

**PUNJAB STATE TRANSMISSION CORPORATION LIMITED**

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

Corporate Identity Number: U40109PB2010SGC033814

O/o Accounts Officer/A&R, Shakti Sadan, Patiala

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

Accounts Circular No. 03/2019/PSTCL

To

All Addl. SEs/Sr. Xens/AOs  
under PSTCL

(All Accounting Units/DDOs)

Memo No. 726-771/CFO/A&R-20

Dated: 20.02.2019

**Subject: - Opening of new Account Codes for booking of :-**

- 1. Damaged power transformers and other assets that are non-repairable and held for disposal.**
- 2. Intangible assets viz. software etc. and its accumulated amortisation/depreciation.**

For booking of damaged power transformers and other assets which cannot be repaired or reused i.e. non-repairable and held for disposal and its accumulated depreciation, the following Main Account codes and sub account codes thereunder are added in the booklet "Chart of Account (Commercial Accounting System Vol.-I Part-I)":

Account Code	Account Head
<b>16.6</b>	<b>Damaged Assets – non-repairable and held for disposal</b>
16.611	Damaged Power Transformers – non-repairable and held for disposal
16.621	Accumulated Depreciation on Damaged Power Transformers – non-repairable and held for disposal
16.631	Other Assets (except power transformers) non-repairable and held for disposal
16.641	Accumulated Depreciation on Other Assets (except power transformers) non-repairable and held for disposal

Apart from the above, for booking of Intangible assets viz. software etc. and its accumulated amortisation/depreciation, the following Main Account codes and sub account codes thereunder are also added in the booklet "Chart of Account (Commercial Accounting System Vol.-I Part-I)":

Account Code	Account Head
<b>18.3</b>	<b>Intangible Assets - Software</b>
18.300	Software
18.310	Accumulated Amortization/Depreciation of Intangible Assets - Software

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

*Harminder Singh*

Accounts Officer/A&R,  
PSTCL, Patiala.

Endst. No. 772-814/CFO/A&R-20

Dated: 20.02.2019

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

1. Chief Engineer/TS, PSTCL, Patiala.
2. Chief Engineer/P&M, PSTCL, Ludhiana.

3. Chief Engineer/SLDC, PSTCL, Patiala.
4. Chief Engineer/HIS & D, PSTCL, Patiala.
5. Chief Accounts Officer (Finance & Audit), PSTCL, Patiala.
6. Company Secretary, PSTCL, Patiala.
7. All Dy. CEs/SEs under PSTCL.
8. All Dy. CAOs/Dy. CAs /Dy. FAs under PSTCL.
9. All AOs under PSTCL (except DDOs).
10. RAO, PSTCL, Patiala.
11. SE/IT, PSTCL, Patiala for placing the circular on website of PSTCL.

*Harminder Singh*

Accounts Officer/A&R,  
PSTCL, Patiala.