



# PUNJAB STATE TRANSMISSION CORPORATION LIMITED

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

Corporate Identity Number: U40109PB2010SGC033814

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

www.pstcl.org e-mail: [ao-comp@pstcl.org](mailto:ao-comp@pstcl.org) Tel./Fax No. 0175-2203637

## Accounts Circular No. 09/2014/PSTCL

To

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

Memo No. 2365/2409/A&R-20

Dated: 14/10/14

**Subject: Opening of new account codes in the booklet of "Chart of Accounts" (Commercial Accounting System Vol. I Part I for making provision in the Balance Sheet at Head Office level .**

The following new Account Codes are added in the booklet of "Chart of Accounts" (Commercial Accounting System Vol. I Part I) for making provisions in Annual Accounts at Head Office level w.e.f. 17.09.2014. These heads shall be operated at Head Office level only and not by field offices.

Account Code	Account Head
22.901	Provision for difference in value of stock & spares
22.902	Provision for value of obsolete stores
22.903	Provision for value of unserviceable stores
26.900	Provision for doubtful advances to suppliers (O&M)
27.9	Provision for doubtful debts – other loans and advances (already created)
28.950	Provision for bad & doubtful debts – sundry receivables
28.951	Provision for losses under investigation
39.9	Provision for bad & doubtful debts – IUT transactions (prior to 16.04.2010)
79.470	Difference in value of stock & spares provided for (prior to 01.04.1986)
79.471	Value of obsolete stores provided for
79.472	Value of unserviceable stores provided for
79.480	Bad and doubtful advances to suppliers (O&M) - provided for
79.481	Bad and doubtful debts – other loan & advances provided for
79.482	Bad and doubtful debts provided for – sundry receivables

79.483

Losses under investigation provided for

79.490

Bad and doubtful debts provided for – IUT transactions (prior to 16.04.2010)

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

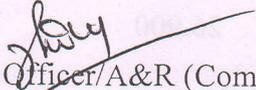
— Jd —  
Accounts Officer/A&R (Compilation),  
PSTCL, Patiala.

Endst. No. 2410/35 /A&R-20

Dated: 14/10/14

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/SLDC PSTCL Patiala.
3. Chief Engineer/P&M PSTCL Ludhiana.
4. Financial Advisor PSTCL Patiala.
5. Chief Accounts Officer (WM&G) PSPCL Patiala.
6. All Dy.CEs/SEs under PSTCL.
7. All Dy. CAOs / Dy. CAs / Dy. FAs under PSTCL.
8. Company Secretary, PSTCL.
9. All AOs under P & M Circles.
10. RAO, PSTCL, Patiala.
11. SE/IT, PSTCL, Patiala for placing the circular on website of PSTCL.

  
Accounts Officer/A&R (Compilation),  
PSTCL, Patiala.

CC:

Sr. PS to Director/F&C, PSTCL, Patiala for kind information of Director please.