Less : Provision for doubtful loans and advances	27.9	✓			
10.	Total (8-9)					

SUNDRY RECEIVABLES
SCHEDULE 26 (e)

Sr. No.	Particulars	Account Code	This Year		Previous Year	
			Rs.	Rs.	Rs.	Rs.
1.	Sundry debtors—Trading account	28.1		✓		
2.	Income accrued and					
	—on investments	28.210 to 28.240	✓			
	—other income accrued and due	28.290	✓	✓		
3.	Income accrued but not due	28.3				
4.	Amount recoverable from employees/ ex-employees	28.4		✓		
5.	Fuel related receivables & claims					
	—Grade difference of coal (Net of provision for loss on grade difference)	28.511 & 28.512	✓			
	—Railway claims for coal	28.513 & 28.514				
	—Others	Other Sub-accounts under 28.5	✓			
6.	Other claims & receivables	28.7 & 28.8		✓		
7.	Deposits	28.9		✓		
TOTAL						

SECURITY DEPOSITS FROM CUSTOMERS

SCHEDULE 27

Sr. No.	Particulars	Account Code	This Year		Previous Year	
			Rs.	Rs.	Rs.	Rs.
1.	Security Deposits from Consumers (in cash)	48.1				
2.	Security Deposits from Consumers (other than in cash)	48.2				
3.	Interest Payable on Consumers' Deposits	48.3				
TOTAL						

OTHER CURRENT LIABILITIES

SCHEDULE 28

Sr. No.	Particulars	Account Code	This Year		Previous Year	
			Rs.	Rs.	Rs.	Rs.
1.	Liabilities to Railways for coal receipts	40.1	✓			
2.	Liability on account of grade differences of coal	40.2	✓			
3.	Unpaid coal bills	40.7	✓			
4.	Other fuel related liabilities	Other sub-accounts under 40	✓			
5.	Liability for purchase of power	41.1 & 41.2		✓		
6.	Liability for capital supplies/works	42.1, 42.2 & 42.3		✓		
7.	Liability for O&M supplies/works	43.1, 43.2 & 43.3		✓		
8.	Staff related liabilities and provisions	44.1 to 44.4		✓		
9.	Deposits & retentions from suppliers and contractors (Net of deposits received in form of investments, etc.)	46.1 & 28.930		✓		
10.	Electricity duty & other levies payable to Government	46.3		✓		
11.	Liability for expenses	46.4		✓		
12.	Amount owing to Licenceses	46.6		✓		
13.	Accrued/Unclaimed amounts relating to borrowings	46.7		✓		
14.	Provision for income tax	46.8		✓		
15.	Other liabilities and provisions	46.9		✓		
16.	Sub-Total			✓		
17.	Deposits for electrification, service connection etc.	47		✓		
18. TOTAL						

SUBSIDY RECEIVABLE FROM GOVERNMENT

SCHEDULE 29

Sr. No.	Particulars	Account Code	This Year Rs.	Previous Year Rs.
	Capital subsidy/grant receivable		28.610	
	Revenue Subsidy/Grant receivable		28.620	
TOTAL				

BORROWINGS FOR WORKING CAPITAL

SCHEDULE 30

Sr. No.	Particulars	Account Code	This Year Rs.	Previous Year Rs.
1.	Cash credit from banks	50.1		
2.	Bank overdrafts	50.2		
TOTAL				

Note : Temporary borrowings raised and repaid during the years Rs.

PAYMENT DUE ON CAPITAL LIABILITIES

SCHEDULE 31

Due at the beginning of previous year	Becoming due during the previous year	Payments made during the previous year	Sr. No.	Particulars	Account Code	Due at the end of the previous year	Becoming due during his year	payments made during the year	Due at the end of the year
---------------------------------------	---------------------------------------	----------------------------------------	---------	-------------	--------------	-------------------------------------	------------------------------	-------------------------------	----------------------------

			1.	REPAY- MENTS DUE	51.101 to 51.199				
					each sub- account separately				

				Total repay- ments due					
			2.	INTEREST ACCRUED AND DUE	51.201				
				-On Capital Liabilities—	to 51.299				
				State Government —On other Capital liabilities					
				Total interest Accrued & due					

			3.	TOTAL					
--	--	--	----	-------	--	--	--	--	--

SCHEDULE 32

CAPITAL LIABILITIES

Out standing at the beginning of the previous year	Amount Received during the previous year	Repayments due during the previous year	Sr. No.	Particulars	Detail of interest rate, moratorium and rate applicable at the end of the year	Amount received during the previous year	Out-stand- ing at the end of the previous year	Repay- ments due dur- ing the year	Out- standing at the end of the year
			1.	Each					
			2.	sub-					
			3.	account					
			4.	under 52 & 53.					

TOTAL

Note : 1. In respect of foreign currency loans/credits, the amount shown as received during the year [includes increase of Rs.----- (previous years Rs.-----)] [its net of decrease of Rs.----- (previous year-----)] made consequent upon the realignment the rupee value of loans/credits in terms of exchange rate at the end of the year.

2. Borrowings Power : Maximum borrowing power under Section 65. (B) of Electricity (Supply) Act 1948,
 Less : Exercised upto the end of the year
 Add : Redeemed during the year
 Balance of exercisable borrowing power as at the end of the year

3. Securities offered against the borrowings.

SCHEDULE 34

CONTRIBUTIONS, GRANTS AND SUBSIDIES
TOWARDS COST OF CAPITAL ASSETS

Bala- nce at the begin- ning of the previ- ous year	Received during the previous year	Sr. No.	Particulars	Account Code	Balance at the end of the previous year	Addi- ons during the year	Total at the end of the year
		1.	Consumers' Contribution	55.1			
		2.		Separately			
		3.		for each sub- account			
		19.					
		20.	Total Consumers' Contribution				
		21.	Subsidies towards cost of Capital Assets	55.2			
		22.	Grants towards cost of Capital Assets	55.3			
TOTAL							

Note :—The amount of subsidies, grants etc. becoming refundable (owing to reasons such as Board's failure to fulfil the conditions for subsidies/grants) should be shown as a negative amount in the column for 'Additions during the year' and the reasons therefor, should be disclosed by way of a note in this Schedule,

RESERVE AND RESERVE FUNDS

SCHEDULE 35

Bala- nce at the begin- ning of the previ- ous year	Addi- ons during the previous year	Deduc- tions during the previous year	Sr. No	Particu- lars	Account Code	Balance at the end of the previous year	Addi- ons during the year	Deduc- tions during the year	Bala- nce at the of the year
-----------------------------------------------------------------------------	---------------------------------------------------	------------------------------------------------------	-----------	------------------	-----------------	--------------------------------------------------------	------------------------------------	---------------------------------------	------------------------------------------

- | | | |
|-----|--------------------|-------------------------------------------------------------------------------------------------------------|
| 1. | RESERVES | Each sub- |
| 2. | | account |
| 3. | | under 56
& 57 to
be shown
separately
(Exclud-
ing net
Revenue
Appropria-
tion A/c.) |
| 10. | Total Reserves | |
| 11. | RESERVE FUNDS | |
| | Total Reserve Fund | |

TOTAL

Break-up of General Reserve Additions/Deductions.

RESERVE AND RESERVE FUNDS

SCHEDULE 35

Bal- ance at the begin- ning of the previ- ous year	Addi- ons during the previous year	Deduc- tions during the previous year	Sr. No	Particu- lars	Account Code	Balance at the end of the previous year	Addi- ons during the year	Deduc- tions during the year	Bala- nce at the of the year
-----------------------------------------------------------------------------	---------------------------------------------------	------------------------------------------------------	-----------	------------------	-----------------	--------------------------------------------------------	------------------------------------	---------------------------------------	---------------------------------------------

- | | | | | | | | | | |
|--|--|--|-----|--------------------|-------------------------------------------------------------------------------------------------------------|--|--|--|--|
| | | | 1. | RESERVES | Each sub- | | | | |
| | | | 2. | | account | | | | |
| | | | 3. | | under 56
& 57 to
be shown
separately
(Exclud-
ing net
Revenue
Appropria-
tion A/c.) | | | | |
| | | | 10. | Total Reserves | | | | | |
| | | | 11. | RESERVE FUNDS | | | | | |
| | | | | Total Reserve Fund | | | | | |

TOTAL

Break-up of General Reserve Additions/Deductions.

ACCOUNT CODE

ACCOUNT HEAD

(T) Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks etc.

10.685 Miscellaneous equipment

This account shall include transmission and distribution equipment, not covered specifically by any of the heads provided.

10.7 VEHICLES

The cost of various transportation vehicles shall be debited to this account. The following accounts have been provided for such assets :

10.710 Trucks, tempos, trekkers, etc.

10.720 Buses including mini buses

10.730 Jeeps and motor cars

10.740 Other vehicles

Cost of construction equipments which are used exclusively on capital jobs will not be debited to this account. Main Account Code 15.6 has been provided for such construction facilities.

10.8 FURNITURE AND FIXTURES

This account shall include the cost of furniture and fixtures owned by the Board and not permanently attached to buildings. The following functional classification will be done :

10.801 Furniture and fixture- - office

10.802 Furniture and fixtures - Rest/guest houses and field hostels

10.9 OFFICE EQUIPMENT

10.901 Calculators

10.902 Typewriters and duplicating machines

10.903 Cash Registrex machines

10.904 Computers

} Self explanatory

ACCOUNT CODE

ACCOUNT HEAD

**11 OTHER CAPITAL EXPENDITURE/FIXED ASSETS
ACCOUNTS**

**11.1 CAPITAL EXPENDITURE RESULTING IN AN ASSET NOT
BELONGING TO THE BOARD**

11.101 Roads on Municipal Land

Expenditure such as for laying a road on municipal land is capital expenditure but the resultant asset road is not strictly the property owned by the Board although the Board may obtain exclusive rights of use of the road.

Similarly, if the Board makes any contributions such as contribution to Railways for railway siding or some other facilities or to Water Supply Authorities for laying of water supply pipelines to a remote site of Board's project, where resultant asset belongs to Railways etc., such contributions will also be debited under this head with separate accounts for each different type of capital expenditure.

11.2 SPARE UNITS/SERVICE UNITS

This account shall be used for recording the cost of large-value spare units such as Rotors, turbine assemblies, large transformers etc. which are purchased to meet emergencies arising from breakdown of similar units which are installed.

On use of such spare units in emergencies the cost of assets recorded under this account shall not be transferred to Asset Heads, unless the installation of such spare units is perceived to be permanent or for a long period for reasons such as irreparability of original units.

Large-value assets purchased for use during the time of periodic maintenance/overhaul of installed assets shall also be recorded in this account.

11.3 CAPITAL SPARES AT GENERATING STATIONS

Generating stations require ready stock of a large number of spares to prevent interruption in power generation in cases like breakdown or damage to original spares in the installed assets. Such spares are normally procured at the initial stage of installation of the plant.

The cost of such initial capital spares at generating stations shall be debited to this account.

ACCOUNT CODE

ACCOUNT HEAD

No accounting shall be necessary when the spares are issued for use. Instead the entire stock of spares shall be depreciated 'as one lot' from year to year over the life of the generating plant.

11.4

ASSETS TRANSFER INWARD

- 11.401 There are intermediary account heads to be used for recording cost of assets transferred from other locations. The cost shall later be transferred to relevant asset heads under Account Group 10. The balance in this account reflects the transfers inward for which Accounts Department needs to obtain full details of exact asset classification, accumulated depreciation etc, so that the same can be transferred to Account Group 10.
- 11.429

11.5

ASSETS TAKEN OVER FROM LICENSEES - PENDING FINAL VALUATION

Disputes on the exact compensation payable on take over of licensee's assets or such other matters may delay proper recording of assets taken over. Similarly, valuation of assets taken over which requires additional charge in respect of any solatium etc. paid to licensee, may also involve some time period.

This account shall be used for recording provisional values assigned to the taken-over assets. On final valuation, the cost of assets shall be transferred to respective asset heads under Account Group 10.

ACCOUNT CODE

ACCOUNT HEAD

12

PROVISION FOR DEPRECIATION

The balance in the accounts in this group represents accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.

Annual charge of depreciation shall be credited to this account. The provision for depreciation in respect of an asset shall be updated for any transaction such as transfer, sale, scrapping or obsolescence of an asset.

The new accounting system requires no charge on the assets added during the year and full year charge on assets even if they are deducted during the year. The entire exercise of charging depreciation is to be shifted from the year end to the month at which time the final value of opening block of fixed assets will be known. On this value full year's depreciation will be charged.

13

**PROVISION FOR DEPRECIATION ON OTHER CAPITAL
EXPENDITURE/FIXED ASSETS**

The balance in the accounts in this group represents accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 11.

Annual charge of depreciation shall be credited to this account. The provision for depreciation in respect of an asset shall be updated for any transaction such as transfer, sale, scrapping or obsolescence of an asset.

The new accounting system requires no charge on the assets added during the year and full year charge on assets even they are deducted during the year. The entire exercise of charging depreciation is to be shifted from the year end to the month at which time the final value of opening block of fixed assets will be known. On this value full year's depreciation will be charged.

STATEMENT 1
(Contd.)

PROFIT/(LOSS) AFTER TAX

18 Net Prior Period Credits/Charges —

SURPLUS (DEFICIT)

Surplus as a percentage of the value of fixed assets of the Board in service at the beginning of the year

(Minimum specified by the State Government Actual

(Minimum surplus specified by the State Government for 198...8 ..subsequent year) is % % %

*Schedules 2 and 3 relate to Element-wise Analysis of Revenue and Average Realization from Sale of Power respectively

NET REVENUE & APPROPRIATION ACCOUNT

STATEMENT
(Rs. in lakhs)

NOTE	This year	Previous year
------	-----------	---------------

Balance brought forward from last year

Surplus (Deficit) from Revenue Account

CREDITS

Transfer from General Reserve

APPROPRIATIONS

Contributions to Reserves and Reserve Funds

*—Sinking Fund for Repayment of Borrowings

—General Reserve

BALANCE CARRIED FORWARD

*Operation of this account may be held in abeyance.