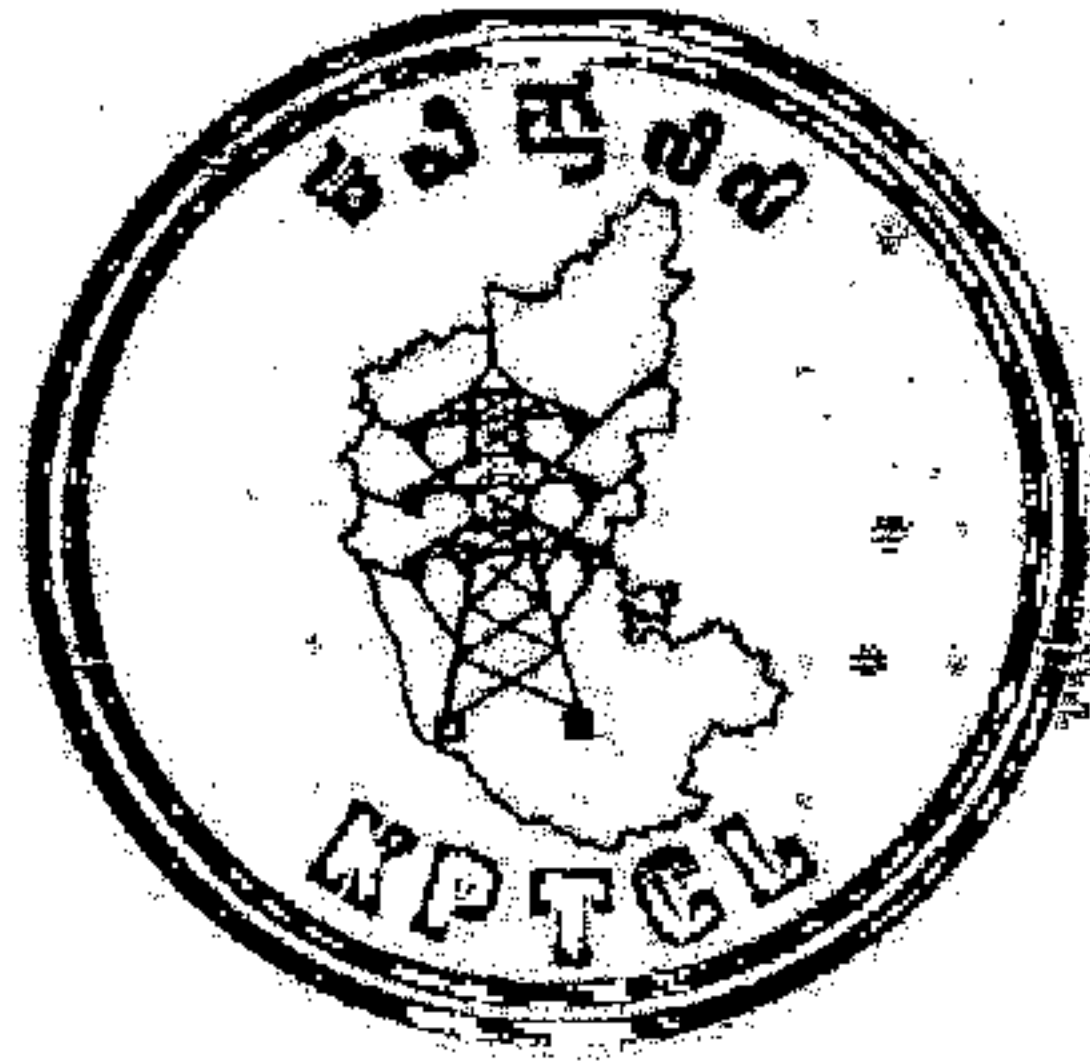


**KARNATAKA POWER TRANSMISSION
CORPORATION LIMITED**

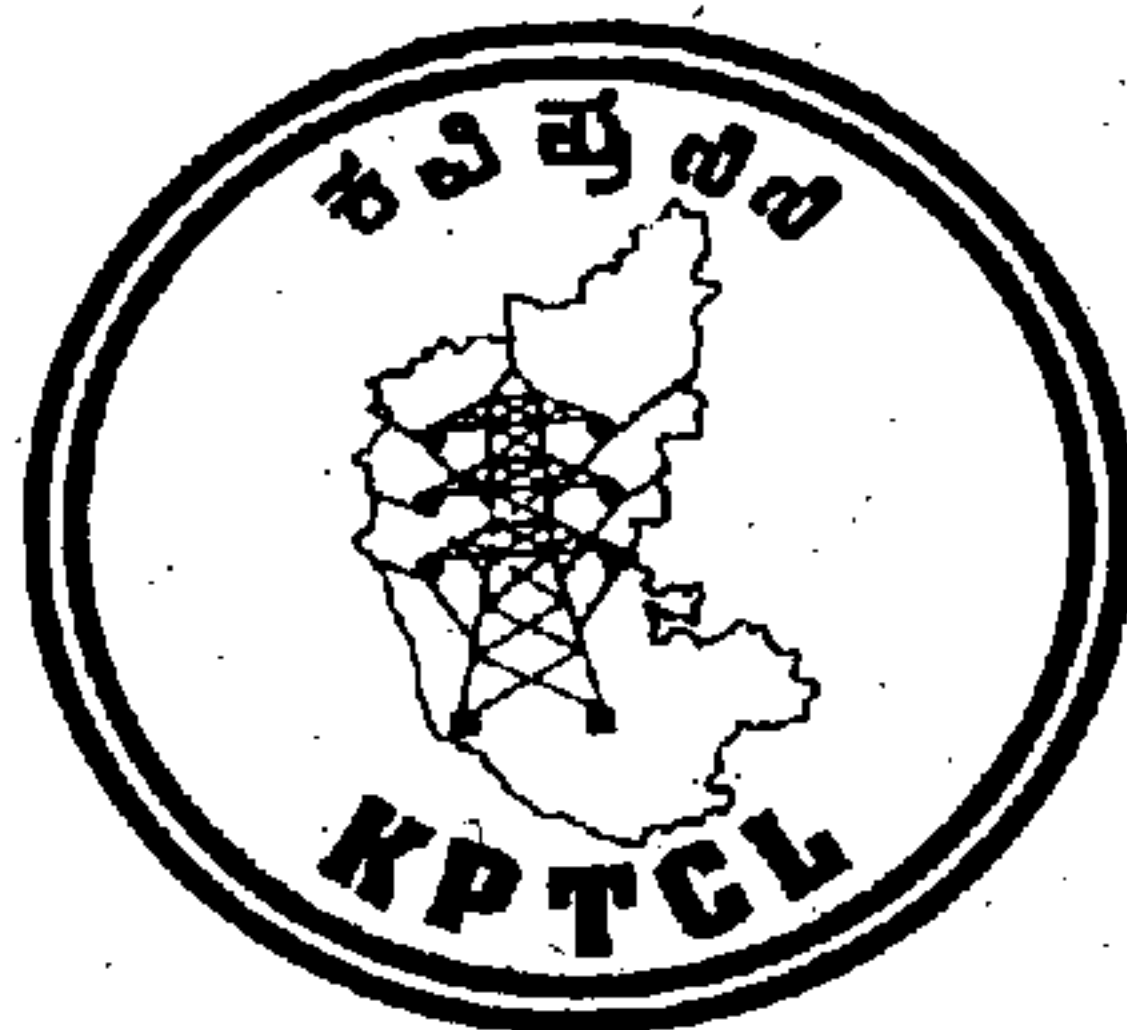


COMPENDIUM OF CIRCULARS

CLARIFICATION LETTERS ISSUED ON ACCOUNTS

01-07-1997 TO 30-06-2001

KARNATAKA POWER TRANSMISSION



CORPORATION LIMITED

VOLUME - III

COMPENDIUM OF CIRCULARS

AND

CLARIFICATION LETTERS ISSUED ON ACCOUNTS

FROM

01-07-1997 TO 30-06-2001

P R E F A C E

Continuing our effort in improving quality and standard of accounts compiled in all the accounting units, the third volume of Compendium of all circulars on accounts for the period from July 1997 to June 2001 has been brought out. Like the first and second volumes, this volume also consists important information required for compilation of accounts and maintenance of registers. This volume assumes more importance in the context that it contains all important and vital circulars and instructions given in respect of Reform and Restructuring and formation of Karnataka Power Transmission Corporation Limited, as also guidelines issued on bifurcation of Distribution and Transmission activity and maintenance of all transactions voltage class-wise, under Assets, Liability, Income & Expenditure.

All the officers and staff shall make best use of this compendium in discharging their duties.

Bangalore
Date: 30th June, 2001.

R.R. JOSHI
Chief Controller of Accounts,
K.P.T.C.L., Bangalore.

INDEX

Sl. No	Circular Number and date	SUBJECT	Page No.
1	CYS 189 dtd. 21-07-1997	Budgetary Control over Revenue Expenditure from April 1997 - Certificate to be furnished in the Trial Balance	1
2	CYS 191 dtd. 23-07-1997	Inventory Control - Pre-checkup of indents and submission of Material Inventory Monthly	1
3	CYS 195 dtd. 31-07-1997	Pre-check of indents before issue of materials	2
4	CYS 217 dtd. 01-09-1997	Electric Tariff 1997 - Changes and readjustments in DCB among different tariffs / Heads of Accounts	3
5	CYS 1 dtd. 10-09-1997	Heavy balance in inventory - measures for better Inventory Control / Management	5
6	CYS 252 dtd. 25-11-1997	Procedure of repair of transformers in M.T. Division without issue of T.W.O.	5
7	CYS 3 dtd. 11-12-1997	Electric Tariff 1997 - Changes and readjustments in DCB among different tariffs / Heads of Accounts	7
8	CYS 269 dtd. 16-12-1997	IDBI equipments on lease received from Central Stores Division, Bangalore during 1995-96 and 1996-97 and reversal entries to be passed in units if already accounted	8
9	CYS 11 dtd. 10-02-1998	Sanctioning of estimates and accounting procedure for replacement of existing meters by electronic / electro-mechanical meters	9
10	CYS 12 dtd. 10-02-1998	Accounting procedure for 25 KVA faulty transformers released and returned to stores and for other scrapped transformers	10
11	CYS 16 dtd. 10-03-1998	Repairing of failed transformers - wrong booking of cost of transformer as Repair Charges under Revenue Expenditure	16
12	CYS 24 dtd. 02-04-1998	<u>CORRIGENDUM</u> to CYS - 12 dt. 10-02-1998. (Sub: Accounting procedure for 25 KVA faulty transformers released & returned to stores and for other scrapped transformers)	18
13	CYS 47 dtd. 14-08-1998	Considering the Element of Bonus for computing total emoluments for payment of Professional Tax	18
14	CYS 49 dtd. 18-08-1998	Withdrawal of Electricity Tax Demand - Revised Procedure	19
15	CYS 50 dtd. 18-08-1998	Adjustment of YMD, MSD and Supervision charges in respect of IP set serviced under Ganga Kalyana Scheme	22

Sl. No.	Circular Number and date	SUBJECT	Page No.
16	CYS 52 dtd. 24-08-1998	Amount recoverable from Bhagyajyothi installation beneficiaries towards Capital Loan amount	22
17	CYS 53 dtd. 31-08-1998	Electricity Tariff 1998 - Changes and readjustments in DCB among different tariffs / Head of Accounts	23
18	CYS 55 dtd. 10-09-1998	Waiver of interest and part of arrears payable by I.P. Set consumers	24
19	CYS 57 dtd. 15-09-1998	New account code for sanctioning estimate for replacement of faulty / failed transformers by similar capacity	27
20	CYS 58 dtd. 15-09-1998	Sending 25 KVA failed Transformers released, Copper, Iron, and Aluminum scrap at scrap rate to CSD as scrap	28
21	CYS 59 dtd. 15-09-1998	Drawing of combined indent - wrong procedure	28
22	CYS 60 dtd. 18-09-1998	ERRATA FOR KEB ACCOUNTS MANUAL VOLUME - III SECOND EDITION 1997	29
23	CYS 62 dtd. 23-10-1998	Clearance of Minus Balance against Temporary Installations	29
24	CYS 72 dtd. 04-12-1998	Accounting of Miscellaneous recoveries under account code 62.917 - Furnishing detailed Statement along with DCB	31
25	CYS 77 dtd. 22-12-1998	Electricity Tariff 1998 - Changes and readjustments in DCB, among tariffs / Head of Accounts	31
26	CYS 88 dtd. 16-01-1999	Transferring of Credit balance under Account Code 79.110 to CWIP in Major Works Units	32
27	CYS 95 dtd. 25-2-1999	Maintenance of Accounts of Kutir Jyothi Installations	32
28	CYS 96 dtd. 25-2-1999	Incentive for Higher Consumption - Allotment of Additional units - Bifurcation of Tax & Revenue	33
29	CYS 97 dtd. 25-2-1999	Depiction of Consumption in the monthly DCB Statement	33
30	CYS 98 dtd. 26-2-1999	Introduction of New Tariff category under Low Tension	34
31	CYS 102 dtd. 9-3-1999	Accounting procedure for Turn Key construction projects through Supplier's Line of Credit	34
32	CYS 5 dtd. 4-5-1999	Merger of Sub-divisional Stores in Bangalore, Hubli, Mangalore and Gulbarga Zones	39
33	CYS 6 dtd. 20-5-1999	Merger of Sub-divisional Stores in Bangalore, Hubli, Mangalore and Gulbarga Zones - Guidelines	44

Sl. No.	Circular Number and date	SUBJECT	Page No.
16	CYS 52 dt. 24-08-1998	Amount recoverable from Bhagyajyothi installation beneficiaries towards Capital Loan amount	22
17	CYS 53 dt. 31-08-1998	Electricity Tariff 1998 - Changes and readjustments in DCB among different tariffs / Head of Accounts	23
18	CYS 55 dt. 10-09-1998	Waiver of interest and part of arrears payable by I.P. Set consumers	24
19	CYS 57 dt. 15-09-1998	New account code for sanctioning estimate for replacement of faulty / failed transformers by similar capacity	27
20	CYS 58 dt. 15-09-1998	Sending 25 KVA failed Transformers released, Copper, Iron and Aluminum scrap at scrap rate to CSD as scrap	28
21	CYS 59 dt. 15-09-1998	Drawing of combined indent - wrong procedure	28
22	CYS 60 dt. 18-09-1998	ERRATA FOR KEB ACCOUNTS MANUAL VOLUME - III SECOND EDITION 1997	29
23	CYS 62 dt. 23-10-1998	Clearance of Minus Balance against Temporary Installations	29
24	CYS 72 dt. 04-12-1998	Accounting of Miscellaneous recoveries under account code 62.917 -Furnishing detailed Statement along with DCB	31
25	CYS 77 dt. 22-12-1998	Electricity Tariff 1998 - Changes and readjustments in DCB among tariffs / Head of Accounts	31
26	CYS 88 dt. 16-01-1999	Transferring of Credit balance under Account Code 79.110 to CWIP in Major Works Units	32
27	CYS 95 dt. 25-2-1999	Maintenance of Accounts of Kutir Jyothi Installations	32
28	CYS 96 dt. 25-2-1999	Incentive for Higher Consumption - Allotment of Additional units - Bifurcation of Tax & Revenue	33
29	CYS 97 dt. 25-2-1999	Depiction of Consumption in the monthly DCB Statement	33
30	CYS 98 dt. 26-2-1999	Introduction of New Tariff category under Low Tension	34
31	CYS 102 dt. 9-3-1999	Accounting procedure for Turn Key construction projects through Supplier's Line of Credit	34
32	CYS 5 dt. 4-5-1999	Merger of Sub-divisional Stores in Bangalore, Hubli, Mangalore and Gulbarga Zones	39
33	CYS 6 dt. 20-5-1999	Merger of Sub-divisional Stores in Bangalore, Hubli, Mangalore and Gulbarga Zones - Guidelines	44

Sl. No.	Circular Number and date	SUBJECT	Page No.
34	CYS 16 dt. 24-6-1999	Maintenance of Accounts of Kutir Jyothi Installations	45
35	CYS 05 dt. 6-10-1999	Booking of HRA & CCA paid to employees	45
36	CYS 113 dt. 6-10-1999	Additional instructions in respect of payment to be made by consignee division only – Streamlining the procedure	45
37	CYS 8 dt. 21-10-1999	Merger of Sub-divisional Stores - Clearance of balance under Account Code 22.450 – Material transfer within Division	48
38	CYS 118 dt. 21-10-1999	Working instructions up-to 31-3-2000 in respect of payment to be made by consignee division only - Streamlining the procedure	49
39	CYS 12 dt. 1-12-1999	Wheeling and Banking of energy generated by Private Companies - Accounting procedure for excess energy drawn by these Companies	51
40	CYS 17 dt. 18-12-1999	Unit of measurement to be adopted for transfer of scrapped materials to CSD, Bangalore – Reg.	54
41	CYS 19 dt. 3-1-2000	Wheeling and Banking of energy generated by Private Companies - Accounting procedure for Billing of Reactive Energy drawn	55
42	CYS 24 dt. 1-2-2000	Guidelines for accounting of material in Turnkey Projects	57
43	CYS 25 dt. 28-02-2000	Formation of Major Works Division, Bagalkot – Accounting of transactions related to erstwhile 400 KV Major Works Division, Munirabad	58
44	CYS 28 dt. 29-02-2000	Accounting Procedure for Cash Management by Regional Business Centers	59
45	CYS 33 dt. 16-03-2000	Treatment of transactions between KPTCL and VVNL with effect from 1-8-1999 - Entries to be passed in units of KPTCL & VVNL- Reg.	65
46	CYS 39 dt. 31-03-2000	Treatment of transactions between KPTCL and VVNL with effect from 1-8-1999 - Entries to be passed in units of KPTCL & VVNL - Reg.	71
47	CYS 41 dt. 31-03-2000	Accounting of Transaction between KPTCL and VVNL w.e.f. 1-8-1999	72
48	CYS 7 dt. 06-07-2000	Formation of New Accounting Units - Guidelines for transfer of balances from Parent Accounting Unit - Reg.	73

Sl. No.	Circular Number and date	SUBJECT	Page No.
49	CYS 15 dt. 23-8-2000	Accounting guidelines in respect of power supply to new IP sets in place of submerged IP sets of same consumers under UKP Rehabilitation programme	78
50	CYS 17 dt. 07-09-2000	Formation of Transmission Divisions / Offices – Guidelines for transfer of balances from O& M Divisions- Reg.	79
51	CYS 18 dt. 25-09-2000	Wheeling and Banking of Energy generated by Private Companies – Accounting procedure for excess energy drawn / supplied by these Companies – Reg.	84
52	CYS 20 dt. 30-09-2000	Budgetary Control over Capital Expenditure from April 2000 – Prescribing Revised format of Capital Expenditure Statement.	85
53	CYS 21 dt. 10-10-2000	Theft / Misappropriation of Board's Cash – Accounting Procedure in Sub-Division / Section & Division Office	88
54	ಸಿವೈಎಸ್-೨೨ ದಿ: ೧೧.೧೦.೨೦೦೦	ಡಿ.ಸಿ.ಬಿ. ಪಟ್ಟಿಯಲ್ಲಿ ಸ್ಥಾವರಗಳ ಸಂಖ್ಯೆ ಸರಿಯಾಗಿ ನಮೂದಿಸುವ ಬಗ್ಗೆ	90
55	CYS 29 dt. 21-11-2000	Self-execution works – preparation and sanction of estimates, execution and accountal of assets	91
56	CYS 30 dt. 30-11-2000	Maintenance of separate Accounts for Transmission and Distribution – Voltage class wise booking of activities – Transfer of balances to new account codes related to DCB	93
57	CYS 34 dt. 11-12-2000	Maintenance of separate Accounts for Transmission and Distribution Activities – Voltage Class-wise booking of Activities and Maintenance of Assets	95
58	CYS 35 dt. 16-12-2000	Formation of Accounting Divisions to book Transmission related activity separately	96
59	CYS 40 dt. 08-01-2001	Maintenance of separate accounts for Transmission and Distribution activities – Voltage class-wise booking of Activities and Maintenance of Assets – Transfer of Balances	97
60	CYS 41 dt.20-01-2001	Booking of Expenditure and allocation of Over Heads Voltage Class wise – Guidelines	98
61	CYS 42 dt. 20-01-2001	Transfer of Personal T&P Account Balances	100
62	CYS 43 dt. 23-01-2001	Transfer of Assets to TL&SS Divisions – Charging of Depreciation – Reg.	100
63	ಸಿವೈಎಸ್ 44 ದಿ: 25.1.2001	ಭಾಗ್ಯಜ್ಯೋತಿ ಸ್ಥಾವರಗಳಿಗೆ ಮೀಟರ್ ಅಳವಡಿಸಲು ತಯಾರು ಮಾಡುವ ಅಂದಾಜುಪಟ್ಟಿಯ ಮಂಜೂರಾತಿ ಬಗ್ಗೆ	101

Sl. No.	Circular Number and date	SUBJECT	Page No.
64	CYS 49 dt. 17-02-2001	Rounding off Sales Tax / Central Sales Tax to nearest Rupee	101
65	CYS 50 dt. 19-02-2001	Clarification regarding booking of expenditure under Account Code 14.3210	102
66	CYS 51 dt. 19-02-2001	Notification of Final Transfer Scheme by GOK – Rectification of OB taken by KPTCL and VVNL Units and Transfer of Assets / Liabilities / Expenditure / Income related to Transmission and Distribution activities from VVNL to KPTCL units	102
67	CYS 52 dt. 03-03-2001	Deduction of Sales Tax at Source in respect of Repair charges of Distribution transformers	107
68	CYS 54 dt. 08-03-2001	Depreciation policy from 2000-2001 – Making provision in the Accounts	108
69	CYS 56 dt. 15-03-2001	Transfer of Asset Accounts Maintained at Head Office to respective O&M / TL&SS Divisions – Guidelines and Instructions	115
70	CYS 2 dt. 23-04-2001	Incorporation of Balance Sheet Restructuring Plan (BRP) adjustments in the accounts for 2000-2001	119
71	CYS 5 dt. 30-04-2001	Electrification of IP sets under Tatkal Scheme with effect from 1-4-2001- Accounting Procedure	123
72	CYS 6 dt. 05-05-2001	Making provision for doubtful dues at the accounting units from 2000-2001 accounts and onwards – March Final Accounts	124
73	CYS 11 dt. 19-05-2001	Submission of Monthly Trial Balance depicting balances – Voltage Class-wise	125
74	CYS 12 dt. 19-05-2001	Principal Collection (Interest Waiver) Scheme –2001	126
75	CYS 13 dt. 02-06-2001	ಸ್ವಯಂ ಆರ್ಥಿಕ ನೆರವು ಯೋಜನೆ ಅಡಿ ನೀರಾವರಿ ಪಂಪುಸೆಟ್ಟುಗಳಿಗೆ ತತ್ಕಾಲ ಯೋಜನೆಯಡಿ ವಿದ್ಯುತ್ ಪೂರೈಸುವ ಬಗ್ಗೆ.	127
76	CYS 14 dt. 04-06-2001	Modified Tax Rates and some important changes in the provisions to take effect from 1 st April 2001.	127
77	CYS 15 dt. 07-06-2001	Revision of Tariff effective from 1 st Meter Reading Date on or after 29-12-2000	128
78	CYS 18 dt. 14-06-2001	Drawal of Meters for arranging power supply on Temporary basis	129
79	CYS 21 dt. 25-06-2001	Clearance of Minus balance against Temporary installations	130

B.19.5752/18-297	ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಲಿಪಿ ಸಂಸ್ಥೆ	19
6484/11-7-97	Reduce Inv. level.	196
B.19/313/30-(29)	Com. for relsd materials	200
5752/26-4-97	Special C.K. scheme IP.	201
2027/19-7-97	Budgetary Control Plan-Exp.	202
3339/21-4-97	K.J. programme.	205
3026/22-8-99	Transaction between KPIC&UML	206
4449/20-9-99	10% Bill RCC/PCC	

**CIRCULARS
AND CLARIFICATION LETTERS
ISSUED ON ACCOUNTS FROM
01-07-1997 TO 30-06-2001**

1. No. CCA /AO (A/Cs.) / Sn. IV / 97-98 / cys - 189

Dated: 21-7-1997

Sub: Budgetary Control over Revenue Expenditure from April 1997 - Certificate to be furnished in the Trial Balance.

Ref: Board Ir. No. KEB / B7 / 2027 / 97-98 dtd. 10-7-1997

You are aware that Budgetary Control on various Revenue Expenditure items under Account Group 70 to 83 has been brought into force from the Accounting year 1997-98 as per Board letter dated 10-7-1997. With the introduction of Budgetary control over Revenue Expenditure, the authorities vested with the powers of incurring expenditure are strictly prohibited to exceed the limits given in "Annual Financial Statement" for 1997-98 in respect of their units. To ensure this, the Board has directed Chief Controller of Accounts to monitor and report the expenditure incurred by each unit monthly to ensure that the budgetary allocations are not exceeded.

An analysis of expenditure will be put up to Board every month by this office indicating the percentage of expenditure made against grants and whether the expenditure made against Budget grant "IS" or "IS NOT" on the lines of Average Budgetary Allocation.

For the purpose of analysis, the expenditure indicated against each Revenue Expenditure Head in the Trial Balance of the concerned unit will be considered. To make sure that there are no misrepresentations, a certificate shall be invariably furnished in the Trial Balance of the Unit that "The expenditure shown against each head of account is actually spent and is within the Budget Allocation Provided". This certificate shall be specifically recorded on the Trial Balance by the AAO / AO / DCA of the Unit. Any deviation will be viewed seriously besides fixing personal responsibility on the concerned.

If the unit has sent Trial Balance for any month for the year 1997-98 already as on date, exclusive certificates shall be sent immediately for each month's Trial Balance indicating the month for which certificate is being given in the certificate itself.

2. No. CCA / AO (A/Cs.) / Sn. 14 / cys - 191 / 97-98

Dated: 23-7-1997

Sub: Inventory Control - Pre-checkup of indents and submission of Material Inventory Monthly.

Ref: Board Circular KEB / B25 / 6484 / 97-98 Dtd. 11-7-1997

Certain specific instructions and guidelines have been issued vide Board Circular dated 11-7-1997 to reduce inventory level and to restrict inventory purchase. The officers who are responsible for proper inventory control and management have also been identified in the Board Circular. Among other instructions it has been prescribed in the circular that pre-checkup of indents by Assistant Accounts Officer / Senior Assistant as the case may be shall be strictly enforced and cost of any materials drawn without pre-checkup of indent shall be debited to personal account of executive sub-ordinates, who draw the material.

In the accounting section where stock compilation is done, it shall be thoroughly verified whether all invoices are containing the seal and signature of the concerned Assistant Accounts Officer / Senior Assistant who is authorised to pre-check indents before giving allocation on the invoices. If the invoices do not contain any authorised signature for having pre-checked

indents, then the whole cost of materials drawn shall be debited to the personal account of executive sub-ordinate who has drawn and acknowledged the receipt of material under the new Head of Account 28.404 - Materials drawn by executive sub-ordinates without pre-check of indents.

The Assistant Accounts Officer-II (Accounts Section) shall particularly ensure this aspect and for any lapse he / she will be personally held responsible. The Accounts Officer shall arrange to ensure availability of copy of estimates where pre-check of indents are required to be made.

The Executive Engineer (Elect.) shall ensure submission of statement showing inventory position as at the end of month in respect of his Division in the proforma prescribed by Board to this office invariably before 15th of each month commencing from JULY - 1997. The statement for the month of July 1997 shall reach before 15th AUGUST 1997. Further, monthly statements shall be submitted within 15th of every month. As these statements are put-up for review in the monthly meeting held by Chairman, Finance Member and Technical Member, there should not be any delay and lapse in sending the returns. The name of defaulting Executive Engineer will be brought to the knowledge of above-mentioned three Board Members.

The above instruction shall be scrupulously followed by Assistant Accounts Officer - II (Accounts Section), Accounts Officer and Executive Engineer.

3. No. CCA / AO (A/cs.) / Sn. 14 / 97-98 / cys - 195

Dtd: 31-7-1997

Sub: Pre-check of indents before issue of materials

Ref: Bd. Circular No. KEB / B25 / 6484 / 97-98 / 11-7-97

Para 7 of Board Circular under reference is reproduced below for reference:

"The pre-check of indents by Asst. Accounts Officer / Senior Assistant as compared to the provision in the sanctioned estimates before drawal of materials shall be strictly enforced. If any materials are drawn without pre-check of indents the cost of such materials shall be debited to personal account of concerned executive subordinates and recovered out of their salary if not regularised. It shall be ensured that the copy of all estimates are invariably marked to Accounts Section, wherein issue of the materials shall be recorded on each of the estimates to avoid issue of materials for the second time."

In pursuance of directions issued therein, without pre-check of indents by Asst. Accounts Officers / Senior Assistants, no materials are to be issued in future. The Store Officers and Store Keepers will be personally held responsible for any deviation in the procedure. They have to ensure that a certificate on all indents has been recorded by A.A.O. / Sr. Assts. As the case may be for having pre-checked the indent before issue of materials requisitioned. Issuing materials without pre-check of indents will make Store Officer and Store Keeper liable for action as per C.D.C.A. regulations.

Executive Engineers of the Division and Asst. Executive Engineer El. of Divisional Office shall ensure that sanctioned copies of estimates are exclusively marked to Asst. Accounts Officer (Accounts) for verification, apart from copies marked for entry in "C" Register.

The Asst. Executive Engineers (El.) of Sub Divisions shall also ensure that copies of all estimates sanctioned by them are sent to A.A.O. / Sr. Asst. as the case may be for verification.

The concerned A.A.Os. / Sr. Assts, shall personally maintain a Control Register wherein all sanctioned estimates received by them are recorded for monitoring receipt of estimates required for verification of indents when presented to them for pre-check.

This office may be addressed for clarifications if any required in the matter.

4. No. CCA / AO (A/cs.) / Sn. 14 / 97-98 / Cys - 217

Dated: 1-9-1997

Sub: Electric Tariff 1997 - Changes and readjustments in DCB among different tariffs / Heads of Accounts.

Ref: 1. Bd. Notification No. KEB/B10/3721/96-97/30-6-97

2. Lr. No. T / Com. 2 / AEE. 4 / Cys.196 / 26-7-97 of CEE (G), K.E.B., Bangalore

As a consequence of changes made in 1997 Tariff regarding reclassification of various category of consumers, following action is to be taken:

- (a) Balance if any against Residential Apartments and Colonies availing power supply independently at High Tension hitherto maintained in the applicable tariff of 1996 (HT-2(a)) shall be transferred to Tariff Schedule of HT-7, Account Code 23.131 and 61.311 (Newly opened).
- (b) Balance maintained under LT-1(b) - Account Code 23.101 / 61.210 shall be segregated and transferred to new account Code No. 23.101(a) / 61.210(a) in respect of installations under Non-Domestic and Non-Commercial Category.
- (c) Existing tariff schedules LT-2 (a) and LT (b) have been reclassified into four distinct groups. Accordingly balances of these groups presently maintained under account Code 23.103 / 61.230 shall be carefully segregated as per new classification and transferred to the following new account codes:

(i)	23.103(a) / 61.230(a)	Non-commercial Combined lighting, heating and Motive Power (AEH)
(ii)	23.103(b) / 61.230(b)	Private professional and Un-Aided Educational institutions
(iii)	23.103(c) / 61.230(c)	Non - Domestic, Non - commercial combined lighting heating and motive power
(iv)	23.103(d) / 61.230(d)	Hostels meant for Handicapped, Orphans, Aged, Etc.,

- (d) Balance, if any standing against Coconut and Areca nut Plantation installations hitherto maintained in the applicable tariff of 1996 i.e., LT-4a (i) or (ii) shall be transferred to Tariff LT-4(c), Account Code 23.128 / 61.265, as the said category of installations have been merged with Private Horticultural Nurseries, Coffee and Tea Plantations.

It shall be scrupulously noted that I.P. sets of Areca nut and Coconut plantations which were covered under Tariff Schedule LT-4a (i) or LT-4 (a)(ii) as the case may be depending upon connected load, have been specifically brought under new Tariff LT-4(c) to be billed irrespective of load as per rates prescribed. This major change may be noted and all such installations are metered immediately and classified under LT4(c) and regularly billed as per new tariff.

(e) In respect of tariff schedule LT-5, tariff rate is related to sanctioned load. For purposes of MIS, Board desires to have exhaustive details load-wise. As such, balances maintained under account code 23.110 / 61.271 shall be segregated on the basis of sanctioned load and transferred to the following new account codes:

(i)	23.110(a) / 61.271(a)	Installations having sanctioned load upto and inclusive of 50 H.P.
(ii)	23.110(b) / 61.271(b)	Installations having sanctioned load above 50 HP and upto and inclusive of 67 HP
(iii)	23.110(c) / 61.271(c)	Installations having sanctioned load above 67 HP and upto and inclusive of 100 HP
(iv)	23.110(d) / 61.271(d)	Installations having sanctioned load above 100 HP

Separate O.M. is being issued assigning new account codes indicated above. Except in respect of Tariff schedule HT-7, exclusive Account codes under 23.4 series (Provisions for unbilled revenue) and 23.5 series (dues from permanently disconnected consumers) are not assigned in other cases where new account heads are assigned under 23.1 (Sundry Debtors for sale of power) and 61.3 (Revenue from sale of power - other consumers). However, provisions under account code 23.4 and 23.5 pertaining to installations covered under new account codes now assigned, are to be made in respective tariff schedules as indicated below:

(i)	Non-commercial lights - fans in respect of tariff schedule LT1 (b) and LT1(c)	23.401
(ii)	Non-commercial combined lighting and heating in respect of tariff schedules LT2 (a), LT2 (b), LT2(c) & LT2 (d)	23.403
(iii)	Industrial heating and motive power in respect of tariff schedule LT-5 (a), LT-5(b), LT-5(c) & LT-5(d)	23.410

The DCB format in Kannada duly modified to meet requirements of new Tariffs is enclosed for reference of all concerned. The DCB in new format duly effecting transfer of balances as indicated above shall be sent to this office from August 1997 and onwards. The Divisional Officers may get the Forms printed locally treating this letter as approval for getting new forms printed. The new Form should perfectly match existing Form in columns and printed in Kannada version enclosed to this letter. Quantity of forms to be printed shall be One Pad of 100 Forms for each Sub-Dvn. / Accounting Section and Two Pads of 100 Forms each for Division Office. The limit prescribed shall in no case be exceeded.

It is to be noted that in the new Form of DCB, separate space is to be provided for furnishing details in respect of installations of employees billed under Concessional rates. The concerned shall furnish details of installations (including No. of installations) every month without fail. Further in respect of Unmetered category of installations (like Bhagya Jyothi / Kuteera Jyothi, IP sets - 10 HP & below and Street lights) consumption is being shown in the

DCB statement by some of the units. Since the basis for assessment of consumption is not being adopted uniformly by all the Accounting Units, total consumption projected every month is not realistic. Therefore, in future accounting, units need not show in their monthly DCB statement, consumption in respect of Unmetered category mentioned above. On the back of DCB statement, information as per proforma prescribed in T.O. Lr. No. CCA / AO (A/Cs) / Sn.14 / CYS-147 / 96-97 / 13-3-1997 (Sl. No. 63, Page 88, Compendium Volume - II issued by this office) shall be furnished without fail as also information as per proforma prescribed in this office Lr. No. CYS -133 / 96-97 / 4-2-97 (Sl. No. 61, Page 85, Compendium Volume - II).

Needful action be taken by Divisional Officers to supply revised Form of DCB to Sub-divisions / Sub-section under their jurisdiction and also guide the Jr. Assts. / Assistants in charge of Revenue Ledgers properly regarding changes detailed above.

5. No. CCA / AO (A/Cs.) / Sn. 14 / 97-98 / cys - 1 **Dated: 10-9-1997**

Sub: Heavy balance in inventory - measures for better Inventory Control / Management.

Ref: T.O. Letter No., C (A/cs) / A.O. (A/cs) / Sn. IV / CYS 98 / 92-93 dated 30-9-1992

As a follow-up of meeting held with Chief Engineers (Elec) on 4-6-1997, further meetings of some Senior Officers were held by Member (Finance) wherein difference in the book value of inventory and value of actual physical inventory held in stores was also discussed.

In spite of repeated instructions and Circulars issued by this office from time to time, sincere efforts appears to have not been made by the units and Board has viewed seriously the inaction on their part. It has been directed to fix targets to the Units to complete Cost Reconciliation of Accounts figures and value of physical inventory.

Accordingly, it is requested that cost reconciliation work be take-up on TOP PRIORITY to reconcile difference existing between Accounts figures and value of physical inventory, on or before 9-10-97 and a report sent to this office before 15-10-97. In case there is no difference, a report be sent to that effect. It is to be noted that no extension of time will be allowed and list of Units who fail to submit report with all details within stipulated date will be sent to the Member (Finance) for further action.

6. No. CCA / AO (C) / Sn. V / cys - 252 / 97-98 **Dated: 25-11-1997**

Sub: Procedure of repair of transformers in M.T. Division without issue of T.W.O.

New procedure has been evolved for repair of transformers in M.T. Division, Bangalore, without issuing Tentative Work Order vide T.O. letter No. CCA / AO (A) / Sn. V / 10750-51 dated 17-10-1997, a copy of which is enclosed to this letter. Wherever situation similar to that in M.T. Division, Bangalore, as explained in T.O. letter dated 17-10-1997 are there, the same procedure has to be followed and operation of T.W.O. completely avoided.

Copy of letter No. CCA/AO (A)/Sn.V/10750-51 dated 17-10-1997:

Further to this office Lr. Dtd. 16-8-97, wherein procedure was intimated for taking up transformer repairs without operating T.W.Os, discussions were held with the AEE, El., M.T. Division, on the details of process being followed at present for repair of transformer. It is made out during discussion that the process of repairs in M.T. Dvn., is peculiar in nature and hence a detailed procedure has to be evolved to eliminate operation of T.W.O. Due to the fact that transformer to be repaired consists of several limbs both hidden and visible even after opening out the transformer for conducting survey to assess the extent of repairs, the repairs required to be done in hidden parts cannot be assessed until the defects in visible parts are rectified and the transformer is tested again for identifying defects in hidden parts. The stages involved in assessment of materials, preparation of estimates and drawal of materials have to inevitably consider these facts. It is also narrated that though assessment of quantum of repairs required is made during joint survey conducted by repairer and Board personnel after opening the transformer, whether any additional materials would be required for the particular transformer will be known only after the repair is over as per initial estimate and test is conducted on the repaired transformer as to the condition. This is because of the fact that defect in hidden part of the transformer will come to light only after visible defects are rectified and transformer is subjected to test.

In case of defects coming to light in respect of hidden parts after visible defects are rectified, further drawal of materials is necessitated to rectify defects found during test. To accommodate these aspects following procedure is evolved, and the same shall be followed without fail in future.

1. Immediately after a released transformer is identified for the purpose of repairs, an official memorandum stating that the said transformer has been identified for repairs clearly indicating all details of transformer with the name and address of the repairer who has been identified for this purpose, shall be issued. In O.M. it shall be clearly stated that the transformer may be drawn from stores quoting O.M. No. and date for conducting joint survey to assess the extent of repairs required. Such transformer shall be drawn under A/c Code 26.604 following the regular procedure, quoting O.M. No. And date in the indent and J.S. conducted.
2. After opening out the transformer and assessing extent of repairs to be effected, an estimate shall be prepared on the basis of assessment made for repair of transformer and W.O. issued duly sanctioning the estimate. In the estimate so sanctioned an exclusive certificate shall be recorded stating that the estimate prepared above is based on initial assessment and further requirement of following materials to rectify defects, if any, in hidden parts coming to light on conducting test, after repairs, are not included in the cost of estimate.
 1. Bushings
 2. O.L.T.C unit or spares
 3. Providing New tapings or insulation to the existing ones
 4. Provision for oven drying (Tr. repaired departmentally)
 5. H.T. & L.T. metal parts
 6. Bucholze relays
3. With specific certificate as stated in para (2) above the material required for further repair to be effected after testing of initially repaired transformer can be drawn duly

obtaining approval of CEE, M.W. as is being done at present. The materials so drawn have to be booked in the "C" Register on the basis of CEE, M.W.'s, approval and incorporated in C.R. The cost of such materials shall be deducted out of grants available for the works in the concerned register duly making an entry in the register after receipt of approval from CEE, M.W. quoting reference to approval.

4. Reference to O.M. No. And date shall also be made in the specific estimate and work order sanctioned to ensure proper accounting of transformer issued for repairs and returned afterwards. For this purpose a certificate in the estimate certifying that the issue of transformer for repair has been authorised vide O.M. No & Date shall be recorded.
5. Immediately after J.S. is conducted and initial estimate is prepared and W.O. assigned, the transformer already drawn and accounted under A/C 26.604 shall be taken, as having drawn against specific W.O. No. and relevant ref. noted in the suspense schedule and also on the original O.M. for pursuing and watching return of Transformer.
6. After the repair of the Transformer and return of repaired transformer, the A/c Code 26.604 shall be credited by debit to 16 series at the value at which it was issued (WDV) and balance cleared.

With the above procedure the repairs of transformer can be undertaken without issue of T.W.O. in M.T. Dvn. Moreover persistent comment from A.G., Karnataka will also be suitably answered.

7. No. CCA / AO (Acts.) / Sn. 14 / 97-98 / cys - 3

Dated: 11-12-1997

Sub: Electric Tariff 1997 - Changes and readjustments in DCB among different tariffs / Heads of Accounts

- Ref:*
1. Board Notification No. KEB / B10 / 3721 / 96-97 dated 30-6-97
 2. T.O. Letter No. CCA / AO (A/cs) / Sn. 14 / CYS 217 / 97-98 / 1-9-97
 3. Board Notification No. KEB / B10 / 2404 / 97-98 / 14-10-97

In pursuance of Notification issued by the Board on 14-10-97 (Ref. 3) introducing new tariff classifications with effect from first meter reading date on or after 1-7-97, the following action needs to be taken:

- a) Balance maintained under tariff schedule LT 1(b) - Account Code 23.101 / 61.210, in respect of Hospitals, Dispensaries and Health Centers run by the State and Central Government transferred to account code 23.101(a) / 61.210(a) - Non-Domestic and Non-Commercial category, as instructed in T.O. letter dated 1-9-97 (Ref. 2) shall be retransferred to new account code 23.101 (b) / 61.210(b) issued separately.
- b) Balance maintained under tariff schedule LT2 (a) - Account Code 23.101 / 61.230 in respect of Hospitals Dispensaries and Health Centres run by State and Central Government transferred to account code 23.103(c) / 61.230(c) - Non-Domestic, Non-Commercial combined lighting, heating and motive power as instructed in T.O. letter

dated 1-9-1997, shall be retransferred to new account code 23.103(e) / 61.230(e) issued separately.

- c) Balance maintained under LT-2 (a) - Account Code 23.115 / 61.310 in respect of Hospitals, Dispensaries and Health Centres run by State and Central Government, shall be segregated and transferred to Account Code 23.129 / 61.316, the account head of which has been modified suitably in this office O.M. No. CCA / AO (A/c) / Sn.14 / CYS 2 / 97-98 dated 11-12-97. Provision for unbilled revenue in respect of these installations be made under account code 23.429 and dues from permanently disconnected consumers if any shown under account code 23.529.

As similar to the case of installations covered under tariff category LT 1 (b) & LT 1 (c), in the case of LT1 (d) provision for unbilled revenue is to be made under account code 23.401 and in respect of tariff category LT2 (c) said provision is to be made under account code 23.403.

To exhibit amount due from permanently disconnected consumers under account code 23.5, in respect of tariff category LT1 (b) to LT1 (d), account code 23.501 shall be made use of. Similarly in respect of tariff categories LT2 (a) to LT2 (e) account code 23.503 is to be used.

If D.C.B. forms as per proforma annexed to T.O. letter dated 1-9-97 (Ref. 2), is already got printed, figures pertaining to tariff category LT1 (d) and LT2 (c) be exhibited on the back side of the statement but taken to Grand total on the front page. In respect of such Divisions where New Forms are not printed yet, the new account codes 23.101(d) / 61.210(d) and 23.103(e) / 61.230 (e) be incorporated at appropriate places.

Instructions already issued in letter dated 1-9-97 be strictly followed along with above instructions.

8. No. CCA / AO (C) / Sn. V / 96-97 / cys - 269 / 97-98

Dated: 16-12-1997

Sub: IDBI equipments on lease received from Central Stores Division, Bangalore during 1995-96 and 1996-97 and reversal entries to be passed in units if already accounted.

Ref: 1. T.O. Circular No. CCA / AO (A/C) / Sn. IV / 96-97 / CYS 91 dated 4-10-1996

2. T.O. Circular No. CCA / AO (A/c) / Sn. Va / 96-97 / CYS 129 dated 18-1-97

Detailed instructions were given on treatment of equipments received on lease from I.D.B.I. and passing of reversal entries in case the equipments are accounted under Board Account Codes, in the above two circulars. While prescribing guidelines for passing reversal entries, in T.O. Circular dated 18-1-1997, the I.D.B.I. equipments on lease directly received in the units against purchase orders were only considered and such equipments received from C.S.D. were not considered. Many of the Accounting Units are seeking clarification on reversal entries to be passed in respect of I.D.B.I. leased equipments received from C.S.D. during 1995-96 and 1996-97. To ensure uniformity in passing reversal entries in all the units in this regard, the following guidelines are prescribed for passing of reversal entries in respect of I.D.B.I. leased

equipments received from C.S.D. upto 31-3-97, if the equipments are already accounted under Board account codes.

The IDBI leased equipment received in the units from C.S.D. are initially supplied by supplier against purchase orders to Executive Engineer, Ele., C.S.D., Bangalore. Consequent on receipt of materials, the CSD has passed all regular entries to account stock received, liability created and transfer of liability to CEE, MM&P for arranging payment on one hand and issue of materials by debit to I.U.A. a/c of the respective unit on the other hand. The CSD has also received acceptances from CEE, MM&P and units and has cleared IUA balances in 37 and 31 series by operating clearance accounts respectively.

The CEE, MM&P's office has accepted liability transferred from CSD. So also liability transferred from units in respect of direct supply of these equipments. However, the liability so accepted and credited to A/c 42.201 in CEE, MM&P's office remained fully uncleared since the payments are not made by them to suppliers but made by IDBI. In the accounts for the year 1996-97, the CEE, MM&P's office had to inevitably clear this balance by debit to 42.201 and credit to 37.3 in as much as these transactions should not have entered the Board's account.

Since the CEE, MM&P's office has credited Account Code 37.3 for rectifying the transactions accounted wrongly in Board's accounts, the corresponding debit to Account Code 37.3 has to be given by all the units wherever these equipments are received and categorised duly crediting 10 series. Therefore, the units have to pass the following entry for reversal of entries passed by them wrongly earlier, in respect of IDBI equipments on lease, received from CSD duly attending to reconciliation of these transactions with CEE, MM&P and CEE, MW. If reconciliation is attended by units and any entry other than the entry shown below is already passed for reversal purpose, such entries shall again be reversed and the following entry only shall be passed as reversal entry for IDBI equipments on lease, received from C.S.D.

37.3 I.U.A. - Other transactions / adjustments - clearance ... Dr.
To 10. Assets

It shall also be noted that if the units have passed entries other than the above during 1996-97 to effect withdrawal of wrong entries in respect of IDBI leased equipments received from C.S.D. and included in Annexure 27 of March 1997 Final Accounts, such entries also shall be reversed and the above entry passed during 1997-98 to ensure that matching debit is provided under Account Code 37.3 for credit given to this account in CEE, MM&P' and CEE, MW's office.

9. No. CCA / AO (Acts.) / Sn. IV / 97-98 / cys - 11

Dated: 10-2-1998

Sub: Sanctioning of estimates and accounting procedure for replacement of existing meters by electronic / electro-mechanical meters

It is learnt that in some of the divisions replacement of existing meters by electronic / electro mechanical meters are made under R&R of meters, which is wrong, and against commercial accounting principles. **Under no circumstances such work shall be taken up under R&R of meters** (because this is a revenue expenditure head of account)

The following procedure is laid down for replacement of such meters. The procedure shall be followed only when existing mechanical meters are replaced by electronic / electro mechanical meters and not when replacement of meter is by a similar type of meter i.e., electronic meter by electronic meter, electro mechanical meter by electro mechanical meter, mechanical meter by a mechanical meter.

1. A separate estimate shall be sanctioned under capital expenditure head of account 14.150 for fixing electronic / electro mechanical meters either individually or in blocks.
2. A separate decommissioning estimate shall be sanctioned under account code 77.550 for removal of existing meters either individually or in blocks.
3. The mechanical meters released shall be removed from asset register.
4. The newly installed meters shall be categorised under new asset account code "10.632 - **Metering equipment - Electronic / Electro mechanical meters**" duly opening separate folios in the asset register in each year for each capacity and type of electronic and electro mechanical meter.
5. Depreciation shall be charged at the present rate applicable for meters.

Wherever the expenditure on replacement of meters has been debited to Revenue Expenditure hitherto, such wrong allocation shall be rectified and necessary rectification entries passed to give effect to the above procedure.

The above procedure shall be followed scrupulously.

10. No. CCA / AO (Acts.) / Sn. IV / 97-98 / cys - 12

Dated: 10-2-1998

Sub: Accounting procedure for 25 KVA faulty transformers released and returned to stores and for other scrapped transformers

- Ref: 1. Board Resolution No. IMC / 114 / 440 dated 22-12-97 of IMC (T) meeting held on 22-11-97*
- 2. Board letter No. KEB / B25 / B22 / B19 / 313 / 85-86 dated 30-12-1997*

The Board has taken a policy decision not to repair 25 KVA transformers, which fail after guarantee period, and to dispose them as scrap. It has also been decided that all 25 KVA failed transformers released after Guarantee period and other irreparable scrapped transformers of various capacities shall be accounted at scrap value indicated against each in Schedule of Rates for the year 1997-98 and from time to time subsequently. The difference in Written Down Value (WDV) and scrap rate has been ordered to be accounted as loss vide Board letter dated 30-12-97. It shall be noted scrap rate as per standard rate is applicable only to failed transformers after guarantee period in 25 KVA class and for scrapped transformers in other classes. Under no circumstances this is applicable to a transformer released good and reusable irrespective of the class of transformer.

The procedure for accounting these transformers under scrap rate are as follows. Required action has to be taken by the field staff, storekeeper and store officer and in the accounts section as per procedure indicated.

I. Action to be taken by Field Staff:

- 1) All the existing procedure shall be followed in addition to the foregoing guidelines.
- 2) The scrap rate for failed / irreparable transformer is entirely different for aluminum winding transformer and copper winding transformer. Therefore whenever the transformers are returned through RI by the field staff it shall be invariably indicated in the RI itself whether the transformer is having aluminum winding or copper winding.

II. Action to be taken by store keeper and store officer:

- 1) All the existing 25 KVA transformers failed within guarantee period and available physically in the store and which are at present accounted in released good folio shall be segregated into two separate group namely, transformer of aluminum winding and transformer of copper winding.
- 2) Similarly all the scrapped transformers of capacity 25 KVA, 50 KVA and above upto 300 KVA, which are at present accounted in scrap folio and physically available in the stores as on date shall be segregated into two exclusive groups namely that of transformer having aluminum winding and copper winding.
- 3) Immediately after segregation of failed / scrapped transformers as indicated in sub para 1 and 2 above, separate folios shall be opened in numerical ledger for scrapped aluminum winding transformers and for scrapped copper winding transformers for each capacity of transformer separately and respective quantities transferred to specific folios duly invoicing the transformers from existing common folio of each category. The transfer invoice to transfer scrap transformers from existing folio to scrap transformer folio shall be put-up separately for aluminum winding and copper winding transformers in each category exclusively. The transfer invoiced so put-up shall contain details as follows:

For Example: 25 KVA released faulty transformers are issued from existing folio T-10 to new scrapped folio ST-1

Issued to: Transfer from folio No. T-10 (existing folio number) to Folio No. ST-1 (new scrap folio)						
Sl. No.	Name of the material	Folio No.	Qty. issued (in words and figures)	Rate	Cost	Bin Balance
1	<u>Issued from folio T-10:</u> 25 KVA transformer containing (aluminum / copper) winding which ever is applicable	T-10	25 (twenty five)			
2	<u>Receipt to Folio No. ST-1:</u> 25 KVA transformer containing (aluminum / copper) winding which ever is applicable	ST-1	25 (twenty five)			

- 4) In future whenever failed transformers are received along with RI, the transformer shall not be accepted unless it is clearly noted in the RI regarding the nature of winding the transformer has got i.e., aluminum or copper, along with the details like, the date of commission etc., as being followed at present.
- 5) All 25 KVA transformers failed after guarantee period and received (not released good) in the stores shall be directly taken as receipt to the respective scrap transformer folio of aluminum / copper winding category.
- 6) 25 KVA released good transformers received in the stores shall be taken to the regular released good transformer folio as is being done at present.
- 7) Failed transformers of capacities other than 25 KVA received in the stores shall be taken to respective released good transformer folios and when these transformers are declared as scrap by competent authorities, such quantities shall be transferred to respective scrap transformer folio of aluminum or copper winding as the case may be duly invoicing the transformers from existing folio to scrap transformer folio. Procedure as indicated in sub para 3 above shall be followed for transfer from good folio to scrap transformer folio.
- 8) In respect of irreparable transformers, a statement shall be submitted to CEE (MM&P) for scrapping the same.
- 9) Whenever scrapped transformers are sent from one division to other division, following information shall be recorded in the invoice transferring scrap transformers.
 - i) It shall be written in bold letters that a scrapped transformer is sent.
 - ii) Whether the transformer contains aluminum or copper winding shall be clearly indicated.
 - iii) Such transformers shall be exclusively invoiced and not with other materials.

III. Action to be taken in Accounts Section of the Division:

A) For transfer of existing failed 25 KVA transformers and other scrapped transformers from released good folio to scrap transformer folio:

1) Pricing Section:

- i) Immediately after segregation of failed 25 KVA transformers as those having aluminum or copper winding by the store officer and after receipt of relevant invoices segregating the transformers into different folios, give effect to the transfer in the pricing ledger and value these transformers at scrap rate as indicated in schedule of rates.

The transformers to be transferred to scrap transformer folio are accounted at WDV in the pricing ledger. While transferring these transformers to scrap transformer folio, the details such as existing WDV of the transformer, scrap value to be accounted in scrap transformer folio and the difference in value between

WDV and scrap value which shall be debited to account code "77.711 - Loss on scrapping of transformers" as shown below shall be clearly indicated in the transfer invoice.

A typical transfer invoice is given below for the transfer of transformers in pricing ledger as indicated above.

Sl. No.	Name of the material	Folio No.	Qty. issued (in words and figures)	Rate	Cost	Bin Balance
1	Issued from folio T-10: 25 KVA transformer having (aluminum / copper) winding which ever is applicable	T-10	25 (twenty five)	6000 (WDV)	1,50,000	
2	Receipt to Folio No. ST-1: 25 KVA transformer having (aluminum / copper) winding which ever is applicable (standard rate for 25 KVA Aluminum winding transformers is considered in the example)	ST-1	25 (twenty five)	2500 (Scrap rate as per SR)	62,500	
3	Difference in value to be debited to A/c code 77.711				87,500	

2) Accounts Section:

After receipt of priced invoice as indicated above allocation shall be given as follows in the invoice

CREDIT 16.2 series for issue from existing folio T-10 Rs. 1,50,000/-

DEBIT 16.1 series for receipt to new scrap folio ST-1 Rs. 62,5000/-

DEBIT 77.711 difference in value to Revenue Expenditure Rs. 87,5000/-

For posting this allocation in the stock compilation register separate columns shall be opened on the issue side (Part - II) of register and postings done as indicated below:

Invoice Number	Date	Debit 16.1 series	Debit 77.711
		Credit 16.2 series	Credit 16.2 series
xxx	xxx	62,500=00	87,500=00

While passing a consolidated entry for stock transactions at the end of the month, following entry has to be passed for above transaction.

		DEBIT	CREDIT
16.1 (Series)	Dr.	62,500=00	
77.711	Dr.	87,500=00	
To 16.2 (Series)			1,50,000=00

B) For revaluation of all existing scrap transformers (25 KVA to 300 KVA) maintained in Scrap transformer folio from WDV to scrap value at standard rate:

1) Pricing Section:

The transfer invoice received from stores gets priced in the same manner as indicated above.

2) Accounts Section:

After receipt of priced invoice as indicated above allocation shall be given as follows in the invoice.

The allocation posting in stock compilation register and passing of JV at month end will be as follows:

Allocation in invoice:

CREDIT 16.1 series (Difference in WDV and Scrap value)

DEBIT 77.711 (Difference in WDV and scrap value)

Posting in stock compilation register:

For posting this allocation in the stock compilation register separate columns shall be opened on the issue side (Part - II) of register and postings done as indicated below:

Invoice Number	Date	Debit 77.711
		Credit *16.2 series
xxx	xxx	xxx

(* Note: 16.2 is to be corrected as 16.1 as per CYS 24 dt. 2-4-98)

Passing of J.V. at the end of the month:

		DEBIT	CREDIT
77.711	Dr.	(Difference in WDV and scrap value)	
To 16.1 (Series)			(Difference in WDV and scrap value)

C) For all 25 KVA failed transformers released after guarantee period and returned to stores in future:

The transformer has to be accounted in exclusive aluminum / copper winding category folio in numerical ledger in the stores and valued applying respective scrap rate in pricing section and handed over to stock compiler duly calculating in accounts section the WDV and difference in value to be debited to Revenue Expenditure i.e., Account code 77.711 - Loss on scrapping of failed transformers for incorporation in stock compilation. In the stock compilation register the following columns shall be opened on the receipt side (Part - I) of the register and positing made.

R.V. No.	Date	Debit 16.1 (series) for scrapped value only
		Credit 10 (series) / 32

For each such transaction, in the month the stock compiler has to put an abstract as shown below to facilitate passing of month end entry.

R.V. No. and date	Dr. 16.1 (series)	Dr. 12 (series)	Dr. 77.711	Total (Credit 10 series / 32)
Grand Total				

An entry for such transactions at the month end has to be passed for the grand total. The entry will be as under:

	DEBIT	CREDIT
16.1 (series) Dr.		
12.1 (series) Dr.		
77.711 Dr.		
To 10 (Series) or 32		

It is to be noted that this entry passed at the end of the month will take care of entire requirements and no other independent entry shall be passed either by the compiler or by the Assistant maintaining asset register. Only posting shall be done in asset register.

D) For all released good 25 KVA transformers and failed 25 KVA transformers within the guarantee period (to be got repaired / replaced free of cost) and all other capacity of released transformers:

The existing accounting procedure in numerical ledger, pricing ledger and accounts section shall continue till the transformers are got repaired or scrapped. After scrapping

of irreparable transformers, such transformers shall be transferred to respective scrap transformer folios in the manner aforesaid.

The above procedure shall be followed without fail.

11. No. CCA / AO (Acts.) / Sn. IV / 97-98 / cys - 16

Dated: 10-3-1998

Sub: Repairing of failed transformers - wrong booking of cost of transformer as Repair Charges under Revenue Expenditure.

It has come to the notice of this office that in many O&M Divisions the cost of transformer issued for repair is being booked under Revenue Expenditure account head 74.110 - R&M to plant and machinery. This is totally wrong on one hand and results in booking of revenue expenditure over and above the grants provided on the other. It may be recalled here that specific guide lines have already been given regarding accounting entries to be passed for released transformer oil and other materials vide CYS 155 / 94-95 / 13-2-1995 (page Nos. 202 to 205 of compendium of circulars - Vol. I)

The following specific guidelines are laid down for preparation of estimate, issue of transformers and receipt of repaired transformers relating to repair of failed transformers.

I. Preparation of estimate:

The estimate for repairs of transformers shall include only the repair charges, cost of parts to be replaced and cost of new oil or reclaimed oil to be filled. The cost of released oil from the respective transformers wherever known exactly shall be given credit in the estimate at prevailing Schedule of Rate. Apart from this the released parts to be returned after repairs shall be clearly identified and listed in the estimate without attributing any cost to such items. Similarly the details of released transformer to be issued for repairs shall also be clearly given in the estimate without indicating any cost against it. Whether the estimate is prepared for an individual transformer or for a group of transformers, all the above details shall be invariably provided.

The estimate shall be sanctioned for the sum of cost of repairs, cost of parts to be replaced and cost of oil less cost of released oil, if any only. The sanction for estimate shall be accorded under head of account 74.110 against specific grants provided for this purpose. While sanctioning the estimate and assigning the work order, the Work Order assigned shall compulsorily have the following prefix to properly identify and account the transformer at the time of issuing for repair and receipt after repairs.

1. If the transformers are repaired by outside agency:
Prefix 74.110 / 26.604 to the work order.
2. If the transformers are repaired by MT staff or any other Board staff:
Prefix 74.110 / 27.210 to the work order.

II. Issue of transformers for repairs:

1. The indent shall be drawn by concerned for issue of transformers to be repaired duly noting the respective work order with one of the above prefixes as the case may be.
2. The storekeeper shall issue the transformer to be repaired duly mentioning the make, capacity and number of the transformer without fail. If more than one transformer is issued in a single invoice, then transformer details for all the transformers issued shall be invariably recorded on the invoice.
3. The invoice received in accounts section shall be priced at respective Written Down Value (WDV). If the capacity of the transformer is upto 100 KVA then the average cost of transformer prevailing in the respective pricing ledger folio on the date of issue shall be reckoned as WDV of the transformer.
4. While incorporating this invoice in stock compilation it shall be carefully noted that the cost is not debited to "74.110". The allocation shall be given to 26.604 or 27.210 as the case may be duly crediting 16.2 series. The Journal entry would be as follows:

26.604	Dr.
or	
27.210	Dr.

To 16.2 series

5. Any other materials drawn for repair of the transformer as per estimate shall be debited to 74.110.
6. The issue of transformer shall be recorded in the "C-Register" under specific work order duly mentioning invoice number and date and quantity without assigning any value for the purpose of watching return of transformer after repair.
7. Issue shall be posted in 26.604 / 27.210 schedule as debit with full details of work order no. & date, make, Serial number of transformer, quantity issued and value.

III. Receipt of transformer after repair:

1. An exclusive RV / RI has to be drawn for receipt of transformer / s after repair duly mentioning the work order number & date with prefix, make, serial number of transformer and quantity by the store keeper.
2. (a) In pricing section, the repaired transformer returned shall be valued at the same WDV at which it was issued for repair i.e., as in Para II (3) above.

(b) For any other parts released from transformer during repair and returned to stores, the materials shall be accounted as scrap in respective folio and entries passed as indicated under II of Circular No. CYS-155 / 94-95 / 13-2-95 on page 205 of Compendium of Circulars Vol. I (entry is 22.370 debtor to 62.917)

3. The RV / RI shall be carefully credited to 26.604 / 22.710 as the case may be during compilation of stock accounts.
4. The RV / RI shall be posted as credit in the schedule against relevant Debit item and clearance of debit ensured completely.
5. The reference RV / RI shall be recorded in the respective work order of "C-Register" to ensure return of all the transformers issued for repairs. The work accounts have to be closed only after ensuring return of transformer besides observing all other procedure for closing the work.

IV. If any entries other than the above prescribed are already passed in the past in respect of repairing of failed transformers rectification entries may be passed for such transactions also.

12. No. CCA / AO (Acts.) / Sn. IV / 97-98 / cys - 24

Dated: 2-4-1998

CORRIGENDUM

Sub: Accounting procedure for 25 KVA faulty transformers released & returned to stores and for other scrapped transformers

Ref: CCA / AO(Acts.) / Sn. IV / 97-98 / Cys-12 / 10-2-1998

Following correction may be made on page 7 of the circular number CYS -12 dated 10-2-1998.

Posting in Stock Compilation Register :

AS EXISTING		
Invoice Number	Date	Debit 77.711 Credit 16.2 Series
XXX	XXX	XXX

TO BE CORRECTED AS		
Invoice Number	Date	Debit 77.711 Credit 16.1 Series
XXX	XXX	XXX

13. No. CCA / DCA / AO (C) / Sn. 5a / 97-98 / cys - 47

Dated: 14-8-1998

Sub: Considering the Element of Bonus for computing total emoluments for payment of Professional Tax

Ref: Board Circular Letter No. KEB / B1 / 14 / 90-91 dated 19-4-91

It has come to the notice of this office that in one of the divisions the Professional Tax Authorities have taken strong objection to non-inclusion of element of Bonus for arriving at emoluments to be reckoned for calculation of professional tax. The Board vide circular dated 19-4-91, has given clear instructions that the element of bonus shall be taken into account for arriving at total emoluments for enforcing deduction of professional tax every month. All the

drawing officers are hereby instructed that they shall consider the proportionate element of Bonus also every month for calculating the emoluments reckoned for the purpose of deduction of professional tax. If there is any lapse on the part of the drawing officers and subsequently any penalty or legal charges is to be incurred owing to notice issued by the professional tax authorities, the same shall be recovered from the salary of the drawing officer and they will alone be held personally responsible for further consequences, which may please be noted.

The above instructions shall be strictly followed by all drawing officers.

14. No. CCA / DCA / AO (A/Cs) / Sn. 14 / 97-98 / cys -49

Dated: 18-8-1998

Sub: Withdrawal of Electricity Tax Demand - Revised Procedure

1. While withdrawing electricity tax demand at present, Account Code 23.201 is credited by debit to 46.300 resulting in accounting the withdrawal of electricity tax as collection in DCB and consequent payment of tax again to the Chief Electrical Inspector to the Govt. of Karnataka instead of withdrawing tax to that extent out of payments to be made to the Govt. during the month. Though in respect of LT installations the withdrawal of tax is ultimately credited to revenue (respective account code under 23.1) and there is no payment of tax again to Govt. the tax to be deducted out of payment made during the month towards withdrawal of tax demand is not done. In view of over coming the above procedural deficiency, following revised procedure for withdrawal of electricity tax demand is prescribed superceding all instructions issued in this regard hitherto. These guidelines shall be given effect to for all withdrawals of tax demand made from 1-4-98 onwards duly reversing any other entries passed after 1-4-98.

2. The following new account codes are issued separately for booking all withdrawals of tax demand:

- a) 23.203 - Withdrawal of Electricity Tax demand - HT installations
b) 23.204 - Withdrawal of Electricity Tax demand - LT installations

Whenever tax demand has to be withdrawn, the above respective head of accounts shall be credited by giving contra debit to 46.300. The detailed procedure for withdrawal are enumerated in the foregoing paras.

3. Withdrawal of Electricity Tax Demand - HT installations

For withdrawal of tax demand in respect of HT installations and also in respect of other installations where tax element is separately maintained in the ledger account and exhibited exclusively in DCB, the following entry shall be passed:

46.300 - Electricity Tax & other levies payable to Govt. Dr.
To 23.203 - Withdrawal of Electricity Tax demand - HT Installations

The credit given to 23.203 in the above entry shall be posted under collection column of respective consumer's ledger account duly noting the JV No. and date and taken to DCB in the Dvn. / Sub-dvn / Section.

4. Withdrawal of Electricity Tax Demand - LT installations

For withdrawal of tax demand in respect of low-tension installations the following entry shall be passed:

a) 46.300 - Electricity Tax & other levies payable to Govt. Dr.

To 23.204 - Withdrawal of Electricity Tax demand - LT installations

b) 23.204 - Withdrawal of Electricity Tax demand - LT installations Dr.

To 23.1 Respective tariff category

The credit given to 23.1 shall be posted under collection column of the respective consumer's ledger account and taken to DCB in the Dvn. / Sub-Dvn. / Section.

5. **In case of withdrawal of tax demand refunded to consumers in CASH, the following method shall be adopted:**

HT Category:

The bill for refund of tax withdrawn in cash shall be passed duly observing all formalities by debiting the expenditure to account code 23.203 after passing the entry shown in Para 3 above. The entry in cashbook for this would be as follows:

23.203 - Withdrawal of Electricity Tax demand - HT installations ... Dr.

To Cash or Bank

LT category:

The bill for refund of tax withdrawn in cash shall be passed duly observing all formalities by debiting the expenditure to account code 23.204 after passing the entry shown in par 4(a) above. **It shall be noted in such cases entry as in Para 4(b) above need not be passed.** Entry for this in the cash would be:

23.204 - Withdrawal of Electricity Tax demand - LT installations ... Dr.

To Cash or Bank

6. The debit to account code 23.203 and 23.204 shall be given only during March Final Accounts of the year or when the tax withdrawn is refunded in cash or by adjustment to revenue. In the March Final Accounts entire credit balance in these accounts shall be transferred to account codes 23.201 and 23.202 respectively. In March Final Trial Balance there should not be any balance against account codes 23.203 and 23.204.

7. In the monthly tax returns submitted to Head Office every month in "E" Form, the opening balance, credits during the month, debits during the month and closing balance shall be exclusively shown in the format prescribed below without fail.

Head of Account	Opening Balance	Credits during the month	Debits during the month	Closing balance
23.203				
23.204				

The revised Form of "E" accommodating above requirement is enclosed herewith. Revised "E" Form for all the months from April 98 shall be sent immediately after effecting necessary corrections in the accounts to give effect to above procedure.

KARNATAKA ELECTRICITY BOARD

FORM - "E"

STATEMENT SHOWING DEMAND, COLLECTION AND BALANCE OF TAX FOR THE MONTH OF

Sl. No.	Name of the Division:	Opening Balance	Demand	Total	Collection	Closing balance	Remarks
1	2	3	4	5	6	7	8
	L.T.						
	H.T.						
	TOTAL						

Certified that the amount shown in Column 6 above agrees with collection accounted in DCB statement and has been credited to A/c Code 46.300

STATEMENT SHOWING WITHDRAWAL OF TAX FOR THE MONTH OF

Head of Account	Opening Balance	Credits during the month	Debits during the month	Closing balance
23.203				
23.204				
TOTAL				

- 1) Certified that the TAX demand withdrawn is included in collection column of DCB for the month of as receipts vide J.V. No./s
- 2) Certified that the Opening Balance and Closing Balance shown above tallies to the figures shown in Trial Balance of the month.

Dated:
Board.

AAO

For Karnataka Electricity

Sub: Adjustment of YMD, MSD and Supervision charges in respect of IP set serviced under Ganga Kalyana Scheme.

*Ref: 1. Bd. Cir. No. KEB / B19 / 5752 / 96-97 / 18-2-97
2. Bd. Cir. No. KEB / B19 / 5752 / 96-97 / 26-4-97*

Clarifications are sought from this office regarding the mode of adjustment of YMD at Rs. 100/- per HP or at current tariff level, MSD of Rs. 960/- and Supervision charges as per Board Notification No. KEB/B11/B10/6948/90-91/31-12-1997 in respect of estimates prepared for servicing IP sets of beneficiaries under Ganga Kalyana Scheme identified by the Chief Engineer, Elect. (G) and sent to all the Executive Engineers.

It is already clarified in Board Circular dated 26-4-1997 that the YMD and MSD are to be adjusted out of the grant released for servicing IP sets under Ganga Kalyana Scheme by Karnataka SC/ST development Corporation, Bangalore. The supervision charge is included in the estimated amount sanctioned for servicing IP sets under the scheme and hence the supervision charges shall also be considered as a charge on the grant duly accounting the same as Miscellaneous Revenue to the Board.

Therefore, the following adjustment shall be passed in the accounts section for each Work Order sanctioned under Ganga Kalyana Scheme immediately after the work is taken up and the first booking of expenditure is recorded in the Cost Register.

A/C code	Particulars	Remarks
47.307	Ganga Kalyana Scheme - Deposit received and works under taken Dr.	
To 48.101	Initial Security Deposit from Consumers (in Cash)	@ Rs. 100/- per HP or at current tariff rate
47.603	Security Deposits for metering equipment?	@ Rs. 960/- per installation
61.904	Service Connection (Supervision Charges)	
(Being the YMD, MSD and supervision charges adjusted out of grants released from Ganga Kalyana scheme and credited to respective account codes in the name of Sri. for servicing IP set ofHP capacity at vide W.O. No. dated sanctioned for Rs.)		

The adjustments so passed in the accounts section of the Division office shall be intimated to concerned Sub-division / Section along with amount and J.V. No. and date in respect of YMD and MSD for making necessary entries in the Deposit Register, Register of Applications and Revenue ledger of the consumer against each consumer's name and account.

Sub: Amount recoverable from Bhagyajyothi installation beneficiaries towards Capital Loan amount.

Ref: Bd. Cir. No. B19 / 1682 / 90-91 dated 13.1.98.

The Board have enhanced estimated cost of servicing each Bhagyajyothi installation from Rs. 471 to Rs. 511 with effect from 13-1-98. Consequently, the rate of recovery of Capital

loan portion from the beneficiaries is revised to Rs. 3.30 per month, per installation in respect of Bhagyajyothi installations serviced on or after 13-1-98.

This prescribed amount has to be recovered every month for a period of 15 years only, from the date of service. It may be noted that this capital loan portion will not alter for the particular installation through out the period of 15 years under any circumstances.

The rate of recovery of Capital loan amount from the beneficiaries from time to time based on the date of service of the installation is as follows:

Installations serviced during the period	Rate of recovery of Capital loan amount per installation including the interest thereon.
	Rs. ps.
Up to 31-03-1981	1.61
From 01-04-1981 to 03-09-1986	2.19
04-09-1986 to 03-06-1992	2.60
04-06-1992 to 29-01-1993	2.80
30-01-1993 to 12-01-1998	3.05
13-01-1998 and onwards	3.30

The total amount to be demanded and recovered monthly for each Bhagyajyothi installation includes the above Capital loan amount plus the energy charges as per the prevailing tariff rate revised from time to time.

The Change in the rate of Capital loan portion shall be specifically noted in the ledger and charges demanded correctly for each Bhagyajyothi installation without giving room for any omissions. All the Asst. Executive Engineers and Sections officers of accounting sections may be informed suitably in the matter.

17. No. CCA / DCA / Sn. XIV / 98-99 / CYS 53

Dated: 31-8-1998

Sub: Electricity Tariff 1998 - Changes and readjustments in DCB among different tariffs / Head of Accounts

*Ref: 1. Board Notification No. B10 / 2424 / 97-98 dated 14-7-98
2. Board Fax Letter of even No. Dated 30-7-98
3. Board circular No. B10 / 3703 / 96-97 dated 6-8-98*

You are aware that revised tariffs have come into effect from 15-7-98 in the case of HT installations and in the case of LT installations with effect from the first meter reading date on or after 15-7-98. As already intimated by the Board in fax message vide reference 2 above, some of the tariff schedules of 1997 have been merged with existing tariff schedules. As a consequence the following action is to be taken:

- (a) Balance against Govt. Hospitals {HT2(c)} under account code 61.316 / 23.129 is to be transferred to account code 61.311 / 23.131 as tariff HT 2 (c) is merged with tariff HT 7 in the revised tariff schedule.

- (b) Balance against Govt. Hospitals lighting {LT 1(d)} under account code 61.210(b) / 23.101(b) is to be transferred to account code 61.210 / 23.101 as tariff LT 1(d) is merged with tariff LT 1(b) in revised tariff schedule.
- (c) Balance against Hostels meant for Handicapped, Orphans, Aged and Destitutes {LT-2(d)} under account code 23.103(d) / 61.230(d) and Govt. Hospitals - combined lighting, heating & motive power {LT 2(e)} under account code 61.230 (e) / 23.103(e) is to be transferred to account code 61.230(a) / 23.103(a) as tariff LT 2(d) and LT 2(e) are merged with tariff LT 2(a) in the revised tariff schedule.
- (d) Balance if any outstanding against Coconut and Areca nut plantation installations hitherto maintained in HT category under appropriate HT tariff schedule is to be segregated and transferred to tariff schedule HT-3(b) account code 61.332 / 23.130, as the said category has been merged with Private Horticulture Nurseries, Coffee & Tea Plantation installations.
- (e) **Board has instructed in circular dated 6-8-98 to bill Bhagya Jyothi installations serviced prior to 31-12-1990 under tariff schedule LT-1(b) with effect from first meter reading date on or after 15-7-1998.** Accordingly, balance if any outstanding against of the B.J. installations serviced prior to 31-12-1990, account code 23.102 / 61.220 is to be segregated and transferred to Domestic Lighting Tariff - LT1 (b)-Account code 23.101 / 61.210 and those installations billed under LT-1 (b) tariff rates on estimated consumption of 18 units per month till meters are fixed and readings taken for raising demand.

It is to be noted that the changes effected in the tariffs of 1998 does not result in any change of existing format of D.C.B. statement already in use, and issuance of any new account code. It would suffice if above instructions are carried out by the Divisions and incorporated in the DCBs to be submitted from August 1998 onwards to this office.

18. No. CCA / DCA / AO (A/Cs / Sn. 14 / CYS 55

Dated: 10-9-1998

Sub: Waiver of interest and part of arrears payable by I.P. Set consumers.

Ref: 1. B.O. No. KEB / B11 / B10 / 6948 / 90-91 dated 1-3-1997

2. Lr. No. CCA (I/A) / CA / AO / CYS-1 / 97-98 dated 1-4-1997 of CCA (Internal Audit), KEB.

In order to mobilise more revenue and for immediate recovery of outstanding dues from consumers of IP set installations of 10 HP and below, the Board in its order dated 1-3-1997 had extended certain relief and concessions as a last chance to clear dues by the said category of consumers. As per directions issued by the Board, the Chief Controller of Accounts, Internal Audit, in his letter dated 1-4-1997 had prescribed detailed procedure for withdrawal of revenue demand from ledgers in such cases without following usual procedure of preparing withdrawal statements etc.,

Even though detailed procedure is prescribed for waiver / write-off of interest and principal portion of arrears outstanding against IP set installations of less than 10 HP, wherever consumers avail benefit extended under Board Order dated 1-3-1997, it is observed in March Final accounts of 1998 submitted by some of the divisions and also during inspection of certain O&M divisions by the undersigned that no action has been taken by the divisions to withdraw

the demand in respect of consumers who had availed the benefit. As a result, the arrears outstanding against Tariff Category LT 4a(i) is not reflecting the true position in the DCB. Therefore, the procedure prescribed by CCA, Internal Audit is reproduced below for ready reference and to facilitate the units to take immediate necessary action for withdrawing demands raised in such cases mentioned above.

"The sub-divisional / Section Offices shall prepare separate statements in triplicate, for waiver of full interest and part of principal, as per Annexure - I and II, and checked by the respective Senior Assistant.

After the preparation of the above statement, the respective Accounts Officers (I/A) shall be informed to arrange for the verification by Internal Audit staff with reference to the original record.

The verified statements, duly signed by the Accounts Officer (I/A) shall be sent to the division office by the respective sub-divisions. The Division office shall issue necessary Official Memorandum approving the waiver of interest and write-off of part of the principal, duly indicating the total amount of interest and principal written off separately. The Account Head for waiver of interest and write-off of principal would be prescribed by the Chief Controller of Accounts separately.

After the issue of Official Memorandum, necessary accounting journal entries shall be passed in the division. One copy of the Official Memorandum along with statements as per Annexure - I and II duly noting the Adjustment No. and date shall be sent to the Sub-division / Section to incorporate and waiver / write-off in the ledger of the respective month for which adjustment entry is passed.

For waiver of interest under item(c) of Board Order dated 1-3-1997, Annexure - I may be used to effect withdrawal of interest by leaving the principal amount to be waived, blank.

As the Board has accorded approval for waiver / write-off, all the cases of waiver of interest and write-off principal shall be approved by respective Executive Engineers without referring the proposals to higher officers".

The formats prescribed by the CCA (I/A) are available at Annexure I & II enclosed to this letter. The same be made use of by the concerned in connection with waiver of interest and part of arrears payable by IP set consumers. Immediate action shall be taken to withdraw / write-off interest and principal portion of arrears as on 30-6-1996 in respect of such consumers who have availed the benefit extended in B.O. dated 1-3-1997, positively before 31st October 1998, and necessary entries incorporated both in D.C.B. and Accounts for the month of October '98 at the latest.

In the Trial balance for the month of October 1998 A/c Code 83.830(a) and 83.830(b) should depict the amount so withdrawn. The Accounts Officers and Assistant Accounts Officers II of the Division will be held responsible for non-compliance of these instructions.

KARNATAKA ELECTRICITY BOARD

ANNEXURE - I

STATEMENT SHOWING THE WAIVER OF INTEREST AND 25% OF PRINCIPAL FOR PAYMENT MADE AS PER BOARD ORDERS

Sl. No.	Name of the Consumer	Sanctioned load in HP	Arrears as on 30-6-1997		Details of 75% amount paid		Amount of Full Interest to be waived	Amount of principal written off (25%)	Remarks
			Interest	Principal	Amount	No. Date			
	3	4	5	6	7	8	9	10	11

Asst. Executive Engineer (EI)
..... Sub-division.

KARNATAKA ELECTRICITY BOARD

ANNEXURE - II

STATEMENT SHOWING THE WAIVER OF INTEREST AND 10% OF THE PRINCIPAL FOR PAYMENTS MADE AS PER BOARD ORDERS

Sl. No.	Name of the Consumer	Sanctioned load in HP	Arrears as on 30-6-1997		Details of 90% Amount paid		Amount of Interest waived	10% Principal amount to be waived	Remarks
			Interest	Principal	Amount	No. Date			
	3	4	5	6	7	8	9	10	11

Asst. Executive Engineer (EI)
..... Sub-division.

19. No. CCA / DCA (Acts.) / Sn. IV / 97-98 / CYS - 57

Dated: 15-9-1998

Sub: New account code for sanctioning estimate for replacement of faulty / failed transformers by similar capacity.

Detailed instructions have been issued for release of faulty / failed transformers vide T.O. Cir. No. C(A/Cs) / AO(A/Cs) / Sn. IV / CYS-131 / 91-92 dated 1-2-92 (Page 25 of Compendium of circulars Vol. II) and for major / minor replacement vide Board Circular No. B19 / 345 / 85-86 dated 29-4-93 (Page 315 of Compendium of Circulars Vol. I). Hitherto the replacement of distribution transformers by similar capacity was being taken up under improvement. Now for taking up such works for the year 1998-99 and onwards with effect from 1-4-98, a separate capital expenditure account code 14.170 is issued. The following guidelines and procedure are laid down for operating the above account code, preparation of estimate and booking of expenditure.

1. Whenever transformer of similar capacity only is replaced in place of faulty / failed transformer, estimate shall be prepared under the above capital expenditure account code.
2. If existing / failed / faulty transformers are replaced by higher capacity transformers, then the estimate shall be sanctioned under Improvement capital expenditure head of account 14.150, 14.151 etc., as the case may be.
3. Budget allotment for sanctioning estimates under 14.170 shall be taken exclusively.
4. Dismantling estimate for the transformer being released shall be prepared separately as per instruction already given vide T.O. Cir. No. C (A/Cs) / AO (A/Cs) / Sn. IV / CYS-131 / 91-92 dated 1-2-92 (Page 25 of Compendium of circulars Vol. - II) and Board Circular No. B19 / 345 / 85-86 dated 29-4-93 (Page 315 of Compendium of Circulars Vol. - I).
5. After completion of work, the expenditure under 14.170 shall be categorised under respective 10 series.
6. The released faulty / failed transformer shall be accounted by debit to appropriate account codes under 16 series duly giving credit to corresponding 10 series, simultaneously withdrawing depreciation provision.

20. No. CCA / DCA / AO(C) / AAO Sn. 5a / CYS - 58

Dated: 15-9-1998

Sub: Sending 25 KVA failed Transformers released, Copper, Iron and Aluminum scrap at scrap rate to CSD as scrap -

- Ref:*
1. B.O. No. KEB / B19 / 345 / 85-86 dated 18-6-87
 2. T.O. Circular No. CCA / AO (C) / CYS-175 / 94-95 dated 31-03-95
 3. T.O. Circular No. CCA / AO (C) / CYS-176 / 94-95 dated 31-03-95
 4. This Office Cys No. CCA / AO (A/cs) / Sn. IV / 97-98 / Cys 12 dtd. 10-2-98

Specific instructions have been issued regarding accounting of 25 KVA failed transformers Copper, Iron and Aluminum scrap at scrap rate prescribed in the book of standard rate. Other than 25 KVA failed transformers, the scrapped Copper, Iron and Aluminum are to be sent to CSD, Bangalore for disposal. Whenever these scrap materials are sent to CSD, Bangalore, they shall be sent at standard rate prescribed only and not at Written Down Value. It is reported by CSD that most of the units are not adhering to this procedure and sending scrap at rates other than prescribed standard rates.

Moreover, it is also found that the scrap materials are not sent by weight but by numbers or in length, which is not correct. Except transformers, other scrap shall be sent by weight only applying relevant standard rates. The wrong procedure followed by units is causing unnecessary delay in acceptance of ATs at CSD, Bangalore. Therefore, it is hereby strictly instructed that whenever occasion arises to send 25 KVA failed transformers to CSD, Bangalore, it shall be sent at scrap rate prescribed in the standard rate book. So also Copper, Iron and Aluminum Scrap by weight only by applying standard rates.

21. No. CCA / DCA / AO(C) / Sn. 5a / CYS - 59

Dated: 15-9-1998

Sub: Drawing of combined indent - wrong procedure

"To the special attention of Store Officer & Store Keepers"

It has come to the notice of this office that while indenting material from CSD by various stores in the State, the stock indent is being prepared and sent combining new materials required, repaired transformers sought for and furniture and fixtures needed. All the three types of materials listed above are entirely different in their nature and also from the point of accounting. Infact new materials are accounted under account code 22 series, released transformers under account code 16 series and furniture & fixtures under account code 14 series. This wrong practice of combining indents by indenter stores has caused serious problems in issue of materials and accounting of these transaction in CSD. Moreover, these materials are stored in different store rooms exclusively in CSD and a combined indent can not be made use of, for issue of materials in more than one Store Room. While accounting issues and sending ATS also similar problem is experienced in Accounts Section.

In view of overcoming the above problem, all the Store Officers and Store Keepers are hereby instructed to draw separate indent for each type of above mentioned three materials whenever

they are requisitioned from CSD, Bangalore and send indent separately so that each indent can be converted into invoice on issue of these materials by different store rooms without any delay or problem.

The ATs also can be sent under proper head of account for easy acceptance in the concerned accounting units. The above instructions should be followed without any relaxation with immediate effect.

22. No. CCA / DCA (Acts.) / Sn. IV / CYS - 60

Dated: 18-09-1998

**ERRATA FOR KEB ACCOUNTS MANUAL VOLUME – III
SECOND EDITION 1997**

Corrections may be effected in the KEB Accounts Manual Vol. III – Second Edition 1997 as noted below:

Sl. No.	Particulars	Existing	To be Read as
1.	Page 318, 319, 320, 321 and 322 – Column Heading	Name of Accounts	Name of Accounting Unit
2.	Page 319 – Sl. No. 9 in column name of accounting unit	Hunsur	Chamarajanagar
3.	Page 319 – Sl. No. 10 in column name of accounting unit	Chamarajanagar	Hunsur
4.	Page 311 – 4 th line in description against account code 78.9	Debited	Credited

23. No. CCA / DCA / AO(A/Cs) / Sn.14 / CYS - 62

Dated: 23-10-1998

*Sub: Clearance of Minus Balance against Temporary Installations
Ref: Bd. Lr. No. KEB / B8 / 3455 (A) / 96-97 dated 1-9-1998*

Board has taken serious exception to the fact that huge minus balances are observed against Tariff Category LT-7 and HT-5 in DCB submitted by the units. It is not disputed that the said category should exhibit minus balance only, but what needs to be examined is whether such balance also includes unadjusted advance consumption charges pertaining to installations disconnected long back.

In this office letter No. CA / AO (A/cs) / Sn. 4 / CYS 90 / 90-91 Dated 29-1-1990 (page No. 97 to 100 of Compendium of Circulars and Clarification letters issued on accounts from 1-4-1985 to 28-1-1996 – Vol. - I) detailed instructions were issued on accounting the charges collected from the consumers for avilment of power supply on Temporary basis consequent to changes in procedure brought in the Electricity Supply Regulations of 1988. It is evident from the heavy balances outstanding against these installations that all the units are not following instructions issued in the matter.

It is hereby again instructed that wherever minus balances are outstanding against temporary installations which are already disconnected after the period of service duly preparing final bills, such negative balances shall be cleared as follows:

1. Wherever Fixed charges towards service and consumption charges has been collected and installations are serviced, entire amount collected will be outstanding as minus balance in the ledger. Such balances may be credited to 61.291 by debit to 23.113 i.e., raising demand for similar amount in the ledger against consumers account, under miscellaneous column.
2. Wherever service charge is only collected and the amount is outstanding as minus balance, the demand for that amount shall be raised under miscellaneous column (i.e., debit 23.7 and credit 61.904) and minus balance cleared.
3. Wherever estimated consumption charges are collected and demand raised as and when meter readings are furnished, the minus balance outstanding after disconnection and preparation of final bill shall be cleared by any one of the following methods:
 - a) Adjustment to other R.R. No. of the same consumer
 - b) Refund of the amount in cash
 - c) Crediting the amount to Misc. Revenue i.e., Account Code 61.904 by raising demand for the outstanding amount under Misc. Column in the ledger, if the minus balances are running for more than THREE YEARS.

Exhaustive instructions are available in this office circular cited in the first para of this circular. Under any circumstances minus balances should not be continued in the ledger and even after receipt of this circular minus balances are observed, serious action will be taken on the concerned head of revenue sections for lapse on their part in not adhering to these instructions.

As Board has desired for a report in the matter, it is instructed that information in following proforma be sent directly to the Additional Secretary, KEB on or before 30-11-1998.

Sl. No.	Tariff	Total Minus balance as per DCB	ACC adjusted to other RR No. of the same consumer	ACC credited to Misc. revenue	Remarks
1.	LT 7				
2.	HT 5				

24. No. CCA / DCA / AO(C) / Sn. 5A / CYS - 72

Dated: 04-12-1998

Sub: Accounting of Miscellaneous recoveries under account code 62.917 - Furnishing detailed Statement along with DCB

It is observed that some of the divisions / Accounting units are accounting miscellaneous recoveries, such as:

- a) Penalty recovered from contractors / suppliers,
- b) Examination Fee collected from Board employees,
- c) Fee collected towards S.R. extract,
- d) Sale of Service Register and other books etc., under account code 62.360,

Which is not in conformity with the accounting system and has attracted severe comments from A.G. and Commercial Tax Authorities. Such recoveries made from 1-4-1998 shall invariably be accounted by drawing receipts under account code 28.105 and by a subsequent J.V. to raise demand by debit to 28.105 and credit to 62.917. Further, sale of tender forms and other transactions relating to trading which attracts Sales Tax should be shown separately under account code 62.360. A statement showing transaction wise details for miscellaneous receipts collected from trading activities under account code 62.360 has to be sent along with DCB every month without fail from November 98 and onwards.

25. No. CCA / DCA / AO (A/Cs) / Sn. 14 / CYS - 77

Dated: 22-12-1998

Sub: Electricity Tariff 1998 - Changes and readjustments in DCB among tariffs / Head of Accounts

- Ref:*
1. Board Notification No. B10 / 2424 / 97-98 Dtd. 14-7-98
 2. Board Fax of Even No. Dtd. 30-7-98
 3. Board Circular No. B10 / 3703 / 96-97 Dtd. 6-8-98
 4. T.O. Lr. No. CCA / DCA / Sn. XIV / 98-99 / Cys 53 Dtd. 31-8-98
 5. Board Notification No. B10 / 2424 / 97-98 Dtd. 29-10-98
 6. Board Circular No. B10 / 3703 / 96-97 Dtd. 21-11-98

While revising the tariffs in respect of certain category of installations with effect from first meter reading date on or after 01-11-98, Tariff Schedule LT 5 has been further bifurcated with introduction of a new slab - Above 50 HP but below 67 HP. Consequently, new Account Codes 61.271(e) and 23.110(e) are being issued separately to account revenue earned from sale of power and reflect the sundry debtors position of that category in the accounts. Therefore, the balance pertaining to those installations presently under 23.110(b) is to be segregated and transferred to Account Code 23.110(e). The first slab under the said category upto 50 HP existing in previous tariff has also been revised in 1998 tariffs by reducing the sanctioned load and limiting it to 40 HP. As a result balance under Account Code 23.110(a) pertaining to installations having sanctioned load of 40 HP and above upto and inclusive of 50 HP is to be segregated and transferred to account code 23.110(b). All these adjustments should be incorporated in the DCB for the month of December 1998 (Consumption of November 98 billed in December 98).

In view of the revised directions in Board circular Dtd. 21-11-98, wherein instructions have been issued not to bill Bhagya Jyothi installations serviced prior to 31-12-1990, under LT-1 tariff schedule, instructions issued in this office letter Cys-53 dated 31-8-98 at Para (e) may please be treated as withdrawn, and all BJ installations billed as per tariff rates fixed vide Board notification Dtd. 29-10-98 only.

The concerned may be advised to take note of the said changes and to act as per instructions without fail.

26. No. CCA / DCA / AO(C) / Sn. V / CYS - 88

Dated: 16-1-1999

Sub: Transferring of Credit balance under Account Code 79.110 to CWIP in Major Works Units.

During the audit of Annual Accounts of the Board for the year 1997-98, it is observed by Accountant General that the credit balance in Account Code 79.110 - Material Cost Variance is not transferred to Capital works operated during the year, as is being done in the case of debit balance in Material Cost Variance account. Hitherto, the Major Works units are transferring debit balance only in Material Cost Variance account to Capital works and the credit balance in Material Cost Variance account is taken as transfer to Head Office. In order to comply with A.G.'s observations, all Major works units including PFC/ADB works shall transfer the credit balance also if any outstanding at the end of the year under account code 79.110 - Material Cost Variance to Capital works operated in the year in the proportion of expenses incurred during the year on such works.

These instructions shall be implemented from the year 1998 - 99 and onwards every year without fail.

27. No. CCA / DCA / AO (A/Cs) / Sn. 14 / CYS - 95

Dated: 25-2-1999

Sub: Maintenance of Accounts of Kutir Jyothi Installations

Ref: 1. Board Circular No. KEB / 19 / B1 / 3390 / 88-89 Dt. 21-4-97

2. Letter No. CEE / REZ / CYS-32 Dt. 8-1-97 of the CEE (Elect.), R.E. Zone, KEB, Bangalore.

In spite of Instructions issued by the Board and the CEE (EI), R.E. Zone vide letters under reference, it is observed that no action has been taken by the Revenue Accounting Units to bifurcate Kutir Jyothi Installations from Bhagya Jyothi installations and maintain ledger accounts of Kutir Jyothi installations separately.

You are all aware of the difference between Kutir Jyothi and Bhagya Jyothi Installations. In respect of Kutir Jyothi, grants are given by Central Govt. through REC to meet full expenditure and there is no recovery to be effected from the beneficiaries towards Capital Loan, whereas in respect

of BJ, 20% subsidy is given by the Govt. of Karnataka and balance is treated as loan recoverable from the beneficiaries in monthly installments over a period of 15 years. Beneficiaries of KJ have to pay only Rs. 2.50 per month as energy charges but beneficiaries of BJ should make payment of principle, interest on loan and also energy charges as per tariff.

Due to the fact that KJ installations are not segregated and ledger accounts not maintained separately, they are being billed on par with BJ Installations and thus excess demand is being raised against KJ installations. This is objected by Accountant General and ultimately resulting in withdrawal of such excess claims.

It is therefore imperative to maintain ledger accounts of KJ Installations separately and raise demand towards energy charges only at appropriate rates. Failure to do this entails disciplinary action on the concerned officer and staff.

Action taken may be intimated immediately.

28. No. CCA / DCA / AO (A/Cs) / Sn. XIV / CYS - 96

Dated: 25-2-1999

Sub: Incentive for Higher Consumption - Allotment of Additional units - Bifurcation of Tax & Revenue

Ref: Board Order No. KEB / B30 / 4179 / 97-98 Dt. 08-01-99.

In the Board Order Dated 08-01-99, it is stated vide Item No. 4 that energy rate chargeable is Rs. 3.25 per Unit (Inclusive of FEC + Electricity Tax) for additional Units allotted. In the Ledger Accounts whenever the demand is raised for additional Units at the above said rate, the Revenue and Tax portion (i.e., Rs. 3.05 & Re. 0.20 per unit respectively) shall be depicted clearly against each HT Consumer's Account and also in the Bill tendered to the consumers. In the DCB also the Tax element shall be shown in the Tax Column only. Under no circumstances Tax shall be clubbed with Revenue and depicted under Revenue Column in the Ledger Account.

29. No. CCA / DCA / AO(A/C) / AAO / Sn. 14 / cys - 97

Dated: 25-2-1999

Sub: Depiction of Consumption in the monthly DCB Statement

It is observed in the monthly DCB statement submitted by some of the Accounting Units that consumption category wise is shown in two separate columns. Under one column the number of units on which Electricity Tax not levied is depicted (Units consumed by installations exempted from levy of Electricity Tax). But it is not clear whether the consumption shown in the other column includes the number of units exempted from levy of electricity tax shown in the other column.

It is therefore instructed that the units generating DCB statements on computers shall specifically exhibit gross consumption category wise by interposing one more column. Such of the units which are submitting handwritten DCB statements in printed prescribed format, shall exhibit

number of units on which Tax is not levied in red ink under total consumption recorded by particular tariff category. This shall be scrupulously followed in future without fail.

30. No. CCA / DCA / AO (A/Cs) / Sn. 14 / cys - 98

Dated: 26-2-1999

Sub: Introduction of New Tariff category under Low Tension

Ref: Board Notification No. KEB / B10 / 2424 / 97-98 Dated 12-2-99

In pursuance of notification cited under reference introducing new tariff category LT6(c) applicable for private advertising posts / sign boards in the interest of public such as police canopy, direction boards and other sign boards sponsored by private advertising agencies with effect from 01-03-99, it is necessary that these installations which were hitherto billed under appropriate tariff schedule shall be identified and brought under tariff schedule LT6(c) in the Revenue Ledgers and the Closing balance if any, of those installations shall be segregated and transferred to Account code 23.132 which is being allotted separately. Meters fixed to these installations may be removed since bills are to be preferred on load basis.

31. No. CCA / DCA (Acts.) / Sn. IV / 98-99 / cys - 102

Dated: 9-3-1999

Sub: Accounting procedure for Turn Key construction projects through Supplier's Line of Credit

The following three works have been awarded by the Board for execution on Turn Key through supplier's line of credit.

1. TL-27 Lot 1 - Construction of 400 KV SC Transmission Line between RTPS to Thoranagal, executed by M/s. Jyothi Structures Limited (JSL), Mumbai.
2. TL-27 Lot 2 - Construction of 400 KV SC Transmission Line between Thoranagal to Guttur executed by M/s. KEC International Limited (KECIL), Mumbai.
3. TL-25 Lot 1 - 400 KV DC Line between Kotegannur to Shimoga, 200 KV Tap Line to Talaguppa from Sharavathi - Hubli line and 220 KV Sharavathi Tail Race to Talaguppa executed by M/s. RPG Transmission Ltd., (RPGTL), New Delhi.

Detailed accounting procedure for accounting the transactions relating to the above is given below for implementation by the concerned:

I New Head of Accounts opened.

The following new heads of accounts are opened for accounting transactions under this scheme.

- a) 17.232 - Deferred interest on Bills payable account of JSL / ICICI.

- b) 17.233 - Deferred interest on Bills payable account of KECIL / ICICI
- c) 17.234 - Deferred interest on Bills payable account of RPGTL / ICICI
- d) 15.129 - Contract in progress - Financed through supplier's line of credit.
- e) 46.431 - Bills payable account (JSL / ICICI)
- f) 46.432 - Bills payable account (KECIL / ICICI)
- g) 46.433 - Bills payable account (RPGTL / ICICI)

PROCEDURE TO BE FOLLOWED IN MAJOR WORKS DIVISION: -

Bills for purchase of materials

1. As and when 75% bills for purchase of materials are received from Turnkey Contractor and forwarded to the office of the CEE, PFC/ADB, Bangalore, for accepting bills of exchange on the basis of dispatch documents, the Executive Engineer of the division shall record a certificate on the bill as to the provision in the purchase order for the material, regarding quantity and rate as per terms and conditions of purchase order. It shall also be certified on the bill indicating the amount, which has to be considered for accepting Bill of Exchange at office of the CEE, PFC/ADB, (i.e. 75% of the invoice value). This certificate shall also be signed by Accounts Officer. No accounting entries are necessary at this stage. However a separate register shall be maintained for recording details of such bills sent duly making entries in the register.

2. As and when 10 % bills are submitted by Turnkey Contractor, the concerned Assistant Executive Engineer in charge of supervising the work shall inspect the spot and confirm whether related materials have landed at the spot and record a certificate on the bill regarding the fact of landing of these materials at spot which shall in turn be countersigned by the Executive Engineer. Accounts Officer of the Division shall certify the corresponding 10 % amount for which Bills of Exchange are to be accepted at O/o the CEE, PFC/ADB. In the certificate the Accounts Officer shall also indicate the J.V. No. And date for having accounted retention money at 15 % of the original invoice by crediting 46.101 and debiting 15.129. **It shall be ensured that no accounting of materials at stores is done.** However an Acknowledgment may be obtained from Turnkey contractor for having received the material.

Bills for Labour portion of project

3. As and when bills for **labour portion** of the project work are received, the concerned Executive subordinate shall certify on the bill that the work has been executed to the extent of amount of the bill submitted as per terms and conditions of P.O. duly making necessary entries in the Measurement Book and following all other regular prevailing procedure. The EE has to countersign the certificate. The Accounts officer has to verify the cost portion with reference to purchase order and certify only 75 % of the bill amount for accepting Bills of Exchange at the

office of the CEE, PFC/ADB, Bangalore. For the remaining 25%, which is retention money, an entry has to be passed debiting 15.129 and crediting 46.101.

It shall also be recorded on the bill the amount for which the turnkey contractor has to obtain Account Payee Demand Draft in favour of concerned statutory authorities like Income Tax, Works Contract tax, Royalty etc., after obtaining acceptance for the Bills of exchange and handover the same to the Accounts officer of the concerned division. The AO has to arrange for remittance of DDs to the concerned authority / Bank and keep record of such remittances in a separate register. Whenever Turnkey contractor submits subsequent bill for labour portion, the AO shall ensure that the DDs for statutory recoveries in respect of previous bills passed are already handed over to him by the turnkey contractor and if such DDs are still not handed over, the bills on hand shall not be certified and sent for acceptance of bills of Exchange.

Accounting Entries

4. On receipt of AT from O/o the CEE, PFC/ADB, after acceptance of Bill of Exchange for the cost of the material or for the labour portion, the division has to pass the following entry and acceptance sent.

15.129 - Contract in progress Dr
To 37.3 - IUA - clearance.

(Entry passed to accept the AT transferring the cost of material & labour).

5. On receipt of AT for capitalisation of Deferred interest from the office of the CEE, PFC/ADB, the AT shall be accepted by passing following entries and acceptance sent.

(i). 78.867 - Cost of raising finance Dr.
To 37.3 IUA - Clearance.

(Entry passed to accept Deferred Interest transferred by PFC/ADB., vide A.T. No. Dated -)

(ii). 15.129 - Contract in progress Dr.
To 78.9 - Capitalisation of Interest on funds used for construction.

(Entry passed to capitalise the interest on funds used for construction).

6. When the retention money is refunded as per terms and conditions of P.O. duly following all departmental procedure, it shall be debited to 46.101.

7. After commissioning of the work, the entire expenditure under 15.129 shall be transferred to respective 14 series and immediately the assets categorised by debit to 10 series as per existing procedure. Before categorisation of assets it shall be ensured that deferred interest portion to be capitalised is already accounted for.

8. The assets so categorised shall be transferred to respective divisions under account code 32.4 and acceptances obtained within a week. Obtaining of acceptance should be ensured before closure of accounts for the year.

9. "C" Register shall be maintained for the expenditure booked in 15.129 with full details.

II. PROCEDURE TO BE FOLLOWED IN THE OFFICE OF THE CEE, PFC/ADB, BANGALORE.

1. On receipt of bill for either material portion or for labour portion and after submission of bills of exchange by the turnkey contractor as per agreement for financial package, the following entries are to be passed at the time of accepting Bill of Exchange by authorised signatory. Before passing the entry, the total amount for which a set of bills of exchange are signed shall be segregated into the principal portion and interest portion. The interest portion shall include the interest for the period starting from date of invoice upto the end of moratorium period and also interest payments payable half yearly after the moratorium period and included in the bills of exchange.

(a) For the entire principal amount only in the set of bills of exchange following entry shall be passed.

37.1 (LC) - IUA - Other Transactions / Adjustments - Dr.

To 46.431 Or 46.432 Or 46.433 as the case may be.

(Being the entry passed to transfer the principal amount of the bill of exchange accepted, to Major works division,)

AT for the above amount with full details of material / labour and reference to Division bills shall be sent to the concerned Major Works Division for acceptance. After receipt of acceptance from the division the debit in 37.1(LC) shall be cleared.

(b) For the interest amount segregated as stated above only, in the same set of bills of exchange, following entry shall be passed.

17.232) Dr. (as the case may be)
17.233)
17.234)

To 46.431)
46.432) (as the case may be)
46.433)

(Being the entry passed to accept the bill of exchange in respect of interest portion.)

2. After passing the entry as stated in para II 1 (a) & (b) above for a particular set of Bills of Exchange, the entire set of bills of exchange shall be forwarded to the Chief Controller (B & R) along with an A.T. duly passing following entry.

46.431 / 46.432 / 46.433 Dr.
To 37.2 (LC)

(Entry passed to transfer the balance under 46.431 or 46.432 or 46.433 to the Chief Controller (B&R)'s section for maintaining account and arranging repayment, on due dates.)

After obtaining the acceptance, balance under 37.2 shall be cleared.

3 The balance in deferred interest head of account shall be carried forward and accumulated as and when further bills of exchange of the same firm are accepted. The balance in the deferred interest account shall be cleared either by transfer of capitalisable interest to the concerned Major works division or by debiting the amount to Revenue Expenditure Account.

3 (i) The amount so booked under 17 series above should be transferred to major works divisions to the extent of interest chargeable for the year by passing the following entry. This exercise should be repeated every year till the end of the month of the commissioning of the asset.

37.1(LC) - IUA - Debit AT sent Dr.
To 17.232)
To 17.233) as the case may be
To 17.234)

(Entry passed to transfer the interest portion to Major works divisions for the year).

The balance under 37.1 shall be cleared on receipt of acceptance from Major Works Divisions.

3 (ii) After commissioning of the asset the entire balance interest remaining in deferred interest account after passing above entry, following entry shall be passed for the portion of interest falling due as repayment in the bills of exchange during the particular accounting year and in subsequent years thereafter till the entire repayment is over.

78.867 Dr.
To 17.232)
To 17.233) as the case may be
To 17.234)

4. The stamp duty and other incidental charges if any, to be borne by the Board on this account shall be debited appropriate account codes under 78.86 series.

PROCEDURE TO BE FOLLOWED IN CHIEF CONTROLLER (B&R) SECTION.

III (1) On receipt of each set of Bills of exchange along with AT from office of the CEE, PFC/ADB the AT shall be accepted by passing following entry and acceptance sent to O/o the CEE, PFC/ADB. The entry should be accounted in Controller (Finance) Section.

37.3 Dr.
 To 46.431)
 To 46.432) as the case may be
 To 46.433)

(2) Detailed account of Bills of exchange, repayment schedules and issue of repayment advices etc. shall be maintained as in the case of other bills of exchange being done already.

(3) As and when repayments are made it shall be by debit to 46.431 / 46.432 / 46.433 as the case may be and under no circumstances fresh liability be created.

(4) In the case of these bills of exchange no further year-end provision towards interest or principal repayment are required to be created.

The above instructions shall be scrupulously followed. If any of the entries other than the above are passed, the same shall be rectified immediately.

32. No. CCA / DCA (Acts.) / Sn. IV / 99-2000 / cys - 5

Dated: 4-5-1999

Sub: Merger of Sub-divisional Stores in Bangalore, Hubli, Mangalore and Gulbarga Zones.

Ref: Board Order No. KEB / B25 / 6484 / 97-98 dated 25.1.99.

The Board has approved vide Order dated 25.1.99 merger of a few Sub-divisional stores into other Sub-divisional / Divisional / Regional Stores as exhibited in Annexure 1 to 4 to the Board Order. Specific guidelines are also issued in the order regarding the principles of merger of stores.

The following guidelines are issued regarding the procedure and accounting entries to be effected at the time of merger of the Sub-divisional stores into other stores.

I. PROCEDURE FOR WINDING UP OF IDENTIFIED SUB-DIVISIONAL STORES: -

1. All the instructions issued under item 4, sub item i to vi of Board Order shall be strictly adhered to.

2. As the transactions in wound-up stores shall be closed in one month's time from the date of the Board Order, there shall not be any transactions in these stores from 25.2.99 and onwards.

3. All the materials left over as balance on the date of winding up of stores shall be invoiced and transferred to the respective store into which merged. The quantity invoiced shall be the physical quantity of each material in the stores.

4. If released transformers are lying in the stores or outside the store yard unaccounted after the same are returned by field staff, such transformers shall be accounted by debit to 16.2, 12 or 32.802 series by credit to 10 or 32.802 as the case may be, by assessing and assigning W.D.V. to the transformer as per B.O. No. KEB/B.19/345/85-86 dated 18.6.1987 (copy available in page no. 303 of compendium of circulars on accounts - Volume-I) by the Executive Engineer and Accounts Officer of each division. This shall be done invariably before transferring materials from wound-up stores to merged stores.

5. Before transferring materials to the merged stores, reconciliation between Numerical and Pricing Ledgers should have been compulsorily completed up to date.

6. After reconciliation of Numerical ledger maintained in stores with pricing ledgers and before transferring materials, if difference is observed between the physical quantity to be invoiced to the merged stores and balance in numerical ledger in each folio, then action shall be taken as follows: -

A: If Physical Quantity is less than Numerical Ledger balance:

(i) The difference in Quantity shall be invoiced in the name of ASK / SK of the store which is wound up and accounted under 22.820 - Store shortages pending investigation in the accounts. The balance in numerical ledger against such folio shall be cleared completely by posting both the invoices i.e., the one in which physical quantity is invoiced and the other invoice in which materials are shown as issued in the name of ASK / SK.

(ii) After giving a maximum period of one month to regularise the above shortage by giving notice to this effect, the shortage shall be cleared by debiting the amount to personal account of ASK / SK and recovering the same, if the shortage is not regularised.

(iii) If the shortage is regularised within the stipulated period, then the same shall be debited to respective final heads of account.

B: If physical quantity is more than Numerical Ledger balance:

(i) For the excess quantity observed, a receipt voucher shall be drawn up in the name of the ASK / SK and accounted under Account Code 22.810 - Stock excess pending Investigation, in the accounts. The balance in Numerical Ledger against such folio shall be cleared duly posting this Receipt Voucher for increasing the balance and then the Invoice in which materials are transferred to clear the balance.

(ii) After giving a maximum period of one month to regularise the above excess by giving notice to this effect, the excess shall be cleared by crediting 62.905 - Excess found on physical verification of material stock, if the excess is not regularised within the stipulated period.

(iii) If the excess is regularised, then the same shall be credited to respective source from which materials are received.

6. It shall be ensured that the balance in all folios of Numerical Ledger are completely cleared in the above manner and the entire Numerical Ledger and connected records like all invoices, Receipt vouchers, Acks. Bills etc. are handed over under acknowledgment to the store officer of the store into which the store is merged and one copy of acknowledgment along with a statement showing each material transferred with quantity and reference Invoice No. Shall be handed over to the Division Office for reference and records.

7. The copies of Invoices and Receipt Voucher / Acks prepared and posted upto and at the time of winding up of stores shall be sent in the usual manner to division office for posting in Pricing Ledger and preparation of accounts.

8. In the receiving stores, receipt vouchers shall be drawn for all the materials received from the wound-up stores.

9. After receipt of Invoices, Receipt Voucher / Acks and transfer of materials to the merged stores under acknowledgment, posting in pricing ledgers shall be updated and NIL balance in all folios ensured. If balance remains in any folios of the pricing ledger, the same shall be immediately reconciled.

II. PROCEDURE FOR DRAWAL AND USAGE OF MATERIALS OUT OF MATERIAL IMPREST ACCOUNT - MAINTENANCE AND REGULARISATION OF IMPREST ACCOUNT.

1. The quantity of materials to be held in Imprest account of sub-dvn. / Section officers shall be scrupulously restricted to the quantity of each imprest material mentioned in Annexure 5 to the Board Order dated 25.1.1999. Under no circumstances, excess quantity shall either be issued from the stores or held by imprest holders

2. When the materials are drawn for imprest account for the first time, the concerned Sub-dvn. / Section officer shall give a regular indent to the store for specified quantity and the store keeper after observing regular procedure shall invoice the same in the name of imprest holder duly ensuring that the materials issued under imprest is for the first time. In the accounts section the invoice shall be debited to account code 22.641 by credit to 22.311. The schedule for account code 22.641 shall be maintained each imprest holder wise showing quantity and value of each material drawn, regularised, recouped and balance held at the end of the month. The permissible holding quantity of each material under imprest shall be maintained as a permanent data against each holder in the schedule for monitoring the balance quantity held.

3. Second and subsequent drawal of materials under imprest shall be through recoupment bill only, for which the procedure is laid down in the foregoing paras.

4. The store officer of the issuing store shall maintain an imprest register showing description and quantity of each material issued to imprest holder. As and when, imprest holder is changed,

he has to obtain relevant "charge handing over and taking over report" and make necessary change in the imprest holders name in imprest register. He shall also ensure excess/shortage found while handing over charge is regularised. The imprest register shall be maintained in the following format.

MATERIAL IMPREST REGISTER.

Name & Designation of the imprest holder:

Place of working :

Authority to draw materials under imprest:

Description of the material	Maximum permissible Quantity.	Quantity held under imprest	Ref. to Inv. No & dt. / Charge handing report as the case may be.
1.			
2.			
3.			

5. The Sub-dvn. / Secn. Officer who draws the material under imprest shall maintain Material Imprest Account Register with quantity against each material. When the material is required for usage in any work, he has to prepare an Invoice in quadruplicate duly noting the issue as "From Imprest Account toWork" with work order number and date in the invoice duly indicating the description and quantity of material drawn and post the invoice quantity against each material in the imprest register with due reference to Invoice number and date, Work order Number. For this purpose, the imprest holder shall regulate exclusive invoice numbers assigned by him serially for each financial year. After posting invoice, balance against each item in the imprest register shall be struck by Imprest holder. As and when materials are recouped after submission of recoupment bill, the same shall be posted as receipt (Quantity only) in the imprest register by imprest holder and balance quantity held updated duly noting the store invoice number and date under which the material was recouped. The physical balance available must tally to quantity balance of imprest register in respect of each material at any time and this will be subject to inspection and audit. The imprest account shall be maintained for each material in separate pages in the following proforma in a register.

Name of the Material: XXX.....

Standard Rate.

Imprest holding quantity....6.....

Year Rate per Unit

Date	Quantity of material drawn / recouped vide		Balance O.B. Qty. held in imprest.	Issued to Works			C.B. available under imprest
	Dvnl. Invoice No. & dt.	Qty.		Qty. Issued	Imprest holder's Inv. No. & Dt	W.O. No. & Dt.	
1.1.99	1/1.1.99	6	6	-	-	-	6
2.1.99	-	-	6	2	x/2.1.99	a/1.1.99	4
3.1.99	-	-	4	1	y/3.1.99	b/2.1.99	3
4.1.99	8/4.1.99	2	5	-	-	-	5

The materials used out of imprest shall be regularised once in a week by preparing invoices exclusive to imprest holder in quadruplicate as stated in Para 5 above and send "every Saturday" three copies of invoices to Divisional office along with a statement of invoices sent therein for the purpose of regularisation. In the Division office, a Journal Voucher has to be passed for the value of all the quantity of materials shown in the invoices sent by imprest holder for regularisation duly debiting respective Work Order (Capital or Revenue expenditure) and crediting 22.641 - Material Imprest Account. On all the three invoices, an endorsement (seal) shall be put indicating that "Materials used out of imprest are regularised vide J.V. No....and date....". One copy of such regularised invoice so endorsed shall be sent to imprest holder. The imprest holder shall invariably enclose such regularised invoice to imprest recoupment bill and the store officer / Stores keeper shall ensure that the imprest recoupment bill submitted is for regularised quantity only and recoup the material imprest to the extent of regularised quantity of each material.

6. After passing the J.V. for regularisation of invoices submitted by Imprest Holder as stated in the above Para, the schedule for account code 22.641 shall be posted both for quantity and value and balance struck. The value balance shall always be equal to the computed value of each quantity at prevailing S.R. rate and any difference found on revision of S.R. shall be debited or credited to material cost variance. The value balance maintained in schedule shall tally to Trial balance of respective month. The quantity balance in schedule shall tally to physical balance of materials available with imprest account holder at any time and also shall not exceed maximum permissible holding limit under any circumstances. The counting sheets of imprest materials shall be verified for quantity counted every year with reference to quantity available in the schedule. The imprest material shall be got counted regularly during annual counting of stores and counting sheets obtained for verification of excess/shortages and for passing of final orders by the competent authority. The excess/shortages found in counting shall be given treatment on par with other such store materials. The counting officer shall record the physical quantity counted in the imprest register held by the imprest holder. The quantity counted as shown in the counting sheets shall be verified with reference to quantity available in 22.641 schedule and excess / shortages arrived at.

7. The material imprest account holder shall prepare Imprest Recoupment Bill on the basis of endorsed regularised Invoices in the following format and submit the same to the respective store officer along with an independent specific indent for recoupment of each quantity of material sought for exclusively. It shall be clearly recorded on the indent that the materials are drawn to recoup Imprest account. The recoupment bill shall be supported with the endorsed regularised invoices.

BILL FOR RECOUPMENT OF MATERIAL UNDER IMPREST USED DURING THE PERIOD FROM.....TO.....AND REGULARISED AS ISSUES TO WORKS.

Sl. No.	Name of the Material	Permitted Imprest holding limit	Balance Qty. held as on	Quantity Sought for recoupment
1	2	3	4	5

Regularisation particulars		Indent Holders Indent No. & Dt. enclosed to bill for recoupment	For use in Store only.			
Indent Holders Inv. No. & Date.	Dvn. Office J.V. No. & Date		Qty. Recouped	Inv. No. & Date	Balance Qty. to be recouped if any	Recouped subsequently vide Inv. No. & Dt.
6	7	8	9	10	11	12

8. On receipt of material imprest recoupment bill with endorsed regularised invoices and indents, the material shall be recouped in the store duly making necessary entries in the recoupment bill and on the endorsed regularised invoice to the effect of recoupment. The recouped materials shall be invoiced by using individual indents enclosed by imprest holder to the recoupment bill and treated as regular invoice for all purposes. If the entire quantity of material sought for recoupment and indented is not available in stock for issue, then quantity issued shall only be noted as recouped in the columns provided for in the recoupment bill. The balance quantity to be recouped shall be issued by the store keeper as and when the material is available by drawing a fresh invoice in the name of the imprest holder duly giving reference to the original indent and recoupment bill and the details of quantity passed for recoupment in the bill; issued already and the quantity being issued in the invoice drawn afresh. However, the quantity of recouped materials need not be entered in the imprest register maintained at the store. In the Division office, the materials recouped shall be debited to Account code 22.641 by crediting 22.311 and schedule for account code 22.641 posted for both value and quantity.

9. Whenever imprest holder changes due to transfer or promotion or handing over of charge for any reason, the quantity of each imprest material handed over as per charge list shall tally to the quantity in the imprest register maintained by imprest holder and also quantity as per 22.641 schedules. For any shortages, imprest holder shall be held responsible and no L.P.C. be issued in case of transfer / promotion or no salary be paid if he continues in the same place, till shortages are regularised.

33. No. CCA / DCA (Acts.) / Sn. IV / 99-2000 / cys - 6

Dated: 20-5-1999

Sub: Merger of Sub-divisional Stores in Bangalore, Hubli, Mangalore and Gulbarga Zones - Guidelines

- Ref: 1. Board Order No. KEB / B25 / 6484 / 97-98 dated 25.1.99.*
2. This office Circular No. CCA / DCA (A/cs) / SN.IV / 99-2000 / CYS.5 dated 4.5.1999.
3. Board Order No. KEB / B25 / 6484 / 97-98 dated 22.4.99

The Board in its order vide letter under ref. 1 has approved merger of 43 Sub-divisional stores. The procedure to be followed in respect of Merger of stores, Drawal of materials under Imprest, Passing of Imprest Recoupment bills etc., are detailed in T.O. circular under ref. 2. The Board has further approved merger of 102 additional Sub-divisional stores vide its order under ref. 3. The guidelines issued in this office letter dated 4.5.1999 shall be applied Mutatis-Mutandis in respect of sub-divisional stores ordered for merger vide ref. 3 except for the date indicated separately in the Board Order dated 22.4.99 for closing operations of merged stores.

The additional instructions issued in the Board Order dated 22.4.1999 shall also be followed scrupulously.

34. No. CCA / DCA / AO (A/cs) / Sn. 14 / 99-2000 / cys - 16

Dated: 24-6-1999

Sub: Maintenance of Accounts of Kutir Jyothi Installations

- Ref: 1. Board Circular No. KEB / B19 / B11 / 3390 / 88-89 Dt. 21-4-97*
2. Letter No. CEE / REZ / CYS-32 Dt. 8-1-97 of the CEE, R.E. Zone, KEB, Bangalore
3. This office Letter No. CCA / DCA / AO (A/cs) / AAO / Sn-14 / CYS 95 dated 25-02-99

In spite of several instructions issued by the Board, Chief Engineer Electricity, RE Zone and this office, no action has been taken to bifurcate Kutir Jyothi installations from Bhagya Jyothi installations and maintain separate ledger accounts of those installations. Such an action is principally wrong and is being highly objected by the Accountant General, Karnataka.

Therefore, you are once again directed to take necessary action to maintain separate ledger account of Kutir Jyothi Installations and send a compliance report to this office on or before 31-07-1999.

35. No. CCA / DCA (A/cs) / Sn. 4 / 98-99 / cys - 05

Dated: 6-10-1999

Sub: Booking of HRA & CCA paid to employees

Ref: T.O. No. CCA / AO (A/Cs) / Sn. 4 / 97-98 / CYS 68 dated 21-11-98

For the purpose of accounting HRA & CCA paid to employees separately, exclusive Account Codes were opened w.e.f. 1-4-98 vide T.O. CYS 68 / 21-11-98. In spite of clear instructions issued to book the expenditure separately, it is observed that many of the accounting units are not following the instructions scrupulously causing difficulty in furnishing MIS. Therefore the accounting units are instructed to review all previous transactions w.e.f. 1-4-99 and pass necessary correcting entries to book the expenditure towards HRA & CCA to correct head of accounts in July 99 Trial Balance.

In case July 99 Trial Balance is already furnished, correcting J.V.s upto the end of 31-7-99 shall be passed in a separate JV book opened for July 99 Closure Accounts. Further instructions regarding KEB closure accounts will follow.

36. No. CFA / PS / CYS - 113 / 99-2000

Dated: 6-10-1999

Sub: Additional instructions in respect of payment to be made by consignee division only - Streamlining the procedure

Ref: Board Circular No. B5 / 4449 / 99-2000 dated 20-9-1999

- 1) Detailed instructions are issued vide Board Circular dated 20-9-1999 regarding streamlining the procedure for payment in respect of supply of RCC / PCC poles and other materials and payment to be made by consignee divisions only. The instructions issued in

the Board circular shall be followed scrupulously by all the offices in arranging payment for supply of materials. Certain difficulties are experienced in the offices like CEE, MM&P, CEE, Major Works and CEE, PFC / ADB where centralised payments are made in adopting the procedure laid down in the Board Circular. These difficulties have been analysed and following additional instructions are issued to implement the guidelines given in the Board Circular uniformly in all the offices.

II) Action to be taken in CEE, MM&P, CEE, Major Works and CEE, PFC / ADB offices

- a) The existing system and procedure shall be continued to be followed till the purchase order is issued.
- b) Wherever it is possible to issue individual purchase orders to each consignee division, only individual purchase orders be issued.
- c) Wherever Bulk purchase orders are issued in general and further allotment orders are given to suppliers for supply of materials to units in particular, the following procedure shall be followed. Clear instructions shall be given in the allotment letter to treat the allotment letter itself as P.O. to the specific division and pass the bill on the basis of such allotment. The allotment letter has to contain the following details:
 - ❖ Reference to the bulk purchase order number and date
 - ❖ The supplier's name and address
 - ❖ Full specification of materials to be supplied by the supplier as per bulk P.O.
 - ❖ Details of per unit price of material, Total cost of each material, taxes and other levies, TDS if any to be made etc.
 - ❖ Quantity to be supplied by supplier / Firm
 - ❖ Date before which the supply is to be made
 - ❖ Details of price variation clause, if any.
 - ❖ Penalty to be levied for delayed supplies
 - ❖ Tests, if any; to be conducted on receipt of material at the store but before giving Material Acknowledgment Statement
 - ❖ MAS to be prepared in the store within 3 days of receipt of material and sent to division for passing bill.

- a) For all the allotment letters issued as on date the earlier procedure of passing bill may be continued. However, for the consignment received in the units on or after 20-10-1999 against allotments already issued as on date, the bills shall be passed duly obtaining MAS from the unit and not on the basis of the Delivery Challan.
- b) The terms of payment in all the existing purchase orders shall be amended immediately stating that the place of payment for all future supplies will be the consignee division only
- c) Allotment letters issued against existing purchase orders on or after the date of this circular but before 20-10-99, shall be modified in the format prescribed in sub Para-c above and sent to divisions.
- d) All allotment letters issued on or after 20-10-99 against existing purchase orders, and new purchase orders shall be in conformity with the instructions given above
- e) For all the consignments received on or after 20-10-99 other than the consignments stated in sub para-d above, the bills shall be passed in the consignee divisions only
- f) Close monitoring of allotments issued against bulk order, supplies made by the firm to units, non supply of material by supplier, delay in supply of materials, levying of penalties and according approval for admitting price variation bills shall be done only in the office where the bulk purchase orders are placed.
- g) The accounts section in the office where bulk order is issued shall monitor the supplies against allotment, recovery of penalty, payment of price variation amount etc., and keep a detailed record of these issues against each P.O. separately
- h) Wherever outside agencies like Power Finance Corporation, World Bank, Rural Electrification Corporation, HDFC and IDBI etc., are making direct payment to suppliers against purchase orders issued in the offices of KPTCL, the procedure regarding obtaining passed bill from consignee unit by the offices where P.Os are issued shall be continued except for the change that the bill shall be obtained along with MAS (without A.T.) and not with Delivery Challan. Further instructions regarding this are as follows:
 - ❖ Obtain passed bill with MAS without A.T. from the consignee division. The consignee division shall not transfer liability created for having received materials through A.T., but only send MAS and other documents
 - ❖ Endorse on the bill that the payment may be made to the supplier and send such bills to the concerned financing agency without passing any accounting entry but only recording the details of bills sent for arranging payment

- ❖ After receipt of intimation of payment made to the supplier from the financier, the following journal entry has to be passed to clear the liability in the consignee division and to account for receipt of loan in the office where loan account is to be maintained. Necessary A.Ts shall be sent to the concerned units and acceptances obtained for clearance of IUA balance. The balance in IUA account of the respective unit serves as a control figure to insist accounting of transactions in both the offices.

37.1 (Consignee Dvn. Location Code) Dr.
 To 37.2 (Loan maintaining unit Location Code)

a) In addition to the procedure prescribed as per rules, the instructions listed below shall be followed regarding passing of price variation bills

- ❖ Price variation bills shall be submitted to the consignee division only by the supplier
- ❖ The consignee division will verify the price variation bill with reference to price variation clause and specific related consignment and send the bill with all necessary details and its remarks, to the office where P.O. is issued for approval.
- ❖ The office in which P.O. is issued shall examine the price variation bills received from the consignee divisions and put up a specific O.M. approving the price variation bill for payment in the division. The O.M. has to contain amount admissible, bill number and date and name of the supplier. The price variation bill shall be returned along with O.M. to the consignee division for arranging payment.

a) The procedure prescribed for arranging payment in respect of self-financing schemes after signing the Bills of exchange remains unaltered.

l) Action to be taken in the divisions:

In the instructions issued above wherever division's participation is indicated, the divisions shall follow the same scrupulously.

37. No. CCA / DCA / AOA / Sn. 14 / Store / cys - 08

Dated: 21-10-1999

Sub: Merger of Sub-divisional Stores - Clearance of balance under Account Code 22.450 - Material transfer within Division

- Ref:*
1. No. KEB / B25 / 6494 / 97-98 Dt. 25-1-99
 2. No. KEB / B25 / 6494 / 97-98 Dt. 22-4-99

In Board Orders under reference, 143 Sub-divisional Stores have been merged with 45 Divisional / Regional Stores. Consequent to merger of Stores, the transactions relating to transfer of material within the Division will cease. As per the time stipulated in the Board Orders, action

should have been already taken by the concerned units to merge the sub-divisional stores into Divisional stores by transferring all the materials to divisional stores. Therefore, Account Code 22.450 should exhibit only NIL balance in such of the Divisions where all the Sub-divisional stores under its jurisdiction are merged with Divisional / Regional Stores, after merger of sub-divisional stores.

But, it is observed in Trial Balances submitted by Accounting Units that against account code 22.450 balances are exhibited. As a matter of fact with or without merger of stores, against account code 22.450, balances should be at the barest minimum relating to transactions in last week of the latest accounting month only. In spite of procedure laid down by this office communicated in Circular No. CCA / AO (A/cs) / Sn. 4 / 95-96 / CYS-152 dated 23-2-96, huge uncleared balance outstanding against this account code implies laxity on the part of the accounting units in not taking action as per instructions of this office.

With the formation of KPTCL and VVNL from 1-8-99, accounts of KEB for the period from 1-4-99 to 31-7-99 have to be closed. In this connection separate set of instructions are being issued duly prescribing Annexures and Appendices for submission of Accounts by the Accounting Units. In respect of Divisions where all the Sub-divisional Stores have been merged with Divisional / Regional Stores, Account code 22.450 shall exhibit NIL balance only in July 1999 closure accounts of the Board. If no action has been taken to clear the balance so far, action is to be taken immediately in this regard, by transfer to personal account of the concerned employee, who has acknowledged the receipt of the materials. It is to be noted that if in July 1999 Closure Accounts of the Board, balances are observed against Account code 22.450, the same will be viewed very seriously and personal responsibility fixed on the concerned.

In such cases where the Sub-divisional Stores continue to exist, balance against account code shall be cleared or maintained at the very minimum i.e., relating to transactions in last week of the latest accounting month.

38. No. CFA / PS / Cys - 118 / 99-2000

Dated: 21-10-1999

Sub: Working instructions up-to 31-3-2000 in respect of payment to be made by consignee division only - Streamlining the procedure.

Ref: 1. Board Circular No. B5 / 4449 / 99-2000 dated 20-9-1999

2. Additional instructions issued vide this office No. CFA / PS / CYS -113 / 99-2000 dated 6-10-99

Further to the instructions issued in the Board circular dated 20-9-99 and this office letter dated 6-10-99, the following working instructions are issued in respect of payment to be made by consignee division. **These working instructions will be in force up-to 31-3-2000 only.**

1. The instructions issued vide paras I, II & III of the Board Order dated 20-9-99 shall be strictly implemented with effect from 1-4-2000.

2. The instructions issued vide para IV of the Board Order dated 20-9-99 shall be implemented with immediate effect and continued to be followed after 1-4-2000 also and the balances in Advance & Liability accounts cleared.
3. The additional instructions issued vide this office letter No. CYS 113 dated 6-10-99 shall be strictly implemented with effect from 1-4-2000.
4. The following procedure has to be followed in passing bills and making payment up to 31-3-2000 in respect of supply of RCC / PCC poles and other materials.
 - a) No bill shall be passed on the basis of delivery Challan for arranging advance payment.
 - b) The payment shall be made only on the basis of M.A.S. prepared in the consignee store.
 - c) The payment may be continued to be made either in the divisions identified for making centralised payments or in CE, MM & P's office, CE, PFC/ ADB's office and CE-MW office as the case may be duly obtaining the MAS and AT from the consignee division. Such payments shall be made only up to 31-3-2000.
 - d) After obtaining the MAS and AT from consignee division by the offices stated above, the bill shall not be passed in their offices unless and until the AT sent along with MAS is accepted by passing a journal entry and writing the acceptance and sending the acceptance to the consignee division. The number and date of sending the acceptance to the consignee division and acceptance number and date shall be recorded on the MAS before passing the bill. The bill-passing clerk has to attend to all these works before passing any bill and the same shall be ensured by the AAO and AO who are passing the bills. Personal responsibility will be fixed on the bill-passing clerk, AAO and AO if these requisites are not fulfilled before passing the bills. The AO-IA in the above offices will issue an enquiry for any lapse in this regard and bring this to the notice of CFA directly.
 - e) Necessary Sundry Creditors Control Ledger and Bill Booking Register shall be maintained by each bill passing clerk in these offices and tally the total to the debits / credits booked during the month in the General Ledger. Wherever more than one bill passing clerk is working in the concerned section, the AAO in-charge of bill passing shall ensure that the total of registers maintained by each bill passing clerk tallies to the debits / credits booked during the month in the General Ledger.
 - f) In all the new purchase orders and extension purchase orders issued from here afterwards in the offices of CE-MM&P, CE-PFC/ADB and CE-MW, it shall be specifically and clearly stated as a condition that the bill passing will be done in consignee division only from 1-4-2000 and onwards as per directions issued vide Board Order dated 20-9-99 and this office letter dated 6-10-99.

- g) The MAS and AT from the consignee division shall be sent positively within **SEVEN** working days from the date of receipt of material to the office where payment has to be made. The maximum time that can be taken in the stores for preparation of MAS and sending the same to pricing section along with the connected Receipt Voucher is 3 working days and in the pricing section not more than 2 working days shall be taken for pricing and passing MAS. The AT shall be prepared by the bill passing clerk within one working day and handed over to the correspondence section for dispatch to the office where payment has to be made. On or before the seventh working day from the date of receipt of material, the AAO and AO shall ensure that the MAS, bill and AT are promptly dispatched. The Executive Engineer, Store officer and the Accounts officer of the Division will be held personally responsible for any delay in processing and sending MAS, bill and AT to the concerned division within the time prescribed.

39. No. CCA / DCA / AO (A/cs) / Sn. IV / cys - 12

Dated: 1-12-1999

*Sub: Wheeling and Banking of energy generated by Private Companies -
Accounting procedure for excess energy drawn by these Companies*

The KEB / KPTCL has an agreement regarding wheeling and banking of the energy generated by a few Companies, who are owning power plants and generating energy. In the process of wheeling and banking of energy generated by the power plants of these Companies, the power plants will be drawing energy from the Grid of KPTCL and also supplying energy to the Grid of KPTCL. The energy drawn and supplied to our Grid by these companies is continuously monitored by the O/o the Chief Engineer, Elect., (Gl.). The banked energy is set off against supply of energy to identified specific consumers of the Company in future months. In the process of drawing and supplying energy to the Grid, these companies may draw energy over and above the energy supplied by them to the Grid and this excess energy drawn is billed by Chief Engineer, Elect., (Gl.)'s office and bills are sent directly to the Companies, for arranging payment. The Companies are directed to make payment at Head Office and the same is watched closely by the Chief Engineer, Elect. (Gl.)'s office. However, the demand and collection for the excess energy drawn by these Companies are not being accounted and depicted in the DCB of any Accounting Unit.

In view of over coming this deficiency, the following procedure is prescribed for accounting demand and collection in the DCB of the Board.

I. Action to be taken in Division and Sub-division:

1. The Division in which the power plant of the Company is situated has to ensure that the concerned Sub-division assigns an RR No. under HT 2(a) tariff to each of the power plant exclusively and also open a Revenue Ledger Account in the respective Sub-division of the Division, immediately after such power plant is commissioned in the area of the Sub-division. A specific RR No. Shall be assigned suo motu (on our own) as soon as meter is fixed to record the power consumed by the power plant of the Company.

2. Against the Revenue Account opened for the power Plant there will not be any regular monthly demand or collection, unless the power plant draws excess energy than the energy supplied by it to the Grid.
3. The O/o the Chief Engineer, El., (GI) will prepare a bill against the company owning the power plant in the month in which excess energy has been drawn and send the same to the company directly by RPAD with a copy of the bill to the concerned Sub-division and Division.
4. On receipt of copy of bill from Chief Engineer, Ele., (GI)'s office, the Sub-division has to raise the bill amount in the ledger as demand against the RR No. duly exhibiting energy charges and tax separately along with the excess energy drawn as consumption.
5. Payment will be made by the Company at Head Office and the same will be transferred to concerned Division through A.T. by Controller (Finance), after the payment is received. The payment received through AT shall be taken as recovery against the demand raised in the ledger duly passing necessary entries at the Division Office and conveying Division Adjustment No. and Date to the Sub-division for posting recovery.
6. No interest shall be levied on the demand charges by the Sub-division for the delay in receiving AT from Head Office and Adjustment No. from Division. The date of payment at Head Office shall be reckoned as date of payment by the Company for levying any interest. The Sub-division shall take approval from Chief Engineer, Elec., (GI) for levying interest duly referring the matter to him, if any delay is observed in making payment by the Company / Companies.

The following are the Companies, which are engaged in generation of energy in their power plant and drawing and supplying energy to our Grid.

Sl. No.	Name and address of the Company	Type of generation	Capacity in KW	Place of Location of power plant (Sub-dvn. / Section)	Named of Jurisdictional Division
1.	M/s. RPG Telecom Ltd., Hanumasagar Taluk, Kushtagi	Wind Power	6 X 320	Kushtagi Sub-dvn.	Koppal
2.	M/s. Jindal Aluminum Ltd., Jogi Matti, Chitradurga District	Wind Power	4140	Chitradurga Sub-Dvn.	Chitradurga.
3.	M/s. Graphite India Ltd., Chunchanakatte	Hydro Energy	9000	K.R. Nagar Sub-Dvn	Hunsur
4.	M/s. Renewable Energy System Ltd., Chikkodi, Belgaum	Wind power	10000	Chikkodi Sub-Dvn	Chikkodi
5.	Indo Wind Energy Pvt. Ltd., Mallasamudra and Beladhadi	Wind power	2050+850	Gadag Rural Sub-Dvn.	Gadag
6.	M/s. Dandeli Steel and Ferro Alloys Ltd., "ZEEN Villa", 1st Cross, Vinobhanagar, II Stage, Shimoga - 577 201	Mini Hydel Scheme	1500	Aanveri, Holehonnur, RSD, Bhadravathi Sub-Dvn.	Shimoga

Sl. No.	Name and address of the Company	Type of generation	Capacity in KW	Place of Location of power plant (Sub-dvn. / Section)	Named of Jurisdictional Division
7.	Kudremukh Iron Ore Company Ltd., Panambur, Mangalore	D.G. Power	3 X 9300	Mangalore No.2 Sub-Dvn.	Mangalore
8	Kirloskar Electric Company Ltd., Hargapur, Chikkodi, Belgaum District	Wind Energy	2000	Ghataprabha Sub-Dvn.	Ghataprabha
9.	Kirloskar Power Supply Corporation, Bevinahally	D.G. Power	14700	Bevinahally, Koppal Sub-Dvn.	Koppal
10.	M/s. Yuken India Ltd, P.B. No. 16, Whitefield Road, Bangalore 66	Hydro Energy	350	S.R. Patna Sub-Dvn	Pandavapura
11.	Bhoruka Power Corporation Ltd., Shivapura	Hydro Energy	1800	Shivapura, Koppal Sub-Dvn.	Koppal
12.	Bhoruka Power Corporation Ltd., Shahapura	Hydro Energy	5250	Shahapura Sub-Dvn.	Yadgir
13.	Victory Glass and Industries Ltd., Kappathagudda	Wind Energy	1350	Nagavi Village, Gadag RSD	Gadag
14	Energy Development Company, Harangi, Somavarpet Taluk, Hulagunda	Diesel Energy	9736	Kushalnagar Sub-Dvn.	Madikeri
15.	M/s. Murudeshwara Power Corporation, Murudeshwara Bhavan, Gokul Road, Hubli- 580 030.	Hydro Energy	9000	Muddebihal Sub-Dvn.	Bijapur
16.	Cauvery Hydro Energy Ltd., Shivanasamudra	Hydro Energy	3000	Siva-samudram	Siva-samudram

8. The concerned Division has to send a separate statement along with monthly DCB statement to the Chief Controller of Accounts, duly indicating the RR No., opening balance, consumption, demand, collection and closing balance in respect of above companies included in the HT 2(a) tariff for the month.

II. Action to be taken in Commercial Section, O/o the Chief Engineer, Elect. (GI):

1. As and when a bill is sent to the Company for excess energy drawn from the Grid, copy of the bill has to be invariably sent exclusively to the concerned Division and Sub-division for accounting the demand made against the Company's power plant.

III. Action to be taken in Controller (Finance) Section in Chief Financial Adviser's Officer:

1. Payment made by the Companies directly in Controller (Finance) Section against bills sent from Chief Engineer Elect., (GI) shall be immediately transferred to the concerned Division by an AT for accounting recovery in the DCB. If the concerned Unit pertains to VVNL a DD shall be sent instead of AT. The clearance of AT has to be monitored and ensured.

The above instructions are to be followed scrupulously by all the concerned Offices to ensure proper accountal of excess energy drawn by the Private Companies in the DCB of KPTCL without fail.

40. No. CCA / DCA / AO(c) / AAO / Sn. V(a) / CYS 17

Dated: 18-12-99

Sub: Unit of measurement to be adopted for transfer of scrapped materials to CSD, Bangalore – Reg.

Clarification issued by the Chief Engineer Elec., (MM&P) on the above subject in his letter dtd 2-11-99 is available in the extract of the letter reproduced below. All units may note the same and follow the procedure.

“ Copy of Itr. No. CEE (MM&P) /SEE (MM&P)/AO (MM)/10684 dtd 2-11-99 of the CEE (MM&P) KPTCL, Bangalore.”

Sub: Unit of measurement adopted for transfer of scrapped materials to CSD, Bangalore - reg

Ref: Note No. CCA / DCA / A O /AAO / Sn. V(a) / 69 dtd. 21-10-99.

Inviting reference to the above, I write to state that the unit of measurement to be adopted for transfer of scrapped materials like OCBs and Wooden Empty Reels, though not denoted in the 'Schedule of Rates' 1998-2000, published by the CE Elec. (General), KPTCL, Bangalore and also as per para-146, of K.E.B., Accounts Manual Volume-II, Part-'A' the procedure followed for accounting of OCBs and Empty Wooden Reels at Central Stores Division, KPTCL, Bangalore is 'Nos' only. This has been got verified in No. of Tender Notifications issued by the Ex. Eng. Elec., Central Stores Division, Bangalore for disposal of scrapped OCBs and Empty Wooden Reels. Hence, the Accounts Officer, O&M Dn, KPTCL, Udupi, may be apprised accordingly.

In respect of disposal of scrapped materials by the Circle Superintending Engineer's Elec., and Divisional Officers, Para-146, of K.E.B., Accounts Manual Volume-II, Part 'A' is very clear and there is no need of sending such materials to the Central Stores Division. If such materials are sent to Central Stores Division, the same has to be examined for the circumstances.”

41. No. CCA / DCA / AO (A/cs) / Sn. 14 / CYS - 19 / 99-2000

Dated: 3-1-2000

Sub: *Wheeling and Banking of energy generated by Private Companies - Accounting procedure for Billing of Reactive Energy drawn.*

Ref: 1. Board letter No. KPTCL / B28 / B13 / 1018 / 92-93 / Dated 13-8-99

2. This office letter No. CCA / DCA / AO (A/cs) / Sn.14 / Cys -12 / Dt.1-12-99

3. Letter No. T / COM-2 / AEE-3 / 3897-99 / Dated 15-12-99 of Chief Engineer, Elec. (GI), KPTCL, Bangalore, addressed to M/s. Indo Wind Energy Ltd., Chennai.

In this office letter dated 1.12.99, accounting procedure for excess energy drawn by private generating companies has been issued. As per the said procedure a specific R.R No. is to be assigned as soon as Meter is fixed to record power consumed by power plant of the Company.

On receipt of copy of bill from Chief Engineer, Elec., (GI), KPTCL, Bangalore, the Subdivision has to raise the bill amount in the ledger as demand against the RR No., duly exhibiting energy charges and Tax separately along with excess energy drawn as consumption. The Tariff rate applicable for excess energy consumed by IPPs is HT 2 (a).

It was observed that some of these Companies are drawing reactive energy causing low voltage in the system. In order to discourage them from drawing reactive power from the grid, Corporation in its order Dt. 9-8-99 has ordered for a levy at 40 paise per KVARH wef 1-11-99. This is in the nature of a deterrent charge.

The O/o the Chief Engineer, Elec., (GI), is preferring the bill towards reactive energy drawn by Non-conventional energy source projects like Wind farms, Mini Hydel Schemes etc., The bill towards reactive energy drawn is preferred by O/o the Chief Engineer, Elec., (GI), directly on the Company and payment of the bill amount is to be made by the Company at the O/o the Chief Financial Adviser, KPTCL, Bangalore. The bill amount has to be accounted in the Revenue accounting unit/ Section within the jurisdiction in which non-conventional energy project like Wind Farms, Mini Hydel Schemes etc., are situated.

I. Action to be taken in Division and Sub-division

1. The Division in which the power plant/non-conventional energy plant of the Company is situated has to ensure that the concerned Subdivision assigns an RR No. under HT 2(a) tariff to each of the power plant like Wind farms, Mini Hydel Schemes etc., exclusively if not done already and also open a Revenue ledger Account in the respective Sub-division/Section of the Division, immediately after such power plant/non-conventional energy plant is commissioned in the area of the Subdivision. A specific RR No. shall be assigned suo motu (on our own) as soon as meters are fixed to record the power consumed and also to record reactive energy drawn by the power generating plant.

2. Against the Revenue Account opened for the power generating plant, there will not be any regular monthly demand or collection, unless the power plant draws reactive energy.

3. The O/o the Chief Engineer, Elcl., (GI) will prepare a bill against the company owning the power generating plant in the month in which reactive energy has been drawn and send the same to the company directly by RPAD with a copy of the bill to the concerned Sub-division and Division
4. On receipt of copy of bill from Chief Engineer, Elcl., (GI)'s office, the Subdivision/Section has to raise the bill amount in the ledger as demand against the RRNo. In the miscellaneous column. It is to be noted that reactive energy is not to be mistaken for energy consumed. KVARH against which bill is preferred by O/o the Chief Engineer, Ele. (GI), at 40 paise per KVARH should not be taken as consumption under the column "Consumption" in revenue ledger. If a company draws excess energy and reactive energy in the same month, in such cases excess energy drawn only has to be noted under consumption column and demand raised as per sub-para 4 (I) of this office letter dated 1-12-99 and charges towards reactive energy claimed under miscellaneous column.
5. Payment will be made by the Company at Head Office and the same will be transferred to concerned Division through A.T. by Controller (Finance), after the payment is received. The payment received through AT shall be taken as recovery against demand raised in the ledger duly passing necessary entries at the Division Office and conveying Division Adjustment No. and Date to the Subdivision/Section for posting recovery.
6. No interest shall be levied on the demand charges by the Sub-division / Section for the delay in receiving AT from Head Office and Adjustment No. from Division. The date of payment at Head Office shall be reckoned as date of payment by the Company for levying any interest. The Subdivision shall take approval from Chief Engineer, Ele., (GI) for levying interest duly referring the matter to him, if any delay is observed in making payment by the Company / Companies.
7. The concerned Division has to send a separate statement along with monthly DCB statement to the Chief Controller of Accounts, duly indicating the RR No., opening balance, consumption, if excess energy is drawn (Refer this office letter No.CCA / DCA / AO(A/cs) / Sn.14 / Cys-12 / Dated: 1-12-99) demand, collection and closing balance in respect of above companies included in the HT 2 (a) tariff for the month. It is to be noted that if there is no excess drawal of energy but only drawal of reactive energy, the consumption column in the DCB in such cases is to be left blank and the demand column would exhibit only miscellaneous demand towards reactive energy. This shall not be accounted against Account Code 23.7- Sundry Drs- Misc. receipts from consumers, but against HT 2 (a) tariff (Account Code – 61.310/23.115.)

II. Action to be taken in Commercial Section, o/o the Chief Engineer, Ele. (GI).

As and when a bill is sent to the Company for excess energy drawn from the Grid/ towards reactive energy drawn, copy of the bill has to be invariably sent exclusively to the concerned Division and Subdivision for accounting the demand made against the Company's power generating plant.

III. Action to be taken in Controller (Finance) Section in Chief Financial Adviser's Office.

Payment made by the Companies directly in Controller (Finance) Section against bills sent from Chief Engineer, Elec., (GI) shall be immediately transferred to the concerned Division by an AT for accounting recovery in the DCB. **If the concerned Unit pertains to VVNL a DD shall be sent instead of AT.** The clearance of AT has to be monitored and ensured.

The above instructions are to be followed scrupulously by all the concerned Offices to ensure proper accountal of demand towards reactive energy drawn by the Private generating Companies in the DCB of KPTCL without fail.

42. No. CFA / CCA / DCA / Sn. IV / 99-2000 / CYS - 24

Dated: 1-2-2000

Sub: Guidelines for accounting of material in Turnkey Projects.

It has come to the notice of this office that uniform procedure is not followed in accounting material utilised in Turnkey Projects. The usage of material component in the Turnkey Project is not properly monitored. The quantity booked in capital-works -in- progress is neither reconciled with the quantity purchased for works nor with the quantity issued to works from stores, resulting in non-return of excess materials purchased or issued. To streamline the procedure of accounting material in Turnkey projects, the following procedure is prescribed.

1. Normally Turnkey projects are of two types viz.:

a) Having separate agreement and purchase order for Purchase of materials and Execution of works (i.e. Labour portion). Payments are arranged independently for Purchase of material and labour portion in this case.

b) Both material and labour portion are included in the same Purchase order. Payment is arranged by obtaining a common bill for both material and labour portion and passing the bill after verifying the measurements recorded in the M.B. for material and labour, in this case.

2. The procedure for accounting material in the case referred to under 1(a) above i.e., wherein separate agreement and purchase orders are there for material and labour is as follows.

a) If the material is delivered to KPCTL's stores initially and then issued to the Turnkey contractor for execution of works the same shall be accounted in the stock account in the usual manner and issued to the contractor subsequently under account code " 26.603 - contractor's material control account".

b) If the material is directly taken to work spot by the supplier/Turnkey contractor and a formal indent is given to stores for the purpose of regularisation, then the material shall be accounted under stock account and simultaneously shown as issued to the contractor

under account code "26.603- contractor's material control account" on the basis of formal indent.

c) As and when the labour bill is received, the material portion utilised for the work shall be scrupulously verified before passing the bill and to the extent of portion of the material used, the respective work account shall be debited duly crediting a/c code 26.603. This will ensure clearance of balance in a/c code 26.603. If any balance is remaining in a/c code 26.603 even after completion of entire work, then such quantity of material shall be returned to the stores by the Turnkey contractor or the cost of such material shall be invariably recovered from the concerned Turnkey contractor before final settlement. If the balance in a/c code 26.603 is not cleared in either of the above ways it will be the personal responsibility of the executive in charge of the works to make good the cost of the material unutilised. However the accounts personnel shall not pass the final bill of the Turnkey contractor till the materials are returned or the cost is made good.

3. The procedure for accounting material in the case referred to under 1(b) above i.e., wherein both material and labour portion are included in the same purchase order is as follows.

a) As the payment for material portion will not have been made earlier or in advance in this case, the question of accounting material in the stores or in any of the books of account of the corporation before utilisation in the work does not arise. Both the costs of material and labour will have to be booked to the respective capital head of account at the time of passing the bill for payment. As the bill will be passed only for the exact amount of the quantity of material used and labour charges incurred by the Turnkey contractor, there will not be any situation of either returning of unutilised material by the Turnkey contractor or recovering the cost of such material from him.

The above procedure shall be strictly followed in accounting material in Turnkey projects.

43. No. CCA / DCA / Sn. IV / 2000-01 / CYS - 25

Dated: 28-02-2000

Sub: Formation of Major Works Division, Bagalkot – Accounting of transactions related to erstwhile 400 KV Major Works Division, Munirabad

Ref: 1. B.O. No. KEB / B5 / WLIC / 125 / 76-77 / 24-7-1999

2. Yr. Lr. No. EEE / MWD / BGKT / 02 / 24-1-2000

3. T.O. O.M. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS-22 dated 29-1-2000

allotting Location Code to Major Works Division, Bagalkot.

Pursuant to the discussions Account Officer, Major Works Division, Bagalkot had with the undersigned on the issue relating to transactions of 400 KV Major Works Division, Munirabad, following instructions are issued for accounting of transaction pertaining to the same.

1. Existing Bank Accounts (Operative and Non-operative) related to 400 KV Major Works Division, Munirabad shall be closed.

2. Simultaneously cashbook of the erst-while unit shall be closed.
3. All the registers, Schedules, General Ledger, C-Registers etc., of erst-while division shall be kept open and maintained separately at Major Works Division, Bagalkot, till all the transactions are properly accounted and balances cleared. Till such time monthly Trial Balance and related returns shall be submitted to Head Office under Location Code of the erstwhile accounting unit.
4. With cessation of cash related transactions, the erst-while 400 KV Major Works Division, Munirabad cannot arrange for payment of bills etc. Therefore Major Works Division, Bagalkot shall obtain required funds for making payment related to the erst-while unit and arrange payment. An Advice of Transfer shall be prepared by MWD, Bagalkot and accepted on behalf of 400 KV Major Works Division, Munirabad, at MWD, Bagalkot.

Bagalkot Major Works Division shall open and maintain separate Registers, Schedules, C -Registers, General Ledger, Cash book etc., exclusively and render monthly Trial Balance and all other prescribed returns to the appropriate authorities., Care shall be taken to avoid mixing up of transactions of the two units.

By endorsing a copy of this letter, the concerned are being requested to transact with Major Works Division, Bagalkot in respect of transactions pertaining to erstwhile 400 KV Major Works Division, Munirabad.

44. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 28

Dated: 29-02-2000

Sub: Accounting Procedure for Cash Management by Regional Business Centers
Ref: Circular No. CFA / CF / AOR / AAO / CYS -145 / 99-2000 Dated 3-1-2000 of the CFA, KPTCL, Bangalore

Pursuant to instructions issued by the CFA in Circular dated 3-1-2000 under reference regarding cash management by RBCs, it is to be noted that with effect from 1-2-2000, **the units under RBCs will be receiving funds from both the O/O the CFA and their RBC.** In the context of funds being received from two different authorities, accounting of funds received needs to be correctly done to avoid confusion. The following procedure is prescribed for accountal of Funds transferred to RBCs and accounting units.

I. Action to be taken at RBC:

1. Each RBC shall open an exclusive 'MAIN ACCOUNT" in as many banks among Five Main Banks (i.e., SBI, SBM, SBH, Canara Bank and Syndicate Bank) as required depending on the specific bank being available in the units falling under its jurisdiction for the purpose of receiving funds from CFA at Zonal level and then to transfer the funds / cheque from Zonal Office to the Units.

2. A separate cashbook shall be maintained for each "MAIN BANK ACCOUNT" in the Zonal Office for the purpose of accounting funds received from CFA and transfer of funds to units. The Zonal Office shall also be treated as one of the units for the purpose of transfer of funds from "Main Bank Account" to the Zonal office.
3. **It shall be noted that the existing operative bank account of Zonal Office is to be used exclusively for transactions of Zonal office only.** Transfer of funds / cheques to the Zonal Office from both CFA and Zonal Main Bank Account (RBC) shall be received and recorded in the same existing operative account of Bank. However, the receipts taken in cashbook of the operative account of Zone shall be carefully given proper allocation of Head of Account with reference to the source without fail.
4. Apart from sending the "Funds Transfer Advice" to each unit as and when the funds are transferred, a detailed statement of funds transferred and cheques sent shall be forwarded to each accounting unit in the proforma shown below, immediately after closure of the month to ensure proper accountal of the same at the units.

KARNATAKA POWER TRANSMISSION CORPN. LTD.

Name and Location Code of the RBC:

Statement showing the details of Funds transferred / Cheques issued during the month of
 to Division.

Sl. No.	Name of the Bank	Funds transfer advice No. / cheque No. / DD No. & date	Amount transferred	Amount transferred by way of cheque / DD	Remarks	CBV No. of the accounting Unit for having accounted the transfer
TOTAL						

Accounts Officer,
RBC,

Controller,
RBC,

ACKNOWLEDGMENT BY THE UNIT

Certified that the funds transferred and cheques issued as per statement noted above have been correctly accounted in the cash book vide CBV Nos. and date mentioned against each transfer in the column provided for in the above statement.

Asst. Accounts Officer,
..... Division,

Accounts Officer,
..... Division,

II. Accounting of Funds at RBC:

1. A separate Location Code is issued to all the Regional Business Centers to account the transactions of Funds received from CFA's office and Funds / Cheques issued to their units in the Main Bank account cash book. The Location Codes are as follows:

Sl. No.	Name of the RBC	Location Code
1	RBC, Bangalore (Metropolitan)	717
2	RBC, Bangalore (Rural)	718
		Note: This Location Code shall be operated from the date on which separate accounting unit is established for the zone. Till such time the transactions will be looked after by RBC, Bangalore (Metropolitan) as is being done at present.
3	RBC, Mangalore	719
4	RBC, Hubli	720
5	RBC, Gulbarga	721

The RBCs shall maintain a separate cashbook for main bank account and prepare separate accounts for all transactions occurring in the main bank account under the specific Location Code only and prepare a Trial Balance monthly and send the same to CCA's office regularly. For this purpose the RBC has to maintain separate General Ledger and other registers / schedules. Under no circumstances transactions of main bank account or those related to this specific function of RBC shall be mixed-up or clubbed with transactions of Zonal Office accounting unit.

2. On receipt of funds from CFA:

Receipt of funds from office of the CFA is to be recorded in Bank column on receipt side of the Main Bank Account cash book and allocated to account code 34.(Location Code of CFA) i.e., 34.702. Effect of this transaction in cash book will result in debiting respective bank account code under 24.4 series by credit to 34.702 - IUA Funds transfer from HO.

3. On transfer of funds from "Main Bank Account" by the RBC to Zonal office account as well as to other units and also on issue of cheques of more than Rs. 3 Lakhs from Main Bank Account:

This shall be recorded in Bank column of the Main Bank Account cash book on payment side and allocated to head of account 34.(Location code of the unit). Effect of this transaction in Main Bank Account Cash Book will result in debiting account code 34. (Location code of the unit) and crediting 24.4 series (RBC's Main Bank account code)

4. For either receipt of funds from CFA or for transfer of funds / cheques to their accounting units, separate allocation for each item in the cash book duly mentioning location code of the affected accounting unit shall be made by RBCs under account code 34 series. For e.g., for funds received from CFA allocation shall be 34.702. Similarly for funds / cheques sent to

accounting unit in their jurisdiction, the allocation shall be 34. (Location code of the unit concerned) for each transaction in the main bank account cashbook. The ledger accounts for each accounting unit under account code 34 shall be exclusively maintained in General Ledger of the RBC. In Trial Balance also, balances under each location code for account code 34 shall be depicted.

5. The RBC shall transfer balance outstanding at the year-end under account code 34.702 (i.e., credit balance created at the time of receipt of funds from CFA) exclusively in 'Part-C' of the March Final accounts every year. Reconciliation of this balance shall be done by RBC with Resource Section in CFA's office at the time of submission of final accounts in the usual manner.

Similarly, the RBC shall transfer debit balances outstanding under account code 34 in respect of each of their accounting unit separately in 'Part-C' of March Final Trial Balance of the RBC at the end of each year. However this transfer shall be subject to the condition that RBC has already reconciled the Funds / Cheques sent to their units with each unit and balance shown in the Trial Balance of each unit against 34.(LC of their RBC) tallies with the figure shown by RBC as debit against particular unit in 'Part-C' of March Final Trial Balance. To ensure that balance in trial balance of both RBC and their units' tally at the year-end, the RBCs shall reconcile the figures shown by them and the unit every month without fail and rectify any differences in account of transfer in the same month. The RBCs may instruct their accounting units to account all funds / cheques sent to units in the same month itself and if funds / cheques are sent on last day of the month by RBC are received by units in succeeding month, to operate Funds-in-transit account for the month and account the transaction in the same month.

If balance shown under 'Part-C' of March Final Trial Balance by RBC against location code of their accounting units under account code 34 (debit balance) is not tallying to the balance (credit balance) shown by respective accounting unit under account code 34. (LC of RBC) in 'Part-C' of March Final Trial Balance, the accounts of both RBC and the respective unit will not be accepted until the balances are tallied by them. Responsibility for this lies with RBCs and the RBCs shall ensure this aspect scrupulously.

III. Accounting of funds received by the Accounting Units including Zonal office accounting unit:

1. On receipt of funds from office of CFA:
Funds / cheques received from CFA shall be entered in bank column of the cash book on receipt side as is being done at present duly allocating the same to account code 34.702. Effect of this transaction in cash book will result in debiting respective bank account code under 24.4 series with credit going to 34.702 - IUA Funds transfer from HO.
2. On receipt of funds from RBC:
Cheques / Funds received from RBC shall be entered on receipt side of the cash book in Bank Column, duly allocating the same to account code "34.(Location code of their RBC)". Effect of this transaction in cash book will result in debiting respective bank account code under 24.4 series with credit going to 34.Location Code of their RBC.

- {e.g. In the books of South Division, Bangalore accounting unit 34.717 IUA Funds transfer from RBC, Bangalore (Metropolitan), 717 represents location code of RBC, Bangalore (Metropolitan)}
3. In the accounting units, separate ledger accounts shall be opened to record above transactions and balances shown separately in the Trial Balance in respect of account code 34.702 and 34.(Location code of RBC). On receipt of statement of funds transferred from RBC, balance under "34.LC of their RBC" shall be reconciled and correctness of balances confirmed to their RBC every month in the prescribed format within 8th of succeeding month of transaction.
 4. Reconciliation of funds transferred / cheques issued from O/O the CFA directly to the accounting units shall be done at the year end as is being done at present.
 5. Reconciliation of funds transferred / cheques issued from RBC to the units shall be done every month without fail. It shall be ensured that funds transfer / cheques issued by RBC to accounting units during the month are accounted in the same month itself. In case of funds transferred / cheques issued from RBC during last days of the month are accounted in succeeding month by the operative bank of the unit, such transactions shall be accounted in the month in which funds / cheques are issued by the RBC by passing a journal voucher by debiting Funds in Transit Account and crediting 34.(location code of their RBC). This entry shall be reversed in the next month. This exercise has to be done scrupulously to see that debit balance against 34.(location code of the unit) at RBC matches with credit balance against 34.(location code of their RBC) at the accounting unit. In case there is any difference, monthly accounts of the units will not be accepted.
 6. Accounting units shall transfer the balance outstanding at the year-end under account code 34.702 (i.e., credit balance created at the time of receipt of funds from CFA) exclusively in 'Part- C' of the March Final accounts every year. Reconciliation of this balance shall be done by accounting units with Resource Section in CFA's office at the time of submission of final accounts in the usual manner.

Similarly accounting units shall transfer credit balance outstanding under account code 34.LC of their RBC separately in 'Part-C' of March Final Trial Balance at the end of each year. However, this transfer shall be subject to the condition that accounting units have already reconciled the Funds / Cheques sent to them by their RBC. It shall be ensured that credit balance shown in their Trial Balance against 34.(LC of their RBC) tallies with the figure shown by RBC as debit against the accounting unit in 'Part-C' of March Final Trial Balance. To ensure that balance in trial balance of both RBC and the accounting unit tally at the year end, the units shall reconcile the figures shown by them and RBC every month without fail and rectify any differences in accountal of transfer in the same month.

7. If balance shown under 'Part-C' of March Final Trial Balance of RBC against location code of the accounting units under account code 34 (debit balance) is not tallying to the balance (credit balance) shown by the accounting unit under account code 34. (LC of RBC) in 'Part-C' of March Final Trial Balance, accounts of both RBC and accounting unit will not be accepted until the balances are tallied by them.

45. No. CCA / DCA / AO(C) / Sn. Va / 1999-2000 / CYS - 33

Dated: 16-03-2000

Sub: Treatment of transactions between KPTCL and VVNL with effect from 1-8-1999 -
 Entries to be passed in units of KPTCL & VVNL- Reg.
 Ref: Board Circular No. KEB / B7 / 3026 / 99-2000 / VOL. XVI Dated 27th August 1999.

Consequent to formation of Karnataka Power Transmission Corporation Ltd. (KPTCL) and Visveswaraya Vidhyuth Nigama Ltd. (VVNL) w.e.f.1-8-1999, IUA transactions between the units of these two newly formed companies were prohibited. It has come to notice of this office that because of local compulsion and unique circumstances, transactions have taken place even after 1-8-99 between units of KPTCL and VVNL. After detailed analysis of issues involved, following instructions are issued for accounting of transactions between units of KPTCL and VVNL and vice versa.

Any transactions between KPTCL and VVNL that have taken place on or after 1-8-1999 shall be accounted as Payable by one company and Receivable by the other. Accounting units have to pass journal entries in respect of transactions between these two companies. MODEL ACCOUNTING ENTRIES are given below for guidance of the units.

Sl. No	Nature of Transaction.	Entries to be passed in KPTCL
1	Materials issued to VVNL stores	28.865- Receivable towards Material transferred to VVNL Dr. To 22.421- Material transferred to VVNL
2	Materials Received from VVNL Store	22.411- Materials received from VVNL Dr. To 42.203 - Sundry Creditors - Material received from VVNL.
3	Released Materials issued to VVNL Store	28.865 - Receivable towards Material transferred to VVNL Dr. To 16.2- W.D.V. of released materials.
4	Released Materials Received from VVNL Store	16.2 - Written Down Value of released Materials Dr. To 42.203 - Sundry Creditors - Material received from VVNL
5	On transferring of Advance paid to suppliers by KPTCL to VVNL	28.866 - Receivables - Other Transactions Dr. To 25.501 - Advance to Suppliers- Int. free.
6	On transferring the amount paid to suppliers of VVNL by KPTCL by obtaining Loan	28.866 - Receivables - Other Transactions Dr. To 53.960 - Loan from PFC Ltd.
7	On transferring of any credits like Grant received from GOK etc. from KPTCL to VVNL.	28.611 - Revenue Subsidy / Grant Receivable Dr. To 42.204 - Sundry creditors - Other Transactions.

Sl. No	Nature of Transaction.	Entries to be passed in VVNL	
1	Materials Received from KPTCL Store	22.411 - Materials Received from KPTCL To 42.203 Sundry Creditors – Material received from KPTCL	Dr.
2	Materials issued to KPTCL Store	28.865 Receivable towards Material transferred to KPTCL To 22.421 – Materials transferred to KPTCL.	Dr.
3	Released Materials Received from KPTCL Store	16.2 - Written Down Value of Released Materials To 42.203 - Sundry Creditors – Material received from KPTCL	Dr.
4	Released Materials issued to KPTCL Store	28.865- Receivable towards Material transferred to KPTCL To 16.2 - Written Down Value of Released Materials	Dr.
5a	On Receipt of Materials at VVNL for the P.O's placed by KPTCL	22.210 – Material Purchases To 42.101- Liability for Supply of Materials	Dr.
5b	On transfer of Advance paid to suppliers by KPTCL to VVNL	25.501 – Advance to Suppliers – Interest free To 42.204 – Sundry creditors – Other Transactions.	Dr.
5c	On passing of bills at VVNL and sending the same to KPTCL for arranging payment	42.101 – Liability for supply of Materials To 25.501- Advance to Suppliers – Interest free To 46.924 – I.T. deducted at source on Payment to contractors To 46.927 – Sales Tax deducted at source & Payable to Dept. To 42.201 – Sundry creditors / Control Account.	Dr.
5d	On transferring the amount paid to suppliers of VVNL by KPTCL by obtaining Loan	42.201 – Sundry creditors / Control Account. To 42.204 – Sundry creditors – Other Transactions.	Dr.
6	On transfer of any credits like Grant received from GOK etc. from KPTCL to VVNL.	28.866 – Receivables – Other Transactions To - 23.1 – Sundry Debtors for Sale of Power (Tariff-wise).	Dr.

With stoppage of IUA transactions between KPTCL and VVNL and vice versa, sending Advice of Transfer and sending Acceptance for the same does not arise. However, with a view to have confirmation of transactions by both companies, a new "FORM" has been designed and enclosed to this letter, which only should be used. Pads of 50 Forms in TRIPLICATE (First copy in White, Second copy in Yellow and office copy in Pink) with machine numbering are being printed and supplied to the concerned units. Part I and II of the Form shall be filled up by the sending unit and Part III shall be filled up by the unit confirming the transaction. The "Form" of Transfer cum Acceptance document in confirmation of transaction shall be prepared in Triplicate. First and Second copies shall be sent to the accepting unit which has to confirm the transaction. For sending the T.D. copies no Covering letter / Forwarding letter is required to be used. The "TO" No. & Date of the unit sending the T.D. shall be noted in the space provided for the said purpose in Part II of the Form.

The Accounting Unit that has to confirm the transaction shall return First copy duly confirming the transaction and retaining second copy as office copy. In Part III of the Form, space is provided for the accepting unit to enter the name of the unit to which acceptance has to be sent and to note the "TO" number with date. There is no necessity of preparing separate Covering letter / Forwarding letter by the confirming unit. The Accounts Officers / D.C.A. shall not sign the T.D. Form / Acceptance unless the name of the concerned unit to which amount is being transferred or acceptance is being given is recorded by the sub-ordinate concerned.

A separate register shall be maintained retrospectively from 1-8-1999 to keep a watch on receipt of confirmation in the following proforma by the unit sending the Transfer Document (T.D.). Similarly, the unit that confirms the transactions shall also maintain a control register to record the details of confirmation given.

REGISTER OF CONFIRMATION OF TRANSACTIONS
(TO BE MAINTAINED FROM 1-8-99 BY UNIT SENDING THE TRANSFER DOCUMENT.)

NAME OF THE ACCOUNTING UNIT: -

LOCATION CODE:

Month	T.D.Serial No.& Date	Date on which sent	Amount	Name of the unit to which sent	Date of Receipt of confirmation	Initials of AAO.

REGISTER OF CONFIRMATION OF TRANSACTION
(TO BE MAINTAINED FROM 1-8-99 BY THE UNIT CONFIRMING THE TRANSACTION.)

NAME OF THE ACCOUNTING UNIT: -

LOCATION CODE:

Month	T.D.Serial No.& Date	Date on which received	Amount	Name of the unit from which received	Date of issue of confirmation	Initials of AAO.

On receipt of confirmation of transaction by the unit which has sent the T.D., the following action is to be taken: -

1. In the Register of confirmation of transaction maintained for sending the T.D, T.D. serial number and date shall be rounded-off.
2. In Part-III of the third copy (pink copy) retained as office copy, the details confirmed by the unit which has accepted the transfer shall be filled-up Verbatim.
3. The confirmation received i.e. First copy (White copy) of the T.D. shall be filed serial number wise in a file separately and preserved. The missing T.D. serial numbers indicates non-receipt of confirmation shall be pursued with the concerned unit and acceptance obtained invariably.

While clearing July '99 Closure Accounts of the units, balances pertaining to VVNL outstanding in KPTCL and vice versa as on 31-7-1999 under Account codes 31.1, 32.1, 32.4, 36.1, 37.1, 31.2, 32.2, 32.5, 36.2 and 37.2 was instructed to be transferred to Account codes 28.867, 28.868, 28.869, 28.870, 28.871, 42.205, 42.206, 42.207, 42.208 and 42.209 respectively. As and when confirmations are received after 1-8-1999, the concerned account codes shall be debited or credited with corresponding debit or credit to IUA clearance account, and balance cleared.

In respect of transactions between units of KPTCL and VVNL, which cannot be accounted in the manner detailed above, the same shall be reported to this office with all relevant details for issuing necessary guidelines after due examination of issues involved.

(NAME OF THE COMPANY)

TRANSFER CUM ACCEPTANCE DOCUMENT

BOOK NO: -

Name of the Accounting Unit

T.D. SL.NO. :-

Location Code: -

PART - I

PROPOSAL FOR APPROVAL	
1	Name of the sending Unit
2	Amount of Transfer
3	(a) Nature of Transaction: (Mention transaction in brief)
	(b) Mention related item No. in adjacent Form
	(c) Mention whether transfer is Income or Receipt / Expenditure or Payment or Issue of Material.
4	Name of the Unit to which sent.
5	Date of Transaction.
6	Date of Transfer Proposal.

Above proposal to transfer Rs.....(In words) from.....Unit of KPTCL / VVNL TO
.....Unit of VVNL / KPTCL is approved.

Asst.Accounts Officer

Accounts Officer / DCA

**EE / SE-EI.
(Wherever Required)**

PART - II

To Ref. No.
Encl: I & II Copy (white and yellow copy) and connected documents.
To: ---
The Accounts Officer,

Date: -

TRANSFER OF AMOUNT

(Details to be given in adjacent Form)

An amount of Rs:.....(In words) relating to transaction No. as detailed in adjacent Form is transferred. This transfer has reference to CBV No..... dated..... / J.V. No..... dated..... Please accept the transfer immediately. Retain Second copy (yellow copy) and return First copy (white copy) without delay.

Asst. Accounts Officer

A.O. / D.C.A

PART - III

To Ref. No.
Encl: I Copy (white copy) of T.D. and connected documents.
To.
The Accounts Officer,

Date:-

ACCEPTANCE OF TRANSFER

(Details to be given in adjacent Form)

Accepted the Amount of Rs.....(In words). Details of Acceptance are noted in Itemin adjacent Form. This acceptance has reference to CBV No..... dated..... / J.V. No..... dated..... The first copy (white copy) is returned after acceptance.

Asst. Accounts Officer

A.O. / D.C.A

Details To Be Filled in By Sending Unit

NATURE OF TRANSACTION	PARTICULARS *		
	Number	Date	Amount
1. The value of Materials transferred vide Invoice/s No. and date/s for Rs..... (as per details noted in adjacent box)			
2. The value of Released Materials Vide Invoice/s No. and date/s for Rs. (as per details noted in adjacent box)			
3. Amount of Advance of Rs..... paid to M/S..... (as per details noted in adjacent box)			
4. Amount of Suppliers bill of Rs... paid to M/S..... (as per details noted in adjacent box)			
5. An amount of Rs..... being the credit transferred as per details noted in adjacent box. (Specify the nature of Credit).			
6. An amount of Rs..... being the debit transferred as per details noted in adjacent box (Specify the nature of debit)			

Details To Be Filled in By Receiving Unit

1. The value of Materials Received are accounted vide R.V. No.s noted in adjacent box for Rs.....			
2. The value of Released Materials Received are accounted vide R.V. No.s noted in adjacent box for Rs.			
3. Amount of Advance of Rs..... paid to M/S..... are accounted vide J.V. No.s noted in adjacent box			
4. Amount of Suppliers bill of Rs... paid to M/S..... are accounted vide J.V. No.s/P.O. No. Noted in adjacent box.			
5. An amount of Rs..... being the credit transferred are accounted vide J.V. No.s noted in adjacent box (Specify the nature of credit)			
6. An amount of Rs..... being the debit transferred are accounted vide J.V. No.s noted in adjacent box (Specify the nature of debit)			

* **Details to be given:-** for 1) Materials / Released Assets Transferred – Invoice, 2) Materials / Released Assets Received – R.V.No. 3) Advance paid to suppliers Transferred – CBV No./ P.O. No./ J.V. No., 4) Advance paid to suppliers Accepted – J.V. No./P.O. No., 5) Suppliers bill payment Transferred – J.V. No./P.O. No./ B.R. No./ MAS No./C.B.V. No., - 6) Suppliers bill-payments Transferred & Accepted – P.O. No./ B.R. No./ J.V. No. and 7) Credits and Debits Transferred or Accepted – CBV No. or J.V. No. or Name of the employee in case of Advances and Recoveries etc. Authority for transfer of either Debit or Credit shall also be mentioned and copy sent.

46. No. CCA / DCA / AO(C) / Sn. Va / 1999-2000 / CYS - 39

Dated: 31-03-2000

Sub: Treatment of transactions between KPTCL and VVNL with effect from 1-8-1999 - Entries to be passed in units of KPTCL & VVNL - Reg.

Ref: 1. Board Circular No. KEB / B7 / 3026 / 99-2000 / VOL. XVI Dated 27th August 1999.
2. T.O. Circular No. CCA / DCA / AOC / SN. 5a / CYS - 33 dated 16-03-2000

In the Model accounting entries given for transactions between KPTCL and VVNL w.e.f. 1-8-1999, in this office circular letter dated 16-03-2000 under nature of transaction – Entries to be passed in KPTCL in serial number 7 an entry is shown to be passed on transferring of any credits like Grant Received from GOK etc. Since it is shown that the entry has to be passed debiting 28.611 by corresponding credit to 42.204, it indicates that the whole transactions are to be limited to grants received from GOK and does not relate to other transactions. It is hereby clarified that the said entry to be passed is not restricted to grants / subsidy received from GOK only. It was only a Model entry given as guideline for the accounting units. However to clear the doubt, the following other Model entry is given to incorporate the same as serial number 8 under nature of transactions – entries to be passed in KPTCL appearing in page 2 of circular dated 16-3-2000.

Sl. No.	Nature of Transaction	Entries to be passed in KPTCL
8	On transferring of any credits from KPTCL to VVNL.	Concerned Credit head of Account Dr. To 42.204 – Sundry creditors – Other Transactions.

Similarly in respect of the said transaction, which has to be accounted in the books of VVNL, after serial number 6 in page 3, the following entry is to be incorporated

Sl. No.	Nature of Transaction	Entries to be passed in VVNL
7	On Receipt of any credits transferred from KPTCL to VVNL.	28.866 – Receivables – Other Transactions Dr. To Concerned Credit head of Account

NOTE:

Transaction necessitating passing of the above entry would be whenever balances outstanding in Debit or Credit schedule are to be transferred from KPTCL to VVNL or vice versa

Further, it was instructed that the units will have to maintain a Register of confirmation of transactions retrospectively from 1-8-99. Since nomenclature of both the prescribed registers was same, it would result in mix-up thereby defeating the very purpose of maintaining the said REGISTER. Therefore, the nomenclature of the Register is modified as hereunder:

A) REGISTER OF CONFIRMATION OF TRANSACTIONS - OUTWARD

(TO BE MAINTAINED FROM 1-8-99 BY UNIT **SENDING** THE TRANSFER DOCUMENT.)

NAME OF THE ACCOUNTING UNIT: -

LOCATION CODE:

Month	T.D. Serial No. & Date	Date on which sent	Amount	Name of the unit to which sent	Date of receipt of confirmation	Initials of AAO.

B) REGISTER OF CONFIRMATION OF TRANSACTIONS - INWARD

(TO BE MAINTAINED FROM 1-8-99 BY UNIT **ACCEPTING** THE TRANSFER DOCUMENT.)

NAME OF THE ACCOUNTING UNIT:-

LOCATION CODE:

Month	T.D. Serial No. & Date	Date on which received	Amount	Name of the unit to which sent	Date of issue of confirmation	Initials of AAO.

47. No. CCA / DCA / AO (a/cs) / Sn. IV / CYS - 41

Dated: 31-03-2000

- Sub: Accounting of Transaction between KPTCL and VVNL w.e.f. 1-8-1999.
 Ref: 1. B.O. No. KEB / B7 / 3026 / 99-2000 / Vol. XVI dated 27-8-1999
 2. O.M. No. CCA / DCA / AOA / Sn. IV / CYS 3 dated 10-12-1999
 3. O.M. No. CCA / DCA / AOA / Sn. IV / CYS 14 dated 10-12-1999

New Sub-Account codes were issued to be operated by accounting units for transactions between KPTCL and VVNL and vice versa. The said Account codes were issued chiefly to account the transactions between two Corporations either as Receivable from or Payable to VVNL in KPTCL accounts and vice versa shall be booked as Payable to Or Receivable from KPTCL in VVNL accounts and vice versa, respectively. Hence the payable in one company shall exactly match the corresponding receivable shown in the other company. To facilitate scrutiny of correct account of transactions booked in Account codes 28.865, 28.866, 42.203 and 42.204, the units are instructed to **furnish immediately** details of the transactions for the balance **as at the end of February 2000** in the Account codes 28.865, 28.866, 42.203 and 42.204 separately in the following format. The details obtained from each unit will be compared with the corresponding balance in the respective Account codes of the relevant unit and they should tally. In respect of transactions accounted in the month of March and March Final 2000 accounts, **similar details shall be brought along with March Final 2000 Accounts**. A typical example showing the manner in which details are to be furnished is also shown below for guidance of the units (Figures assumed).

Sl. No.	Location Code	*Name of KPTCL / VVNL unit	Nature of transaction in brief	Amount	Remarks
1	2	3	4	5	6
1	104	D.G. Plant	Transfer of Materials	1,000.00	
		- do -	Transfer of Released materials	5,000.00	
			Total	6,000.00	

2	102	Shivasamudram	Transfer of Released Materials	10,000.00	
		- do -	Transfer of Materials	6,000.00	
			Total	16,000.00	

And so on for each accounting unit

Grand Total for 28.865 (This should tally to General Ledger)

Note:

- * Under Column 3, KPTCL unit shall indicate name of the VVNL unit and VVNL unit shall indicate name of KPTCL Unit.
- Details shall be submitted for each individual account codes, separately.
- The details shall be furnished item-wise - Accounting unit-wise and total struck (for each accounting unit). The total of all accounting units shall tally to General Ledger balance.

The statement for February 2000 shall positively reach this office on or before 10th April 2000.

48. No. CCA / Sn. IV / 2000-01 / CYS - 07

Dated: 06-07-2000

Sub: Formation of New Accounting Units - Guide lines for transfer of balances from Parent Accounting Unit - Reg.

The Corporate Office has issued orders for formation of New Zone, Circles and Divisions recently. The said units are to function independently and maintain the books of accounts pertaining to the transactions carried out by them with effect from 1-7-2000. Previously, specific guidelines have been issued only to the affected accounting units regarding the modalities of transfer of balances and records relating to accounts. Formation of New Accounting Units by way of merger / bifurcation of existing accounting units, is an event that keeps happening to suit administrative requirement of the Organisation. In view of the same, it is felt that comprehensive guidelines are issued for the information of concerned and to follow the same as and when new accounting units are formed.

Guidelines detailed below may be followed for transfer of Balances to a newly formed Accounting Unit, consequent to formation of new accounting unit by bifurcation of an existing accounting unit. The Balances are however to be transferred only after the accounting unit starts functioning.

1) **Transfer of Establishment registers and connected service records:**

Salary of the employees pertaining to the new accounting unit shall be claimed in the new accounting unit only from the month from which the new Accounting unit is formed. For this purpose existing Establishment Registers of such employees with complete entries shall be handed over to the newly formed Accounting unit from the date on which the Accounting unit starts functioning, as the Establishment Registers from the month of functioning of the new accounting unit and onwards during the year should be available in the newly formed accounting unit. For the purpose of Income Tax returns to be filed, the new accounting unit has to obtain details of payments made to Income Tax Department in respect of recoveries made for the period from April to the month of transfer and file the returns to IT Department.

Service registers of the employees of the new Accounting units shall be handed over by the parent unit with entries regarding all service matters made in full, up to the date of transfer. The connected service records and registers also shall be transferred.

All establishment bills, which have to be passed before the end of the month immediately preceding the month in which the new accounting unit is formed, shall be passed in the parent accounting unit only

2) **Compilation of Accounts: -**

Cash payments (other than revenue expenditure) made up to the date of formation of new Accounting unit and entered in the Cash Book and booked in the old Accounting unit shall be taken for compilation in the old Accounting unit only under I.U.A. and transferred to the new Accounting unit by A.T. with full details along with Xerox copies of the supporting vouchers. Payment towards revenue expenditure shall not be transferred to the new accounting unit. Any revenue expenditure payments made by parent unit on behalf of New Accounting Unit for the period after the effective date of formation of New Unit shall be transferred to the New Accounting Unit by A.T.

D.C.B. and stock compilation for the month in which the new Accounting unit is formed shall be taken up from the 1st day of the month; in the new Accounting unit only.

The Sub-Accounting unit-wise D.C.B. (Sub-division or Section wise) and stock closing balances outstanding as at the end of the month preceding the month of the formation of the new Accounting unit shall be transferred by an A.T. to new Accounting unit after passing necessary accounting entries. Similarly, the balance of unmerited revenue, imprest, postage stamps and revenue stamps maintained in the Cash Book of the parent accounting unit in respect of the revenue accounting units forming part of new accounting unit shall be transferred. However, suspense amount in respect of salary etc., shall be cleared at parent accounting unit only, by obtaining paid vouchers. Balance amount not transferred to the Head Office by the collecting Bank's (Accounts) of the transferred sub-divisions as per Bank Reconciliation statement for the month preceding the month in which the Accounting unit is formed, shall be transferred to the newly formed Accounting unit.

3) Schedule Balances:

1) Debit Schedules (Recoverables):

Balances remaining under Account Codes 28.401 and 27.205 shall not be transferred to the new Accounting unit, unless amounts shown against particular items in the schedule are to be recovered and are excess payments made to Employees earlier and an order has been already issued for recovery of such items. Specific clarification from this office shall be obtained in case of disputes and doubts raised on transfer of the balances, before the balances are transferred.

Balance outstanding under 27.201 and 27.203 as on the last day of the month shall be transferred to the new Accounting unit. Necessary entries shall be passed in accounts for the current balances transferred to new Accounting unit as recoverable. Advances paid towards T.A. under 27.202 shall be transferred to the new Accounting unit only in respect of T.A. bills to be passed in the new Accounting unit. Old balance shall be cleared in the parent accounting unit only by passing T.A. bills.

Advance paid to suppliers, if any, before the formation of the new Accounting unit shall be retained and cleared in the parent accounting unit only.

Balances under Account Codes 28.110, 28.111 and 28.112 shall not be transferred, if the work is completed. In case of incomplete works, both debit and credits along with full details may be transferred.

Balances remaining in other Debit schedules shall not be transferred unless clarification is obtained from this Office specifically.

2) Credit Schedules:

Balances outstanding under Account Groups 42, 44 and 46 shall not be transferred to new Accounting unit but cleared in parent accounting unit only.

Balances under Account Codes 47.301, 47.302 and 47.303 pertaining to the new Accounting unit only shall be transferred. Balance under account code 47.604 shall be transferred by obtaining details from the jurisdictional offices of new Accounting unit.

Security Deposit received from consumers and outstanding in Account Code 48.1 in respect of each sub-Accounting unit / Section coming under the new Accounting unit shall be transferred only after obtaining total progressive balance of each Sub-Accounting unit / Section from the newly formed Accounting unit.

Balance remaining in other Credit Schedules shall not be transferred without obtaining clarification from this office.

4) Capital Work In Progress:

The Outlay in respect of works completed but not categorised and on-going works in respect of the new Accounting unit shall be transferred to new Accounting unit duly booking expenditure upto the end of the preceding month of the formation of the new Accounting unit along with relevant 'C' Registers and records.

5) Fixed Assets:

The Assets categorised after 1.4.1985 are maintained in Asset Register of the parent accounting unit. Assets pertaining to newly formed accounting unit should be properly identified by the heads of the offices of the parent and newly formed accounting units jointly along with the respective Accounts Officers.

Transfer of Assets - Methodology:

The assets pertaining to newly formed accounting unit shall be segregated from the Asset Registers of parent accounting unit and transferred. Segregation of assets shall be made each asset account code wise from 1-4-1985 and onwards in the following format duly tallying the total amount against each account code to the Trial Balance of the month preceding to transfer of assets to newly formed accounting unit. The quantity, original value, accumulated depreciation and W.D.V. of assets transferred shall be reduced in the asset registers of parent unit exhibiting the figures in **RED INK** exclusively with specific mention in the affected folio. Asset Register shall be opened in the newly formed accounting unit by allocating separate folio for each year exclusively and the assets transferred from the parent division shall be considered as opening balance for each year.

Statement showing details of account code wise assets commissioned during each year from 1985-86 to, Segregated and transferred to Accounting unit on its formation w.e.f.

ACCOUNT CODE:

Year of Commission	Name of the Asset	Balance as per Asset Register as on the date of transfer			
		Qty.	O.V.	Acc. Dep.	W.D.V.
1	2	3	4	5	6
1985-86					
1986-87					
1987-88					
so on upto the date of transfer					
TOTAL					

Assets retained at Parent Division				Assets transferred to newly formed division			
Qty.	O.V.	Acc. Dep.	W.D.V.	Qty.	O.V.	Acc. Dep.	W.D.V.
7	8	9	10	11	12	13	14

Note:

1. Grand total arrived at under column 4 and 5 shall be tallied with the balance as per trial balance of preceding month of date of transfer.
2. Sum total of columns 7 and 11, 8 and 12, 9 and 13, 10 and 14 shall agree with the totals of columns 3, 4, 5 and 6 respectively

A detailed statement of Assets to be transferred to the newly formed accounting unit shall be drawn up in the proforma given here below. The statement shall be prepared in hexuplicate (in 6 copies). A copy of the same shall be sent to (a) CCA's Office (b) Controller of the Zone (c) A.O.s Internal Audit of the parent and newly formed accounting units (d) newly formed accounting unit and the remaining copy retained by the parent unit as office copy.

Statement showing details of assets transferred to Unit on its formation with effect from

(Separate statement shall be prepared for each a/c code under 10 series)

Account Code :

Sl. No.	Name of the Asset with Location (sub-dvn., section)	Year of Categorisation	Qty.	Original Value	Accumulated Depreciation	W.D.V.	Remarks
1	2	3	4	5	6	7	8
		1985-86					
		1986-87					
		1987-88					
		and					
		so on					
		upto					
		2000-01 (upto 7/00)					

..... Engineer,
Parent Accounting Unit

..... Engineer,
Newly formed Accounting Unit

Note:

The statement shall be prepared separately account code-wise and a copy of the same enclosed along with the Advice of Transfer to the newly formed accounting unit.

Clarifications if any required regarding segregation of Assets may be referred to this office before finalising the transfer of balances to the newly formed accounting units.

- 6) Balances transferred from CFA's office as on 1-4-1985 shall be retained in parent accounting unit only.
- 7) For transfer of balances, other than those mentioned above, specific instructions of this office shall be obtained.
- 8) All records, registers and schedules to be transferred to newly formed accounting unit shall be posted upto date for handing them over to the newly formed accounting units from the date of report of the Accounts Officer in Accounting unit.

The above instruction shall be implemented and the balances transferred in the said manner. After the balances are transferred, a detailed statement shall be sent by the parent accounting unit with full details of Head of Account, amount transferred, A.T. No. and date etc., to this office for further examination. A similar statement for having received the transfer of balances shall also be sent by the newly formed accounting unit to this office.

49. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS -15

Dated: 23-8-2000

Sub: Accounting guidelines in respect of power supply to new IP sets in place of submerged IP sets of same consumers under UKP Rehabilitation programme.

Ref: Circular No. KPTCL / B 19 / 3657 / 92-93 dated 8-8-2000

Detailed instructions have been issued vide Board Circular dated 8-8-2000 regarding arranging power supply to the IP sets at newly sanctioned agricultural land under UKP Rehabilitation programme, to the beneficiaries in place of their submerged IP sets. The following accounting guide lines are issued to book the expenditure incurred as per Board Circular dated 8-8-2000:

1. A new account code 14.322 - CWIP - Power Supply to New IP sets in place of submerged IP sets of same consumers under UKP Rehabilitation programme is opened for sanction of estimates and booking of expenditure. The entire expenditure has to be borne by the Corporation as per item 3 of the circular and there will be no financial limit to sanction as per item 5.
2. For dismantling of lines feeding IP sets in the submerged area and return of materials to stores as per item 6 of Board Circular, an estimate has to be prepared under account code 77.550 providing for only labour charges required for dismantling of assets and sanctioned by competent authority. However in the same estimate it has to be certified by the executive subordinate preparing the estimate indicating a detailed list of materials to be released with

quantity and date of commission. Immediately after release of materials the same shall be returned to stores under RI and acknowledgment obtained in the usual manner. If the released materials are not returned immediately the written down value or value at scrap SR rate of the materials not returned which ever is higher, shall be recovered from the official concerned. The returned materials shall be classified as scrap / good by the store officer at the time of return itself and accounted separately in relevant numerical ledger folios. In the accounts section the scrap materials shall be valued at scrap value and good material at WDV. The accessories returned if any shall be valued at present SR rate if they are reusable and at scrap rate if they are not reusable. It shall be ensured that **the entire original cost of the asset is removed from the asset register by crediting 10 series without fail.**

3. A statement showing details of the installations that will be submerged like RR No., Consumer's name, Sanctioned Load shall be prepared and enclosed to the estimate. A copy of the same shall also be sent to the Corporate Office and to Chief controller (Revenue Monitoring) for reference.

The instructions issued vide Circular 8-8-2000 of the Corporation shall be followed scrupulously.

50. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 17

Dated: 07-09-2000

Sub: Formation of Transmission Divisions / Offices – Guide lines for transfer of balances from O& M Divisions - Reg.

- Ref:*
1. B.O. No. KEB / B5 / 572 / 98-99 dated 22-01-1999
 2. Board letter No. KEB / B5 / 572 / 98-99 dated 08-07-1999 addressed to CEE, Hubli Zone
 3. B.O. No. KEB / B5 / 572 / 98-99 dated 14-10-1999
 4. B.O. No. KPTCL / B5 / 4479 / 99-2000 dated 31-08-2000
 5. T.O. O.M. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 16 dated 07-09-2000

- I. In order Dated 31-8-2000 cited under ref. 4, the existing office of 4 zonal SEE, (TL & SS) are converted as Zonal Transmission Accounting Units. Also the existing 14 Sub Station Maintenance divisions and SRS Division, Hootagally, Mysore are converted as Transmission Accounting Divisions. The transmission accounting units are to function with effect from 1-9-2000. These transmission divisions are exclusively connected with activities relating to transmission of power. At present 3 divisions namely SRS Peenya, HRS Hoody and MRS Shimoga are carrying out activities related purely to transmission of power. Therefore, with conversion of existing sub station divisions and SRS Division, Hootagally, 18 divisions henceforth would be carrying out transactions and activities related to transmission of power at 66 KV and above. In order to enable these exclusive transmission divisions to account the

transactions and maintain books of accounts for transmission activity, new Location Codes as noted below are allotted separately:

Sl. No.	Name of Transmission Accounting Unit	Location Code
1	Transmission Zone, Bangalore	901
2	Transmission Zone, Mangalore	902
3	Transmission Zone, Hubli	903
4	Transmission Zone, Gulbarga	904
5	SRS Division, Peenya	926
6	HRS Division, Hoody	927
7	Transmission Division, Tumkur	928
8	Transmission Division, Kolar	929
9	Transmission Division, Doddaballapur	930
10	MRS, Shimoga	931
11	Transmission Division, Shimoga	932
12	SRS Division, Hootagally, Mysore	933
13	Transmission Division, Mysore	934
14	Transmission Division, Karkala	935
15	Transmission Division, Haveri	936
16	Transmission Division, Sirsi	937
17	Transmission Division, Chikkodi	938
18	Transmission Division, Bijapur	939
19	Transmission Division, Davanagere	940
20	Transmission Division, Gulbarga	941
21	Transmission Division, Yadgir	942
22	Transmission Division, Munirabad	943

II. Transmission assets presently being maintained in O&M Divisions are to be transferred to these Transmission divisions. Transfer of transmission assets to Transmission divisions from O&M Divisions has to be done on the basis of asset registers maintained at each unit in the field as also in the this office.

III. **METHOD OF TRANSFER OF TRANSMISSION ASSETS AND ACCUMILATED DEPRECIATION:-**

A) **Assets commissioned after 1-4-1985:**

1) Balance relating to transmission assets is maintained in a few Account codes listed below. However, these also include assets related to distribution activity also (i.e., 33 KV and below)

Sl.No.	Account Code	Account Head
1	10.101	Land owned under full title
2	10.102	Land held under lease
3	10.207	Building containing transmission installations

Sl.No.	Account Code	Account Head
4	10.211	Office building
5	10.222	Residential colony for staff
6	10.315	Sweet water arrangement including reservoir etc.
7	10.320	Plant & Pipe lines for water supply in residential colony.
8	10.322	Drainage and sewerage – Residential colony
9	10.401	Pucca roads
10	10.541	Transmission plant – Transformers having a rating of 100 KVA and above.
11	10.543	Other transmission plant – Transformer kiosks, Sub-station equipment and other fixed operators.
12	10.561	Switch-gear including cable connections
13	10.563	Batteries including charging equipments
14	10.567	Lightening arrestors
15	10.571	Communication equipments – radio and hi-frequency carrier equipment
16	10.583	Tools & Tackles
17	10.601	Overhead lines (Towers, poles, fixtures, Overhead conductors and devices) – Lines on fabricated steel support operating at nominal voltage higher than 66 KVA.
18	10.602	Over head lines, (towers, poles, fixtures, overhead conductors and devices) – Lines on steel supports operating at nominal voltage higher than 13.2 KVA but not exceeding 66 KVA
19	10.612	Underground cable – cable duct system
20	10.631	Metering Equipments
21	10.7	Vehicles
22	10.8	Furniture & Fixtures

2) Transmission assets are exclusively maintained in the Account Codes 10.207 and 10.601. Hence **balance in these account codes (10.207 & 10.601)** shall be transferred to **concerned** transmission division directly by the O&M Divisions situated within the jurisdiction of the Transmission Division since Distribution asset are not included in these codes.

3) Balance maintained in other account codes (other than the 2 account codes mentioned above) includes assets relating to both transmission and distribution activities and are to be segregated. In respect of account codes where both Transmission and Distribution assets are included, the Executive Engineers and Accounts officers of concerned Transmission division and each O&M Division shall **jointly discuss and identify** the Transmission assets to be transferred on the basis of asset registers of each O&M division.

4) The decision taken in the meeting shall be final and the Transmission asset got transferred accordingly. The meeting and transfer of assets shall be **completed within 15 days from the date on which the Transmission divisions starts functioning** and

details of assets transferred from each O&M division to the concerned Transmission division shall be sent to this office in the proforma given here below:

Statement showing the details of Transmission Assets transferred to Transmission Division.
(Separate statement shall be prepared for each Account Code under 10 series)

Account Code.....

Sl. No	Name of the Asset with Location	Year Of Commission	Qty.	Original / Assessed Value	Accumulated Depreciation	WDV	Remarks
		1985-86					
		1986-87					
		And so on					
		Upto					
		Date of Transfer.					

5) Generally Work related to transmission activities are not undertaken in O&M divisions. However, if any work is in progress related to Transmission activity, the same shall be identified and transferred to the concerned Transmission Lines Division. Capacity-wise demarcation against each account already exists which makes transfer easy in the event CWIP is to be transferred. All capital expenditure (CWIP) relating to transmission assets incurred in Major Works Divisions is not to be transferred until commissioning and categorisation of the assets.

B) Assets commissioned prior to 1-4-1985

1) All of you are aware that asset accounts of assets commissioned prior to 1-4-1985 are being maintained at this office. The entire balance outstanding against Account code 10.601 will be transferred to concerned Transmission division from this office as soon as these divisions start functioning.

2) Balance maintained in other account codes (other than account code 10.601) that includes assets relating to both transmission and distribution activities can be transferred by this office, only after the Executive Engineers and Accounts officers of respective Transmission divisions holds discussions with the EE / AO of O&M divisions, identify the Transmission assets commissioned prior to 1-4-1985. For this purpose, the transmission assets shall be listed jointly by the Executive Engineers of Transmission and O&M Divisions ensuring that no such assets commissioned **after 1-4-1985 are included.**

3) Date of commission of the asset, name of the asset, location of the asset and probable value of the asset shall be indicated in the statement to be furnished. If date of commissioning of the asset is not available, an assessment may be made of the year in which the asset might have been commissioned with reference to any available records or information forthcoming from any of the personnel working in the area or on the basis of the best judgment of both the Executive Engineers. Once the date / year of commission is assessed, the asset shall be valued at the standard rates of the relevant year or as per cost data sheet of similar type of asset commissioned

in the same year or on the basis of any record that may give an indication about the cost of the asset or on approximation based on best judgment.

4) A statement showing details of Transmission Assets commissioned prior to 1-4-1985 shall be sent to this office **within in 15 days from the date on which the transmission division starts functioning**, in the proforma given below so as to enable this office to transfer the value of assets to newly formed Transmission Divisions:

Statement showing details of transmission assets commissioned prior to 1-4-1985 to be transferred to Transmission Division.

Sl. No.	Name of the Asset with Location	Year of Commission	Qty.	Original / Assessed Value	Accumulated Depreciation	WDV	Remarks

Assistant Accounts Officer

Accounts Officer

C) Transfer of other items:

- Instructions have already been issued vide T.O. Circular No. Cys-2 dated 8-9-1999 to book revenue expenditure separately under the relevant account code duly suffixing "T" and "D" for denoting expenditure under transmission and distribution activities respectively. The O&M division shall transfer the balances (from 1-4-2000 to the date of transfer) under respective revenue expenditure codes with suffix "T" to the newly formed Transmission Divisions as soon as the said office starts functioning as an accounting unit.
- Balances as on date of transfer in respect of account codes clearly identifiable as relating to Transmission Division shall be transferred with full details in the proforma given below:

Statement showing the details of balances transferred to Transmission Division in respect of account code

Sl. No.	Reference to Sl. No. and Vol. No. Of the Schedule / Register	Nature of transaction in brief	Amount		Remarks
			Debit	Credit	

Assistant Accounts Officer

Accounts Officer

3. Liability if any clearly related to Transmission activity as on the date of transfer shall be transferred to concerned Transmission Division with full details.

The Executive Engineer and the Accounts Officer of all O&M Divisions shall take immediate action to commence the spadework for effecting transfer of assets, liabilities and schedule balances related to Transmission activity, as soon as the Transmission Division starts functioning as an independent accounting unit.

If any clarifications are required or practical difficulties encountered in effecting transfer of balances from O&M Divisions, this office may be addressed specifying the issue.

51. No. CCA / DCA / Sn XIV / 2000-01 / CYS 18

Dated: 25-09-2000

Sub: Wheeling and Banking of Energy generated by Private Companies – Accounting procedure for excess energy drawn / supplied by these Companies – Reg.

Ref: This office Circular No. CCA / DCA / AOA / SN. XIV / CYS-12 Dated 1-12-1999

Detailed instructions are already given vide this office Letter dated 1-12-1999 regarding accounting of excess energy drawn by private companies which are owning power plants and generating energy. These instructions shall be followed without fail by all the Divisions and Sub-divisions whenever they receive official memorandum from O/O The CEE-G, Bangalore in this regard.

Further, instances of these companies supplying energy to the grid are also brought out in CEE-G's O.M. with directions to the unit offices concerned to account the energy so supplied as purchase of power at specific rate mentioned in the O.M. Sometimes the cost of energy so supplied is to be given credit to the respective private generating company's account or to any other specific installation of the company. The accounting procedure for affording credit is as follows:

The Division in which the private generating company is situated shall pass the foregoing Journal Entries and account the transaction.

1. **When the Cost of energy purchased is ordered in the O.M. to be credited to the account of private generating company itself:**

The cost of energy shall be debited to power purchase account of KPTCL by credit to Sundry Debtors account of private generating company for sale of power. The credit should be posted against the R.R. No. of the Private generating company assigned suo-motu as per para 1 (1) of this office circular dated 1-12-1999, by passing the following entry.

70.189 – Power supplied into KPTCL Grid by Private Generating Companies Dr.
To 23.115 – S. Drs. for sale of power – HT 2a
(Private Generating Companies Ledger Account).
To 23.201 – S. Drs for Electricity Tax – H.T. Consumers.

If any excess credit outstanding in Private Generating Company's ledger account is ordered to be transferred to any other Ledger account of the company, the credit may be transferred by debit to this Ledger account and credit to the respective R.R. No. If the excess credit is to be transferred to the installation of the company in other Division of KPTCL, this ledger account may be debited and 37.2 – IUA – Other transactions / adjustments - credit A.T. sent shall be credited and A.T. sent.

2. **When the Total Cost / Part of the Cost of energy purchased is ordered in the O.M. to be credited to the account of any other installation of private generating company in other Divisions:**

The entry is as follows: -

70.189 – Power supplied into KPTCL Grid by Private Generating Companies Dr.
To 37.2 – IUA – Other transactions / Adjustments – Credit A.T. sent.

The concerned Division has to send a separate statement along with monthly DCB statement to the Chief Controller of Accounts, duly indicating the R.R. No., Opening balance, Consumption, Demand, Collection and Closing balance in respect of Private Generating Companies included in the H.T.2 (a) tariff for the month.

A separate statement showing the expenditure booked under 70.189, indicating the name of the Company, Units supplied, Rate, Cost of energy, Ref. to CEE-G's O.M. No. and date shall invariably be sent along with Trial balance every month.

52. No. CCA / DCA / AOC / SN. V / CYS - 20

Dated: 30-09-2000

Sub: *Budgetary Control over Capital Expenditure from April 2000 – Prescribing Revised format of Capital Expenditure Statement.*
Ref: *Board Letter No. KEB / B7 / 2001 / 97-98 dated 24th August 1999.*

It is prescribed by the Corporation in letter dated 24-8-1999 that Budgetary control over Capital Expenditure should be exercised from the year 2000 – 2001 and it is mandatory on all the officers and employees concerned to strictly exercise the control. Consequent to introduction of Budgetary control over capital expenditure, the authorities vested with powers of incurring expenditure are strictly prohibited to exceed the limits given in "Annual Financial Statement" for the year 2000 – 2001. To ensure this, the undersigned has been directed to monitor the expenditure incurred by each unit monthly and send a report along with analysis on whether the expenditure has exceeded the budgetary allocation to the Corporate Office.

An analysis of Capital Expenditure will be put up to Corporate Office every month by this office indicating the total expenditure incurred under each head of account and the percentage of Capital Expenditure made against grants and whether expenditure incurred against Budget Grant "IS" or "IS NOT" within the Budgetary Allocation.

For this purpose of carrying out an analysis of Capital Expenditure, Account code-wise details of Capital Expenditure incurred every month should be sent to this office in the proforma enclosed herewith, before 10th of the following month without fail. To make sure that there are no misrepresentations, a certificate (as prescribed by the Board) shall invariably be furnished in the prescribed Capital Expenditure Statement and also in the Trial Balance of the unit that "The Expenditure against each head of account is actually spent and is within the Budget Allocation provided". This certificate shall be specifically recorded by the AAO/AO/DCA of the unit. The Trial Balance will not be accepted in future, if the Certificate is not recorded. If any Capital Expenditure is incurred without Budget Grant or the expenditure incurred is more than the grant allotted, such expenditure will be disallowed and debited to the personal account of the concerned and recovered from their salary besides taking disciplinary action on them. Necessary entries in the accounts shall be passed by the AAO/AO/DCA in the unit office to debit such expenditure to the personal account of concerned and recoveries from their salary promptly effected. The Executive Engineer shall take immediate steps to institute disciplinary action on such personnel.

The Executive Engineer and Accounts Officer of each unit shall follow all the instructions issued by the Corporation in its letter dated 24-8-1999 in general and the following instructions in particular in the course of implementing the Budgetary Control over Capital Expenditure:

1. Verification of indent by the 'C' Register clerk with reference to Sanctioned Estimate and Budget Provision (as per Para I of Board letter dated 24-8-1999).
2. Not according sanction in piece-meal so as to bring the amount within the powers of sanctioning authority (As per item ii – Completeness of Project).
3. Correctness of Sanction (As per item iii)
4. Competency of Sanction (As per item iv)
5. Existence of Budget Provision or Appropriation (As per item v)

The CWIP data from April 2000 and onwards should be sent to this office immediately in the enclosed proforma. In respect of monthly Trial Balance already submitted from April 2000 to date, exclusive certificates shall be sent immediately for each month's Trial Balance indicating the month for which certificate is being given in the certificate itself.

It may be noted that in future the concerned units should furnish details regarding CWIP in the format annexed to this circular and not in any other form or manner.

SHOWING THE DETAILS OF CAPITAL EXPENDITURE FOR THE MONTH OF _____

ACCOUNTING UNIT:
DE

T.B. as On 1-4-2000	CWIP Incurred upto end of the previous month during the year	CWIP Incurred during the month	Progressive Total of CWIP during the year (4+5)	Budget Grant available including Additional Budget Grant	Excess over Budget Estimate (7-6)	Reasons for variation	Categorisation upto the end of the previous month	Categorised during the month	Progressive total of categorisation (10+11)	CWIP Transferred/Received/Rectifications	Closing Balance of CWIP (3+6-12+13) (To Tally with T.B. for the month.)
3	4	5	6	7	8	9	10	11	12	13	14

THE EXPENDITURE AGAINST EACH HEAD OF ACCOUNT IS ACTUALLY SPENT AND IS WITHIN THE BUDGET PROVIDED".

ASSISTANT ACCOUNTS OFFICER

ACCOUNTS OFFICER / DCA.

Amount CWIP included in column 5 and subsequently transferred to other units should be shown as a Minus (-) item under column 5 for arriving at the Closing Balance.

Amount CWIP received from other units shall not be included under column 5 but should be shown as a Plus (+) item under column 5 for arriving at the Closing Balance.

If grant is given for a Group of Account Codes and grant against individual codes is not available, then such codes should be shown one after the other in a cluster and consolidated figure exhibited.

Sub: Theft / Mis-appropriation of Board's Cash – Accounting Procedure in Sub-Division / Section & Division Office.

It has come to the notice of this office that no uniform procedure is followed in the Sub-division and Division offices in accountal of theft / misappropriation of Board's cash as and when they occur. Due to lack of proper guidance, accounting units are wrongly accounting such events and improperly depicting the same in the books of accounts. In view of ensuring uniformity in accounting theft / mis-appropriation of Board's cash in the books of accounts of the Corporation, following procedure is prescribed. Sub-divisions and Divisions shall take note of these instructions for guidance **besides following all other procedures laid-down in Accounts Manuals.**

I. **Accounting Procedure to be followed in Sub-Division / Section where theft/ mis-appropriation has occurred.**

- a) Whenever theft / Mis-appropriation of cash occurs, it shall be noted that the cash lost pertains to any / all of the following types.
 1. Un-remitted Revenue
 2. Imprest Cash
 3. Employee claims like Salary, T.A. etc.
 4. Pension claims.
- b) If entire cash is lost, then it should be treated that cash pertaining to all the types mentioned under a) above is lost. If a portion of cash is lost, then the allotment of cash lost shall be made in the same order for each type mentioned under para a) above. The treatment to be given for each type of cash lost is as enumerated in the foregoing paras.
- c) The Sub-division / Section shall not charge off cash lost in the cash book on payment side till an Official Memorandum ordering the accountal of lost cash is issued from the respective Division Office where the accounts of the Sub-division / Section are compiled.
- d) On the day of noticing the loss of cash, details of the event shall be recorded in full in the cash book clearly indicating quantum of cash lost etc. But, it shall be noted that the cash lost **is not charged off** as payment on the payment side of Cash Book under any narration. However, the quantum of cash lost shall be shown in Denomination Register as "Cash Lost" with details, to tally total cash as per denomination register to the Balance as per Cashbook. This procedure of exhibiting lost cash in the denomination register shall be followed every day till the O.M. is received from division office and cash balance is reduced in the Cash Book.
- e) On receipt of O.M. from the Division office to charge off the cash in Cash Book, the quantum of lost cash pertaining to each type of transaction shall be charged off under the same column to which it pertains to on payment side of the cash book.

with specific reference to the Division Office O.M. number & date and cash balance reduced. Once cash lost is so charged off in the Cash Book, depiction of lost cash in denomination register as explained under sub-para d) above shall cease. From thereafter Physical cash shall only be exhibited with different denominations and tallied to the cashbook balance. Details of quantum of cash charged off and CBV Nos and Date shall be intimated to Division office for further action.

- f) To the extent of cash so charged off under the columns Imprest and Other amount only, the Sub-division / Section shall seek recoupment of the amount from Division office duly preparing a separate statement for each type of amount indicating item-wise details in each such statement and send the same to the Division office. On recoupment of lost cash from Division Office, the same shall be accounted in the usual course.
- g) If the cash lost is found subsequently in any manner or made good by the concerned, a cash receipt shall be drawn by assigning Account Code 28.403 on the receipt and accounted in Cash Book as normal cash receipt. If cash is made good by the concerned, a cash receipt shall be drawn by assigning Account Code 28.401. It shall be noted that even if lost cash is retrieved either in part or full in the above said manner, accounting procedure for the entire cash lost initially, shall be followed as narrated in a) to f) above.
- h) Detailed report along with relevant file shall be sent to the Division Office as per procedure laid down and already available.

II. **Accounting Procedure to be followed in the Division office where accounts of the sub-division / section is compiled.**

- a) On receipt of intimation of loss of cash, obtain details of cash lost and issue O.M. to charge off the quantum of cash lost in the Sub-division / Section Cash Book and also in the Division office cash book. The O.M. shall contain the details of event and each type of cash lost and also clear instructions to charge off specific quantum of cash under each column of the cashbook on payment side.
- b) The quantum of cash lost pertaining to un-remitted revenue shall be charged off in the Division office cash book under Revenue Remittance column only on the payment side duly assigning Account Code 28.403 at the time of charging off the respective Sub-division / Section's revenue remittance for the month, on the basis of Cash Accounts of the Sub-division / Section. **It shall be scrupulously noted that the Un-remitted revenue portion cash lost is not allocated "Remittance account code 24.3 - Collecting bank account"**.
- c) As far as the portion of Imprest cash lost is concerned, the amount shall not be charged off in the cash book unless the amount is recouped on the basis of statement as indicated under para I, sub-para f) above is received from the sub-division / section office and the amount is recouped. The recouped amount, which is charged off under Disbursement Bank Account column, shall be assigned with Account code - 28.403.

d) For the portion of cash lost pertaining to Employee's claim the amount shall not be charged off in the cash book unless a separate bill is prepared for the amount based on statement sent by Sub-division / Section as indicated under Para I sub-para f) above; and passed under account code 28.403. A separate cheque shall be issued to the unit for the said amount for arranging payment of unpaid claims of employee/s. The amount of cheque so sent to the unit shall be charged off in the Cash Book under Disbursement Bank Account column on payment side of cashbook duly assigning Account Code 28.403. After receipt of paid vouchers the amount shall be charged off against suspense outstanding and respective liability account codes assigned in the usual manner.

e) Obtain detailed report and relevant files from sub-division / section and take action strictly as per procedure laid down by the Corporation and follow-up the case till finality. An exclusive file shall be maintained for each event / individual concerned without fail. Personal responsibility shall be fixed on the concerned without delay duly transferring the debit from 28.403 to the individual employee's name (Account code - 28.401) as per responsibility fixed by the authorities. If no individual is held responsible and loss is considered to be written off, then obtain competent approval and write off the amount by debiting Account Code 79.520 and crediting Account code 28.403. It shall be ensured that balance is not continued in account code 28.403 for more than three months and the amounts debited to 28.401 are promptly recovered.

Above instructions shall be followed scrupulously by all the Divisions, Sub-divisions / Sections. If any wrong procedure has been followed in the past, rectification shall be effected immediately.

54. ಮುಲೆನಿ / ಉಲೆನಿ / ಲೆ (ಲೆಕ್ಕ) / ಶಾಖೆ-೧೪ / ಸಿವೈಎಸ್-೨೨

ದಿನಾಂಕ: ೧೧.೧೦.೨೦೦೦

ವಿಷಯ : ಡಿ.ಸಿ.ಬಿ. ಪಟ್ಟಿಯಲ್ಲಿ ಸ್ಥಾವರಗಳ ಸಂಖ್ಯೆ ಸರಿಯಾಗಿ ನಮೂದಿಸುವ ಬಗ್ಗೆ.

ವಿಭಾಗಗಳು ಸಲ್ಲಿಸುತ್ತಿರುವ ಡಿ.ಸಿ.ಬಿ.ಪಟ್ಟಿಗಳನ್ನು ಕೂಲಂಕುಶವಾಗಿ ವಿಮರ್ಶಿಸುವಾಗ ಪ್ರತಿ ತಿಂಗಳ ಕಡೆಯಲ್ಲಿನ ಸ್ಥಾವರಗಳ ಸಂಖ್ಯೆ ಮಾಹಿತಿಯಲ್ಲಿ ಬಹಳಷ್ಟು ಏರು ಪೇರುಗಳು ಕಂಡು ಬರುತ್ತಿದೆ. ಈ ಸಂಖ್ಯೆಯು ಪ್ರಧಾನ ಇಂಜಿನಿಯರ್(ವಿ) ರವರ ಕಛೇರಿಯ ಅಂಕಿಅಂಶ ಶಾಖೆಯಲ್ಲಿ ಕ್ರೋಢೀಕರಿಸುವ ಸಂಖ್ಯೆಗೆ ಹೋಲಿಸಿದಲ್ಲಿ ಬಹಳಷ್ಟು ವ್ಯತ್ಯಾಸಗಳು ಕಂಡುಬರುತ್ತಿದೆ.

ಮಾಸಿಕ ಡಿ.ಸಿ.ಬಿ.ಪಟ್ಟಿಯಲ್ಲಿ ಸಾಮಾನ್ಯವಾಗಿ ನಮೂದಿಸಬೇಕಾಗಿರುವುದು ಚಾಲ್ತಿಯಲ್ಲಿರುವ ಸ್ಥಾವರಗಳ ಸಂಖ್ಯೆ ಮಾತ್ರ. ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಕಡಿತಗೊಳಿಸಿದ ಸ್ಥಾವರದ ಗ್ರಾಹಕರು ಮೂರು ತಿಂಗಳುಗಳ ನಂತರವೂ ಪುನಃ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಪಡೆಯಲು ಬಾರದಿದ್ದಲ್ಲಿ, ನಿಗಮದ ವಿದ್ಯುತ್ ಸರಬರಾಜು ನಿಯಮಾನುಸಾರ ಕ್ರಮ ಜರುಗಿಸಬೇಕು ಅಂದರೆ, ಒಡಂಬಡಿಕೆ ಅನುಜೀತಗೊಳಿಸಬೇಕು ಹಾಗೂ ಕಂದಾಯ ಬಾಕಿ ಇದ್ದಪಕ್ಷದಲ್ಲಿ ವಸೂಲಿ ಮಾಡಲು ಕ್ರಮ ತೆಗೆದುಕೊಳ್ಳಬೇಕು. ಇವುಗಳ ನಂತರವೂ ಗ್ರಾಹಕರಿಂದ ಯಾವುದೇ ತರಹದ ಪ್ರತಿಕ್ರಿಯೆ ಬಾರದಿದ್ದಲ್ಲಿ ಆ ಸ್ಥಾವರಗಳನ್ನು ಖಾಯಂ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಕಡಿತದ ಸ್ಥಾವರಗಳ ಖಾತೆಗೆ (ಲೆಡ್ಜರ್) ವರ್ಗಾಯಿಸಬೇಕು.

ಡಿ.ಸಿ.ಬಿ.ಪಟ್ಟಿಯಲ್ಲಿ ಕಾಣುತ್ತಿರುವ ಗಮನಾರ್ಹ ವಿಷಯವೇನೆಂದರೆ, ನೌಕರರಿಗೆ ರಿಯಾಯಿತಿ ದರದಲ್ಲಿ ಸರಬರಾಜು ಆಗುತ್ತಿರುವ ಸ್ಥಾವರಗಳ ಸಂಖ್ಯೆ ವಿಭಾಗಗಳ ಹಾಲಿ ಕೆಲಸ ನಿರ್ವಹಿಸುತ್ತಿರುವ ನೌಕರರ/ಅಧಿಕಾರಿಗಳ ಸಂಖ್ಯೆಗೆ ಹೋಲಿಕೆ ಇಲ್ಲದಿರುವುದು. ಉದಾಹರಣೆಗೆ, ಒಂದು ವಿಭಾಗದಲ್ಲಿ ಸಾವಿರ ನೌಕರರು/ಅಧಿಕಾರಿಗಳು ಕೆಲಸ ನಿರ್ವಹಿಸುತ್ತಿದ್ದು ಡಿ.ಸಿ.ಬಿ.

ಪಟ್ಟಿಯಲ್ಲಿ ಇನ್ನೂರಕ್ಕೂ ಕಡಿಮೆ ಸ್ಥಾವರಗಳನ್ನು ಉಚಿತ ವಿದ್ಯುತ್ ಸರಬರಾಜು ವಿವರದ ಎದುರು ನಮೂದಿಸಲಾಗಿದೆ. ಇದು ಮೇಲುನೋಟದಲ್ಲಿಯೇ ಶಂಕಾಸ್ಪದ. ವಿಭಾಗಗಳಲ್ಲಿ ಉಚಿತ ವಿದ್ಯುತ್ ಸ್ಥಾವರದ ರಿಜಿಸ್ಟ್ರಾರ್ ತೆರೆದು ಈ ಸ್ಥಾವರಗಳ ವಿವರಗಳನ್ನು ನಮೂದಿಸಬೇಕು. ಹೊಸದಾಗಿ ಅನುಮೋದಿಸಿದ ಸ್ಥಾವರಗಳನ್ನು ತಕ್ಷಣ ಆ ರಿಜಿಸ್ಟ್ರರಿನಲ್ಲಿ ಸೇರಿಸಬೇಕು. ಹಾಗೂ ಸೌಲಭ್ಯವನ್ನು ಪಡೆದ ನೌಕರ/ಅಧಿಕಾರಿ ವರ್ಗಾವಣೆ/ನಿವೃತ್ತಿ ಇತ್ಯಾದಿ ಕಾರಣಗಳಿಂದ ರದ್ದುಪಡಿಸಿದಲ್ಲಿ ಈ ಅಂಶವನ್ನು ಆ ಸ್ಥಾವರದ ಎದುರು ಗುರುತಿಸಬೇಕು. ಈ ಪ್ರಕಾರ ರಿಜಿಸ್ಟ್ರಾರ್‌ನ ವಿವರಣೆ ಮಾಡಿದಲ್ಲಿ ಉಚಿತ ವಿದ್ಯುತ್ ಪಡೆದ (ನೌಕರರಿಗೆ ರಿಯಾಯಿತಿ ದರದಲ್ಲಿ ಸರಬರಾಜು) ಸ್ಥಾವರಗಳ ಸಂಖ್ಯೆ ವಿಭಾಗದಲ್ಲಿನ ಧಾಖಲೆಯಲ್ಲೇ ಸಿಗುವುದು. ಒಂದು ವೇಳೆ ಶಾಖೆ/ಉಪ-ವಿಭಾಗದ ಡಿ.ಸಿ.ಬಿ./ಪಟ್ಟಿಯಲ್ಲಿ ಈ ಸ್ಥಾವರಗಳ ಸಂಖ್ಯೆ ಸರಿಯಾಗಿ ನಮೂದಿಸದಿದ್ದರೂ, ವಿಭಾಗದಲ್ಲಿಯೂ ಅದನ್ನು ಸರಿಪಡಿಸಬಹುದು.

ಕರ್ನಾಟಕ ವಿದ್ಯುತ್ ನಿಯಂತ್ರಣ ಆಯೋಗವು ಎಲ್ಲಾ ವಿಚಾರಗಳನ್ನು ವಿಮರ್ಶಿಸಲು ಕ್ರಮ ಕೈಗೊಂಡಿರುವ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ಅಂಕಿ ಅಂಶಗಳನ್ನು ಸರಿಯಾಗಿ ದಾಖಲಿಸುವುದು ಬಹಳ ಮುಖ್ಯ. ಈಗಾಗಲೇ ಆಯೋಗವು ಒದಗಿಸಿರುವ ಅಂಕಿ-ಅಂಶಗಳು ಸರಿಯಾಗಿ ತಾಳೆಯಾಗದಿರುವ ಬಗ್ಗೆ ತೀವ್ರ ಆಕ್ಷೇಪಣೆ ವ್ಯಕ್ತಪಡಿಸಿದೆ. ಡಿ.ಸಿ.ಬಿ. ಪಟ್ಟಿಯು ನಿಗಮದ ಒಂದು ಬಹಳ ಗುರುತರವಾದ ದಾಖಲೆಯಾದ್ದರಿಂದ ಹಾಗೂ ಆಯೋಗವು ಡಿ.ಸಿ.ಬಿ.ಗೆ ಸಂಬಂಧಿಸಿದ ಹಲವಾರು ಅಂಕಿ-ಅಂಶಗಳನ್ನು ನಿಗಮದಿಂದ ಪಡೆಯುತ್ತಿರುವುದರಿಂದ, ಎಲ್ಲಾ ವಿಭಾಗಗಳ ಅಧಿಕಾರಿಗಳಿಗೆ ಈ ಮೂಲಕ ಸೂಚನೆ ನೀಡುವುದೇನೆಂದರೆ, ಇನ್ನು ಮುಂದೆ ಡಿ.ಸಿ.ಬಿ. ಪಟ್ಟಿಗಳನ್ನು ವಿಭಾಗಗಳಲ್ಲಿ ಕ್ರೋಢೀಕರಿಸುವ ಮುನ್ನ ಮೇಲೆ ತಿಳಿಸಿರುವ ವಿಷಯವನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸರಿಯಾದ ಮಾಹಿತಿಯನ್ನು ವಿಭಾಗದ ಪಟ್ಟಿಯಲ್ಲಿ ನಮೂದಿಸಬೇಕು. ಒಂದು ವೇಳೆ ಒದಗಿಸಿದ ಅಂಕಿ-ಅಂಶಗಳಲ್ಲಿ ಏನಾದರೂ ತಪ್ಪುಗಳು ಹೊರಬಿದ್ದಲ್ಲಿ ಸಂಬಂಧಪಟ್ಟವರು ಜವಾಬ್ದಾರಾಗುತ್ತಾರೆ ಎಂದು ಸ್ಪಷ್ಟ ಪಡಿಸಲಾಗಿದೆ.

55. No. CCA / DCA / AO (A/cs) / Sn. 4 / CYS 29

Dated: 21-11-2000

Sub: Self-execution works – preparation and sanction of estimates, execution and accountal of assets.

*Ref: 1. Board Order No. KEB / B11 / B 10 / 6948 / 90-91 dated 23-1-99
2. Board Order No. B11 / 819 / 98-99 dated 26-2-99*

It has come to the notice of this office that most of the Field Offices are sanctioning estimates prepared for Self-Execution of Works under one or the other CWIP – Head of Account or Deposit Contribution Works Head of Account. Sanctioning of estimates under any of Head of Account of the Corporation in respect of Self-execution of works is wrong. Assigning a specific work order for such work is a grave mistake and unwarranted. It is understood that this incorrect procedure is followed due to lack of proper guidance and instructions on the particular issue.

The correct procedure to be followed for preparation, sanction, and execution and accountal of assets in respect of Self-Execution Works is given below:

a) An estimate shall be prepared at Standard Rates, duly observing all other prescribed procedure by the Board and put up for sanction. In the nomenclature it should be clearly specified that the estimate prepared is for self-execution.

b) After observing routine usual procedure for scrutiny and verification, the competent authority should sanction the estimate by recording following certificate on the estimate

CERTIFICATE

"This estimate is sanctioned for Self-execution of Works by M/s. / Sri. Under Self-Execution Works Scheme. Supervision charges of Rs. at 10% on the cost of estimate is collected vide Cash Receipt No. Dated No Work Order is assigned under any Head of Account of the Corporation to this Work. This certificate itself is treated as sanction. After completion of work, joint inventory as prescribed vide Chief Controller of Accounts Circular No. AO / Sn. 4 / CYS 10 / 92-93 dated 20-4-92 (Page 246 of Compendium Vol. I) will be taken and asset accounted in the books of Corporation".

c) It shall be clearly noted that the cost of such estimates is not charged off against any capital grant allotted to the Division.

d) No work order shall be assigned under any account head of the Corporation to such estimates. If Work Orders are already assigned to such estimates in the past, it shall be the responsibility of the Division Officer and Executive Subordinate concerned, to ensure no materials are drawn by quoting such work orders. If any such instances have occurred, the materials shall be returned to stores immediately or the cost of such materials recovered without delay. The Accounts Officer / Asst. Accounts Officer II shall invariably ensure this aspect.

e) One copy of such sanctioned estimate shall be handed over to the party for execution of work as per agreement.

f) Accountal of assets shall be ensured as per procedure laid down in this office Circular No. AO / Sn. 4 / CYS 10 / 92-93 dated 20-4-92. Copy of the Circular enclosed for ready reference.

g) All other procedures laid down by Board / Corporation in this regard shall be followed.

Copy of this office letter No. C (A/cs) / AO (A/cs) / Sn. IV / CYS 10 / 92-93 dated 20-4-1992.

Sub: Accounting of lines and other assets taken over by the Board from the promoters of layouts.

Ref: Notification No. KEB / B 11 / B 10 / 6948 / 90-91 dated 16-1-1992.

The procedure regarding considering the request of promoters of the newly formed layouts to allow themselves to carry on the work of extending distribution lines etc., in the newly formed layouts through Licensed Electrical Contractors are laid down in Regulation 10.09 of the Electricity Supply (Amendment) Regulations 1992). The following guidelines are laid down for accounting the assets taken over by the Board in such cases.

After the works are completed and the lines are put into use, the inventory of assets to be taken over by the Board shall be taken jointly by an officer not below the rank of AEE (EI) preferably the concerned Sub-divisional Officer with a person nominated by the promoters for this purpose. The inventory shall be separately taken for each category of the Assets as specified in seventh schedule to the I.E. (Supply) Act 1948 duly measuring the quantity of the Asset. The joint inventory so taken shall be signed by representatives from both sides and

countersigned by the concerned Executive Engineer, (EI), of the Division. One copy of the statement shall be handed over to the promoters for reference and records.

The Engineer who takes the joint inventory shall value each asset at the prevailing schedule of rates and hand over the original copy of the statement of inventory, clearly showing the total cost of each category of Asset taken over, to the Accounts Officer of the Division for incorporating the same in the Account and Registers of the board. The statement shall also have details such as date of completion of work, date of commissioning of work, date of taking over, full description of each category of asset with quantity in appropriate units of measurement etc. A blue print showing the sketch and location of the assets laid in the layouts and taken over by the Board shall also be given along with the Statement.

Immediately on receipt of the above statement in the accounts section all the details of the statement shall be copied to a separate register called as "Assets taken over Register" with the attestation of the AAO, AO and Executive Engineer, (EI). Afterwards the following journal entry shall be passed to bring into account the assets taken over.

10.603	Over head lines (for 11 KV lines)	Dr.
10.541	Transmission plant – (Transformers having a rating of 100 KVA and above)	Dr.
10.542	Other Transformers	Dr.
10.	(for each category of asset the relevant account code under Account Group 10 as shown above shall be operated)	Dr.
TO 55.1	Consumers contribution towards cost of Capital assets	

(Being the cost of the Assets taken over from (Name of the Promoter) accounted)

The details of assets taken into account in the above manner shall be entered in the relevant asset register and depreciation charges as per rules.

The above guidelines shall be followed scrupulously.

56. No. CCA / DCA / AO (A/cs) / An. 14 / CYS 30

Dated 30-11-2000

Sub: Maintenance of separate Accounts for Transmission and Distribution – Voltage class wise booking of activities – Transfer of balances to new account codes related to DCB.

Ref: KPTCL / B7 / 3026 / 99-2000 / Vol. XIV dated 23-10-2000 of the Corporate Office

In the background of KERC's prescription that Transmission and Distribution activities are to be segregated each Voltage class wise, instructions have been issued in letter dated 23-10-2000 of the Corporate Office cited above regarding action to be taken by the accounting units. Balances from existing account codes are to be transferred to new account codes, which are basically restructured, account codes suffixed with an activity number code. In a few instances new account codes have also been assigned. It was also instructed therein that revised DCB format will be issued by the under signed and that DCB from the month of November 2000 shall be prepared in the revised format and submitted to this office.

In compliance of the instructions issued, action has been taken by this office to supply DCB forms shortly to all O&M Divisions. The same shall be used for preparing DCB statement from the month of November 2000 and onwards.

As already stated above, new account codes issued suffixing the activity number code reveals voltage class of the activity. DCB mainly relates to energy supplied to different category of consumers, demands raised against them, collections against demand and balance if any. Therefore, it indicates sale of energy, which is accounted as income and balance recoverable from consumers, which is accounted under Sundry Debtors. In other words, the affected account groups are 61 under income and 23 under Sundry Debtors. In the new account codes issued, some changes have been made to the existing account codes to relate particular tariff categories under 61 and 23 series. For example, 61.1 and 23.1 indicate supply to different category of consumers under LT and 61.2 and 23.2 indicates supply to different category of consumers under HT. To facilitate ready reference and compilation of DCB related activities, a booklet showing concordant account codes relating to DCB at a glance is being supplied shortly to all O&M Divisions, which may be referred to for details.

Balance under 23.1 series has to be transferred in respect of Low Tension installations to the corresponding new account code issued. As category of installations under Low Tension would be under voltage class of below 11 KV, for sundry debtors for sale of power, **activity code number 7** has only been assigned. In respect of High-Tension category, balances from existing account code 23.1 series will have to be transferred to appropriate new account code under 23.2 series. Since under High Tension category power supply is normally under 110 KV, 66, 33 and 11 KV, activity code number 3, 4, 6 and 7 are assigned. If any practical difficulties are experienced to show the Demand, Collection and Balance of HT consumer's accounts voltage class wise during the month of November and December 2000, the new account codes with General activity number code "0" may be temporarily made use of. However, from 1st January 2001, under HT category, voltage class wise demand etc., shall be shown without fail. Since number of installations in respect of HT category will not be many, even if ledgers have been renewed already, immediate action shall be taken to bring all HT installations of same voltage class together.

The DCB format has been designed to accommodate new account codes issued. Certain other changes have been made to present details with full clarity and to make DCB related analysis accurate. While preparing the DCB statement in the Division, due attention has to be given to fill up the relevant columns legibly and clearly.

The DCB Forms being supplied will take care of immediate requirement of Divisions, Sub-divisions and Sections and may get exhausted in a month or two. Therefore, action shall be taken on top priority by the Head of the Divisions to get the DCB forms printed in the same format in Kanriada version only by **considering this letter itself as approval**. Cash collection details for the month shall also be got printed without fail in the same format. Immediately after cash accounts of the Division are prepared, these details shall be filled up and no DCB statement shall be forwarded to this office **without furnishing details of cash collections for the month in the prescribed proforma**. For any lapse in this regard, the Accounts Officer and Asst. Accounts Officer II, will be held personally responsible.

Wherever, at present DCBs are computerised, the consolidated DCB of the Division shall be transferred on a Floppy and forwarded to this office along with hard copy. *It must be noted*

that in the hard copy Font size should not be less than 12 and First copy only shall be sent to this office.

57. No. CCA / DCA / AO (A/cs) / Sn. 4 / 2000-01 / CYS 34

Dated: 11-12-2000

Sub: Maintenance of separate Accounts for Transmission and Distribution Activities –
Voltage Class-wise booking of Activities and Maintenance of Assets
Ref: Order No. KPTCL / B 7 / 3026 / 99-2000 / Vol. XVI dated 23-10-2000

As per instructions contained in the Corporate order cited above, arrangements have been made to supply printed copies of New Account Codes Book, Ready Reckoner and Revised DCB Formats to all the Accounting Units. In respect of maintenance of Trial Balance, a revised format and detailed instruction / guidelines have been already issued in the Corporate Order dtd. 23-10-2000. All the Accounting Units shall follow the instructions and send the Trial Balance in the prescribed format only from November 2000 onwards. Printed copy of the Trial Balance will not be supplied from this office. As such, the revised format of the Trial Balance is once again appended herein below for information and needful.

(Amount in Rs)

Account Code	Particulars	Debit		Credit	
		Inner Column	Outer Column	Inner Column	Outer Column
10.101 0	Land and Rights – General				
10.101 1	Land and Rights – 400 KV	25,000=00			
10.101 2	Land and Rights – 220 KV	10,000=00			
10.101 3	Land and Rights – 110 KV	5,000=00			
10.101 4	Land and Rights – 66 KV	8,000=00			
10.101 6	Land and Rights – 33 KV	7,000=00			
10.101 7	Land and Rights – 11 KV	29,000=00			
10.101	Land and Rights		84,000=00		
Exhibit similarly for A/c Codes upto 10.904					
12.207 0	Depreciation Provision – Building – General				
12.207 1	Depreciation Provision – Building – 400 KV			12,500=00	
12.207 2	Depreciation Provision – Building – 220 KV			5,000=00	
12.207 3	Depreciation Provision – Building – 110 KV			2,500=00	
12.207 4	Depreciation Provision – Building – 66 KV			4,000=00	
12.207 6	Depreciation Provision – Building – 33 KV			3,500=00	
12.207 7	Depreciation Provision – Building – 11 KV			14,500=00	
12.207					42,000=00

Account Code	Particulars	Debit		Credit	
		Inner Column	Outer Column	Inner Column	Outer Column
Exhibit similarly for A/c Codes upto 12.904					
14 Series And so on					

All the Accounting units are to render monthly Trial Balance as shown above and DCB as per revised formats only from November 2000 without fail.

58. No. CCA / DCA / AO (A/cs) / Sn. IV / 2000-01 / CYS 35 Date: 16-12-2000

Sub: Formation of Accounting Divisions to book Transmission related activity separately
Ref: Proceedings of the meeting held on 24-11-2000 in the matter of transfer of Assets from O&M Divisions to TL & SS Divisions

In the meeting of the Officers of TL & SS Zones and Divisions held on 24-11-2000, presided over by the Directors of the Corporation, important decisions were taken relating to functioning of the New Accounting Zones and Divisions. A copy of the proceedings has already been sent to you vide Memo No. D (F) / CFA / CCA / PS / 401 dated 2-12-2000. In order to enable the TL & SS Divisions to commence their activities and account the transactions as per directions issued, it is very much necessary that, O&M Divisions give all assistance and initiate action as per decisions taken in the meeting, which are reproduced below.

1. Initial transfer of Transmission Assets from O&M Divisions to TL & SS Divisions has to be completed before 20-12-2000 and statement in the proforma prescribed in this office letter No. CYS 7, dated 6-7-2000, sent to this office before 23-12-2000.
2. The TL & SS Divisions will continue to operate with the existing O&M Stores till such time alternative arrangements are made. Therefore, the concerned Store Keeper has to be suitably instructed in the matter.
3. Transactions made from 1-4-2000, relating to both Transmission and Distribution activities have to be segregated each voltage class wise. Transmission related expenditure from 1-4-2000 has to be transferred to concerned TL & SS Division. Breakup of each Voltage class wise Distribution expenditure incurred from April 2000 has to be kept ready before the end of January 2001.
4. All transactions from November 2000 and onwards shall be booked each Voltage Class wise without fail.

5. The Executive Engineer of TL & SS Divisions will continue to maintain 33 KV stations wherever they are now maintaining the said Stations. Expenditure incurred in maintaining 33 KV stations will be transferred to O&M Divisions through ATs. On receipt of ATs immediate Acceptance has to be sent.
6. If 66 KV Stations are being maintained by O&M Divisions, expenditure incurred on the same has to be transferred to the concerned TL & SS Division by sending ATs and acceptance received.
7. Acquittances related to personnel to TL & SS Divisions will be sent to O&M Sub-divisions to which at present the concerned O&M Division sends such bills for making payment. O&M Sub-divisions shall continue to make payment as before but return the acquittance rolls to the concerned TL & SS Divisions. The Sub-divisional Heads shall be instructed suitably in the matter.
8. Expenditure incurred by Telecommunication Divisions is considered as Transmission related expenditure under each Voltage class. Therefore, expenditure relating to 33 KV and below incurred by Telecommunication Divisions will be transferred to jurisdictional O&M Divisions by ATs which have to be accepted and acceptance sent.

Instructions detailed above shall be followed scrupulously by the O&M Divisions without fail.

59. No. CCA / DCA / AO (A/cs) / Sn. IV / 2000-01 / CYS 40

Dated: 08-01-2001

Sub: Maintenance of separate accounts for Transmission and Distribution activities – Voltage class-wise booking of Activities and Maintenance of Assets – Transfer of Balances

Ref: Corporate Office Ltr. No. KPTCL / B7 / 3026 / 99-2000 / Vol. XVI dated 23-10-2000

In Corporate Office Ltr. dated 23-10-2000, detailed instructions have been issued for Voltage Class-wise booking of Activities and Maintenance of Assets. New Account Codes have been issued by this office suffixing activity number code to the existing Account Code and New Account Code Book and ready Reckoner supplied to all the Accounting Units. Detailed instructions / guidelines are available at page I to XV. Trial Balance for the month of NOVEMBER – 2000 has to be submitted in the Revised Format as already instructed.

To book the transaction Voltage Class-wise, the Accounting Units will have to transfer the balances from existing Account Codes to New Account Codes. It has come to the notice of this office that, while transferring balance from existing Account codes to New Account Codes Voltage Class-wise, proper Accounting procedure is not being observed. **Transfer of balances between Account Codes should be by passing Journal Voucher only**, so as to have effective control.

If any of the Accounting Units have transferred balances from the existing Account Code without passing Journal Voucher, such Units are advised to pass the Journal Voucher for transfer of balances and produce the same when called for by this office.

Sub: Booking of Expenditure and allocation of Over Heads Voltage Class wise – Guidelines

- Ref: 1. Corporate Office letter No. KPTCL / B7 / 3026 / 99-2000 / Vol. XVI dated 23-10-2000
 2. Revised Appendices I, II, & III to Accounts Manual Volume III published on 8-11-2000 (New Account Codes Book)

New Account Codes Book has been issued during November 2000 for maintenance of accounts and registers and booking of expenditure each voltage class wise. Clarifications are sought from several accounting units regarding allocation of OverHead expenses like salary of regular / maintenance establishment in Sub-divisions / Divisions and other Administrative offices. The following guidelines are prescribed for allocation of expenditure each voltage class wise in all the accounting units:

1 Applicable to all units:- Specific expenditure

Any expenditure which is directly attributable / identifiable to a specific voltage class shall be debited / booked under that specific voltage class only.

It shall be ensured that no balance is shown against any income or expenditure account code with Activity Number Code "0" and all the income / expenditure stands transferred to respective voltage class wise account codes before preparation of Trial Balance for each month.

If any balance is outstanding against any account code having activity number code "0" in respect of Asset and Liabilities, the balance shall be transferred to respective voltage class wise account codes immediately. This shall be ensured at the latest before submission of March 2001 Trial Balance.

Wherever voltage class wise account codes are not allotted against any account code the balance may be retained under account code with Activity Number Code "0" (General).

2. General expenditure / overheads:

a) O&M Divisions:

- 1) O&M Sub-Division: Salary of regular / maintenance establishment and other general overhead expenses which are not directly identifiable to any voltage class in an O&M sub-division shall be debited to the respective account code under 33 KV and 11 KV in the ratio of 33KV and 11 KV lines existing in the sub-division
- 2) Division Office: Salary of regular / maintenance establishment and other general overhead expenses which are not directly identifiable to any voltage class in an O&M Division office shall be debited to the respective account code under 33 KV and 11 KV in the ratio of 33KV and 11 KV lines existing in the entire Division

b) O&M Circle:

Salary of regular establishment and other general overhead expenses which are not directly identifiable to any voltage class in an O&M Circle office shall be debited to

the respective account code under 33 KV and 11 KV in the ratio of 33KV and 11 KV lines existing in the entire Circle

c) O&M Zones:

Salary of regular establishment and other general overhead expenses which are not directly identifiable to any voltage class in an O&M Zonal office shall be debited to the respective account code under 33 KV and 11 KV in the ratio of 33KV and 11 KV lines existing in the entire Zone

d) TL&SS Divisions:

Salary of regular / maintenance establishment and other general overhead expenses which are not directly identifiable to any voltage class in a TL&SS Division office shall be debited to the respective account codes under 400KV, 220KV, 110KV, and 66KV in the ratio of number of stations existing under 400KV, 220KV, 110KV, and 66KV in the entire TL&SS Division.

If any expenditure is incurred by a TL&SS division on 33 KV and 11 KV voltage class, the same shall be transferred to the O&M Division concerned. If the expenditure is to be retained under any extraordinary circumstances, the same shall be exhibited in the T.B. against account code specified for the voltage class.

e) TL&SS Zones:

Salary of regular establishment and other general overhead expenses which are not directly identifiable to any voltage class in a TL&SS Zonal office shall be debited to the respective account codes under 400KV, 220KV, 110KV, and 66KV in the ratio of number of stations existing under 400KV, 220KV, 110KV, and 66KV in the entire TL&SS Zone.

f) Administrative Offices like Corporate Office, CFA's office, CEE (T&P), LDC, ITC, Central Stores Division, CEE (TA&QC):

The establishment and other overhead expenditure in these offices shall be allocated under each voltage class wise category on the basis of total length of lines in CKms. in respect of 400 KV to 11 KV voltage class. After considering the total length of each voltage class lines in CKms. as 31-3-2000 a fixed percentage has been arrived at for the purpose of allocating expenses. The percentage to be allocated to voltage class wise account code under each type of expenditure is given below:

Sl. No.	Voltage Class	Length in CKms	Percentage of expenditure to be allocated
1	400 KV	1216	0.79
2	220 KV	7141	4.65
3	110 KV	6023	3.92
4	66 KV	6092	3.97
5	33 KV	6312	4.11
6	11 KV	126671	82.56

3) Wherever the General Expenditure is prescribed to be apportioned in the ratio stated above, the basic data for arriving at specific ratio may be obtained from respective units and ratio revised once in six months i.e., on 1st April and 1st October of every year. The ratio in respect of sub item (f) – Administrative Offices, will be intimated by CCA.

All the units shall implement the above guidelines scrupulously.

61. No. CCA / DCA / AO (A/cs) / Sn. IV / 2000-01 / CYS 42

Dated: 20-01-2001

Sub: Transfer of Personal T&P Account Balances

Detailed guidelines in the matter of Transfer of balances from parent Accounting Unit and for transfer of balances to TL & SS Divisions from O&M Divisions have been issued in this office Circular dated 6-7-2000 and 7-9-2000, which are available in the New Account Codes Book supplied.

With the formation of TL & SS Divisions, the personal T&P Accounts pertaining to staff working in the Stations and Offices such as Receiving Station, Transmission Lines Maintenance Sub-divisions, TLM Sections, Hot Lines Sub Divisions / Stations etc., are to be transferred to the concerned TL & SS Divisions.

In respect of such T&P articles maintained in Asset Registers, under Account Group 10, instructions issued under para 3 Sub-para (5) of this office letter dated 6-7-2000 shall be followed. T&P articles, which do not appear in the Asset Registers, but maintained in the personal T&P Registers at the Divisions shall be transferred to the concerned TL & SS Division through an O.M. duly mentioning the name of the T&P Account holder and the items held by him under T & P Account.

In the TL & SS Division, based on the O.M., put up by the O & M Division a personal T&P Register shall be opened and maintained. Action shall be taken for counting of T&P articles as per prevailing procedure.

62. CCA / DCA / AO (A/cs) / Sn. IV / CYS 43

Date: 23-01-2001

Sub: Transfer of Assets to TL&SS Divisions – Charging of Depreciation – Reg.

As per instructions issued for transfer of assets etc., to TL&SS Divisions, majority of the O&M Divisions appear to have taken action accordingly. It is learnt that some of the Divisions have charged depreciation on the Assets transferred to the concerned TL&SS Divisions and in some cases Assets have been transferred to TL&SS Divisions with a request to calculate the depreciation for the year 2000-01 and incorporate the same in the Accounts.

In this connection, I am to inform you that there should not be any confusion in the matter of charging depreciation on such assets transferred / to be transferred to TL&SS Divisions resulting in a situation of calculating depreciation twice on the Assets or not charging depreciation at all.

It is therefore instructed that O&M Divisions shall calculate depreciation for the year 2000-01 on all Assets to be transferred to TL&SS Divisions and indicate the fact of having charged depreciation on the Assets being transferred **as a note** in the detailed statement of Assets prescribed in this office letter dated 06-07-2000. They should also transfer the Depreciation provision along with Assets. Similarly, it may be noted that the Revenue Expenditure under 77 series for having charged depreciation also gets transferred to TL&SS Divisions along with Income and Expenditure balances..

In such cases wherein O&M Divisions have transferred the Assets, the TL&SS Divisions shall ascertain the fact or otherwise of charging of depreciation on the Assets transferred by the O&M Divisions. In case the O&M Divisions have not charged depreciation, the TL&SS Divisions shall calculate depreciation on the Assets transferred incorporate the same in the Accounts. It must be ensured that depreciation on the Assets transferred is not charged twice or left out to be charged altogether.

63. ಮುಲೇನಿ/ಉಲೇನಿ/ಲೆ(ಲೆಕ್ಕ)ಶಾಖೆ-೪/ಸಿವೈಎಸ್-44

25.01.2001

ವಿಷಯ: ಭಾಗ್ಯಜ್ಯೋತಿ ಸ್ಥಾವರಗಳಿಗೆ ಮೀಟರ್ ಅಳವಡಿಸಲು ತಯಾರು ಮಾಡುವ ಅಂದಾಜುಪಟ್ಟಿಯ ಮಂಜೂರಾತಿ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ: ನಿಗಮದ ಆದೇಶ ಸಂಖ್ಯೆ ಬಿ.೧೯/೧೬೮೨/೯೦-೯೧ ದಿನಾಂಕ:೨೦.೧೦.೨೦೦೦.

ದಿನಾಂಕ ೨೦-೧೦-೨೦೦೦ ದ ನಿಗಮದ ಆದೇಶದ ಬಗ್ಗೆ ಗಮನ ಸೆಳೆಯುತ್ತಾ ಕಾರ್ಯ ನಿರ್ವಾಹಕ ಇಂಜಿನಿಯರ್(ವಿ), ಚಿಕ್ಕಬಳ್ಳಾಪುರ ವಿಭಾಗದವರು, ಭಾಗ್ಯ ಜ್ಯೋತಿ ಸ್ಥಾವರಗಳಿಗೆ ಮೀಟರ್ ಅಳವಡಿಸಲು ತಯಾರು ಮಾಡುವ ಅಂದಾಜು ಪಟ್ಟಿಯನ್ನು ಯಾವ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ ಅಡಿಯಲ್ಲಿ ಅನುಮೋದಿಸಬೇಕೆಂದು ಕೇಳಿರುತ್ತಾರೆ.

ಭಾಗ್ಯಜ್ಯೋತಿ ಹಾಗೂ ಕುಟೀರಜ್ಯೋತಿ ಯೋಜನೆ ಅಡಿಯಲ್ಲಿ ದಿನಾಂಕ: ೧-೧೧-೨೦೦೦ದಿಂದ ಸಂಪರ್ಕ ಕಲ್ಪಿಸುವ ಎಲ್ಲಾ ಸ್ಥಾವರಗಳಿಗೆ ಕಡ್ಡಾಯವಾಗಿ ನಿಗಮದ ಆದೇಶ ದಿನಾಂಕ: ೨೦.೧೦.೨೦೦೦ ರಲ್ಲಿ ಸೂಚಿಸಿರುವಂತೆ ಮೀಟರ್ ಅಳವಡಿಸಿ ಸಂಪರ್ಕ ಕಲ್ಪಿಸಬೇಕು. ಈ ಸ್ಥಾವರಗಳಿಗೆ ಮೀಟರ್ ಅಳವಡಿಸಲು ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ-14-4007 ಸಿ.ಡಬ್ಲ್ಯು.ಐ.ಪಿ. ಸರ್ವೀಸ್ ಕನೆಕ್ಷನ್ ಅಡಿಯಲ್ಲಿ ಅಂದಾಜು ಪಟ್ಟಿಯನ್ನು ಮಂಜೂರು ಮಾಡುವುದು ಎಂದು ತಿಳಿಸಲಾಗಿದೆ.

64. No. CCA / DCA / AO (C) / AAO / Sn. V(a) / ST / CYS 49

Dated: 17-02-2001

Sub: Rounding off Sales Tax / Central Sales Tax to nearest Rupee

It is observed that in the monthly Sales Tax returns submitted to this office some of the units are collecting Sales Tax in fraction of a Rupee (i.e., in paise), which is contrary to the rules. The relevant Section under KST Act 1957, which relates to the captioned subject is reproduced below for information and strict compliance by all the units.

"Section 17 – A, Rounding off of tax Etc: The amount of tax (including tax payable in advance), penalty or any other amount payable and the amount of refund due, under this Act shall be rounded off to the nearest rupee and for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored".

Sub: Clarification regarding booking of expenditure under Account Code 14.3210
Ref: Ltr. No. BDR / AO / AAO2 / 2000-01 / 22043 dated 2-2-2001 of the EE (EI),
O&M Division, Bidar

Referring to Board Circular No. KEB / B19 / 844 / 93-94 dated 16-12-1997, the Executive Engineer (EI), Bidar Division in his letter under reference has sought clarification on sanction of estimate when both the LT and HT line extension and Transformers are to be included in the estimate.

In Board Circular dated 16-12-1997, it is stated that in respect of such consumers who apply for supply of electricity to their irrigation pump sets under "Modified Self Financing Scheme" the Cost of extension of LT – lines only has to be calculated **without including cost of extension of HT – line, Transformer and Transformer centre.** Therefore, if the work to be taken up includes both LT & HT line extension and Transformer, then the cost of extension of LT – line only has to be borne by the consumer i.e., the actual cost of extension of LT line or Rs. 10,000/- whichever ever is higher (in respect of SC / ST Rs. 5,000/- or cost of extension of LT lines whichever ever is higher) shall only be collected. The amount collected from consumers for only extension of LT line under self-financing scheme is to be credited to Account Code 55.1037. In such cases estimate for extension of LT – line shall be prepared and sanctioned under Account Code 14.3217 separately. The estimate for HT – line extension and Transformer if any shall be sanctioned under Account Code 14.3207 – CWIP – Power Supply to IP Sets (GP) exclusively.

Expenditure incurred for extending LT lines shall be booked under Account Code 14.3217 and should **never exceed the amount credited to Account code 55.1037 in respect of the particular consumer.** If excess expenditure is booked under 14.3217, the same shall be recovered from the concerned executive subordinate immediately and disciplinary action initiated for the lapse in sanctioning estimate for correct amount and also for not collecting sufficient amount before execution of the work.

Sub: Notification of Final Transfer Scheme by GOK – Rectification of OB taken by KPTCL and VVNL Units and Transfer of Assets / Liabilities / Expenditure / Income related to Transmission and Distribution activities from VVNL to KPTCL units.

The proposals for Notification of Final Transfer Scheme by Government of Karnataka to Transfer Assets and Liabilities as on 31-3-2000 to KPTCL / VVNL are being sent shortly. Immediately after issue of Notification by GOK, the opening balances already taken in accounts of respective VVNL and KPTCL units for the year 2000-2001 have to be rectified by adopting the Notified opening balances.

Apart from rectifying the opening balances, the VVNL units have to transfer the Expenditure / Income booked by them in respect of Transmission and Distribution Activity for the period from 1-4-2000 to 28-2-2001, to the respective TL & SS Divisions or O&M Divisions. **NO Expenditure or Income relating to Transmission or Distribution activity shall be**

booked under natural head of Accounts from 1-3-2001 in any of the VVNL Units. Detailed guidelines are given below for rectification of OB after issue of Notification as also for immediate transfer of Transmission and Distribution related activities' Expenditure and Income to TL & SS Division / O&M Division. **It shall be specifically noted that the VVNL Units need not wait for issue of Notification for transfer of amount booked under Transmission and Distribution activities to KPTCL Units and the transfer should be done positively within the first week of March 2000.**

I. Action to be taken in VVNL Units:

1) **Rectification of Opening Balances:**

- a) Immediately after Notification of Final Transfer Scheme, the correct Opening Balance to be taken w.e.f. 1-4-2000 by all the VVNL units will be intimated. The opening balance already taken by them shall be deducted from the correct opening balance to be adopted as per Notification and for the difference amount so arrived at, a Journal Entry has to be passed debiting all debit differences to the debit Account Codes and crediting all credit differences to the credit Account Codes. An illustration is shown below.

A/c Code	Correct OB		Already taken OB		Differences to be rectified.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
10.101	10,000		9,000		1,000	
10.530	2,50,000		3,00,000		(-)50,000	
12.7		35,000		32,000		3,000
44.310		1,80,000		1,95,000		(-)15,000
47.305		45,000		82,000		(-) 37,000
Total	2,60,000	2,60,000	3,09,000	3,09,000	49,000	(-) 49,000

For the above differences, the rectification entry to be passed shall be as follows.

10.101 Dr.	1000	
10.530 Dr.	(-) 50000	
To 12.7		3000
44.310		(-) 15000
47.305		(-) 37,000

- b) The opening balances will get rectified to the correct balances once the above entry is passed and accounted. **The VVNL units shall do this exercise only after the opening balance of each accounting unit is intimated by Chief Controller of Accounts KPTCL.** However they shall note that the March 2001 Final Accounts shall be prepared only after the opening balances are rectified in the Accounting unit as per Notification. The VVNL Corporate Office shall prepare the Annual Accounts after ensuring incorporation of correct balances in the unit.

2) **Transfer of Expenditure / Income related to Transmission and Distribution activity booked during April 2000 to February 2001 to the respective KPTCL units:**

- a) The VVNL units shall note that they will strictly not incorporate any activity related to Transmission and Distribution in their accounts under natural Head of Accounts for the year 2000-2001 and onwards. If under any unavoidable circumstances any such expenditure/income has to be booked, it shall be booked only under Receivable/Payable to KPTCL Account for which new Account Codes are given. As the VVNL is not authorised to do any Transmission or Distribution activity under the statute, the above requirement shall be scrupulously adhered to.
- b) During the period from April 2000 to February 2001, the VVNL units have already carried out Transmission and Distribution activities and booked respective Expenditure/Income in their accounts affecting the related Asset and Liability Account heads also. As VVNL cannot show this activity in its accounts, it has to remove this from the accounts and retain only balances relating to Generation activities. Only after removal of Transmission and Distribution related balances from their T.B. and effecting rectification to the opening balances as prescribed under item 1 above, the VVNL units' TB will exhibit Generation related balances and would be fit for consolidation and preparation of Annual Accounts of VVNL at the Corporate Office.
- c) In order to ensure that VVNL units exhibit Generation activity in accounts and VVNL Corporate Office brings out Annual Accounts for Generation activities only, all the VVNL units shall list out the transactions pertaining to Distribution and Transmission activity accounted by them during the period from 4/2000 to 2/2001 duly classifying them under each voltage class wise codes under the following major categories viz :

Assets -- -- --	From Account Heads 10 to 28
Liabilities- - -	From Account Heads 41 to 58
Income - - -	From Account Heads 61 to 65
Expenditure ---	From Account Heads 70 to 83

The classification of activity shall be done under each specific Account Code and the list exhibiting Account Code and amount for each voltage class shall be prepared. The total of all Accounts Codes under a particular Account Head shall be struck and shown in the statement. **This statement has to be enclosed to the Transfer Document while transferring the amount to respective TL & SS or O&M Division.**

- d) To enable the VVNL units to transfer the Transmission and Distribution activities, New Account Codes as shown in the entries below are opened. The entry to be passed for transfer of the amount in respect of major categories listed above is shown below for guidance of VVNL units and Corporate Office.

Assets

28.8720 – Receivables from KPTCL on TL&SS asset A/c Dr. XX
 To Respective Accounts Codes under Heads 10 to 28 XX
(For Transfer of TL&SS related amount)

28.8740 – Receivables from KPTCL on Distribution asset A/c Dr. XX
 To Respective Accounts Codes under Heads 10 to 28 XX
(For Transfer of Distribution related amount)

Liabilities

Respective Liability Account Codes under Heads 41 to 58 Dr. XX
To 42.2100 – Payable to KPTCL on TL&SS Liability A/c XX
(For Transfer of TL &SS related amount)

Respective Liability Account Codes under Heads 41 to 58 Dr. XX
To 42.2120 – Payable to KPTCL on Distrn. Liability A/c XX
(For Transfer of Distribution related amount)

Income

Respective Income Account Codes under Heads 61 to 65 Dr. XX
To 42.2110 – Payable to KPTCL on TL&SS Income A/c XX
(For Transfer of TL&SS related Income)

Respective Income Account Codes under Heads 61 to 65 Dr. XX
To 42.2130 – Payable to KPTCL on Distrn. Income A/c XX
(For Transfer of Distribution related Income)

Expenditure

28.8730 – Receivables from KPTCL on TL&SS Expdr. A/c Dr. XX
To Respective Expenditure A/c Codes under Heads 70 to 83 XX
(For Transfer of TL&SS Expenditure)

28.8750 – Receivables from KPTCL on Distrn. Expdr. A/c Dr. XX
To Respective Expenditure A/c Codes under Heads 70 to 83 XX
(For Transfer of Distribution Expenditure)

The Transfer Documents (TD) shall be exclusively prepared and sent for each entry shown above. **The Account Code wise Voltage Class wise list prepared shall be sent with each Transfer Document with out fail.**

- e) As the VVNL units are not supposed to do any Inter Unit Account Transactions with KPTCL units strictly from 1-4-2000 and onwards, the transactions booked by them under all IUA accounts from 1-4-2000 relates to Generation activity only, and hence **no such transactions need be transferred.** However for the opening balances outstanding as on 1-4-2000 in all IUA Account Codes, specific instructions will be issued while Notified-opening balances are intimated to them for adoption of correct OB through rectification.

II. Action to be taken in KPTCL Units:

- 1) By and large the opening balance already taken by most of TL&SS Divisions, O&M Divisions and other units of KPTCL remains unaltered even after Notification of Final Transfer Scheme by GOK. However, in respect of such TL&SS and O&M Divisions, who have to account the opening balances relating to Transmission and Distribution activity removed from the TB of VVNL units, the opening balances to be rectified by them will be intimated immediately after Notification of Final Transfer Scheme. Such of the units shall effect the rectification to their opening balances in the accounts before preparing March 2001 Final Accounts by incorporating a Journal Entry on the basis of figures intimated by HO duly debiting all debit heads of accounts for the amount noted against each and crediting all credit heads of accounts for the amount noted against each credit head. **For**

the opening balances so incorporated, the KPTCL unit shall invariably obtain details for the amounts from respective VVNL units for maintenance of subsidiary registers in future in their unit.

- 2) For the amounts relating to Transmission and Distribution activities booked in VVNL units for the period from 4/2000 to 2/2001 and transferred through Transfer Document to KPTCL units, the concerned TL&SS or O&M Division, of KPTCL shall account the TD by passing following Journal Entry and incorporate the same in the accounts before sending March 2001 Final Accounts to Head Office.

For Assets A/cs Transferred

Respective Accounts Codes under Heads 10 to 28 Dr. XX
 To 42.2100 – Payable to VVNL on TL&SS asset A/c XX
 (For Receipt of TL&SS related amount)

Respective Accounts Codes under Heads 10 to 28 Dr. XX
 To 42.2120 – Payable to VVNL on Distribution asset A/c. XX
 (For Receipt of Distribution related amount)

For Liabilities Accounts Transferred:

28.8720 – Receivable from VVNL on TL&SS Liability A/c Dr. XX
 To Respective Liability Account Codes under Heads 41 to 58. XX
 (For Receipt of TL &SS related amount)

28.8740 – Receivable from VVNL on Distn. Liability A/c Dr. XX
 To Respective Liability Account Codes under Heads 41 to 58. XX
 (For Receipt of Distribution related amount)

For Income Transferred:

28.8730 – Receivable from VVNL on TL&SS Income A/ c Dr. XX
 To Respective Income Account Codes under Heads 61 to 65. XX
 (For Accounting TL&SS related Income)

28.8750 – Receivable from VVNL on Distbn. Income A/ c Dr. XX
 To Respective Income Account Codes under Heads 61 to 65. XX
 (For Accounting Distribution related Income)

For Expenditure Transferred:

Respective Expenditure A/c Codes under Heads 70 to 83 Dr. XX
 To 42.2110 – Payable to VVNL on TL&SS Expdr. A/c. XX
 (For Accounting of TL&SS Expenditure)

Respective Expenditure A/c Codes under Heads 70 to 83 Dr. XX
 To 42.2130 – Payable to VVNL on Distrn. Expdr. A/c. XX
 (For Accounting of Distribution Expenditure)

III. Both VVNL and KPTCL Units shall specifically note that the rectification of opening balance as per Final Transfer Scheme and transfer of Transmission and Distribution related amounts are incorporated in their accounts before submission of March 2001 Final Accounts positively. Under no circumstances incorporation of above transactions shall be left out during the year 2000-2001, as VVNL and KPTCL are treated as two different Companies Registered under the Companies Act 1956 and they cannot mix up their transactions with each other. Further the two Companies are authorised to do specific activity and they cannot conduct any activity, which they are not authorised for.

67. No. CCA / DCA / AO (C) / AAO / Sn. V (a) / CYS 52

Date: 03-03-2001

Sub: Deduction of Sales Tax at Source in respect of Repair charges of Distribution transformers

- Ref:
1. T.O. Ltr. No. CYS 28 dated 16-5-1998
 2. Ltr. No. AO / AAO2 / 14576 dtd 10-01-2001 of the EE (Elec.) O&M Divn. Shimoga
 3. T.O. Ltr. No. CCA / DCA / AO(C) / Sn. V(a) / ST / 15559 dated 27-1-2001 addressed to the Executive Engineer (Ele) Shimoga Divn.
 4. Ltr. No. SEE / DCA / AO / F-15 / 18506 dated 20-02-01 of the SEE, Shimoga Circle.

On a reference made by the Executive Engineer Elec., O&M Divn. Shimoga, in his ltr. dated 10-01-2001 (ref 2) regarding deduction of Sales Tax at Source on repair to transformer, the following clarifications were issued in this office letter dated 27-01-2001.

Extract of this office letter dated 27-01-2001:

"Four percent Sales Tax as per Section 19AA is recoverable only on purchase of goods by Government Departments and not by us or any other local bodies. The applicability of Section 19AA to our Corporation and other local bodies has been withdrawn w.e.f. 1-4-2000 by Act, No. 5 of 2000 S.4 (14)(i).

If the transformer repairer has opted for composition of Tax under sub section (6) of section 17 and necessary authenticated documents issued by Sales Tax Department is produced, then only the TDS in respect of works contract has to be made under Section 19A(I) (a) of KST Act, 1957 at 4%. Other wise the TDS has to be made at 10% as per item 21 of schedule VI, under Section 19A, as intimated in this office circular CYS 28 dated 16-5-98".

The SEE, Shimoga Circle, has informed in ltr. dated 20.2.2001 (ref 4) that TDS at 4% is stated to be recovered from similar bills of the same Company. (i.e. M/S KVK control panel) In the circumstances clarification is sought by SE Elec., Shimoga Circle, as to whether Sales Tax at 4% or 10% is to be deducted while passing distribution transformer repair bills.

The issue of deduction of Sales Tax on repair charges of Distribution transformer was discussed with DCCT, Bangalore. It was categorically affirmed that the clarification issued in this office ltr. Dtd. 27.1.2001 is correct. Repair of distribution transformer calling Tenders and placing orders for repair on the firm whose tender was accepted amounts to works contract. Therefore, on production of Form No. 8-A or 8-AB as applicable issued by the competent

jurisdictional authority of Commercial Tax Department, TDS at 4% shall be made, otherwise TDS has to be made at 10%.

All the concerned shall follow the statutory requirement with out fail. Any complications arising out of lapse on their part in not effecting TDS at prescribed percentage, the concerned only would be responsible.

68. No: CCA / DCA / AOC / Sn. V / CYS 54

Date: 08-03-2001

Sub: Depreciation policy from 2000-2001 – Making provision in the Accounts.

Ref: Approval communicated by the Corporation on T.O. Note No. CCA / DCA / 2000-01 / 454 dated 17-01-2001.

- I. The Corporation has adopted the following policy on making provision for depreciation on all assets (including Released Assets) from 2000-2001 and onwards in the accounts.
 1. To provide depreciation on all assets of the Corporation (except computers and lease hold land) as per Electricity (Supply) Act, 1948, on the basis of Central Government Notification No. S.O.265 E dated 27-3-1994.
 2. To provide depreciation on all assets upto 95% of the Original Cost.
 3. To provide depreciation on Computers on straight-line method as per Schedule XIV of the Companies Act, 1956.
 4. To provide depreciation on leasehold land and site development at the years' amortization rate arrived at on the basis of lease period.
 5. To provide 100% depreciation on items of plant and machinery costing upto Rs. 5,000 in the year in which they are installed and put to use.
 6. To provide depreciation on total block of released assets on the written down value balance at rates prescribed for T&D equipments vide Notification No. S.O.265 E dated 27-3-1994.
 7. Not to provide depreciation on assets commissioned or added during the year as per Electricity (Supply) Act, 1948. To provide depreciation on such assets from the succeeding year. To provide depreciation for the entire year in the year in which the assets are de-commissioned / scrapped / released irrespective of date of the event.
- III. The following guidelines are issued to all the accounting units to make provision for depreciation from this year i.e. 2000-2001 and onwards regularly every year as per the policy of the Corporation.

A - DEPRECIATION ON FIXED ASSETS:-

1. Depreciation on all assets (excluding Computers and Leasehold land) shall be continued to be provided at the same percentage as prescribed vide Central Government Notification No.S.O.265 E dated 27-3-1994 communicated to all the units vide CCA's Office Circular No. CCA / AO (A/cs) / Sn. 4 / Cys -106 / 94-95 dated 15-11-94 and available on page No.188 of

Compendium of circulars Vol-I.

2. Depreciation on all assets including computers shall be charged upto 95% of the Original cost of the asset. Wherever, depreciation provision was frozen to 90% in respect of assets which have earned full depreciation, further depreciation shall be charged upto 95% of original value from this year and onwards. It shall be ensured that the provision does not exceed 95 % of original value in respect of each asset under any circumstances.
3. Depreciation on Computers shall be provided at 16.21% as per Schedule XIV of Companies Act, 1956.
4. In respect of Leasehold land and Site development, the depreciation shall be provided every year equally on the basis of lease period and value. Depreciation shall be arrived at by dividing the total value /expenditure on leasehold land and site development by the period of lease.
5. All individual items of fixed assets whose actual cost doesn't exceed Rs. 5,000/- shall be charged depreciation at the rate of 100% in the year in which they are installed and put to use. It shall be noted that for providing depreciation at 100% on such items all the items should have been initially categorised as fixed assets and taken to the asset register. The original value and Depreciation provision of these assets in the Asset register shall tally to balance in Trial Balance under respective Account Codes in 10 series and 12 series. After providing 100% depreciation, the asset continues to remain in the Asset register with Original value and 100% depreciation provided on it, till such time the asset is scrapped. However, this provision is applicable only to individual items of Plant & Machinery costing Rs. 5,000 or less. Moreover, if the aggregate actual cost of such individual items of Plant & Machinery is more than 10% of the total actual cost of Plant & Machinery, then rates of depreciation applicable to such items shall be as applicable to Plant & Machinery. It shall be particularly noted that items under classification Furniture & Fixtures and Office Equipments are not included in the above category of individual assets.
6. Depreciation shall not be provided during the year in which the asset is commissioned or added, in respect of all the assets except those mentioned under item 5 above. Depreciation shall be charged from the succeeding year of commissioning / adding.
7. In respect of assets de-commissioned / scrapped / released, the depreciation shall be provided for the entire year during the year in which the asset is de-commissioned / scrapped / released.

B - DEPRECIATION ON RELEASED ASSETS:-

1. From the year 2000-2001 and onwards, depreciation on released assets shall also be charged every year at the rates of depreciation prescribed for respective fixed assets. Rates as prescribed in page 188 to 194 of Compendium of Circular Vol. I are applicable to released assets also.
2. The following procedure is prescribed for calculating depreciation on released assets, maintenance of released asset register and the value at which released assets are to be issued after charging depreciation.

- a) The pricing ledger folio maintained for each type of released asset will serve as "Released Asset Register." No separate register need be maintained for released assets.
- b) Separate folios shall be maintained both in the Numerical Ledger and Pricing Ledger for each type of released asset as already prescribed. The relevant 16.2 series Account code of the released asset shall be boldly written on each pricing ledger folio
- c) As the released asset is always maintained at Written Down Value till it is issued, the depreciation charged on released asset shall be shown and posted as issue in the pricing ledger folio and deducted out of the existing WDV. The released asset will further be maintained at the reduced WDV in the pricing ledger folio after charging depreciation every year.
- d) The depreciation on released asset shall be charged on the basis of the Opening Balance of WDV carried over every year in each folio of pricing ledger related to released assets (viz, 25 KVA, 50 KVA, 63 KVA transformers etc.). For this purpose, an "Adjustment Issue Invoice" giving following details shall be proposed for each folio / type of released asset by the pricing ledger clerk and incorporated in the stock compilation by debiting Account Code 77.1510, 77.1610, 77.1710, 77.1810 & 77.1910 (new Account Code) and crediting respective Account Code 16.2050, 16.2060, 16.2070, 16.2080 & 16.2090. The released assets are maintained transformer capacity-wise and it is not possible to maintain voltage class-wise like a fixed asset, which is part of a particular voltage class. For providing depreciation on released assets separate New Account codes shown above under 77 series only be utilised and the existing account codes already in operation under 77 series applicable to fixed assets for providing depreciation shall not be utilized under any circumstances. The depreciation charged on released assets shall not be credited to Account Codes under 12 series but credited to Account Codes under 16.2 series only.

Details to be shown in "Adjustment Issue Invoice" put up: -

1. WDV of Released Assets as on 1 st of April (i.e. O.B) in pricing ledger folio..... in respect of ...No. ofKVA transformers.	Rs. XXXXX
2. Less Depreciation at Percentage on the opening balance of released assets	Rs. XXXX
3. Opening Balance/WDV of released assets to be carried over after charging depreciation.	Rs. XXXX
Amount of Adjustment Invoice to be posted as issue in the pricing ledger and accounted in the stock compilation: Item 1 above – Item 3 above (To tally to Item 2 above).	Rs. XXX

Adjustment Issue Invoice to be proposed for incorporation in the accounts is for Rs. XXXX i.e. the value shown against item 2 in the table above. A number shall be assigned for Adjustment Issue Invoice and the depreciation amount charged against item 2 above posted as issues in the pricing ledger under issue column and the value reduced to arrive at reduced WDV in the pricing ledger. The reduced WDV shall be equal to O.B, / WDV of released assets shown against item 3 above. After posting Adjustment Issue

Invoice in pricing ledger the same shall be handed over to stock compiler for incorporation in the accounts.

Further receipts of transformers shall be accounted at respective WDV of each transformer in the pricing ledger and the number and value added to the existing number & value. The issue of transformer at any time shall be at the Running Average Rate as already prescribed (i.e. the value at the time of Issue divided by Number of transformers in the folio at the time of issue).

a) As the depreciation on released assets has to be charged from the year 2000-2001 and the exercise explained above is not done during the current year, charging depreciation on released assets has to be done before closure of March 2001 Final Accounts. Therefore, **all the units shall immediately charge depreciation on released assets considering the opening Balance available as on 1-4-2000 in each released asset folio in the pricing ledger, in the same manner as shown in item (d) above.** Though the depreciation is charged on each category of released asset in the above manner, the released asset issued during the year in each folio would have carried WDV before charging depreciation on these released assets. It shall be noted that once depreciation is charged as above in the pricing ledger, **further issues of released asset at Running Average Rate will not result in issue of released asset at excess WDV.** However, **transformers issued upto the date of charging depreciation as explained above would definitely have carried excess WDV and charged off to the respective debit heads of accounts.** To rectify excess WDV accounted in respect of released assets issued during this year (i.e. 2000-2001), a separate statement in the format enclosed to this circular as ANNEXURE – 1 has to be prepared for all items of released assets which are issued till the date of charging depreciation and reducing the value of released assets in the pricing ledger folio.

After preparing this statement and arriving at the amount of excess WDV accounted in the accounts to be withdrawn, a combined Journal entry may be passed to withdraw the amount by Debit to respective 77 series (New) Head of accounts duly crediting relevant Capital Head of Accounts under 14 series. The amount so withdrawn shall be posted in the Cost Register under each Work Order as **Minus Item** and Cost reduced to that extent immediately. **As this exercise shall be done only after providing Depreciation for the Year and posting of the same in the Pricing Ledger Folio,** the value in the pricing ledger would have already been reduced and there is no necessity of making any further posting in Pricing ledger consequent to passing of above rectification entry in the accounts.

b) All the Accounting Units shall also prepare a Reconciliation Statement showing the details of Quantity and Value of O.B., Depreciation for the Year, WDV after providing depreciation, Receipts of Released Assets during the Year, Issue of Released Assets during the Year, and the C.B., of each capacity of Transformers (Voltage class wise) in the format Prescribed vide ANNEXURE – 2 enclosed to this circular and send the same along with March'2001 Final Accounts. The figures furnished in this statement shall strictly tally to balances carried under respective account codes in the trial balance.

C. RELEASE OF ASSETS HAVING RESIDUAL VALUE ONLY AND TREATED AS GOOD / RE-USABLE (ASSETS ALREADY DEPRECIATED UPTO 95%)

If the assets released are already depreciated upto 95% (i.e. the maximum limit of providing depreciation), such released assets returned to stores shall not be taken in the

regular folio of released assets in the pricing ledger. The released assets having residual value only shall be posted in a separate folio opened for such assets in the pricing ledger. It shall be ensured that no depreciation is charged on such released assets as full depreciation would have been earned and such assets shall be considered to have been issued giving priority over other released assets. In other words, the first issue of similar type of released assets shall be released assets having residual value only and charged off in the separate folio exclusively maintained. While reconciling the balances in Pricing Ledger with Numerical Ledger, the balance in both the folios of similar type of assets in Pricing Ledger shall be taken together. By adopting this procedure, it can be ensured that all the released assets having residual value are issued in the same year in which they are received.

If an asset is found to be scrap at the time of release itself, such assets shall be accounted directly under 16.1 series and not under 16.2. As such assets are treated as scrapped assets the question of charging depreciation doesn't arise.

The above instructions shall be followed without fail and all required entries incorporated in March 2001 final accounts positively.

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED.

STATEMENT SHOWING THE DETAILS OF DEPRECIATION ON RELEASED ASSETS.

Capacity/ Category	Opening Balance		Depreciation for the Year 2000-2001		Total WDV After Providing Depn	Receipts During The Year		Issues During The Year		Closing Balance In The Pricing Ledger	
	Qty As On 1-4-2000	Total Value As Per Pricing Ledger As On 1-4-2000.	Percen- tage of Depn	Amt		Quantity (In No.s)	Value (WDV Taken In Pricing Ledger)	Quantity (In No.s)	Value (Avg. Runn ing Rate)	Qty.	Total WDV
4	5	6	7	8	9 (6-8)	10	11	12	13	14 (5+10- 12)	15 (9+11- 13)
Transformers											
Transformers											
Transformers											

shown under Column 8 should tally to Amount shown under Account code 77.1510, 77.1610, 77.1710, 77.1810, 77.1910 in March 2001 Final T.B.

shown in Column 15 should tally with Amount shown in respective Account codes under 16.2 series in 2001 Final Accounts.

Depreciation to be provided are as follows: (1) Transformer = 7.84% (2) Lines, Cable Net work = 7.84%.

Sub: Transfer of Asset Accounts Maintained at Head Office to respective O&M / TL&SS Divisions – Guidelines and Instructions.

*Ref: 1) Approval of Corporation on this office Note No. CCA / DCA / AO (C) / Sn. V / 2000-01 / 483 dated 1-2-2001.
2) T.O. Circular No. CCA / DCA / AO (C) / Sn. 5 / 18046 – 145 dated 15-3-2001*

On implementation of commercial accounting system w.e.f. 1-4-1985, all the divisions were required to maintain accounts of assets commissioned on or after 1-4-1985 in their divisions only. The accounts of assets commissioned prior to 1-4-1985 and subsequent additions to such assets were maintained at the Head Office. The Corporation has approved transfer of all such asset accounts maintained at Head Office to the respective O&M / TL&SS Divisions vide ref.2 for incorporation of the same in the accounts of units in the Financial Year 2000-2001. Accordingly, the asset accounts maintained at Head Office have been transferred to all the units concerned vide this office Letter dated 15-3-2001. Necessary instructions to account the assets, accumulated depreciation and providing depreciation for 2000-2001 are already issued. Detailed instructions regarding accountal, maintenance, segregation of assets transferred, correlation of transferred assets with physical quantities are given below for the guidance of all accounting units: -

1. The asset accounts transferred vide this office letter under ref.2 shall be brought into accounts by passing Journal vouchers as prescribed in the letter and one copy of passed Journal Voucher returned to this office. The depreciation for the year 2000-2001 for the amount as calculated by the Head Office shall also be provided immediately after accounting the value of the assets transferred by the unit.
2. While accounting the Original Value of the assets, the units have to credit Account code 32.3(802) by debit to respective asset account codes in 10 series. Similarly, the account code 32.3(802) has to be debited duly crediting respective account codes under 12 series for accounting accumulated depreciation. The debit given to 32.3(802) and Credit given to 32.3(802) in the above manner shall not be netted but kept exclusively as independent debit and credit items in the Trial balance. Both these debit and credit amount shall be transferred to Head Office in March 2001 Final accounts by bringing these account codes in part C of the accounts. To enable this, separate folios in the General ledger shall be opened for "32.3(802) – Debit" and "32.3(802)-Credit" and these amounts posted exclusively and balance maintained till they are transferred to Head Office
3. The assets transferred and accounted against old account codes as per the JV prescribed in the letter dated 15-3-2001 shall be **segregated each voltage class-wise and transferred to relevant new account codes by passing a Journal voucher.**
4. The asset register for transferred assets shall be opened only after instructions in item 1 & 2 above are complied with. The submission of March 2001 Final accounts should not be delayed under any circumstances in general and owing to the time required to write the asset register for the transferred assets in particular. **Submission of March 2001 Final Accounts has no bearing on opening and writing of asset register for transferred**

assets. However the asset register for transferred assets shall be written and kept ready for verification before statutory auditor takes up audit.

5. Exclusive Asset Register shall be maintained for these transferred assets. For the same type of asset commissioned in different years under a particular account code, separate folio shall be allotted for the assets commissioned in each year and written in the folios of asset register chronologically year-wise. For example, if Transformers of 100 KVA and above is found to have been commissioned in each year from 64-65 to 84-85 for 21 years in the statement sent, this asset will have to be written in Asset Register in 21 continuous folios opening folio for each year separately and chronologically under Account code 10.5417. Asset account code-wise writing of asset register in this manner shall be for the segregated voltage class-wise new account codes only and not for old account codes. All the details shall be properly filled-up in each folio.
6. From 2001-02 and onwards, the units shall calculate depreciation on these assets also and make provision regularly.
7. Segregation and Accounting of assets transferred, each voltage class-wise: -
 - a) The segregation of transferred assets shall be done on the basis of actual inventory and documents available. The TL&SS Divisions have to specifically analyse the source of creation of the asset and find out the details from the respective O&M Divisions / Major Works Divisions. In O&M Divisions also the segregation shall be based on inventory of 11 KV & 33 KV assets. The documents to be relied upon are estimates, Cost Registers, Advice of Transfers, Completion reports, categorisation statements, Final accounts submitted, Major works division records / bills, etc.
 - b) Name / description of the asset in the statement sent from Head Office itself in most of assets reveal their voltage class. For example in O&M Divisions, 33 KV Stations / 33 KV Line, Lines on RCC Poles/PCC Poles/street light fittings (to be classified under 11 KV). For example under O&M Divisions, 33KV stations / lines relate to voltage activity code 6. Lines on RCC poles /PCC Poles/Street Light fittings relate to voltage activity code 7. Likewise in TL&SS Divisions, 110 KV MUSS, 220KV MUSS, Receiving stations with specific voltage class, Lines of specific voltage, Buildings in station yard of specific voltage etc.
 - c) All 100 KVA transformers can be generally classified under 11 KV voltage class only. Similarly all MVA transformers in O&M Divisions can be classified under 33 KV category.
 - d) As far as lightning arrestors in O&M Divisions are concerned, the lightning arrestors pertaining to 33 KV Stations shall be ascertained on the basis of physical inventory and deducted out of the total quantity and value of the asset transferred to arrive at the quantity and value that can be classified under 11 KV Voltage class. The average value of lightning arrestors in such cases can be arrived at by dividing the total value by total number of lightning arrestors. If the total quantity of lightning arrestors pertaining to period prior to 1-4-85 is not immediately available the entire value transferred may be initially classified under 11 KV voltage class and subsequently segregated appropriately.
 - e) In respect of some O&M Divisions which are bifurcated in the past and new divisions are formed, the assets pertaining to the period prior to 1-4-1985 are transferred to the parent

divisions as they were maintained against parent division only in Head Office. Such parent divisions, to which assets are transferred, now, shall re-transfer the same to the divisions concerned in the next year i.e.2001-2002 depending on the physical existence of such assets in other divisions.

- f) If an asset transferred to one particular division is spread over the jurisdiction of other neighboring divisions also (especially in case of lines), then the asset pertaining to other divisions shall be transferred on the basis of the quantum (length in Kms. & per Km value) of such assets existing physically in those divisions.
- g) If an asset listed in the statement and transferred is physically not found in the field but an enhanced capacity asset is available in its place, the value transferred from Head Office shall be reckoned for the enhanced capacity asset only and asset account maintained.
- h) All residential quarters/ buildings which are not situated in stations and not coming under the control of TL&SS divisions shall be mainly classified under 11 KV voltage class in O&M Divisions. However, if the residential building is specifically built for 33 KV stations and situated therein, such buildings shall be classified under 33 KV voltage class.
- i) Any building coming under the jurisdiction of TL&SS Division shall be classified under such voltage class to which it pertains to specifically. If no specific voltage class-wise attachment can be made to buildings, then classification must be made in the ratio of each voltage class-wise activity dealt by TL&SS Divisions.
- j) While classifying the assets voltage class-wise, if any doubt arises regarding the classification, then such assets shall be classified based on the predominant voltage class-wise activity.
- k) Wherever the actual details / inventory is not available, the segregation shall be mainly based on a fair assessment of proportion of voltage class-wise assets in the jurisdiction. The assessment made by the Executive Engineer & Accounts officer of the Division will be final. Only when such assessment made is proved incorrect on the basis of documents / inventory / any other source subsequently, then only rectification to such assessments shall be made
 - 1) If the value of a specific asset is shown in the statement as commissioned in more than one year, then the value shown in subsequent years after the first year of commissioning shall be taken as additions to the original asset and added to the value shown in the first year of commissioning. In effect, such assets shown in different years get clubbed with the asset commissioned during the first year.
 - 2) In the case of asset account pertaining to stations transferred, if the breakup details of assets are available, then quantity and value of each asset in the station is noted in the statement sent. If only one figure is given as value of the station, then it comprises of all the assets in the station and segregation of the value can be made taking physical inventory and assigning appropriate value out of the amount transferred.

- 3) For the asset account pertaining to land transferred, the Executive Engineer of the unit shall ensure that proper documentation is built up and preserved for the land invariably. If the documents are already there, the same shall be verified with reference to the details of land transferred and necessary action taken immediately to rectify differences if any observed.
- 4) Subsequent to transfer of assets from Head Office and accountal of same in the units, if any interchange and transfer of amount among 10 series is necessitated owing to factual position, the unit may make rectifications. While making such rectifications, if percentage of depreciation changes, then the provision in depreciation account should also be suitably altered by passing necessary entries.
- 5) If the accounting unit finds that an asset pertaining to the period prior to 1-4-1985 is physically available in their unit but not found in the statement of asset accounts transferred from Head Office, such assets shall be accounted at nominal value of Re.1/- by debit to respective account code under 10 series and credit to miscellaneous revenue as per para No.1:36 on page 148 of Accounts Manual Vol-III. If the assets so accounted at nominal value are subsequently released, then the written down value of such released asset shall also continued to be maintained at Re.1/- only treating that no depreciation provision is accumulated.
- 6) During the year 2000-2001, if any asset pertaining to the period prior to 1-4-1985 is released and already accounted under account code 32.802, the unit shall pass necessary rectification entries to reverse the credit given to 32.802 and account the same as released against asset account transferred from Head Office duly withdrawing provision for depreciation also from accumulated depreciation account transferred from Head Office. With these rectification entries, it shall be noted that there should not be any transaction booked during the year 2000-01 and onwards under account code 32.802. The closing balance against account code 32.802 during this year shall be equal to opening balance under this account code at the beginning of the year invariably. No difference between CB & OB of 32.802 should exist in March 2001 Final Trial Balance.
- 7) As the assets pertaining to the period prior to 1-4-1985 stands transferred to units, the account code 32.802 solely relating to transfer of assets commissioned prior to 1-4-1985 but released during subsequent years shall also cease to exist. In order to ensure that no transactions are booked and no balance is maintained against this account code in the units from the year 2000-2001 and onwards, the opening balance (which is also the closing balance for the year 2000-2001) maintained against this account code shall be brought under Part- C of March 2001 Final accounts. It shall be noted that under no circumstances this account code is shown under part – A of the Final accounts.

The above guidelines and instructions shall be studied in detail and thoroughly understood by all the concerned in general and the CA / DCA / AO / AAO in particular and necessary entries incorporated in monthly accounts on hand and correct depiction made in March 2001 Final accounts without fail. Any wrong depiction owing to avoidable lapses in the unit will be seriously viewed and personal responsibility fixed on the concerned.

Sub: Incorporation of Balance Sheet Restructuring Plan (BRP) adjustments in the accounts for 2000-2001

Ref: Government Order No. DE 12 PSR 2001 BANGALORE, DATED 30-3-2001.

A. In the Balance Sheet Restructuring Plan (BRP) approved by the Government of Karnataka vide Order dated 30-3-2001 certain non-realizable receivables are removed and adjusted to the current assets of erstwhile Karnataka Electricity Board and net Sundry Receivables are passed on to KPTCL. The major Sundry Receivables from which non-receivables are removed are from, a) Dues from BJ/KJ Installations, b) Dues from Hukkeri Society, c) Dues from IP sets (Interest portion only), d) Dues from Permanently Disconnected Installations and e) Dues from BWSSB (Interest portion only). These adjustments are to be given effect to invariably in the Annual Accounts of 2000-2001 of each unit (i.e., March 2001 Final Accounts). The adjustment to be passed in the accounts of each unit for the amount noted against each item relating to their unit is detailed below in respect of each item. After exhibiting the Adjustments to be passed in the accounts of each unit, further course of action to be taken regarding giving credit to the consumers' accounts concerned is indicated.

I. Dues from Bhagyajyothi / Kutirjyothi Installations: Amount Rs.....

The entry to be passed for the above amount is as follows:

37.3 (803)- IUA – BJ/KJ balance clearance – BRP	Dr	XX	
To 23.1017 (BJ/KJ)			XX

II Dues from Permanently Disconnected installations: Amount Rs.....

37.3 (804)- IUA – Permanently Disconnected installations balance clearance – BRP	Dr	XX	
To 23.1 series (Respective Tariff category)			XX

III. Dues from BWSSB (Interest portion only): Amount Rs.....

37.3 (805)- IUA – BWSSB (Interest portion) balance clearance – BRP	Dr	XX	
To 23.1 series(Respective Tariff category)			XX

IV. Dues from Hukkeri Society, Ghataprabha Division only: Amount Rs. 18.79 crores.

37.3 (806)- IUA- Hukkeri Society Balance clearance – BRP	Dr	XX	
To 23.265 Sundry Debtors for sale of power – Rural Cooperative Society – Hukkeri.			XX

The Debits shown against 37.3 (803),(804),(805) and (806) shall be maintained exclusively and the entire balance transferred to Head Office by bringing the items under Part 'C' of the March 2001 Final Trial Balance.

Journal Vouchers in duplicate for each item from 1 to 4 above are enclosed to this letter for passing necessary entries in March 2001 Final Accounts and for sending one copy back to this office duly assigning JV No. and date on the Journal Voucher.

B. Guidelines to be followed for giving credit to the respective installations of consumers.

1. The amounts indicated against each item above are taken from the documents noted below.

a) BJ / KJ arrears: -

The amount is the Closing balance as on 31-3-2000 taken from DCB of respective Division.

b) Permanently Disconnected Installations: -

The amount against each category of installation is taken from the Statement of Permanently Disconnected Installations submitted by each division along with their March 2000 Final Accounts.

c) BWSSB (Interest portion only): -

The amount is taken from the statement showing revenue arrears outstanding in respect of BWSSB installations as at the end of 31-3-2000 submitted by each Division to Chief Controller (Revenue Monitoring) and consolidated in the O/o the CC (RM).

d) Hukkeri Society: -

The amount is Closing Balance as on 31-3-2000 taken from the DCB of Ghataprabha Division.

2. As the balances are taken from various returns submitted by each O&M Division, the accuracy of balance furnished by them shall be ensured by the AO/AAO of the division and AAO / Sr. Asst. of the respective sub-division/section. For any wrong data furnished the employee/ officer concerned will be solely and personally held responsible.

3. For each of the amount furnished by the Division as indicated above in the March 2000 Final Accounts, installation-wise details should have been maintained and available in the records of the Division concerned. These statements already prepared and available only shall be relied upon for passing on credit to the consumers account and not any other statements. **Neither this statement, which is the base document for the figures already furnished, shall be altered under any circumstances.**

4. The credit to Consumers' account shall be given for the exact amount as available in the base document. The Division concerned shall intimate the adjustment No., amount, RR No., and name of the consumer etc., to the respective Revenue

accounting Unit with specific directions to afford credit to the installation of consumer in the month of April or May 2001 at the latest and incorporate the same in DCB without fail.

5. **The credit to consumers' account shall not be passed on but the amount re-transferred to Head office, under the following circumstances:**
- a) If there is any legal case pending in the court of law or with any other appellate authorities regarding recovery of the arrears of the particular installation the credit shall not be passed on to such installations.
 - b) If the arrears shown as recoverable in the statement as 31-3-2000 is subsequently recovered under any scheme like RARSS-99 or IP set one time interest waiver scheme etc., then credit to such installations out of the above amount adjusted by GOK shall not be passed on.
 - c) If the arrears has been paid by the consumers themselves subsequent to 31-3-2000 under any circumstances then also the credit shall not be passed on to such installations.
 - d) If reconnection is already taken in respect of any installation which was under permanent disconnection as on 31-3-2000 with specific conditions that the arrears would be cleared by the consumer in installments or in due course, then also the credit shall not be passed on to installations.
 - e) If a Court order or an Appellate Authorities order is already there in favour of us and the consumer is supposed to clear the arrears as per order then also the credit shall not be passed on to the installation but the orders of the Court or the Appellate Authority shall be executed.
 - f) Utmost care shall be exercised while passing on credits to permanently disconnected installations under LT-5 Motive Power category and HT category of installations. The credit shall not be passed on to the installations under LT-5 Motive Power category and HT category unless ABC forms are issued, security deposit is adjusted to the arrears, agreement is terminated and the lines are dismantled on or before 31-3-2000. For having issued ABC forms, adjusted security deposit and terminated the agreement on or before 31-3-2000, the AAO / Sr. Asst. of the Sub-division/ Section shall record a certificate to that effect. For having dismantled the lines before 31-3-2000, the Asst. Ex. Engr. of the Sub-division/Section shall record a certificate before passing on credit to the consumer. This shall be scrupulously ensured by both the AO of the division and AO Internal audit.
 - g) If any other type of dispute other than mentioned above are there like controversy over rate of tariff and other charges levied etc., the credit need not be passed on to installations till it is determined that the amount cannot be recovered from the consumer.
 - h) In the arrears outstanding against permanently disconnected installations, if Audit Short claims are also included and the entire arrears is considered as

not recoverable even after exploring all the avenues, applying all the conditions stated above then the credit may be passed on to the installation for clearing the arrears.

C. Procedure to be followed for returning the credits not passed on to consumers, to the Head Office:

For the amount to be returned to the Head Office for credits not passed on to the consumers, the following entries shall be passed:

I. Dues from Bhagyajyothi / Kutirjyothi Installations:

The entry to be passed for return of the amount is as follows:

23.1017 (BJ / KJ)	Dr	XX	
To 37.3 (807) BRP clearance amount returned – BJ/KJ			XX

II. Dues from Permanently Disconnected installations:

23.1 series (Respective Tariff category)	Dr	XX	
To 37.3 (808)- BRP clearance amount returned- Permanently disconnected installations –			XX

NOTE: -

For the total amount returned under 37.3 (808), tariff wise details under 23.1 series shall be sent in a separate statement.

III. Dues from BWSSB (Interest portion only):

23.1 series(Respective Tariff category)	Dr	XX	
To 37.3 (809) – BRP clearance amount returned- BWSSB (interest Portion)			XX

NOTE: -

For the total amount returned under 37.3 (809), tariff wise details under 23.1 series shall be sent in a separate statement.

The Credits shown against 37.3 (807), (808) and (809) shall be maintained exclusively and the entire balance transferred to Head Office as and when called for or at the latest in March 2002 Final Trial Balance by bringing the balance under Part 'C'.

D. Specific instructions to Internal Audit Wing for verification and certification:

The Accounts Officer / Asst. Accounts Officer, Internal Audit shall ensure that all the checks prescribed above are done before passing on the credit to the consumers and the credit goes to the genuine consumers only. Besides, they shall also ensure the following procedure is complied with.

1. As the adjustment is given by GOK by entirely relying upon the figures furnished by the Divisions, which in turn should be tallying to the figures available in base document, it should be ensured that the total of all items in base document agrees to the final figures in the statement.
2. No change of RR Nos or consumers' name shall be allowed in the base document unless it is convinced that the change is genuinely required due to unintentional errors committed and no other consumer is unduly benefited. The reasons for such change shall be recorded and certified by Internal Audit specifically before passing on the credit.
3. In respect of LT 5- Motive Power installations and HT installations the Internal Audit shall ensure that the credit is not passed on to the installations unless ABC forms are issued, security deposit is adjusted, agreement terminated and the lines are dismantled on or before 31-3-2000 in addition to exercising the checks prescribed above.
4. It shall be ensured that under no circumstances undue benefits are either passed on to consumers or obtained by the consumers.

E. Responsibility:

The Accounts Officer of the Division, Accounts Officer, Internal Audit, Asst. Executive Engineer and AAO / Sr. Asst. of Sub-division will be personally held responsible to the extent of the role to be played by them as prescribed above. If any undue favour is found to be shown or undue benefit is passed on to the consumers under the above adjustments, the Officer / Officers / Employees concerned will be made solely responsible and action as per CDCA Rules will be instituted on them for the lapses. The Deputy Controllers of Accounts of O&M Circles and respective Zonal Controllers shall also ensure that proper care is exercised in passing on credits to the Consumers under these adjustments by the Units in their jurisdiction.

The Journal Voucher Copies are sent to respective Divisions for effecting adjustments along with this Circular.

71. No. CCA / DCA / AO (A/cs) / Sn. 4 / CYS 5

Dated: 30-04-2001

Sub: Electrification of IP sets under Tatkal Scheme with effect from 1-4-2001 - Accounting Procedure.

Ref: Corporate Office Order No. B19 / 3756 / 2000-01 Dated 28-3-2001.

Procedure has been laid by the Corporation in Order dated 28-3-2001 for power supply to IP sets under Tatkal Scheme. As per this, such of the consumers who are willing to obtain power supply under Tatkal Scheme have to pay estimated amount in full for extension of LT lines or Rs.25, 000/- whichever is higher for availing power supply to their IP sets. If power is supplied by providing only service main, then in such cases also a minimum of Rs.25, 000/- has to be collected. For arranging power supply to IP sets under this scheme if there is any necessity of extension of HT lines and erection of Transformer Centre, expenditure towards the same has to be borne by the Corporation. With the introduction of power supply to IP sets under Tatkal Scheme, the existing scheme of power supply to IP sets under Self Financing has

been cancelled w.e.f. 28-3-2001 and will not be in operation from this date.

For accounting the transactions relating to power supply to IP sets under Tatkal scheme w.e.f. 1-4-2001, the following guidelines are issued.

I. Estimated cost in full (i.e. cost of execution of LT line or service connection or both) or Rs.25, 000/- whichever is higher shall be collected from consumers who are availing power supply to their IP sets under the scheme. The amount so collected shall be accounted against New Account Code "55.1087- Consumers contribution towards IP sets serviced under Tatkal Scheme". Cost of extension of LT lines and Service connection shall be booked under New Account "Code 14.3237 – CWIP – power supply to IP sets under Tatkal scheme", being issued separately.

Expenditure incurred for extending LT lines or Service connection or both and booked under Account Code 14.3237 should never exceed the amount credited to Account "Code 55.1087 – Consumers Contribution towards IP sets serviced under Tatkal scheme", in respect of a particular consumer or group of consumers, if a group of consumers avail power supply under the provisions of item (iv) of Board Order. It shall be specifically noted that if any excess expenditure is booked against 14.3237, the same shall be recovered immediately from the concerned Executive subordinate and disciplinary action initiated for the lapse of not collecting sufficient amount from the consumer before execution of the work.

II. Where the work to be taken up includes extension of both HT and LT line and erection of transformer, then the cost of extension of LT line and service connection only has to be borne by the consumer as explained in (1) above. The estimate for HT lines extension and erection of transformer if any, shall be exclusively sanctioned under account code 14.320 (Appropriate Voltage Class)- CWIP – power supply to IP sets (GP).

III. If an IP set under Tatkal Scheme is to be serviced in the area where SPA Scheme (REC) is sanctioned and in progress, then IP Set serviced under Tatkal scheme should not be covered under REC – SPA Scheme. It shall not be considered for intimating the progress under SPA Scheme.

IV. It shall be noted that consequent to cancelling the scheme of power supply to IP sets under Self Financing, existing Account Codes 55.1030, 55.1037, 14.3210, 14.3216 and 14.3217 will not be in operation from 28-3-2001.

72. No. CCA / AOA / Sn. IV / 2001-02 / CYS 6

Dated: 05-05-2001

Sub: Making provision for doubtful dues at the accounting units from 2000-2001 accounts and onwards – March Final Accounts

*Ref: 1. T.O. Lr. No. CCA / AO (Acts.) / Sn. IV / CYS – 147 / 94-95 dated 1-2-1995
2. Letter No. ACFA / CCA / DCA / Sn. 4 / CYS – 48 dated 12-02-2001 of the Chief Financial Adviser, KPTCL*

Provision towards Bad and Doubtful debts was being made every year in the accounts on a case-to-case basis resulting in investigating case wise realisability of receivables from Consumers at the time of creating the provision. In view of the fact of there being a very large

number of Consumers, the exercise of analysing each case for making provision is not only onerous but time consuming. Therefore it was thought fit to go by the Basic Accounting Principles And Policies prescribed in the Electricity (Supply) Annual Accounts Rules 1985, wherein it is prescribed that a fixed percentage of dues from Consumers shall be maintained as a provision for meeting debts, which may turn bad.

In this background, the Corporation has approved adoption of making provision for Bad & Doubtful Debts at a fixed percentage of **4% of dues from Consumers from the year 2000-01 and onwards till such time the rate is revised in future years.** The provision has to be made on the balance outstanding against Account Codes 23.1 & 23.2 series and 23.7 in the March Final TB every year.

Accordingly such of the units that have rendered their March 2001 Final Accounts have been instructed to revise the provision made towards bad and doubtful dues from consumers and make fresh provision at 4% of dues from Consumers and to resubmit their accounts. Similarly, the accounting units that are yet to submit their accounts for the year 2000-01 shall have to make the provision towards bad and doubtful debts at 4% of dues from Consumers. While making the provision afresh on percentage basis, the units have to take special care to ensure that the **provision is made on the balance depicted against Sub-Account codes under 23.1 & 23.2 series and 23.7 in the March Final 2001 Trial Balance.**

The balance in March Final 2001 TB to be reckoned for this purpose under Account Codes 23.1 & 23.2 series and 23.7 shall be (i) after incorporation of adjustments proposed under Balance Sheet Restructuring Plan (BRP) approved by the GOK and communicated to the units vide letter No. CFA / CCA / DCA / Sn. 14 / CYS – 2-dated 23-04-2001, (ii) Interest component ordered to be withdrawn from ledger accounts in B.O. No. KPTCL / B20 / 5115 / 2001-02 dated 23-04-2001 related to installations of KUWS&SB, (iii) Interest component to be waived under "One Time Interest Scheme", (iv) Interest, fixed charges etc., waived under "Revenue Arrears Recovery Samadhan Scheme – 1999".

The above points shall be noted and correct provision towards Bad and Doubtful debts made in the March 2001 final accounts by all the concerned units.

73. No. CCA / DCA / Sn. IV / 2000-01 / CYS 11

Date: 19-05-2001

*Sub: Submission of Monthly Trial Balance depicting balances – Voltage Class-wise.
Ref: This office Letter No. CCA / DCA / AO (A/cs) / Sn. IV / 2000-01 / Cys. 34 dated 11-12-2000.*

Despite instructions issued to submit trial balances in the revised prescribed format showing the debits and credits under INNER and OUTER columns from the month of November 2000 and onwards, it is observed that some of the units have submitted trial balance for the month of April 2001 without depicting balances voltage class-wise in the inner column.

All the accounting units have submitted the March 2001 Final Trial Balance duly depicting the closing balance voltage class-wise. The O.B. as on 1-4-2001 would be C.B depicted in the March 2001 Final T.B. Transactions booked in the accounts should be against the particular voltage activity code as per instructions already issued. Therefore, monthly trial balance should depict balance under applicable voltage activity code number only.

Separate folios shall be opened in the General Ledger and Fixed Asset Register for such assets, which are identifiable with a particular voltage class and balance exhibited in the INNER column of the Revised format of the Trial Balance. In respect of assets, which are common for all voltage class, they shall be maintained in the General Ledger and Fixed Asset Register under Activity code "0". While drawing up the Trial balance for the month, the balance against Activity Code No."0" shall be segregated and shown in the INNER column of the Trial Balance as per guidelines issued in this office letter No. CCA / DCA / Sn. V / 2000-01 / Cys.66 dated 31-3-2001. The same procedure shall be adopted for exhibiting balances under Revenue Expenditure Account Codes also.

It shall be noted by all the Accounting Units that depiction of balances voltage class-wise in the INNER column of monthly trial balance as well as in the March Final Trial Balance is mandatory. Only in respect of such accounts codes wherein voltage activity number code is not allotted, the balances may exhibited under Voltage Activity code "O" both in INNER and OUTER column of the Trial Balance.

74. No. CCA / DCA / Sn. IV / 2000-01 / CYS 12

Date: 19-05-2001

Sub: Principal Collection (Interest Waiver) Scheme -2001.

Ref: Corporate Order No. KPTCL / B10 / 4222 / 2001-02 dated 21-4-2001

A special scheme namely, "Principal collection Scheme- 2001" has been formulated vide Corporate Order under reference. The scheme will be in force for a period of 4 months from 15th April 2001. As per the scheme, if IP set consumers pay the principal amounts outstanding against their installations in full on or after 26-3-2001, then the interest component is to be waived. The GOK has already approved waiver of interest under BRP vide G.O. No. DE 12 PSR 2001 dated 30-3-2001. Detailed instructions are issued in annexure to Corporate Order dated 21-4-2001. All the guidelines and instructions issued in this regard vide Corporate Order No. KPTCL/B10/4222/2001-02 dated 21-4-2001; KPTCL/B10/4209/2000-01 dated 21-10-2000 shall be scrupulously followed for waiver of interest.

The entry to be passed in the Division Office for waiver of interest duly obtaining details from each Section and Subdivision is as follows:

37.3 (811) IP Sets Principal collection (Interest Waiver) Scheme 2001 Dr XX
To 23.1 (Respective IP category) XX

The debit shown against 37.3(811) shall be maintained exclusively by Division and entire balance transferred to Head Office under Part "C" of March 2002 Final Trial Balance.

ವಿಷಯ: ಸ್ವಯಂ ಆರ್ಥಿಕ ನೆರವು ಯೋಜನೆ ಅಡಿ ನೀರಾವರಿ ಪಂಪುಸೆಟ್ಟುಗಳಿಗೆ ತತ್ಕಾಲ ಯೋಜನೆಯಡಿ ವಿದ್ಯುತ್ ಪೂರೈಸುವ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ: ನಿಗಮದ ಸುತ್ತೋಲೆ ಸಂ. ಬಿ-೧೯/೮೪೪ / ೯೩-೯೪ / ೨೪.೪.೨೦೦೧.

ನಿಗಮದ ಆದೇಶ ಸಂಖ್ಯೆ: ಬಿ-೧೯/೩೨೫೬/೨೦೦೦-೦೧/೨೮.೩.೨೦೦೧ ರಲ್ಲಿ ದಿನಾಂಕ: ೨೮.೩.೨೦೦೧ ರಿಂದ ಸ್ವಯಂ ಆರ್ಥಿಕ ನೆರವು ಯೋಜನೆ ಪ್ರಕಾರ ನೀರಾವರಿ ಪಂಪುಸೆಟ್ಟುಗಳಿಗೆ ವಿದ್ಯುತ್ ಪೂರೈಕೆಯನ್ನು ಸ್ಥಗಿತಗೊಳಿಸಲಾಗಿದೆಯೆಂದು ನಿರ್ದೇಶನ ನೀಡಿದ್ದು ತಮಗೆಲ್ಲಾ ತಿಳಿದ ವಿಷಯವಾಗಿದೆ. ಆದ್ದರಿಂದ ನಮ್ಮ ಕಛೇರಿ ಸುತ್ತೋಲೆ ಸಿವೈಎಸ್-೫, ೩೦.೪.೨೦೦೧ ರಲ್ಲಿ ಸ್ವಯಂ ಆರ್ಥಿಕ ನೆರವು ಯೋಜನೆಯಡಿ ನೀರಾವರಿ ಪಂಪುಸೆಟ್ಟುಗಳಿಗೆ ವಿದ್ಯುತ್ ಪೂರೈಕೆಯ ಸಂಭಂಧಿತ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗಳಾದ ೫೫-೧೦೩೦, ೫೫-೧೦೩೨, ೧೪-೩೨೧೦, ೧೪-೩೨೧೬ ಮತ್ತು ೧೪-೩೨೧೭, ದಿನಾಂಕ ೨೮.೩.೨೦೦೧ ರಿಂದ ಚಾಲನೆಯಲ್ಲಿರುವುದಿಲ್ಲ ಎಂದು ತಿಳಿಸಲಾಗಿತ್ತು.

ಆದರೆ ನಿಗಮದ ಸುತ್ತೋಲೆ ಸಂ: ಬಿ-೧೯/೮೪೪/೯೩-೯೪/ದಿನಾಂಕ: ೨೪.೪.೨೦೦೧ ರಲ್ಲಿ ಸ್ವಯಂ ಆರ್ಥಿಕ ನೆರವು ಯೋಜನೆಯಡಿ ನೀರಾವರಿ ಪಂಪು ಸೆಟ್ಟುಗಳಿಗೆ ವಿದ್ಯುತ್ ಪೂರೈಕೆಯ ಬಗ್ಗೆ ಎರಡು ಸಂದರ್ಭದಲ್ಲಿ ಕ್ರಮ ಕೈಗೊಳ್ಳಬೇಕಾಗಿರುವುದರ ಬಗ್ಗೆ ಸ್ಪಷ್ಟೀಕರಣ ನೀಡಿ ಆದೇಶ ಹೊರಡಿಸಲಾಗಿದೆ. ಆದರಂತೆ ಸ್ವಯಂ ಆರ್ಥಿಕ ಯೋಜನೆಯಡಿ ನೀರಾವರಿ ಪಂಪುಸೆಟ್ಟುಗಳಿಗೆ ವಿದ್ಯುತ್ ಸಂಪರ್ಕಕ್ಕೆ ವಿದ್ಯುತ್ ಮಂಜುರಾತಿ ಸೂಚನಾಪತ್ರವನ್ನು ದಿನಾಂಕ: ೨೮-೩-೨೦೦೧ರೊಳಗೆ ನೀಡಿರುವ ಪ್ರಕರಣಗಳಿಗೆ ನಿಯಮದಂತೆ ನಿಗದಿಪಡಿಸಿರುವ ಕಾಲಾವಕಾಶದೊಳಗೆ ಗ್ರಾಹಕರಿಂದ ಹಣ ಪಾವತಿಸಿಕೊಂಡಿದ್ದರೆ ಮತ್ತು ಸದರಿ ವಿಚಾರದಲ್ಲಿ ನಿಗಮದ ದಿನಾಂಕ: ೨೮/೩/೨೦೦೧ರ ಪತ್ರ - ವಿಳಂಬವಾಗಿ ತಲುಪಿರುವ ಉಪ-ವಿಭಾಗ/ವಿಭಾಗಗಳಲ್ಲಿ ದಿನಾಂಕ: ೩೧.೩.೨೦೦೧ರ ವರೆಗೆ ಹಣ ಪಾವತಿಸಿಕೊಂಡಿದ್ದ ಅಥವಾ ಪತ್ರ ನೀಡಿದ್ದರೆ ಅಂತಹ ಪ್ರಕರಣಗಳಲ್ಲಿ ಗ್ರಾಹಕರಿಂದ ೨೮/೩/೨೦೦೧ ರ ನಂತರವೂ ಹಣ ಕಟ್ಟಿಸಿಕೊಂಡಿರುವ ಸಂದರ್ಭವಿರುತ್ತದೆ.

ಆದ ಕಾರಣ ನಮ್ಮ ಕಛೇರಿಯ ಸುತ್ತೋಲೆ ದಿನಾಂಕ: ೩೦.೪.೨೦೦೧ರಲ್ಲಿ ತಿಳಿಸಿರುವಂತೆ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗಳಾದ ೫೫-೧೦೩೦, ೫೫-೧೦೩೨, ೧೪-೩೨೧೦, ೧೪-೩೨೧೬ ಮತ್ತು ೧೪-೩೨೧೭ ದಿನಾಂಕ: ೨೮.೩.೨೦೦೧ಕ್ಕೆ ಸ್ಥಗಿತಗೊಳ್ಳುವುದಿಲ್ಲ. ನಿಗಮದ ದಿನಾಂಕ: ೨೪/೪/೨೦೦೧ರಲ್ಲಿ ಸ್ಪಷ್ಟೀಕರಣ ನೀಡಿರುವಂತಹ ಸಂದರ್ಭಗಳಲ್ಲಿ ದಿನಾಂಕ: ೨೮/೩/೨೦೦೧ರ ನಂತರವೂ ಸ್ವಯಂ ಆರ್ಥಿಕ ನೆರವು ಯೋಜನೆಯಡಿ ನೀರಾವರಿ ಪಂಪುಸೆಟ್ಟುಗಳಿಗೆ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ಗ್ರಾಹಕರಿಂದ ಹಣ ಪಾವತಿಸಿಕೊಂಡಿದ್ದರೆ ಮೇಲೆ ತಿಳಿಸಿರುವ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗಳು ಅಲ್ಲಿಯವರೆಗೆ ಚಾಲ್ತಿಯಲ್ಲಿರುತ್ತವೆಂದು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ.

76. No. CCA / DCA / AO (C) / AAO / Sn. Va / ST / CYS - 14 / 2001-02 Date: 04-06-2001

Sub: Modified Tax Rates and some important changes in the provisions to take effect from 1st April 2001.

Ref: 1. This Office CYS No.20 dtd 04.01.2000
2. This Office CYS No. 21 dtd 12.01.2000
3. This Office CYS No. 29 dtd 01.03.2000
4. This Office CYS No. 9 dtd 13.07.2000

The Government of Karnataka, effective from 1-4-2001 has made changes in the method of payment of tax on industrial input.

A new system of levy of tax on industrial input is introduced, the details of which are hereunder:

“ The manufacturer has to purchase Industrial input by paying regular tax applicable.

The tax so paid in excess of three percent in case of declared goods and two percent in case of other goods is eligible for re-imburement either by way of adjustment towards tax payable on manufactured goods under Karnataka Sales Tax or Central Sales Tax or towards liability under Entry Tax or by way of refund.

Form – 37 abolished.”

There is no change in the rate of tax to be collected in respect of Sale of Scrap materials, Tender Forms, Etc. The items and rate of tax is as follows:

Sl. No.	Items	% of Sales Tax
1	Scrap Voltage regulators, Telephone parts, PVC Pipes, Baliga poles, RCC poles, Other Electrical items (other than appearing at Sl. No. 2)	10% + 5% cess on Sales Tax
2	Scrapped Transformers, Metering Cubicles, Meters, Street lights, Tender Forms, Waste Papers, Gunny Bags and Other metal items, Scrap of Base metals (Non Ferrous Items)	8% + 5% cess on Sales Tax
3	Scrapped Iron	4% Sales Tax only (no cess)
4	Sale of Scrap Vehicles	12% + 5% cess on Sales Tax

It is to be noted that, consequent to abolition of Form – 37, no concession is to be extended in the rate of sales tax mentioned in the table above, and has to be collected at the prescribed percentage invariably.

77. No. CCA / DCA / AO (A/cs) / Sn. 14 / Cys – 15

Date: 07-06-2001

Sub: Revision of Tariff effective from 1st Meter Reading Date on or after 29-12-2000

Ref: 1) Notification No. KPTCL / B36 / 5705 / C200-01 / 2614 dated 20-12-2000.

2) This office Circular No. CCA / DCA / AO (A/cs) / Sn. 14 / Cys 46 dated 6-2-2001.

3) This office Circular No. CCA / DCA / AO (A/cs) / Sn. 14 / Cys-47 dated 6-2-2001.

In the revised Electric Power Tariff 2000, effective from First meter reading date on or after 29-12-2000, tariff schedule LT 5 is classified in to four distinct parts based on sanctioned load. Instructions had been issued in this office Circulars under reference for making some adjustments in the accounts in tune with changes brought in the revised tariffs.

While scrutinising March 2001 Final Accounts, it is observed that a few divisions had not exhibited demand raised in respect of LT 5 (a) category i.e., sanctioned load upto and inclusive of 5 HP – Account Code 61.1207/23.1297. Such units were directed to bifurcate the demand raised and exhibit the component of demand against account code 61.1297 so that income under 61.1297 is not under stated. The units expressed certain difficulties in segregating the

balance and exhibiting the same under Account Code 23.1297. Therefore, such O&M Divisions were directed to make adjustments duly segregating balance related to installations coming under revised tariff LT 5 (a) – sanctioned load upto and inclusive of 5 HP and pass a J.V. debiting 23.1297 and crediting 23.1307 in respect of balances related to tariff schedule LT 5 (a) – installations having sanctioned load 5 HP and below.

It shall be noted that DCB for the month of May 2001 will not be accepted, if balance under LT 5 tariff schedule is not exhibited under 23.1297, 23.1307, 23.1317 and 23.1337 in relation to the sanctioned load of the installations and so also demands raised exhibited under account code 61.1297, 61.1307, 61.1317 and 61.1337. For any lapse in this regard the concerned will be held personally responsible.

78. No. CCA/DCA/AO(A/cs)/Sn.14/Cys-18/ Date: 14-06-2001

Sub: Drawal of Meters for arranging power supply on Temporary basis

Ref: Corporate Office Circular No. KPTCL / B11 / 344 / 2000-01 dated 17-3-2001.

Guidelines have been issued by the Corporate Office in Circular dated 17-3-2001, for arranging power supply to temporary connections by fixing energy meters in all cases. As per para (vii) under Note, it is directed that for servicing Temporary connections meters are to be drawn separately under R&R and separate R&R Register for Temporary installations is to be maintained in the O&M unit. It shall be noted that the meters drawn under R&R **for servicing temporary connections shall not be charged off to Revenue Expenditure under any circumstances.**

Procedure for drawal and usage of materials out of Material Imprest Account and maintenance and regularisation of Imprest account has been issued in this office circular No. CCA/DCA/AO(A/cs)/Sn.V/Cys-5 dated 4-5-1999. For the purpose of servicing temporary installations with meter, the Number of meters required for temporary connections as decided/assessed by the Sub-divisional Officer be drawn in addition to the quantity of meters held under Imprest account and R&R Register separately maintained as instructed in circular dated 17-3-2001 of the Corporate Office.

The Number of meters so drawn under material imprest for servicing temporary connections and kept under separate R&R register should also be handed over to the successor on transfer or promotion of the imprest holder, duly mentioning the quantity in the charge list and the Divisional Office should follow the instructions issued at para 9 of this office circular letter dated 4-5-1999, which is extracted below for ready reference.

" Whenever imprest holder changes due to transfer or promotion or handing over of charge for any reason, the quantity of each imprest material handed over as per charge list shall tally to the quantity in the imprest register maintained by imprest holder and also quantity as per 22.641 schedule. For any shortages imprest holder shall be held responsible and no LPC be issued in case of transfer/promotion or no salary be paid if he continues in the same place, till shortages are regularised".

The above instructions shall be followed scrupulously by all the concerned.

Sub: Clearance of Minus balance against Temporary installations

Ref: 1) CA / AO (A/cs) / Sn.4 / Cys – 90 / 90-91 dated 29-1-1990

2) T.O. Circular No. CCA / DCA / AO (A/c) / Sn. 14 / Cys – 62 dated 23-10-1998

On review of March 2001 Final Trial Balance of O&M Divisions; it is observed that under Account Code 23.1457, huge unadjusted amounts are exhibited. South Division, Bangalore tops the list with a credit balance of Rs. (-) 4.17 crores followed by East Division Rs. (-) 2.38 crores, Central Division Rs. (-) 1.46 crores, West Division Rs. (-) 1.34 crores, North Division (-) 0.60 crores, Mangalore Division Rs.(-) 0.46 crores and Belgaum Division (-) 0.29 crores. The position in respect of other Divisions is also not satisfactory.

In pursuance of directions issued in Board letter No. KEB / B8 / 3455 (A) / 96-97 dated 1-9-98, instructions had been issued vide this office letter under reference (2) for clearance of minus balance. Time and again the O&M Divisions have been directed to clear the minus balance as per instructions already given. If after preparation of final bill there is no possibility of adjusting the amount to other RR No.s of the same consumer or refunding the amount to the consumer who availed temporary connection duly following prescribed procedure and if the minus balance is running for more than 3 years, the same has to be cleared by raising demand for the outstanding amount under Miscellaneous column in the Revenue Ledger. This should be routinely done without waiting for any instructions.

Therefore, the Divisions are once again directed to review the balance under Account Code 23.1457 and take immediate necessary action to reduce the balance. It shall be noted that monthly Trial Balance of O&M Divisions will be reviewed particularly with reference to the balance under this Account Code. In future for any abnormal variations or heavy uncleared balances in the monthly Trial Balance, the Accounts Officers shall furnish the reasons without fail with a note in the Trial Balance submitted.

LOCATION CODE ISSUED

FROM

01-07-1997 TO 30-06-2001

1. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 253

Dated: 26-11-1997

OFFICIAL MEMORANDUM

Sub: Assigning Location Code to O&M Division, Koppal
Ref: B.O. No. KEB / B5 / DSP / 6205 / 97-98 / 29-10-97

Existing Location Codes 340 (under Transmission) and 440 (under Distribution) of O&M Division, Gangavathi are assigned to O&M Division, Koppal, consequent to shifting the Head Quarters of O&M Division from Gangavathi to Koppal. This will be effective from the actual date of shifting of Division Office in Gangavathi to Koppal.

Amendment No. 121

2. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 14

Dated: 26-02-1998

OFFICIAL MEMORANDUM

Ref: B.O. No. KEB / B5 / 1763 / 82-83 / 1-1-98

Following Location Codes are allotted / re-allotted with effect from 1-1-1998.

Name of the Accounting Unit	Location Code	
	Transmission	Distribution
Bangalore Circle (North)	210	260
Bangalore Circle (South)	201	251

NOTE: Existing Location Code Bangalore Circle is re-allotted to Bangalore Circle (South)

Amendment No. 125

3. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 22

Dated: 24-03-1998

OFFICIAL MEMORANDUM

Ref: B.O. No. KEB / B5 / 1243 / 90-91 / 20-01-1998

Following Location Code is allotted with effect from 11-02-1998.

Name of the Accounting Unit	Location Code
Major Works Division (440 KV), Munirabad	608

Amendment No. 128

OFFICIAL MEMORANDUM

Ref: B.O. No. KEB / B5 / WLIC / 125 / 76-77 / 05-06-1998

Following Location Code is allotted with effect from 05-06-1998.

Name of the Accounting Unit	Location Code
Major Works Division, Hassan	613

Amendment No. 132

Sub: Functioning of Koppal Division w.e.f. 16-5-1998

Ref: O.M. No. CCA / AO (Acts.) / Sn. IV / 97-98 / CYS 253 dated 26-11-1997

Refer to this office O.M. dated 26-11-1997 and note that Koppal Division has started functioning from 16-5-1998 Forenoon. The Location Code of Gangavathi Division has already been allotted to Koppal and the same shall be used for all transactions with Koppal Division from 16-5-1998 and onwards. Operation of this Location Code for Gangavathi Division ceases from this date. Any correspondence relating to previous period of Gangavathi Division shall be addressed to Koppal Division.

OFFICIAL MEMORANDUM

Ref: 1. B.O. No. KEB / B5 / 2507 / 85-86 / 01-08-1998

2. Lr. No. CEE (TA & QC) / Asst. / 53 dated 2-9-98 of Chief Engineer, Elec. (TA & QC), KEB, Bangalore

Following Location Code is allotted to Office of the Chief Engineer, Elect., TA&QC, KEB, Bangalore with effect from 01-09-1998.

Name of the Accounting Unit	Location Code
Chief Engineer Elect., (TA&QC), KEB, Bangalore	716

Amendment No. 138

7. No. CCA / AO (Acts.) / Sn. IV / 98-99 / CYS - 91

Dated: 17-02-1999

OFFICIAL MEMORANDUM

Sub: Issue of Location Code to O&M Division, Tiptur
Ref: B. O. No. KEB / B5 / 576 / 94-95 / 4-2-1999

Following Location Code is allotted to O&M Division, Tiptur from the date it starts functioning as an independent unit.

Name of the Accounting Unit	Location Code	
	Transmission	Distribution
O&M Division, Tiptur	355	455

Amendment No. 147

8. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 16

Dated: 17-12-1999

OFFICIAL MEMORANDUM

Sub: Issue of Location Code to Major Works Circle, Mysore
Ref: B. O. No. KEB / B5 / WLIC / 125 / 76-77 / 14-10-1999

Following Location Code is allotted to Major Works Circle, Mysore from the date it starts functioning as an independent unit.

Name of the Accounting Unit	Location Code
Major Works Circle, Mysore	505

Amendment No. 5

9. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 22

Dated: 29-01-2000

OFFICIAL MEMORANDUM

Sub: Issue of Location Code to Major Works Division, Bagalkot
Ref: B. O. No. KEB / B5 / WLIC / 125 / 76-77 / 24-07-1999

Following Location Code is allotted to Major Works Division, Bagalkot w.e.f. 20-01-2000.

Name of the Accounting Unit	Location Code
Major Works Division, Bagalkot	614

Amendment No. 7

10. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 26

Dated: 29-02-2000

OFFICIAL MEMORANDUM

Sub: Issue of Location Code to RBCs

Ref: Circular No. CFA / CF / AOR / AAO / CYS - 145 / 99-2000 dated 3-1-2000 of the CFA, KPTCL, Bangalore

Following Location Codes are allotted to Regional Business Centers w.e.f. 01-02-2000. These location codes are issued for the purpose of accounting transactions relating to receipt of Funds from CFA to RBCs and sending of Funds / Cheques from RBCs to their accounting units.

Name of the Accounting Unit	Location Code
RBC, Bangalore (Metropolitan)	717
RBC, Bangalore (Rural)	718
	Note: This Location Code shall be operated from the date on which separate accounting unit is established for the zone. Till such time the transactions will be looked after by RBC, Bangalore (Metropolitan) as is being done at present.
RBC, Mangalore	719
RBC, Hubli	720
RBC, Gulbarga	721

Amendment No. 9

11. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 37

Dated: 25-03-2000

OFFICIAL MEMORANDUM

Sub: Issue of Location Code to ECS Cell, O/O the CFA

Ref: Note No. CF / AO / ECS / 62 dated 23-03-2000 of Controller (Finance), KPTCL, Bangalore

Following Location Code is allotted to ECS Cell, O/O the CFA, Bangalore w.e.f. 01-09-1999.

Name of the Accounting Unit	Location Code
ECS Cell, O/O the CFA, Bangalore	722

Amendment No. 11

12. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 4

Dated: 05-06-2000

OFFICIAL MEMORANDUM

Sub: Issue of Location Codes

*Ref: 1. Corporation's order No. KPTCL / B5 / 4432 / 99-2000 / 24-5-2000
2. Corporation's order No. KPTCL / B5 / 575 / 94-95 / 24-5-2000*

Location Code as noted against each newly formed circles and divisions is allotted with effect from 01-07-2000.

Name of the Accounting Unit	Location Code
Chief Engineer, (Elect.), Rural Zone, Bangalore	723
Bangalore Rural Circle, Bangalore	261
O&M Circle, Bijapur	262
O&M Circle, Davanagere	263
O&M Circle, Kolar	264
O&M Circle, Hassan	265
O&M Division, Harihara	456
O&M Division, Hiriyur	457

Amendment No. 17

13. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 8

Dated: 13-07-2000

OFFICIAL MEMORANDUM

Sub: Issue of Location Code

Ref: Corporation's Order No. KPTCL / B5 / SA 3 / 5773 / 99-2000 dated 01-02-2000

Location Code to newly formed Corporate Office of V.V.N.L. is allotted with immediate effect.

Name of the Accounting Unit	Location Code
Corporate Office, V.V.N.L., Bangalore	199

Amendment No. 18

OFFICIAL MEMORANDUM

Sub: Issue of Location Codes

- Ref: 1. B.O. No. KEB / B5 / 572 / 98-99 dated 22-01-1999
 2. Bd. Lr. No. KEB / B5 / 572 / 98-99 dt. 8-7-1999 addressed to CEE, Hubli Zone
 3. B.O. No. KEB / B5 / 572 / 98-99 dated 14-10-1999
 4. B.O. No. KPTCL / B5 / 4479 / 99-2000 dated 31-08-2000

Location Code as noted against each Transmission accounting Zone and Division is allotted with effect from 01-09-2000.

Sl. No.	Name of Transmission Accounting Unit	Location Code
1	Transmission Zone, Bangalore	901
2	Transmission Zone, Mangalore	902
3	Transmission Zone, Hubli	903
4	Transmission Zone, Gulbarga	904
5	Transmission Division, Tumkur	928
6	Transmission Division, Kolar	929
7	Transmission Division, Doddaballapur	930
8	Transmission Division, Shimoga	932
9	SRS Division, Hootagally, Mysore	933
10	Transmission Division, Mysore	934
11	Transmission Division, Karkala	935
12	Transmission Division, Haveri	936
13	Transmission Division, Sirsi	937
14	Transmission Division, Chikkodi	938
15	Transmission Division, Bijapur	939
16	Transmission Division, Davanagere	940
17	Transmission Division, Gulbarga	941
18	Transmission Division, Yadgir	942
19	Transmission Division, Munirabad	943

With exclusive accounting units coming into operation w.e.f. 01-09-2000 to account all transmission related activities (66 KV and above) exclusively, Location codes already allotted to O&M circles and divisions for accounting Transmission activity stands cancelled.

Existing accounting divisions which are carrying on transmission related activities and allotted with Location Codes for both Transmission and Distribution are allotted new location codes as noted below:

Sl. No.	Name of Accounting Unit	Existing Location codes		New Location Code allotted
		Transmission	Distribution	
1	SRS Division, Peenya	301	401	926
2	HRS Division, Hoody	347	-	927
3	MRS, Shimoga	302	402	931

15. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 23

Dated: 12-10-2000

OFFICIAL MEMORANDUM

Sub: Issue of Location Codes

Ref: Corporation's order No. KPTCL / B5 / WLIC / 125 / 76-77 / 29-9-2000

Location Code as noted against each newly formed Major Works Zone and Major Works Circles is allotted with effect from 29-09-2000.

Name of the Unit	Location Code
Major Works Zone, Bagalkot	724
Major Works Circle, Belgaum	506
Head Quarters of Major Works Circle Munirabad has been shifted to Gulbarga. Hence Location code of MWC, Munirabad has now been assigned to Major Works Circle, Gulbarga	503

Amendment No. 24

16. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 24

Dated: 21-10-2000

OFFICIAL MEMORANDUM

Sub: Issue of Location Codes

Ref: Corporation's order No. KPTCL / B5 / 2101 / 2000-01 dated 29-9-2000

Location Code as noted against newly formed Transmission Zone, Bangalore Rural Area is allotted with effect from 29-09-2000.

Name of the Unit	Location Code
Transmission Zone, Bangalore Rural Area	905
The above Location Code shall be operated by Transmission Zone, Bangalore Rural Area. The Location code 901 already assigned to Transmission Zone, Bangalore vide this office O.M. No. CCA / DCA / DPTCL / Sn. IV / 99-2000 / CYS 16 Dated 7-9-2000 shall be operated by Transmission Zone, Bangalore Metropolitan Area.	

Amendment No. 25

17. No. CCA / DCA / AO (A/cs) / Sn. IV / 2000-01 / CYS - 38 Dated: 08-01-2001

OFFICIAL MEMORANDUM

Sub: Issue of Location Codes

Ref: Corporate order No. KPTCL / B5 A / 4479 / 99-2000 dated 05-01-2001

Consequent to formation of new Transmission Line & Sub Station (TL & SS) Divisions in Corporate Order dated 5-1-2001, Location Code as noted against each TL & SS Division is allotted with immediate effect.

Sl. No.	Name of the TL & SS Division	Location Code
1	Somanahalli	944
2	Hassan	945
3	Kavoor	946
4	Hubli	947
5	Belgaum	948

Amendment No. 26

ACCOUNT CODES ISSUED

FROM

01-07-1997 TO 30-06-2001

1. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 187

Dated: 1-7-1997

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1-4-1997.

A/c Code	Account Head	Description
48.101	Initial Security Deposit from consumers (in Cash)	This account will reflect the Initial Security Deposit received in cash from consumers as security deposit. It will be cleared on repayment of the deposit or on adjustment against 'Dues from permanently disconnected consumers'.
48.102	Additional Security Deposit collected from consumers (in Cash) upto 31-3-1997	This account will reflect the ASD collected from consumers in cash up to 31-3-1997. It will be cleared on repayment of deposit or on adjustment against 'Dues from permanently disconnected consumers'.
48.103	Additional Security Deposit collected from consumers (in Cash) from 1-4-1977 and onwards	This account will reflect the Additional Security Deposit collected from consumers in cash from 1-4-1977 and onwards. It will be cleared on repayment of deposit or on adjustment against 'Dues' from permanently disconnected consumers'.

Amendment No. 115

2. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 203

Dated: 18-8-1997

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with immediate effect.

A/c Code	Account Head	Description
76.129	Remuneration paid to Contract Agencies / Services obtained	Remuneration paid to contract Agencies / Services obtained from Agencies other than specified under account codes 76.121 to 76.128 shall be debited to this head of account. Note: The existing liability account code "42.101 - Contractors Control Account" shall be made use of as "corresponding liability head of account".
28.404	Materials drawn by Executive Sub-ordinates without pre check of Indents	The cost of materials drawn by executive Sub-ordinates without pre check of Indents shall be debited to their personal account under this head of account as per Board Circular KEB / B25 / 6484 / 97-98 / 11-7-97

A/c Code	Account Head	Description
47.307	Ganga Kalyana Scheme - Deposits received and works under taken	The amount received from Government of Karnataka towards Ganga Kalyana Scheme at FA & CAO's office shall be credited to this account. At the Units the estimates for execution of this work shall be sanctioned against this account code and work executed only after obtaining the details of beneficiaries under this scheme from CEE(G). After full implementation of scheme in the division is over, the total expenditure shall be transferred to FA & CAO's office for setting off the amount against credit held. Also the total expenditure on the scheme shall be capitalised by debiting the respective account codes under 10 Series and Crediting account code 55.1

(Amendment No. 118)

3. No. CCA / AO (A/cs.) / Sn.14 / 97-98 / CYS - 219

Dated: 8-9-1997

OFFICIAL MEMORANDUM

Consequent on revision of tariff vide Board Notification No. KEB / B-10 / 3721 / 96-97 dated 30-6-1997, the following sub-account codes are opened with effect from 1-8-1997.

A/c Code	Account Head	Description
23.131	Sundry Debtors for sale of power - Residential Apartments and Colonies availing power supply independently	This reflects amount due from consumer of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries
23.431	Provision for unbilled revenue - Residential Apartments and Colonies availing power supply independently	This reflects the value of unbilled revenue provisionally credited to Revenue Account at the end of the year, which shall be reversed next year.
23.531	Dues from permanently Disconnected consumers - Residential Apartments and Colonies availing power supply independently	* This reflects revenue earned by the Board from Sale of power. This will show total value of bills raised for revenue only by various offices.
61.311	Revenue from sale of power - Residential Apartments and Colonies availing power supply independently	* This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries

A/c Code	Account Head	Description
23.101(a)	Sundry debtors for sale of power - Non domestic and Non commercial lighting installations	* This reflects revenue earned by the Board from sale of power. This will show total value of bills raised for revenue only by various offices
60.210(a)	Revenue from sale of power - Non Domestic And Non Commercial Lighting Installations	* This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries.
23.103(a)	Sundry Debtors for Sale of Power - Domestic Combined Lighting Heating and Motive power	* This reflects revenue earned by the Board from sale of power. This will show total value of bills raised for revenue only by various offices.
61.230(a)	Revenue from sale of power - Domestic Combined Lighting, Heating And Motive Power	* This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries
23.103(b)	Sundry Debtors for sale of power - Private, Professional and Un-Aided Educational Institutions	* This reflects revenue earned by the Board from sale of power. This will show total value of bills raised for revenue only by various offices.
61.230(b)	Revenue from Sale of Power - Private, Professional & Un-Aided Educational Institutions	* This reflects amount due from consumers of the Board on account of Power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries.
23.103(c)	Sundry Debtors for Sale of Power - Non Domestic, Non-Commercial Combined Lighting Heating & Motive Power	* This reflects revenue earned by the Board from sale of power. This will show total value of bills raised for revenue only by various offices.
61.230(c)	Revenue from Sale of power - Non Domestic, Non-Commercial Combined Lighting Heating & Motive Power	* This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries.
23.103(d)	Sundry Debtors for Sale of Power - Hostels meant for handicapped, Orphans, Aged, etc.,	* This reflects revenue earned by the Board from sale of power. This will show total value of bills raised for revenue only by various offices.

A/c Code	Account Head	Description
61.230(d)	Revenue from Sale of Power - Hostels meant for Handicapped, Orphans, Aged, etc.,	* This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries.
23.110(a)	Sundry Debtors for Sale of Power - Industrial, Non-Industrial, Heating & Motive Power including Lighting installation having Sanction Load upto & inclusive of 50 HP	* This reflects revenue earned by the Board from sale of power. This will show total value of bills raised for revenue only by various offices.
61.271(a)	Revenue from Sale of Power - Industrial, Non-Industrial, Heating & Motive Power including Lighting installation having Sanction Load upto & inclusive of 50 HP	* This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries.
23.110(b)	Sundry Debtors for Sale of Power - Industrial, Non-industrial, Heating & Motive Power including Lighting - installation having Sanctioned Load above 50 HP & upto & inclusive of 67 HP	* This reflects revenue earned by the Board from sale of power. This will show total value of bills raised for revenue only by various offices.
61.271(b)	Revenue from Sale of Power - Industrial, Non-industrial, Heating & Motive Power including Lighting - installation having Sanctioned Load above 50 HP & upto & inclusive of 67 HP	* This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries.
23.110(c)	Sundry Debtors for Sale of Power - Industrial, Non-industrial, Heating & Motive Power including Lighting - installation having Sanctioned Load above 67 HP & upto & inclusive of 100 HP	* This reflects revenue earned by the Board from sale of power. This will show total value of bills raised for revenue only by various offices.

A/c Code	Account Head	Description
61.271(c)	Revenue from Sale of Power - Industrial, Non-industrial, Heating & Motive Power including Lighting - installation having Sanctioned Load above 67 HP & upto & inclusive of 100 HP	* This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries.
23.110(d)	Sundry Debtors for Sale of Power - Industrial, Non-industrial, Heating & Motive Power including Lighting - installation having Sanctioned Load above 100 HP	* This reflects revenue earned by the Board from sale of power. This will show total value of bills raised for revenue only by various offices.
61.271(d)	Revenue from Sale of Power - Industrial, Non-industrial, Heating & Motive Power including Lighting - installation having Sanctioned Load above 100 HP	* This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and the dues from theft of energy and miscellaneous recoveries.

Amendment No. 119

Note:

* Corrigendum issued vide T.O. Ref. No. CCA / AO (A/Cs) / Sn. 14 / 97-98 / CYS 6 Dated 18-12-97

4. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 249

Dated: 10-11-1997

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1-4-1997

A/c Code	Account Head	Description
24.308	Collecting Bank Account - Punjab National Bank	This Bank Account is debited with Rs. 102.51 crores on private placement of Bonds and credited by issue of cheques to suppliers to the extent of Rs. 100 Crores and by refund of Rs. 2.51 crores excess subscribed. This account is closed after utilisation of entire balance.
52.102	Private Bonds	Loans obtained by issue of Private placement of Bonds will be accounted under this account.

A/c Code	Account Head	Description
76.201	Material testing charges	Material testing charges paid to CPRI or any other laboratories to get the materials tested shall be debited to this head of account.

Amendment No. 120

5. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 261

Dated: 4-12-1997

OFFICIAL MEMORANDUM

Ref: B.O. No. KEB / B3 (a) / 6454 / 95-96 / 24-10-97.

Following Sub-account Code is opened with immediate effect.

A/C Code	Account Head	Description
75.771	Interest subsidy to employees on HBA / HPA / HEA obtained directly from Financial institutions	Interest subsidy paid to employees on HBA / HPA / HEA obtained directly from Financial Institutions shall be debited to this Head of Account

Amendment No. 122

6. No. CCA / AO (A/cs.) / Sn. 14 / 97-98 / CYS - 2

Dated: 11-12-1997

OFFICIAL MEMORANDUM

*Ref: T.O. O.M. No. CCA / AO (A/Cs) / Sn. 14 / CYS - 85 / 93-94 dated 7-9-1993
(Amendment No. 71)*

The operation of following Account Codes was stopped with effect from 1-8-96 since the then tariff "HT-2(C) - Industries with CD of 50 MVA & above which are 100% E.O.U.", was merged with HT2(A) tariff. In revision of tariff with effect from 1st Meter Reading date on or after 1-7-1997, "HT-2(A) - Hospitals, Dispensaries, Health Centres run by State & Central Government" has been introduced making it applicable for a different category of installations. Therefore the operation of the same Account Codes is once again brought into force with effect from 1-8-1997 with modification in Account Head as follows:

Sl. No.	Account Code	Account Head
1	23.129	Sundry Debtors for sale of power - Hospitals, Dispensaries, Health Centres run by State and Central Government. Installations availing power at High Tension.

Sl. No.	Account Code	Account Head
2	61.316	Revenue from sale of Power - Hospitals, Dispensaries, Health Centres run by State and Central Government. Installations availing power at High Tension.
3	23.429	Provision for unbilled revenue - Hospitals, Dispensaries, Health Centres run by State and Central Government. Installations availing power at High Tension.
4	23.529	Dues from permanently disconnected consumers - Hospitals, Dispensaries, Health Centres run by State and Central Government. Installations availing power at High Tension.

7. No. CCA / AO (A/cs.) / Sn. 14 / 97-98 / CYS - 4

Dated: 11-12-1997

OFFICIAL MEMORANDUM

- Ref:** 1. Bd. Notification No. KEB / B10 / 3721 / 96-97 / 30-6-97
2. T.O. O.M. No. CCA / AO (A/cs) / Sn. 14 / CYS 219 / 97-98 dated 8-9-1997
3. Bd. Notification No. KEB / B10 / 2404 / 97-98 / 14-10-97

Consequent to introduction of New Tariff classification vide Board Notification dated 14-10-1997 Ref. 3, following sub-account codes are opened with effect from 1st August 1997.

A/c Code	Account Head	Description
23.101(b)	Sundry Debtors for sale of power - Hospitals, Dispensaries, Health centers run by State and Central Government. Installations using power, only for lighting under low tension	This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and dues for theft and other miscellaneous recoverables.
61.210(b)	Revenue from sale of power - Hospitals, Dispensaries, Health centers run by State and Central Government. Installations using power, only for lighting under low tension	This reflects revenue earned by Board from sale of power. This will show the total value of bills raised for revenue by various office of the Board.

A/C Code	Account Head	Description
23.103(e)	Sundry Debtors for sale of power - Hospitals, Dispensaries, Health centers run by State and Central Government. Installations using power for lighting, heating and motive power under low tension only.	This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on account of electricity tax and dues for theft and other miscellaneous recoverables.
61.230(e)	Revenue from Sale of Power - Hospitals, Dispensaries, Health centers run by State and Central Government. Installations using power for lighting, heating and motive power under low tension only.	This reflects revenue earned by Board from sale of power. This will show the total value of bills raised for revenue by various office of the Board.

Amendment No. 123

8. No. CCA / AO (A/cs.) / Sn. 14 / 97-98 / CYS - 6

Dated: 18-12-1997

CORRIGENDUM

Sub: Issue of New Account Codes

Ref: T.O. O.M. No. CCA / AO (A/cs.) / Sn. 14 / CYS 219 / 97-98 dated 8-9-97 (Amendment No. 119)

The Account Code appearing at box No. 6 of O.M. dated 8-9-97 cited above as 60.210(a) stands corrected as 61.210(a)

"Description" as appearing in the above circular against following Account Codes shall be substituted as noted below:

Sl. No.	Account Code	Description
1	23.531	This account represents the amount due from permanently disconnected installations. Individual consumer's balance in the Sundry Debtors for sale of power account shall be transferred to this account on effecting disconnection

Sl. No.	Account Code	Description
2	61.210(a) 61.230(a) to 61.230(d) 61.271(a) to 61.271(d)	This reflects the revenue earned by Board from sale of power to LT consumers. This will show the total value of the bills raised for revenue only by various offices of the Board.
3	61.311	This reflects the revenue earned by Board from sale of power to H.T. consumers. This will show the total value of the bills raised for revenue only by various offices of the Board
4	23.101(a) 23.103(a) to 23.103(d) 23.110(a) to 23.110(d)	This reflects amount due from consumers of the Board on account of power sold to them. It excludes dues on Account of Electricity tax and the dues from theft of energy and miscellaneous recoverables

9. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 10

Dated: 29-1-1998

OFFICIAL MEMORANDUM

Following New Head of Account is opened w.e.f. 1-4-97.

A/c Code	Account Head	Description
76.191	Compliment expenses	Expenses incurred by the Board towards compliments to Organisations / consumers / power suppliers, etc., shall be debited to this Head of Account

Amendment No. 124

10. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 15

Dated: 26-2-1998

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened w.e.f. 1st April 1998*

A/c Code	Account Head	Description
10.632	Metering equipment - Electronic / Electro mechanical meters	This account will include the cost of Electronic / Electro mechanical meters or devices and apparatus like current limiting devices, protective devices, cutouts, meter switches etc., for measuring electricity delivered to consumers.
76.111	Pagers, Cellular phone, e-mail and other communication charges	Amount paid for installation, rent, maintenance, service and any other charges paid in respect of pager, cellular phone, e-mail and other communication charges not covered in account code 76.112 shall be debited to this account

A/c Code	Account Head	Description
77.711	Loss on scrapping of transformers	The difference between the written down value (WDV) and Standard Rate of scrapped transformers shall be booked under this head of account.

Amendment No. 126

Note: * The date of effect is corrected as 1997 vide CYS-20 dated 24-3-1998.

11. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 20

Dated: 24-3-1998

CORRIGENDUM

Sub: Issue of New Sub-account code

Ref: CCA / AO (Acts.) / Sn. IV / 97-98 / Cys-15 / 26-2-1998

The effective date of the Sub-account codes issued vide CYS - 15 dated 26-2-1998 shown as "w.e.f. 1st April 1998" may be read as "1st April, 1997". Other contents of the O.M. remain unaltered

12. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 21

Dated: 24-3-1998

OFFICIAL MEMORANDUM

Ref: B.O. No. KEB / B5 / 1243 / 90-91 dated 20-1-1998

Following Sub-account Codes are opened with immediate effect.

A/c Code	Account Head	Description
51.102	Repayment Due - Private Bonds	Capital liability such as Private Bonds is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due under this head. Actual repayments made should be debited to this account. Balance in this account reflects repayments due as per the terms of issue but are yet to be paid. The balance would thus assist Funds Management.
51.202	Interest Accrued and due - Private Bonds	This account will be operated to record the total amount of interest accrued and due on private bonds. The details of interest due will be available in the borrowings ledger. Every month an entry will be passed to segregate the interest due. Actual repayments made will be debited to this account.

A/c Code	Account Head	Description
78.201	Interest on Public Bonds	Interest on Public Bonds is booked against this account.
78.202	Interest on Private Bonds	Interest on Private Bonds is booked against this account.

Amendment No. 127

13. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 30

Dated: 28-5-1998

OFFICIAL MEMORANDUM

Following Sub-account Code is opened with immediate effect.

A/c Code	Account Head	Description
76.137	Vehicle Hiring Expenses	Expenses incurred towards hiring of vehicles through contract agency / others shall be debited to this head of account.

Amendment No. 129

14. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 31

Dated: 5-6-1998

OFFICIAL MEMORANDUM

Following Sub-account Code is opened with immediate effect. -

A/c Code	Account Head	Description
62.918	Incentives received	Incentives received towards purchase of power generated from Non-Conventional Energy sources like "Wind Energy Projects" etc., and any other incentives received shall be Credited to this head of account.

Amendment No. 130

15. No. CCA / AO (A/cs.) / Sn. IV / 97-98 / CYS - 32

Dated: 8-6-1998

OFFICIAL MEMORANDUM

Sub: Renaming of Account Codes and location code of M.T. Division

Ref: B.O. No. KEB / B5 / WLIC - 45 / 79-80 dated 18-5-1998

Consequent to Re-Organisation of M.T. / R.T. Divisions as MRT Circles / Divisions / Sub-divisions vide B.O. dated 18-5-1998, following changes / modifications are made in existing Location Code and Account Codes with effect from 18th May, 1998.

EXISTING	
Location Code	Name of the Accounting Unit
454	M.T. Division, Bangalore

REVISED	
Location Code	Name of the Accounting Unit
454	M.R.T. (North) Division, Bangalore

A/c Code	Existing Account Head	Revised Account Head
75.110	Salaries - Regular Employees - MT Division	Salaries - Regular Employees - MRT
75.150	Salaries - Casual Labour - MT Division	Salaries - Casual Labour - MRT
75.210	Over Time - Regular Employees - MT Division	Over Time - Regular Employees - MRT
75.230	Over Time - Casual Labour - MT Division	Over Time - Casual Labour - MRT
75.310	Dearness Allowance - Regular Employees - MT Division	Dearness Allowance - Regular Employees - MRT
75.340	Dearness Allowance - Casual Labour - MT Division	Dearness Allowance - Casual Labour - MRT
75.410	Other Allowances - Regular Employees - MT Division	Other Allowances - Regular Employees - MRT
75.440	Other Allowances - Casual Labour - MT Division	Other Allowances - Casual Labour - MRT

Note: The Phrase "MT Division" appearing in the Description against above Heads of Accounts shall be read as "**MRT Division from 18-5-1998 (MT Division upto 17-5-98)**". The remaining portion of description remains unaltered.

Following Account Codes **SHALL NOT BE OPERATED** in future. Any expenditure already booked under these heads of accounts on or after 18-5-1998 shall be transferred to relevant renamed account codes as state above.

A/c Code	Account Head
75.111	Salaries - Regular Employees - RT Division
75.151	Salaries - Casual Labour - RT Division
75.211	Over Time - Regular Employees - RT Division
75.231	Over Time - Casual Labour - RT Division
75.311	Dearness Allowance - Regular Employees - RT Division
75.341	Dearness Allowance - Casual Labour - RT Division
75.411	Other Allowances - Regular Employees - RT Division
75.441	Other Allowances - Casual Labour - RT Division

Amendment No. 131

OFFICIAL MEMORANDUM

Operation of existing Account Group 17.3 from 1-4-1985 to 31-3-1998 as Sub-Account Code is stopped from 1-4-1998 and a separate Sub-Account Code is issued as follows for operation with effect from 1-4-1998. The Account Group 17.3 remains to continue as Account Group only. Expenditure already booked under Account Group 17.3 and outstanding as balance shall be transferred to Sub-account Code 17.301.

A/c Group / Code	Account Head	Description
17.3	Expenditure on survey / Feasibility Studies of Projects not yet Sanctioned	
17.301	Preliminary expenditure on Survey / Feasibility studies of Projects not yet sanctioned	Preliminary expenditure on survey / feasibility studies of projects not yet sanctioned will be debited to this head of account. If the Project is ultimately approved, such expenditure shall be transferred to the Project. If the project is not taken up or rejected, then the expenditure in this account shall be debited to account code 79.532 as infructuous capital expenditure in the year of rejection of project.

Following Sub-account Code is opened with immediate effect from 6-6-1998.

A/c Code	Account Head	Description
17.302	Preliminary expenses on projects relating to DSLM Cell and LMPMU	All preliminary expenses like charges towards vehicle hire, stationary, printing, job works and other miscellaneous expenditure etc., incurred by Distribution System, - Loss Minimisation Cell (DSLM Cell) and Loss Minimisation Project Monitoring Unit (LMPMU) in preparation of projects till sanction and taking up of execution of Project shall be debited to this account. After specific Project is approved and sanctioned, the entire expenditure in this account shall be transferred to the Project. If Project is not taken up, then the expenditure in this account shall be debited to account code 79.532 as infructuous capital expenditure.

Amendment No. 133

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1-4-1998.

A/c Code	Account Head	Description
74.802	Repairs to Computer and printers	Expenses incurred for repairs and maintenance, Annual maintenance contract, connected hard ware and spares purchased after putting the computer for use and any other expenses incurred relating to keep the computer and printer in working condition shall be debited to this head of account.
76.156	Computer stationary & Floppies	Expenditure incurred on computer stationary like paper, printer ribbon, printer cartridge, materials required for plotters etc., and cost of floppies, magnetic tapes and any other data storage media purchased shall be debited to this head of account.
77.611	Computer Soft ware	Cost of general soft wares like Lotus / Lotus Smart Suite / Word star / Dbase / Foxpro / Windows / Windows 95 / M.S. office / DOS / Oracle etc. available in the market and directly purchased shall be debited to this head of account

Amendment No. 134

OFFICIAL MEMORANDUM

Following Sub-account Code is opened with effect from 1-4-1997.

A/c Code	Account Head	Description
24.408	Disbursement Bank (Operative) Account - Punjab National Bank	This account shall be operated at Resource Section, O/O the CFA, for accounting of funds transferred from Collecting Bank account code 24.308. Actual disbursement made will be credited to this account.

Amendment No. 135

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1-4-1998.

A/c Code	Account Head	Description
23.203	Withdrawal of Electricity Tax demand - HT Installations	This account is credited when electricity tax is withdrawn from HT installations, by contra debit to account code 46.300. Debit to this account is given only when tax withdrawn is refunded in cash or by adjustment to revenue and during March Final Accounts of the year. In March Final accounts, entire credit balance shall be transferred to account code 23.201. March Final Trial Balance should not have any balance in this account.
23.204	Withdrawal of Electricity Tax demand - LT Installations	This account is credited when electricity tax is withdrawn from LT installations, by contra debit to account code 46.300. Debit to this account is given only when tax withdrawn is refunded in cash or by adjustment to revenue and during March Final Accounts of the year. In March Final accounts entire credit balance shall be transferred to account code 23.202. March Final Trial Balance should not have any balance in this account

Amendment No. 136

OFFICIAL MEMORANDUM

Following Sub-account Code is opened with effect from 1-4-1998.

A/c Code	Account Head	Description
14.321	CWIP - Power supply to IP sets under Self Financing Scheme	All cost of assets under construction executed under Self Financing Scheme for servicing of IP sets shall be recorded in this account. The cost shall be transferred to appropriate account codes under account group 10 on commissioning of asset / servicing of installations

Amendment No. 137

OFFICIAL MEMORANDUM

Following Sub-account Code is opened w.e.f. 1-4-1998.

A/c Code	Account Head	Description
14.170	CWIP - Replacement of distribution transformers by similar capacity	Capital expenditure incurred for installation of New / Released good distribution transformer in place of faulty / failed distribution <u>transformer of same capacity only</u> shall be booked under this head of account. The cost shall include the cost of new transformer, labour for erection etc. The expenditure shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset. Cost of released transformer shall be given debit to appropriate account code under 16 series by credit to 10 series.

Amendment No. 139**OFFICIAL MEMORANDUM**

Following Sub-account Code is opened with immediate effect.

A/c Code	Account Head	Description
27.892	Loans to KEB Societies - Kolar	The loan drawn from KEB by the society and repayment of loan is accounted under this account.

Amendment No. 140**OFFICIAL MEMORANDUM**

Following Sub-account Codes are opened with immediate effect.

A/c Code	Account Head	Description
41.111	Sundry creditors for purchase of power - M/s. International Tech Park, Bangalore	This account will reflect the amount due for power purchased from M/s. Inter-national Tech Park, Whitefield Road, Bangalore

A/c Code	Account Head	Description
70.102	Power purchased from M/s. Inter-national Tech Park, Bangalore	This account reflects the cost of power purchased by the Board from M/s. International Tech Park, Whitefield Road, Bangalore

Amendment No. 141

24. No. CCA / AO (Acts.) / Sn. IV / 97-98 / CYS - 68

Dated: 21-11-1998

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1st April 1998.

A/c Code	Account Head	Description
28.119	Sundry Debtors - LC charges recoverable from Bulk Power Supplying Utilities	The amount due in respect of LC charges from Bulk Power Supplying Utilities shall be debited to this account. On recovery of the amount, balance in this account shall be cleared.
74.116	R&M expenses to Power Transformers	Expenses incurred for repairs and maintenance of power transformers is booked under this head of account.
74.117	R&M expenses to Distribution Transformers	Expenses incurred for repairs and maintenance of distribution transformers is booked under this head of account.
75.416	HRA - RE - MRT Division	HRA earned by permanent employees of MRT Division are debited to this account, which do not depend on actual payment.
75.417	HRA - RE - Research Division	HRA earned by permanent employees of Research Division are debited to this account, which do not depend on actual payment.
75.418	HRA - RE - Work Shop and RCC Centre	HRA earned by permanent employees of Work Shop and RCC Centre are debited to this account, which do not depend on actual payment.
75.419	HRA - RE - Stores	HRA earned by permanent employees of Stores are debited to this account, which do not depend on actual payment.
75.420	HRA - RE - Others	HRA earned by permanent employees of Others are debited to this account, which do not depend on actual payment.
75.421	CCA - RE - MRT Division	CCA earned by permanent employees of MRT Division are debited to this account, which do not depend on actual payment.
75.422	CCA - RE - Research Division	CCA earned by permanent employees of Research Division are debited to this account, which do not depend on actual payment.

A/c Code	Account Head	Description
75.423	CCA - RE - Work Shop and RCC Centre	CCA earned by permanent employees of Work Shop and RCC Centre are debited to this account, which do not depend on actual payment.
75.424	CCA - RE - Stores	CCA earned by permanent employees of Stores are debited to this account, which do not depend on actual payment.
75.425	CCA - RE - Others	CCA earned by permanent employees of Others are debited to this account, which do not depend on actual payment.

Amendment No. 142

NOTE:

Consequent to issuing the above New Sub-Account codes with effect from 1-4-1998, the LC charges due, R&M expenses, HRA and CCA already booked in other heads of account shall be segregated with effect from 1-4-98 and booked to the above relevant heads of account in the Trial balance on hand.

25. No. CCA / AO (Acts.) / Sn. IV / 97-98 / CYS - 69

Dated: 21-11-1998

OFFICIAL MEMORANDUM

Following Sub-account Code is opened with effect from 1st November 1998.

A/c Code	Account Head	Description
57.151	KEB Pensioner's / Family Pensioner's Family Benefit / Security Fund	The accumulated amounts in this Fund shall be made use of for payment of the claim from the spouse / legal heirs of the deceased Pensioner / Family Pensioner who has contributed to the fund for a minimum period of 12 months before his / her death.

Amendment No. 143

26. No. CCA / AO (Acts.) / Sn. IV / 97-98 / CYS - 78

Dated: 22-12-1998

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1-12-1998.

A/c Code	Account Head	Description
61.271(e)	* Revenue from sale of power - industrial, non-industrial, Heating and motive power including lighting installations having sanctioned load above 50 HP upto and inclusive of 67 HP	This reflects the revenue earned by the Board from sale of power to such L.T. consumers. This will show the total value of the bills raised for revenue only by various offices of the Board.
23.110(e)	* Sundry Debtors for sale of power - industrial, non-industrial, Heating and motive power including lighting installations having sanctioned load above 50 HP upto and inclusive of 67 HP	This account reflects the amount due from such LT consumers of the Board on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy, and any other miscellaneous recoverable.

Amendment No. 144

* Please refer Corrigendum issued vide T.O. Cys-89 dated 6-2-1999.

27. No. CCA / AO (Acts.) / Sn. IV / 97-98 / CYS - 80

Dated: 28-12-1998

Following Sub-account Code is opened with effect from 1-4-98.

A/c Code	Account Head	Description
47.308	Deposit Contribution Works - Electricity to water supply under Tathkal Scheme	The amount received from RD & PR Department, Government of Karnataka, towards "Tathkal Scheme" under the Integrated Rural Water Supply & Environmental Sanitation (IRWS-ES) project with World Bank Assistance shall be credited to this account. At the units the estimates for execution of this work shall be sanctioned against this account code and work executed after obtaining the specific grant and details from CEE (G). The expenditure shall not exceed grant allotted. After full implementation of the scheme in the division is over, the total expenditure on the scheme shall be capitalised by debiting the respective account codes under 10 series and crediting account code 55.1

A/c Code	Account Head	Description
24.409	Disbursement Bank (Operative) Account - Vijaya Bank	Funds transferred by Chief Financial Adviser to meet the day-to-day payments is recorded in this account. Intimation from the CFA will be the basis for debiting this account. Actual disbursements made will be credited. Balance in the account represents bank balance available for payment.

Amendment No. 145

28. No. CCA / AO (Acts.) / Sn. IV / 97-98 / CYS - 82

Dated: 4-1-1999

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1st April 1998.

A/c Code	Account Head	Description
41.112	Sundry creditors for purchase of power - Westren Region Electricity Board, Mumbai.	This account will reflect the amount due for power purchased from Western Region Electricity Board (WREB), Mumbai.
70.103	Power purchased from Westren Region Electricity Board, Mumbai.	This account reflects the cost of power purchased by the Board from Westren Region Electricity Board (WREB), Mumbai.

Amendment No. 146

29. No. CCA / AO (Acts.) / Sn. IV / 97-98 / CYS - 89

Dated: 6-2-1999

CORRIGENDUM

Ref: T.O. O.M. No. CCA / AO (A/Cs) / Sn. IV / 97-98 / CYS 78 dated 22-12-98
(Amendment No. 144)

Against Account Code 61.271(e) and 23.110(e) under "Account Head", the words appearing as "having Sanctioned Load above 50 HP upto and inclusive of 67 HP" shall be read as "having sanctioned load above 50 HP but below 67 HP".

The other contents of the O.M. remain unaltered.

OFFICIAL MEMORANDUM

Ref: Board Circular No. KEB / B11 / 2625 / 97-98 / 11-9-98.

Following Sub-account Code is opened with effect from 11th September 1998.

A/c Code	Account Head	Description
14.142	CWIP - Promoter vanished layout - 11 KV lines, Transformers, LT lines / Service Connection etc., (G.P.)	All costs of assets under construction for drawing 11 KV lines / LT lines, installation of transformers, Service connections etc., in the promoter's vanished layout shall be recorded in this account. The cost shall be transferred to appropriate account codes under account group 10 on commissioning of asset / servicing of installation.

Amendment No. 148

OFFICIAL MEMORANDUM

Ref: 1. Board Circular No. KEB / B11 / B10 / 6948 / 90-91 dated 26-11-98.
2. Board Circular No. KEB / B11 / B10 / 6948 / 90-91 dated 5-2-99.

Following Sub-account Code is opened with effect from 1st December 1998.

A/c Code	Account Head	Description
55.106	Development charges / Additional Development charges collected from consumers	Development charges / Additional Development charges collected from consumers, who have registered applications on or after 1-12-98 for power supply shall be credited to this account. These charges collected from the consumers are not refundable under any circumstances.

Amendment No. 149

OFFICIAL MEMORANDUM

Ref: B.O. No. KEB / B10 / 2424 / 97-98 Dt. 12-02-99

Consequent to issue of Board Notification, introducing LT 6(c) tariff schedule, the following sub-account codes are issued with effect from 1-3-1999.

A/c Code	Account Head	Description
61.283	Revenue from Sale of Power - Pvt. Advertising Posts / Sign Boards (such as Police Canopy / Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. advertising agencies	This reflects the revenue earned by the Board from sale of power to such LT Consumers. This will show the total value of the bill raised for revenue only by various offices of the Board.
23.132	Sundry debtors for Sale of Power - Pvt. Advertising Posts / Sign Boards (such as Police Canopy / Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. advertising agencies	This account reflects the amount due from such LT Consumers of the Board on account of power sold to them and any other miscellaneous recoverables
23.432	Provision for un-billed revenue - Pvt. Advertising Posts / Sign Boards (such as Police Canopy / Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. advertising agencies	This account represents the value of un-billed revenue provisionally credited to the revenue account, at the year-end. This account shall be reversed in the next year
23.513	Dues from permanently disconnected consumers - Pvt. Advertising Posts / Sign Boards (such as Police Canopy / Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. advertising agencies	This account represents the amount due from permanently disconnected consumers. Individual consumer's balances in the sundry debtors for sale of power account or in other sundry debtors account shall be transferred to this account on effecting disconnection.

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1st April 1998.

A/c Code	Account Head	Description
15.129	CIP --Financed through supplier's line of credit	This account will record the expenditure on contracts for Turnkey Construction Projects through supplier's line of credit. When the propriety of asset passes on to the Board, on installation / erection of the asset as per terms of the contract, balance under this account will be transferred to appropriate account code under account group 14 and then capitalised to appropriate account code under account group 10.
17.232	Deferred interest on Bills Payable Account of JSL / ICICI	Interest portion on acceptance of Bills of Exchange of M/s. Jyothi Structures Ltd., (JSL), Mumbai, is booked under this head of account. Every year the interest chargeable for the year is debited to works by crediting this account till the works are commissioned and then onwards year after year it shall be debited to account code 78.867 by credit to this account till the balance in this account is completely extinguished.
17.233	Deferred interest on Bills Payable Account of KECIL / ICICI	Interest portion on acceptance of Bills of Exchange of M/s. KEC International Ltd., (KECIL), Mumbai, is booked under this head of account. Every year, the interest chargeable for the year is debited to works by crediting this account till the works are commissioned and then onwards year after year it shall be debited to account code 78.867 by credit to this account till the balance in this account is completely extinguished.
17.234	Deferred interest on Bills Payable Account of RPGTL / ICICI	Interest portion on acceptance of Bills of Exchange of M/s. RPG Transmission Ltd., (RPGTL), Mumbai, is booked under this head of account. Every year the interest chargeable for the year is debited to works by crediting this account till the works are commissioned and then onwards year after year it shall be debited to account code 78.867 by credit to this account till the balance in this account is completely extinguished.
46.431	Bills Payable account (JSL / ICICI)	On accepting Bills of Exchange of M/s. Jyothi Structures Ltd., (JSL), Mumbai, this account will be credited. On discharging the Bills Payable (i.e. payment to ICICI) this account will be debited. Balance under this account indicates the bills payable by the Board.

A/c Code	Account Head	Description
46.432	Bills Payable account (KECIL / ICICI)	On accepting Bills of Exchange of M/s. KEC International Ltd., (KECIL), Mumbai, this account will be credited. On discharging the Bills Payable (i.e. payment to ICICI) this account will be debited. Balance under this account indicates the bills payable by the Board.
46.433	Bills Payable account (RPGTL / ICICI)	On accepting Bills of Exchange of M/s. RPG Transmission Ltd., (RPGTL), Mumbai, this account will be credited. On discharging the Bills Payable (i.e. payment to ICICI) this account will be debited. Balance under this account indicates the bills payable by the Board.

Amendment No. 151

34. No. CCA / DCA / Sn. IV / 98-99 / CYS - 7

Dated: 22-05-1999

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1st April 1998.

A/c Code	Account Head	Description
22.641	Material Imprest Account	The cost of materials drawn by the sub-divisional / sectional officers towards material imprest for the first time and in subsequent recouplements shall be debited to this account at prevailing standard rates. A detailed schedule for each type of material drawn, shall be maintained with quantity and value balances exclusively. The schedule shall be maintained each imprest holder wise. The invoices regularised in accounts section for having used the materials by the imprest holder, by debit to capital / revenue expenditure and credit to this account shall be posted both in quantity and value and balance struck. The balance in value shall always be equal to the cost of materials computed at standard rates for the balance quantity outstanding. The cost balance under this account should tally to the balance as per trial balance. Any difference in value due to revision of S.R. shall be debited or credited to material cost variance account (79.110).

A/c Code	Account Head	Description
22.311	Material issues (Imprest)	The cost of materials drawn by the sub-divisional / sectional officers towards material imprest for the first time and recoupment obtained subsequently shall be credited to this account at prevailing standard rate. The balance in this account at the end of the year shall be transferred to 22.610 - Material Stock Account.

Amendment No. 152

35. No. CCA / DCA / Sn. IV / 1999-2000 / CYS - 8

Dated: 2-06-1999

CORRIGENDUM

Description as appearing against the account codes noted below shall stand corrected as indicated against each with immediate effect.

A/c Code	Existing Description	Modified as
22.460	This account will reflect the value of materials manufactured in the workshop / RCC Centre and returned to stores	This account will reflect the value of materials manufactured in the workshop / RCC Centre and returned to stores. Balance under this account shall be transferred to Materials Stock Account at the year-end.
79.561	Provision for loss on obsolescence of store etc., is debited to this account.	Loss on obsolescence of store etc., is debited to this account.

36. No. CCA / DCA / Sn. IV / 1999-2000 / CYS - 9

Dated: 2-06-1999

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1st April 1998.

A/c Code	Account Head	Description
22.461	Fabricated materials returned	This account will reflect the value of fabricated materials returned by fabricators to the stores. Balance under this account will be transferred to Materials Stock Account at the year-end.

Amendment No. 153

37. No. CCA / DCA / Sn. IV / 1999-2000 / CYS - 10

Dated: 2-06-1999

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1st April 1998.

A/c Code	Account Head	Description
63.141	Assistance for Special Component Plan	Assistance received from State Government towards Special Component Plan is treated as grant and credited to this account.
63.142	Assistance for Tribal Sub-Plan	Assistance received from State Government towards Tribal Sub-Plan is treated as grant and credited to this account.

Amendment No. 154

38. No. CCA / DCA / Sn. IV / 1999-2000 / CYS - 11

Dated: 2-06-1999

CORRIGENDUM

Description as appearing against the account code noted below shall stand corrected as indicated with immediate effect.

A/c Code	Existing Description	Modified as
78.891	The balance in this account indicates amounts payable by the Board. This account is operated by the Office of the Financial Adviser and Chief Accounts Officer.	Interest on belated payments in respect of power purchase from KPC shall be debited to this account.

39. No. CCA / DCA / Sn. IV / 1999-2000 / CYS - 12

Dated: 2-06-1999

OFFICIAL MEMORANDUM

Following Sub-account Codes are opened with effect from 1st April 1998.

A/c Code	Account Head	Description
78.892	Interest on belated payments in respect of power purchase from NTPC	Interest on belated payments in respect of power purchase from NTPC shall be debited to this account.

A/c Code	Account Head	Description
78.893	Interest on belated payments in respect of power purchase from MAPS	Interest on belated payments in respect of power purchase from MAPS shall be debited to this account.
78.894	Interest on belated payments in respect of power purchase from NLC	Interest on belated payments in respect of power purchase from NLC shall be debited to this account.
78.895	Interest on belated payments in respect of power purchase from PGCIL	Interest on belated payments in respect of power purchase from PGCIL shall be debited to this account.

Amendment No. 155

40. No. CCA / DCA / Sn. IV / 1999-2000 / CYS - 13

Dated: 5-06-1999

OFFICIAL MEMORANDUM

Following Sub-account Code is opened with effect from 1st April 1998.

A/c Code	Account Head	Description
78.854	Interest on Pensioners / Family Pensioners Benefit / Security fund	Interest on Pensioners / Family Pensioners Benefit / Security fund calculated at Savings Bank interest rate of Nationalised Banks shall be debited to this account.

Amendment No. 156

41. No. CCA / DCA / Sn. IV / 1999-2000 / CYS - 15

Dated: 24-06-1999

OFFICIAL MEMORANDUM

Following Sub-account Code is opened with effect from 1st April 1999.

A/c Code	Account Head	Description
14.166	CWIP - DSLM works	Capital expenditure incurred on DSLM works shall be booked under this head of account. The cost shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset

Amendment No. 157

42., No. CCA / DCA / Sn. IV / 1999-2000 / CYS - 18

Dated: 2-07-1999

OFFICIAL MEMORANDUM

Following Sub-account Code is opened with effect from 1st April 1999.

A/c Code	Account Head	Description
17.303	Preliminary expenses on Restructuring of KEB	All the expenses incurred on KEB Restructuring activities shall be debited to this account

Amendment No. 158

43. No. CCA / DCA / Sn. IV / 1999-2000 / KPTCL / CYS - 2

Dated: 8-09-1999

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st August 1999 to be operated by Accounting Units of KPTCL only.

A/c Code	Account Head	Description
28.861	Receivables - Funds transferred to VVNL (D.G. Cell)	Funds transferred from KPTCL with effect from 1-8-1999 to D.G. Cell, Yelahanka shall be accounted against this head of account. Detailed item wise schedule shall be maintained.
28.862	Receivables - Funds transferred to VVNL (MGHE, Jog)	Funds transferred from KPTCL with effect from 1-8-1999 to MGHE, Jog shall be accounted against this head of account. Detailed item wise schedule shall be maintained.
28.863	Receivables - Funds transferred to VVNL (GSD, Munirabad)	Funds transferred from KPTCL with effect from 1-8-1999 to GSD, Munirabad shall be accounted against this head of account. Detailed item wise schedule shall be maintained.
28.864	Receivables - Funds transferred to VVNL (GSD, Shivasamudram)	Funds transferred from KPTCL with effect from 1-8-1999 to GSD, Shivasamudram shall be accounted against this head of account. Detailed item wise schedule shall be maintained.
22.411	Materials received from VVNL	This account reflects the value of materials received from VVNL stores. Balance under this account shall be transferred to material stock account at the year-end.
22.421	Materials transferred to VVNL	This account reflects the value of materials transferred to VVNL stores. Balance under this head of account shall be transferred to material stock account at the year-end.

A/c Code	Account Head	Description
28.865	Receivable towards materials transferred to VVNL	Balance in this account indicates the amount receivable from VVNL for the materials supplied. Detailed item wise schedule shall be maintained.
42.203	Sundry Creditors - Materials received from VVNL	Balance in this account indicates the amount payable to VVNL against the materials received. Detailed item wise schedule shall be maintained.
53.972	Loan from VVNL - (Remittance by D.G. Cell)	Remittances made by D.G. Cell, Yelahanka to main bank account of KPTCL shall be accounted against this head of account.
53.973	Loan from VVNL - (Remittance by MGHE, Jog)	Remittances made by MGHE, Jog to main bank account of KPTCL shall be accounted against this head of account.
53.974	Loan from VVNL - (Remittance by GSD, Munirabad)	Remittances made by GSD, Munirabad to main bank account of KPTCL shall be accounted against this head of account.
53.975	Loan from VVNL - (Remittance by GSD, Shivasamudram)	Remittances made by GSD, Shivasamudram to main bank account of KPTCL shall be accounted against this head of account.
55.107	Infrastructure charges from HT consumers of 13.2 KV and below	Infrastructure charges collected from prospective HT consumers seeking power supply at 13.2 KV and below for a load less than 2000 KVA shall be credited to this account.

All expenditure towards employee cost shall be booked separately under "TRANSMISSION" and "DISTRIBUTION" dully suffixing "T" and "D" respectively to the existing account codes under 75 series.

For example:

75.115(T) - Salaries - RE - Others (Transmission)

75.115(D) - Salaries - RE - Others (Distribution)

Similarly all Revenue Expenditure incurred under Account Groups 74, 76, 78, 79 and 83 shall be booked separately based on activity to which expenditure is allocable i.e., "T" and "D" as the case may be.

Amendment No. 1

44. No. CCA / DCA / Sn. IV / 1999-2000 / KPTCL / CYS - 3

Dated: 8-09-1999

OFFICIAL MEMORANDUM

Following New Account Group and Sub-account Code is opened with effect from 1st August 1999 to be operated by Accounting Units of KPTCL only.

A/c Group / Code	Account Head	Description
52.3	Shares	
52.301	Promoters Share Capital investment - KPTCL	Share Capital investment made by promoters of KPTCL at the time of incorporation of the Company as per G.O. No. 03 / BCF - 99 / 3-8-1999 is credited to this account.

Amendment No. 2

45. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 11

Dated: 18-11-1999

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st April 1999.

A/c Code	Account Head	Description
17.235	Deferred Depreciation charges in respect of released assets.	Depreciation withdrawn in excess of four months in respect of assets released upto July '99 during the year 1999-2000 has to be debited to this account code by credit to 12 series. The balance in this account shall be cleared by debit to respective depreciation charges' account under 77 series in KPTCL / VVNL account in the year 1999-2000. This account code <u>ceases to operate</u> after preparation of March 2000 final accounts by KPTCL / VVNL and shall exhibit "NIL." Balance as on 31-3-2000 in all the units.
41.113	Sundry creditors for purchase of power - M/s.SMIORE	This account will reflect the amount due for power purchased from M/s. Sandur Manganese and Iron ore Ltd.
70.104	Power purchased from M/s.SMIORE.	This account reflects the cost of power purchased by the corporation.

A/c Code	Account Head	Description
46.103	KEB Pensioners' / Family Pensioners' Family Benefit / Security fund	Monthly contribution to this fund recovered from pension of pensioners / family pensioners shall be credited to this account and then transferred to H.O. by an A.T. in case of KPTCL units and by a DD in case of VVNL units. The accumulated amounts in this fund shall be made use of at H.O. for payment of the claim put up by the spouse / legal heirs of the deceased pensioner / Family pensioner who has contributed to the fund for a minimum period of 12 months before his / her death.

Note:

Account Code 57.151 operated vide this office O.M. No. CCA / AO (A/cs) / Sn. IV / 97-98 / Cys.69 dated 21-11-98 w.e.f. 1-11-98 is withdrawn with immediate effect as new account code 46.103 is issued. Balance outstanding against account code 57.151 at H.O. shall be transferred to Account code 46.103 immediately.

Amendment No. 3

46. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 13

Dated: 1-12-1999

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st August 1999.

A/c Code	Account Head	Description
41.114	Sundry creditors for purchase of power - M/s. Energy Development Company Ltd.	This account will reflect the amount due for power purchased from Harangi Mini Hydel Project set up by M/s. Energy Development Company Ltd.
70.105	Power purchase from M/s. Energy Development Company Ltd.	This account reflects the cost of power purchased by the Corporation

Amendment No. 4

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st August 1999 to be operated by Accounting units of KPTCL only.

A/c Code	Account Head	Description
28.866	Receivables - Other transactions	Balance in this account indicates the amount receivable from VVNL in respect of other transactions. Detailed item-wise schedule to be maintained.
28.867	Receivable - Balance outstanding as on 31-7-99 against materials issued to VVNL.	Balance in this account indicates the amount outstanding under Account Code 31.1 in respect of VVNL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
28.868	Receivable - Balance outstanding as on 31-7-99 against released materials issued to VVNL.	Balance in this account indicates the amount outstanding under Account Code 32.1 in respect of VVNL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
28.869	Receivable - Balance outstanding as on 31-7-99 against assets transferred to VVNL.	Balance in this account indicates the amount outstanding under Account Code 32.4 in respect of VVNL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
28.870	Receivable - Balance outstanding as on 31-7-99 against debit A.T. sent to VVNL under 36.1	Balance in this account indicates the amount outstanding under Account Code 36.1 in respect of VVNL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
28.871	Receivable - Balance outstanding as on 31-7-99 against debit A.T. sent to VVNL under 37.1	Balance in this account indicates the amount outstanding under Account Code 37.1 in respect of VVNL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
42.204	Sundry Creditors - Other Transactions	Balance in this account indicates the amount payable to VVNL against other transactions. Detailed item-wise schedule to be maintained.
42.205	Sundry Creditors - Balance outstanding as on 31-7-99 against materials received from VVNL.	Balance in this account indicates the amount payable towards materials received as on 31-7-99 from VVNL and accounted under Account Code 31.2 for which Advice of Transfer has not been received.

42.206	Sundry Creditors - Balance outstanding as on 31-7-99 against released materials received from VVNL.	Balance in this account indicates the amount payable towards materials received as on 31-7-99 from VVNL and accounted under Account Code 32.2 for which Advice of Transfer has not been received.
42.207	Sundry Creditors - Balance outstanding as on 31-7-99 against Depreciation transferred to VVNL	Balance in this account indicates the Depreciation transferred as on 31-7-99 to VVNL and accounted under Account Code 32.5 for which acceptance has not been received.
42.208	Sundry Creditors - Balance outstanding as on 31-7-99 against Credit A.T. sent to VVNL under 36.2	Balance in this account indicates the Credit A.T. sent as on 31-7-99 to VVNL and accounted under Account Code 36.2 for which acceptance has not been received.
42.209	Sundry Creditors - Balance outstanding as on 31-7-99 against Credit A.T. sent to VVNL under 37.2	Balance in this account indicates the Credit A.T. sent as on 31-7-99 to VVNL and accounted under Account Code 37.2 for which acceptance has not been received.

Amendment No. 6

48. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 23

Dated: 31-01-2000

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st April 1999.

A/c Code	Account Head	Description
41.115	Sundry creditors for purchase of power - M/s. Boruka Power Corporation Ltd.	This account will reflect the amount due for power purchased from M/s. Boruka Power Corporation Ltd.
41.116	Sundry creditors for purchase of power - M/s. Shamanur Sugars Limited	This account will reflect the amount due for power purchased from M/s. Shamanur Sugars Limited.
41.117	Sundry creditors for purchase of power - M/s. Tungabhadra Steel Products Limited	This account will reflect the amount due for power purchased from M/s. Tungabhadra Steel Products Limited.
41.118	Sundry creditors for purchase of power - M/s. Murdeshwar Power Corporation Limited	This account will reflect the amount due for power purchased from M/s. Murdeshwar Power Corporation Limited.

A/c Code	Account Head	Description
70.106	Power purchased from M/s. Boruka Power Corporation Ltd.	This account reflects the cost of power purchased by the corporation.
70.107	Power purchased from M/s. Shamanur Sugars Limited.	This account reflects the cost of power purchased by the corporation.
70.108	Power purchased from M/s. Tungabhadra Steel Products Limited.	This account reflects the cost of power purchased by the corporation.
70.109	Power purchased from M/s. Murdeshwar Power Corporation Limited.	This account reflects the cost of power purchased by the corporation.

Amendment No. 8

49. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 34

Dated: 20-03-2000

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st April 1999.

A/c Code	Account Head	Description
24.310	Collecting Bank Account (Non-Operative) - Bank of Baroda.	All Collection of monies at Sub-Division/Division/Circle/ Administration Offices deposited in this Bank is reflected in this Account.
24.410	Disbursement Bank (Operative) Account - Bank of Baroda	Funds transferred by CFA to meet day-to-day payments is recorded in this account. Intimation from CFA will be the basis for debiting this account. Actual disbursement made will be credited. Balance in the account represents bank balance available for payments. Note: This Account Code shall not be operated for the present.
24.420	Disbursement Bank (Operative) Account - Bank of Baroda.	All Transactions by the CFA, made with Bangalore Head Quarters will be recorded under this head of account.
24.510	Remittance to Head office in-transit Account - Bank of Baroda.	This account shall be operated by Resource section in CFA's Office to account for the remittances made by various branches of the bank to Main Bank account at Bangalore, but not accounted in the Main Bank at Bangalore during the same year. This account shall be debited by crediting account code 33 during March(Final) accounts. The entries so passed shall be reversed in the beginning of the next accounting year.

A/c Code	Account Head	Description
24.610	Transfer from HO in-transit account - Bank Of Baroda	This account shall be operated by the units / Division to account for transfer of funds from HO during the current year but not received and accounted in Operative account in the same year. This account will be debited by crediting Account code 34 during March (Final) Accounts. The entry so passed shall be reversed in the beginning of next accounting year. Note: This Account code shall not be operated for the present.

Amendment No. 10

50. No. CCA / DCA / Sn. IV / 99-2000 / CYS - 38

Dated: 30-03-2000

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 1999.

A/c Code	Account Head	Description
41.119	Sundry Creditors for purchase of power - NTPC - Eastern Region	This account will reflect the amount due to NTPC - Eastern Region for power purchased from them.
70.161	Power purchase from NTPC - Eastern Region	This account will reflect the cost of power purchased by the Corporation from NTPC - Eastern Region.

Amendment No. 12

51. No. CCA / DCA / Sn. IV / 99-2000 / CYS - 43

Dated: 26-04-2000

OFFICIAL MEMORANDUM

Following new sub-account codes are opened w.e.f. 1st March 2000.

A/c Code	Account Head	Description
41.120	Sundry Creditors for purchase of power - M/s. Sree Renuka Sugars Limited.	This account will reflect the amount due to M/s. Sree Renuka Sugars Limited, for power purchased from them.
70.111	Power purchase from M/s. Sree Renuka Sugars Limited.	This account will reflect the cost of Power purchased by the corporation from M/s. Sree Renuka Sugars Limited.

Amendment No. 13.

OFFICIAL MEMORANDUM

Following new sub-account codes are opened w.e.f. 1st April 1999.

A/c Code	Account Head	Description
28.120	Sundry Debtors - Wheeling Charges - Other States	Amount due from other States towards wheeling charges for using transmission lines of the Board / Corporation to transmit power to other States, shall be debited to this account by crediting account code 61.8. On recovery of the amount, balance in this account shall be cleared. This account shall be operated by LDC only. A detailed item wise schedule shall be maintained.
28.898	Receivable - Others	Recoverables which are not covered under account group 28.8 shall be debited to this account. On recovery, this account shall be credited. A detailed item wise schedule shall be maintained.
28.899	Provision for doubtful receivable (Credit a/c)	Provision made at the end of the year towards doubtful receivables other than those related to dues from consumers towards sale of power shall be credited to this account. Balance in this account will be zeroed in the succeeding year by a reversal entry.

Amendment No. 14

OFFICIAL MEMORANDUM

Operation of Main Account Group 56.2 - Capital Reserve (in operation from 1-4-85) is stopped with effect from 31-3-99. Sub-account codes under 56.2 are issued w.e.f. 1-4-1999 for booking transactions related to Capital Receipts etc. Henceforth 56.2 will continue as "Account Group only." Transactions already accounted under account group 56.2 and outstanding as balance shall be transferred to sub-account codes 56.201 / 56.202 as the case may be.

A/c Group / Code	Account Head	Description
56.2	Capital Reserve	
56.201	Capital Reserve - Capital receipts	All capital receipts and other reserves of capital nature shall be accounted under this account.

A/c Group / Code	Account Head	Description
56.202	Capital Reserve - Encashment of Bank Guarantee	Proceeds received in respect of Bank Guarantees encashed for breach of contract shall be credited to this account. As and when works related to such encashed Bank Guarantees are taken up, the amount in this account not exceeding the maximum proceeds realised in respect of such abandoned work shall be transferred to the respective CWIP account against debits booked, duly considering the abandoned portion of work executed afresh. Further, if the amount so transferred is less than the realised amount, the balance outstanding against particular item may only be credited to Miscellaneous Revenue.

Amendment No. 15

54. No. CCA / DCA / Sn. IV / 2000-01 / CYS - 3

Dated: 31-05-2000

OFFICIAL MEMORANDUM

Following new sub-account codes are opened w.e.f. 1st April 2000.

A/c Code	Account Head	Description
41.122	Sundry Creditors for purchase of power - M/s. JTPCL	This account will reflect the amount due to M/s. Jindal Tractable Power Corporation Limited (JTPCL) for power purchased from them.
70.112	Power purchase from M/s. JTPCL	This account will reflect the cost of power purchased by the Corporation from M/s. Jindal Tractable Power Corporation Limited (JTPCL)

Amendment No. 16

55. No. CCA / DCA / Sn. IV / 2000-01 / CYS - 10

Dated: 13-07-2000

OFFICIAL MEMORANDUM

Following New Main Account Code and Sub-account Codes are opened with effect from 1st JUNE 2000.

A/c Code	Account Head	Description
50.3	Short Term Borrowings	
50.301	Short Term Borrowings - IDBI	Short Term Loans taken from IDBI for working capital shall be accounted against this head of account. As and when repayments are made, this account shall be debited. Detailed loan wise schedule shall be maintained.
78.701	Interest to IDBI on borrowings for working capital	Interest paid to IDBI on borrowings for working capital shall be debited to this account.

Amendment No. 19

56. No. CCA / DCA / Sn. IV / 2000-01 / CYS -11

Dated: 22-07-2000

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2000.

A/c Code	Account Head	Description
41.123	Sundry Creditors for Purchase of Power - M/s. NPCIL - Kaiga	This account will reflect the amount due to M/s. Nuclear Power Corporation of India Ltd., (NPCIL) - Kaiga for power purchased from them.
70.113	Power purchase from M/s. NPCIL - Kaiga	This account reflects the cost of power purchased by the Corporation from M/s. Nuclear Power Corporation of India Ltd., (NPCIL) - Kaiga

Amendment No. 20

57. No. CCA / DCA / Sn. IV / 2000-01 / CYS - 14. Dated: 23-08-2000

OFFICIAL MEMORANDUM

Ref: Circular No. KPTCL / B 19 / 3657 / 92-93 dated 8-8-2000

Following New Sub-account Code is opened with effect from 1st APRIL 2000.

A/c Code	Account Head	Description
14.322	CWIP - Power Supply to New IP sets in place of submerged IP sets of same consumer under UKP Rehabilitation programme.	The estimates prepared to supply power to the IP sets at newly sanctioned agricultural land under UKP rehabilitation programme to the beneficiaries in place of their IP sets submerged only shall be sanctioned under this head of account as per Circular No. KPTCL / B-19 / 3657 / 92-93 dated 8-8-2000 of ADS, KPTCL. The expenditure booked shall be categorised as per the existing procedure in force.

Amendment No. 21

58. No. CCA / DCA / Sn. IV / 2000-01 / CYS - 19. Dated: 26-09-2000

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2000.

A/c Code	Account Head	Description
41.124	Sundry Creditors for Purchase of Power from Private Generating Companies.	This account will reflect the amount due to Private Generating Companies for power purchased from them. A Schedule is to be maintained and the details of power purchased shall be posted in a separate folio for each Private Generating Company. The balance as per schedule should tally with the balance as per General Ledger.
70.189	Power supplied into KPTCL Grid by Private Generating Companies.	This account reflects the cost of power purchased by the Corporation from Private Generating Companies.

Amendment No. 23

OFFICIAL MEMORANDUM

Consequent to revision of Electric Power Tariff vide Notification No. KPTCL / B36 / 5705 / C / 2000-01 / 2614 dated 20-12-2000, following new Account Codes are allotted as noted below.

I.

A/c Code	Account Head	Description
61.1197	Revenue from sale of Power - IP sets (10 HP and below)- LT 4 (a)	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such LT consumers.
23.1197	Sundry Debtors for sale of power IP sets (10 HP and below) - LT 4 (a)	This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity Tax and dues for theft of energy and any other Miscellaneous recoverables.
23.4197	Provision for Unbilled Revenue- Irrigation Pump sets (10HP and below) - LT4 (a)	The account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.5197	Dues from permanently Disconnected Consumers- Irrigation Pump sets (10 HP and below) - LT 4 (a)	This account represents the amount due from permanently disconnected consumers. Individual consumer's balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.9197	Provision for doubtful dues from Consumers - Irrigation Pump sets (10 HP and below) (Credit Account) - LT 4(a).	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
61.1297	Revenue from sale of power- Industrial, Non-industrial, Heating and Motive Power including Lighting - Installations having sanctioned load upto and inclusive of 5 HP.	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such LT consumers.
23.1297	Sundry Debtors for sale of power - Industrial, Non-industrial, Heating and Motive Power including Lighting - Installations having sanctioned load upto and inclusive of 5 HP.	This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity Tax and dues for theft of energy and any other Miscellaneous recoverables.

A/c Code	Account Head	Description
23.4297	Provision for Unbilled Revenue- Industrial, Non-industrial, Heating and Motive Power including Lighting, - Installations having sanctioned load upto and inclusive of 5 HP.	The account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.5297	Dues from Permanently disconnected consumers - Industrial, Non-industrial, Heating and Motive Power including Lighting - Installations having sanctioned load upto and inclusive of 5 HP	This account represents the amount due from permanently disconnected (LT) consumers. Individual consumer's balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.9297	Provision for doubtful dues from consumers- Industrial, Non-industrial, Heating and Motive Power including Lighting - Installations having sanctioned load upto and inclusive of 5 HP.	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
61.2716 61.2717	Revenue from sale of power-Residential Apartments and Colonies availing power supply independently and Government Hospitals	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such HT consumers
23.2716 23.2717	Sundry Debtors for sale of power - Residential apartments and Colonies availing power supply independently and Government Hospitals.	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity Tax and dues for theft of energy and any other Miscellaneous recoverables.
23.4716 23.4717	Provision for Unbilled Revenue-Residential Apartments and Colonies availing power supply independently and Government Hospitals.	The account represents the value of unbilled revenue provisionally credited to the revenue account in respect of such HT installations at the year-end. This account shall be reversed in the next year.
23.5716 23.5717	Dues from permanently disconnected consumer's - Residential Apartments and Colonies availing power supply independently and Government Hospitals.	This account represents the amount due from permanently disconnected consumers. Individual consumer's balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection

A/c Code	Account Head	Description
23.9716 23.9717	Provision for doubtful dues from consumers - Residential Apartments and Colonies availing power supply independently and Government Hospitals (Credit Account).	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.

II. The following Accounts Codes **shall not be operated in future** for the reasons mentioned against each in the Remarks Column.

A/c Code	Account Head	Remarks
61.1067	Revenue from Sale of power - Non - Domestic and Non-commercial Lighting Installations.	Merged with Account Code 61.1057.
23.1067	Sundry Debtors for sale of power- Non - Domestic and Non-commercial Lighting Installations.	Merged with Account Code 23.1057.
23.4067	Provision for Unbilled Revenue - Non - Domestic and Non-commercial Lighting Installations.	Merged with Account Code 23.4057.
23.5067	Dues from Permanently Disconnected Consumers - Non - Domestic and Non-commercial Lighting Installations.	Merged with Account Code 23.5057.
23.9067	Provision for doubtful dues from consumers- Non - Domestic and Non-commercial Lighting Installations.	Merged with Account Code 23.9057.
61.1127	Revenue from Sale of power - Non - Domestic and Non-commercial Combined Lighting, Heating and Motive Power.	Merged with Account Code 61.1107.
23.1127	Sundry Debtors for Sale of power - Non - Domestic and Non-commercial Combined Lighting, Heating and Motive Power.	Merged with Account Code 23.1107.

A/c Code	Account Head	Remarks
23.4127	Provision for Unbilled Revenue – Non – Domestic and Non-commercial Combined Lighting, Heating and Motive Power.	Merged with Account Code 23.4107.
23.5127	Dues from Permanently Disconnected Consumers - Non – Domestic and Non-commercial Combined Lighting, Heating and Motive Power.	Merged with Account Code 23.5107.
23.9127	Provision for doubtful dues from Consumers – Non – Domestic and Non-commercial Combined Lighting, Heating and Motive Power.	Merged with Account Code 23.9107.
61.1277	Revenue from Sale of power – Water supply installations in Residential Layouts.	Clubbed with Account Code 61.1267.
23.1277	Sundry Debtors for Sale of power – Water supply installations in Residential Layouts.	Clubbed with Account Code 23.1267.
23.4277	Provision for Unbilled Revenue – Water supply installations in Residential Layouts.	Clubbed with Account Code 23.4267.
23.5277	Dues from Permanently Disconnected Consumers- Water supply installations in Residential Layouts.	Clubbed with Account Code 23.5267.
23.9277	Provision for doubtful dues from Consumers - Water supply installations in Residential Layouts (Credit Account).	Clubbed with Account Code 23.9267.
61.1327	Revenue from sale of power- Industrial, Non-industrial, Heating and Motive Power including Lighting – Installations having sanctioned load above 50 HP but below 67HP.	Merged with Account Code 61.1317.

A/c Code	Account Head	Remarks
23.1327	Sundry Debtors for Sale of power – Industrial, Non-industrial, Heating and Motive Power including Lighting – Installations having sanctioned load above 50 HP but below 67HP.	Merged with Account Code 23.1317.
23.4327	Provision for Unbilled Revenue - Industrial, Non-industrial, Heating and Motive Power including Lighting – Installations having sanctioned load above 50 HP but below 67HP.	Merged with Account Code 23.4317.
23.5327	Dues from Permanently Disconnected Consumers - Industrial, Non- industrial, Heating and Motive Power including Lighting – Installations having sanctioned load above 50 HP but below 67HP.	Merged with Account Code 23.5317.
23.9327	Provision for doubtful dues from Consumers - Industrial, Non- industrial, Heating and Motive Power including Lighting – Installations having sanctioned load above 50 HP but below 67HP (Credit Account).	Merged with Account Code 23.9317.
61.1347	Revenue from sale of power- Industrial, Non-industrial, Heating and Motive Power including Lighting – Installations having sanctioned load above 100 HP.	Merged with Account Code 61.1337
23.1347	Sundry Debtors for Sale of power – Industrial, Non-industrial, Heating and Motive Power including Lighting – Installations having sanctioned load above 100 HP.	Merged with Account Code 23.1337.

A/c Code	Account Head	Remarks
23.4347	Provision for Unbilled Revenue - Industrial, Non-industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 100 HP.	Merged with Account Code 23.4337.
23.5347	Dues from Permanently Disconnected Consumers - Industrial, Non- industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 100 HP.	Merged with Account Code 23.5337.
23.9347	Provision for doubtful dues from Consumers - Industrial, Non- industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 100 HP (Credit Account).	Merged with Account Code 23.9337.
61.1427	Revenue from sale of power Private Advertising posts/Sign Boards (such as Police Canopy / Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. Advertising agencies.	Merged with Account Code 61.1157.
23.1427	Sundry Debtors for Sale of power Private Advertising posts/Sign Boards (such as Police Canopy / Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. Advertising agencies	Merged with Account Code 23.1157.
23.4427	Provision for Unbilled Revenue - Private Advertising posts / Sign Boards (such as Police Canopy / Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. Advertising agencies	Merged with Account Code 23.4157.

A/c Code	Account Head	Remarks
23.5427	Dues from Permanently Disconnected Consumers - Private Advertising posts / Sign Boards (such as Police Canopy / Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. Advertising agencies	Merged with Account Code 23.5157.
23.9427	Provision for doubtful dues from Consumers - Private Advertising posts/Sign Boards (such as Police Canopy / Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. Advertising agencies	Merged with Account Code 23.9157.
61.2700 61.2703 61.2704 61.2706 61.2707	Revenue from sale of power- Temporary Power Supply.	Clubbed with Account Code 61.1457.
23.2700 23.2703 23.2704 23.2706 23.2707	Sundry Debtors for sale of Power – Temporary Power Supply.	Clubbed with Account Code 23.1457
23.4700 23.4703 23.4704 23.4706 23.4707	Provision for Unbilled Revenue – Temporary Power Supply – Commercial and Industrial Lights and Fans Motive Power and heating etc.,	Clubbed with Account Code 23.4457
23.9700 23.9703 23.9704 23.9706 23.9707	Provision for doubtful dues from Consumers - Temporary Power Supply – Commercial and Industrial Lights and Fans Motive Power and heating etc., (Credit Account)	Clubbed with Account Code 23.9457
61.2750 61.2753 61.2754 61.2756 61.2757	Revenue from sale of power – Railway Traction.	Clubbed with Account Code 61.2550, 61.2553, 61.2554, 61.2556, 61.2557.

A/c Code	Account Head	Remarks
23.2750 23.2753 23.2754 23.2756 23.2757	Sundry Debtors for sale of power – Railway Traction.	Clubbed with Account Code 23.2550, 23.2553, 23.2554, 23.2556, 23.2557.
23.4750 23.4753 23.4754 23.4756 23.4757	Provision for Unbilled Revenue – Railway Traction.	Clubbed with Account Code 23.4550, 23.4553, 23.4554, 23.4556, 23.4557.
23.5750 23.5753 23.5754 23.5756 23.5757	Dues from permanently Disconnected Consumers – Railway Traction.	Clubbed with Account Code 23.5550, 23.5553, 23.5554, 23.5556, 23.5557.
23.9750 23.9753 23.9754 23.9756 23.9757	Provision for doubtful dues from Consumers – Railway Traction (Credit Account).	Clubbed with Account Code 23.9550, 23.9553, 23.9554, 23.9556, 23.9557.
61.2800 61.2807	Revenue from sale of power - Residential apartments and colonies availing power supply independently and Government Hospitals.	Reclassified. New Account Code allotted.
23.2800 23.2807	Sundry Debtors for sale of power - Residential apartments and colonies availing power supply independently and Government Hospitals.	Reclassified. New Account Code allotted.
23.4800 23.4807	Provision for Unbilled Revenue - Residential apartments and colonies availing power supply independently and Government Hospitals.	Reclassified. New Account Code allotted.
23.5800 23.5807	Dues from permanently Disconnected Consumers - Residential apartments and colonies availing power supply independently and Government Hospitals.	Reclassified. New Account Code allotted.

A/c Code	Account Head	Remarks
23.9800 23.9807	Provision for doubtful dues from Consumers - Residential apartments and colonies availing power supply independently and Government Hospitals.	Reclassified. New Account Code allotted.

III. Consequent to deletion of tariff category HT 5 – Temporary Power Supply and order for release of all Temporary Power Supply under LT, "Description" against the following Account Codes shall be read as:

i. 61.1457		This reflects the revenue demand raised by various Offices of the Corporation for sale of power to Consumers availing Temporary Power Supply.
ii. 23.1457		This account reflects the amount due from such consumers of the Corporation on account of Temporary Power Supply availed by them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.

Amendment No.27

60. No. CCA / DCA / Sn. IV / 2000-01 / CYS – 60

Date: 17-03-2001

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2000.

A/c Code	Account Head	Description
77.1510	Depreciation on Released Good Asset - Plant & Machinery.	This account records annual charge of depreciation on released good assets like Plant and Machinery. This account is debited by corresponding credit to 16.2050 and <u>not to Account code under 12 series under any circumstances.</u>
77.1610	Depreciation on Released Good Asset - Lines, cable network etc.	This account records annual charge of depreciation on released good assets like Lines, cable network etc.. This account is debited by corresponding credit to 16.2060 and <u>not to Account code under 12 series under any circumstances.</u>
77.1710	Depreciation on Released Good Asset - Vehicles.	This account records annual charge of depreciation on released good assets like Vehicles. This account is debited by corresponding credit to 16.2070 and <u>not to Account code under 12 series under any circumstances.</u>

A/c Code	Account Head	Description
77.1810	Depreciation on Released Good Asset - Furniture & Fixtures.	This account records annual charge of depreciation on released good assets like Furniture & Fixtures. This account is debited by corresponding credit to 16.2080 and <u>not to Account code under 12 series under any circumstances.</u>
77.1910	Depreciation on Released Good Asset - Office Equipments.	This account records annual charge of depreciation on released good assets like Office Equipments. This account is debited by corresponding credit to 16.2090 and <u>not to Account code under 12 series under any circumstances.</u>

Amendment No.28

61. No. CCA / DCA / Sn. IV / 2000-01 / CYS - 59

Dated: 17-03-2001

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2000.

A/c Code	Account Head	Description
28.8720	Receivable from VVNL on TL&SS liability account	Balance in this account indicates the amount receivable from VVNL towards discharge of liability by KPTCL pertaining to TL&SS activities in VVNL.
28.8730	Receivable from VVNL on TL&SS Income Account	Balance in this account indicates the amount receivable from VVNL towards TL&SS related Income of KPTCL in VVNL jurisdiction and such income retained by VVNL
28.8740	Receivable from VVNL on Distribution liability account.	Balance in this account indicates the amount receivable from VVNL towards discharge of liability by KPTCL pertaining to Distribution activities in VVNL
28.8750	Receivable from VVNL on Distribution Income account	Balance in this account indicates the amount receivable from VVNL towards Distribution related Income of KPTCL in VVNL jurisdiction and such income retained by VVNL
42.2100	Payable to VVNL on TL&SS Asset Account	Balance in this account indicates the amount payable to VVNL towards TL&SS assets transferred by VVNL to KPTCL
42.2110	Payable to VVNL on TL&SS Expenditure Account	Balance in this account indicates the amount payable to VVNL towards TL&SS related expenditure borne by VVNL on behalf of KPTCL
42.2120	Payable to VVNL on Distribution Asset Account	Balance in this account indicates the amount payable to VVNL towards Distribution assets transferred by VVNL to KPTCL
42.2130	Payable to VVNL on Distribution Expenditure Account	Balance in this account indicates the amount payable to VVNL towards Distribution related expenditure borne by VVNL on behalf of KPTCL

Amendment No. 29

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st October 2000.

A/c code	Account Head	Description
61.3060	Revenue from sale of power – WREB	This reflects the revenue demand raised for sale of power to WREB
23.6060	Sundry Debtors for Inter – State sale of power – WREB	This account reflects amount due from WREB for power sold to them.

Amendment No. 30

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st April 2001.

A/c code	Account Head	Description
14.3237	CWIP – Power Supply to IP Sets under Tathkal Scheme	Costs of all such assets under construction executed under Tathkal Scheme for servicing IP sets shall be recorded under this account. Expenditure incurred shall not exceed the amount collected and credited to account code 55.1087 . The cost shall be transferred to appropriate account codes under group 10 on commission of asset / servicing of installation
55.1087	Consumers contribution towards IP Sets serviced under Tathkal Scheme	Amount collected from Consumers for IP Sets serviced under Tathkal scheme either by extension of line or by service mains only shall be credited to this account. The work shall be done under respective capital expenditure head of account available

Consequent to cancellation with effect from 28-03-2001 of the scheme of supplying power to IP Sets under Self-Financing vide B.O. No. B19 / 3756 / 2000-01 Dated 28-03-2001, existing account codes 55.1030, 55.1037, 14.3210, 14.3216 and 14.3217 cease to be in operation with effect from 28-03-2001.

Amendment No. 31

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st April 2000.

A/c Code	Account Head	Description
51.1330	Repayment due on Rationalised REC Loans	Amount due for repayment on Rationalised REC loans shall be recorded in this account.
51.2330	Interest accrued and due on Rationalised REC Loans	Interest accrued and due to be paid to REC during the year shall be credited to this account.
53.3020	Loans from REC – Rationalised REC Loans	All loans obtained from REC are recorded in this account. It will be supported by the details of loans received / converted
78.5410	Interest on Rationalised REC Loans	Interest on Rationalised REC Loans is booked against this account

Amendment No. 32

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st April 2000.

A/c Code	Account Head	Description
78.8960	Interest on belated payments in respect of Power Purchase from M/s. Western Region Electricity Board	Interest on belated payment in respect of Power Purchase from M/s. Western Region Electricity Board, shall be debited to this account.
78.8970	Interest on belated payments in respect of Power Purchase from M/s. Eastern Region Electricity Board	Interest on belated payment in respect of Power Purchase from M/s. Eastern Region Electricity Board, shall be debited to this account
78.8980	Interest on belated payments in respect of Power Purchase from M/s. Nuclear Power Corporation of India Ltd. KAIGA, Karwar	Interest on belated payment in respect of Power Purchase from M/s. Nuclear Power Corporation of India Ltd. KAIGA, Karwar, shall be debited to this account

Amendment No. 33

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

A/c Code	Account Head	Description
14.3017	CWIP - Village Electrification (Non-plan)	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.3027	CWIP - Electrification of Hamlets and Tandas (G.P.)	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.3037	CWIP-Electrification of Hamlets and Tandas (Non-plan.).	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.3517	CWIP - Metering of existing B.J. Installations.	Cost of all meters fixed to the existing Bhagya Jyothi Installations serviced earlier without meters shall be debited to this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset. Cost of metering of New B.J. Installations shall not be debited to this account. Such cost shall be included in the original service connection estimate itself.
14.3617	CWIP- Metering of existing K.J. Installations.	Cost of all meters fixed to the existing Kuteera Jyothi Installations serviced earlier without meters shall be debited to this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset. Cost of metering of New K.J. Installations shall not be debited to this account. Such cost shall be included in the original service connection estimate itself.
14.4017	CWIP- Metering of I.P. sets of 10 HP and below.	Cost of all meters fixed to the existing I.P. sets of 10 HP and below serviced earlier without meters shall be debited to this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset. Cost of metering of New I.P. sets shall not be debited to this account. Such cost shall be included in the original service connection estimate itself.

Amendment No. 34

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st OCTOBER 2001.

A/c Code	Account Head	Description
51.1340	Repayment due on loans from Banks – Energisation of IP sets	Amount due for repayment on Loans from Banks – Energisation of IP set shall be recorded in this account
51.2340	Interest Accrued and due on loans from Banks – Energisation of IP sets	Interest Accrued and due to be paid to Bank during the year shall be credited to this account
53.3030	Loans from Banks – Energisation of IP sets	Loans obtained from Banks for energisation of IP sets are recorded in this account
78.5420	Interest on Loans from Banks – Energisation of IP sets	Interest on loans from Banks – Energisation of IP sets is booked against this account

Amendment No. 35**OFFICIAL MEMORANDUM**

Following New Sub-account Codes are opened with effect from 1st January 2001.

A/c Code	Account Head	Description
23.4993	Arrears from M/s. SMIORE not falling due in the year.	The quantum of arrears arrived at as per G.O. dated 21-1-1999 recoverable over a period of eight years and transferred to parallel ledger account in the sub-division shall be debited to this account by credit to account code 23.2553.

Amendment No. 36

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st April 2000. The G.O. referred in description is DE 12 PSR 2001 dated 30-3-2001 wherein Balance Sheet Restructuring Plan (BRP) has been approved by GOK.

A/c Code	Account Head	Description
37.3(803)	IUA - BJ / KJ balance clearance - BRP	BJ/KJ dues cleared by GOK vide order dated 30-3-2001 shall be debited to this account by credit to respective installations of Sundry Debtors for sale of Power Account code.
37.3(804)	IUA - Permanently disconnected installations - Balance clearance - BRP	Permanently disconnected Installations dues cleared by GOK vide order dated 30-3-2001 shall be debited to this account by credit to respective installations of Sundry Debtors for sale of Power Account code.
37.3(805)	IUA - BWSSB (Interest Portion) - Balance clearance - BRP	BWSSB interest portion only cleared by GOK vide order dated 30-3-2001 shall be debited to this account by credit to respective installations of Sundry Debtors for sale of Power Account code
37.3(806)	IUA - Hukkeri Society - Balance Clearance - BRP	Dues from Hukkeri Society cleared by GOK vide order dated 30-3-2001 shall be debited to this account by credit to respective installations of Sundry Debtors for sale of Power Account code
37.3(807)	IUA - BRP clearance amount returned - BJ / KJ	Unutilised amount out of Dues cleared by GOK in BRP, returned to Head Office shall be credited to this account by debit to respective tariff category account code to which the GOK amount was credited.
37.3(808)	IUA - BRP clearance amount returned - Permanently disconnected installations	Unutilised amount out of Dues cleared by GOK in BRP, returned to Head Office shall be credited to this account by debit to respective tariff category account code to which the GOK amount was credited
37.3(809)	IUA - BRP clearance amount returned - BWSSB - Interest portion	Unutilised amount out of Dues cleared by GOK in BRP, returned to Head Office shall be credited to this account by debit to respective tariff category account code to which the GOK amount was credited
37.3(811)	IUA - IP Set principal collection (Interest Waiver scheme 2001)	This account shall be debited with interest amount waived as per GOK order dated 30-3-2001 and Corporate Order No. KPTCL/B10/4222/2001-02 dated 21-4-2001 by credit to respective tariff category 23.1. Balance shown against this account shall be transferred to Head Office under Part-C of March 2002 Final T.B.

A/c Code	Account Head	Description
37.3(812)	IUA - BRP - GOK Adjustment - Power Purchase Dues	Power purchase dues of KPCL, NTPC, NLC, MAPS & PGCIL retained by GOK and cleared in BRP shall be debited to respective Power purchase liability account by credit to this account.
37.3(813)	IUA - BRP - GOK Adjustment - Power Purchase Contingent liability	Power purchase liabilities in respect of NTPC & NLC, recognised and created by GOK in BRP shall be credited to respective Power purchase liability account by debit to this account.

Amendment No. 37

**BOARD ORDERS
RELATED TO ACCOUNTS**

ಸುತ್ತೋಲೆ

ವಿಷಯ: ಶ್ರೀ ಮೋರಾರ್ಜಿದೇಸಾಯಿ ಶತಮಾನೋತ್ಸವ ಸಂದರ್ಭದಲ್ಲಿ ಸರ್ಕಾರವು ಮಾಪಡಿಸಿದ ವಿಶೇಷ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ನೀರಾವರಿ ಪಂಪುಸೆಟ್‌ಗಳಿಗೆ ವಿದ್ಯುತ್ ಪೂರೈಸುವ ಬಗ್ಗೆ ಉಲ್ಲೇಖ: ಮಂಡಳಿಯ ಮೆಮೋ ಸಂಖ್ಯೆ:ಬಿ೧೯:೩೧೦:೮೫-೮೬ ದಿನಾಂಕ: ೨-೨-೧೯೯೬.

೨) ಮಂಡಳಿಯ ಮೆಮೋ ಸಂಖ್ಯೆ: ಬಿ೧೯:೩೧೦:೮೫-೮೬ ದಿನಾಂಕ:೩೦-೧೦-೧೯೯೬.

ಶ್ರೀ ಮೋರಾರ್ಜಿ ದೇಸಾಯಿ ಶತಮಾನೋತ್ಸವ ಸಂದರ್ಭದಲ್ಲಿ ಸರ್ಕಾರವು ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯನ್ನು ಪುನರ್ ರೂಪಿಸಿ ಅನುಷ್ಠಾನಗೊಳಿಸಲು ನಿರ್ಧರಿಸಿರುವ 'ಮಾಪಡಿಸಿದ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯ ರೂಪು ರೇಷಗಳನ್ನು ಉಲ್ಲೇಖ (೧) ಮತ್ತು (೨)ರ ಮಂಡಳಿಯ ಮೆಮೋ ಮೂಲಕ ತಮ್ಮೆಲ್ಲರ ಗಮನಕ್ಕೆ ತರಲಾಗಿದೆ.

ಈಗ ಕರ್ನಾಟಕ ಸರ್ಕಾರವು 'ಮಾಪಡಿಸಿದ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆ ಯನ್ನು ಅನುಷ್ಠಾನಗೊಳಿಸಲು ಗುರುತಿಸಿರುವ ಜಿಲ್ಲೆಗಳನ್ನು ಹಾಗೂ ಫಲಾನುಭವಿಗಳ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿದ್ದು, ಸದರಿ ವಿವರವನ್ನು ಪ್ರಧಾನ ಎಂಜಿನಿಯರ್ (ವಿದ್ಯುಚ್ಛಕ್ತಿ), ಕ.ವಿ.ಮಂಡಳಿ, ಬೆಂಗಳೂರುರವರು ಒದಗಿಸುತ್ತಾರೆ.

ಈ ಯೋಜನೆಯಡಿಯ ಫಲಾನುಭವಿಗಳ ನೀರಾವರಿ ಪಂಪುಸೆಟ್‌ಗಳಿಗೆ ಆದ್ಯತೆಯ ಮೇಲೆ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ಕ್ರಮ ತೆಗೆದುಕೊಳ್ಳತಕ್ಕದ್ದು, ಇದಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಕರ್ನಾಟಕ ಪರಿಶಿಷ್ಟ ಜಾತಿ:ಪರಿಶಿಷ್ಟ ವರ್ಗದ ಅಭಿವೃದ್ಧಿ ನಿಗಮದವರು ಮಂಡಳಿಗೆ ರೂ.೧.೫೦ ಕೋಟಿ ಹಣವನ್ನು ಸಂದಾಯ ಮಾಡಿರುತ್ತಾರೆ. ಅಲ್ಲದೆ ಈ ನಿಟ್ಟಿನಲ್ಲಿ ಸಾಧಿಸುವ ಪ್ರಗತಿಯನ್ನು ಅವಲಂಬಿಸಿ ಇನ್ನೂ ರೂ.೧.೫೦ ಕೋಟಿಯನ್ನು ಕ.ವಿ.ಮಂಡಳಿಗೆ ಪಾವತಿ ಮಾಡುವರು. ಆದ್ದರಿಂದ ಈ ಯೋಜನೆಯನ್ನು 'ಡಿಪಾಸಿಟ್ ಕಾಂಟ್ರಿಬ್ಯೂಷನ್ ವರ್ಕ್ಸ್ ಮಾದರಿಯಲ್ಲಿ ಅನುಷ್ಠಾನಗೊಳಿಸುವುದು. ಈ ಯೋಜನೆಯಡಿಯಲ್ಲಿ ಪ್ರತಿ ಫಲಾನುಭವಿದಾರರ ಅಂದಾಜು ಪಟ್ಟಿಯ ಒಟ್ಟು ಮೊತ್ತವನ್ನು ಮಾತ್ರ ಗಮನಕ್ಕೆ ತೆಗೆದುಕೊಳ್ಳತಕ್ಕದ್ದು.

ಈ ಯೋಜನೆಯಡಿ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ತಯಾರಿಸಲಾಗುವ ಅಂದಾಜು ಪಟ್ಟಿಗಳ ಮೊತ್ತವು ಕರ್ನಾಟಕ ಪರಿಶಿಷ್ಟ ಜಾತಿ:ಪರಿಶಿಷ್ಟ ವರ್ಗಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮದವರು ಕ.ವಿ.ಮಂಡಳಿಗೆ ಪಾವತಿಸಿರುವ ಹಣವನ್ನು ಮೀರದಂತೆ ಗಮನಿಸಲು ಅನುಕೂಲವಾಗುವಂತೆ ಈ ಯೋಜನೆಯಡಿ ತಯಾರಿಸಿ ಮಂಜೂರಾದ ಅಂದಾಜು ಪಟ್ಟಿಯ ಬೆಲೆಯನ್ನು ತಪ್ಪದೆ ಮಂಜೂರಾದ ತಕ್ಷಣ ಪ್ರಧಾನ ಎಂಜಿನಿಯರ್ (ವಿದ್ಯುಚ್ಛಕ್ತಿ)ರವರಿಗೆ ತಿಳಿಸತಕ್ಕದ್ದು.

ಈ ಯೋಜನೆಯನ್ನು ಅನುಷ್ಠಾನಗೊಳಿಸುವಾಗ ಕೆಳಕಂಡ ಸಾಮಾನ್ಯ ನಿಯಮಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಅನುಸರಿಸತಕ್ಕದ್ದು.

ಅ) ಪರಿಶಿಷ್ಟ ಜಾತಿ:ಪರಿಶಿಷ್ಟ ವರ್ಗಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮ, ಬೆಂಗಳೂರು ರವರು ನೀಡಿರುವ ವಿವರದ ಪ್ರಕಾರ ಪ್ರಧಾನ ಎಂಜಿನಿಯರ್ (ವಿ), ಕ.ವಿ.ಮಂಡಳಿರವರು ಪ್ರತಿ ಜಿಲ್ಲೆ:ವಿಭಾಗದಲ್ಲಿ ಈ ಯೋಜನೆಯಡಿ ವಿದ್ಯುತ್ ಪೂರೈಸಬೇಕಾಗಿರುವ ಫಲಾನುಭವಿಗಳ ಪಟ್ಟಿಯನ್ನು ಒದಗಿಸುತ್ತಾರೆ ಮತ್ತು ಈ ಯೋಜನೆಯಡಿ ಪ್ರತಿ ಜಿಲ್ಲೆ:ವಿಭಾಗದಲ್ಲಿ ಅಂದಾಜು ಪಟ್ಟಿ ಮಂಜೂರು ಮಾಡಲು ನಿಗದಿಪಡಿಸಿರುವ ಹಣದ ಹಂಚಿಕೆಯನ್ನು ಸಹಾ ತಿಳಿಸುತ್ತಾರೆ. ಪ್ರತಿ ಜಿಲ್ಲೆ:ವಿಭಾಗದಲ್ಲಿ ಮಂಜೂರು ಮಾಡುವ ಎಲ್ಲಾ ಅಂದಾಜು ಪತ್ರಿಕೆಗಳ ಒಟ್ಟು ಮೊತ್ತವು ಪ್ರಧಾನ ಎಂಜಿನಿಯರ್ (ವಿ) ರವರು ಹಂಚಿಕೆ ಮಾಡಿರುವ ಮೊತ್ತವನ್ನು ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಮೀರಕೂಡದು. ಇದನ್ನು ಜಾಗರೂಕತೆಯಿಂದ ಗಮನಿಸತಕ್ಕದ್ದು.

ಆ) ಈ ಬಾಬಿಗೆ ಖರ್ಚಾಗುವ ಹಣವನ್ನು ನಿಖರವಾಗಿ ಖಾತರಿಪಡಿಸಿಕೊಳ್ಳಲು ಅನುಕೂಲವಾಗುವಂತೆ ಈ ಯೋಜನೆಯಡಿ ತಯಾರಿಸಲಾಗುವ ಅಂದಾಜು ಪತ್ರಿಕೆಗಳನ್ನು ಪ್ರತ್ಯೇಕ 'ವಿಶೇಷ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆ ಎಂಬ ಶೀರ್ಷಿಕೆಯಡಿ ಮಂಜೂರು ಮಾಡಿ ಪ್ರತ್ಯೇಕ ಕಾರ್ಯಾದೇಶ ಸಂಖ್ಯೆಯನ್ನು ನೀಡುವುದು.

೯) ಈ ಬಾಬಿಗೆ ಖರ್ಚಾಗುವ ಲೆಕ್ಕ ಪತ್ರವನ್ನಿಡಲು ಪ್ರತ್ಯೇಕ 'ಸಿ ರಿಜಿಸ್ಟರ್' ಗಳನ್ನು ತೆರೆಯುವುದು. ಅಲ್ಲದೆ ಈ ಲೆಕ್ಕವನ್ನು ಹೊಸ ಅಕೌಂಟ್ ಕೋಡ್ ಆದ ೪೭.೨೦೭ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆ - ಠೇವಣಿ ಬಂದಿರುವುದು ಮತ್ತು ಕಾಮಗಾರಿ ಕೈಗೊಂಡಿರುವುದು ಗೆ ಮಾತ್ರ ಜಮಾ ಮಾಡುವುದು.

ಈ) ಈ ಯೋಜನೆಯ ಕಾಮಗಾರಿಗಳಿಗೆ ಅಗತ್ಯವಿರುವ ಸಾಮಗ್ರಿಗಳ ಸರಬರಾಜಿಗೆ ಮುಖ್ಯ ಎಂಜಿನಿಯರ್ (ವಿ), ಸಾಮಗ್ರಿ, ನಿರ್ವಹಣೆ ಮತ್ತು ಖರೀದಿ, ಕ.ವಿ.ಮಂಡಳಿರವರಿಗೆ ಈ ಯೋಜನೆ ಅಡಿಯಲ್ಲಿ ಬರುವ ವಿಭಾಗಾಧಿಕಾರಿಗಳು ಅಗತ್ಯವಿರುವ ಸಾಮಗ್ರಿಗಳ ವಿವರವನ್ನು ಕಳುಹಿಸತಕ್ಕದ್ದು ಮತ್ತು ಇಂಡೆಂಟ್‌ಗಳಲ್ಲಿ ವಿಶೇಷವಾಗಿ ಈ ಬಗ್ಗೆ ನಮೂದಿಸತಕ್ಕದ್ದು.

ಉ) ಪ್ರತಿ ಸಂಬಂಧಪಟ್ಟ ವಿಭಾಗದಲ್ಲೂ ಈ ಕಾಮಗಾರಿಗಳ ಪ್ರಗತಿ ವರದಿಯನ್ನು ಮಾನಿಟರ್ ಮಾಡಲು ಒಬ್ಬ ನೋಡಲ್ ಅಧಿಕಾರಿಯನ್ನು ನಿಯಮಿಸತಕ್ಕದ್ದು, ಈ ನೋಡಲ್ ಅಧಿಕಾರಿಯು ಪ್ರತಿ ತಿಂಗಳು ತಪ್ಪದೆ ಈ ಕಾಮಗಾರಿಗಳ ಪ್ರಗತಿ ವರದಿಯನ್ನು ಸಂಬಂಧಿಸಿದ ಜಿಲ್ಲಾ ವ್ಯವಸ್ಥಾಪಕರು, ಪರಿಶಿಷ್ಟ ಜಾತಿ:ಪರಿಶಿಷ್ಟ ವರ್ಗಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ಮತ್ತು ಪ್ರಧಾನ ಎಂಜಿನಿಯರ್ (ವಿ), ಕ.ವಿ.ಮಂಡಳಿರವರಿಗೆ ಕಳುಹಿಸುವ ಜವಾಬ್ದಾರಿಯುಳ್ಳವರಾಗಿರುತ್ತಾರೆ. ಈ ಪ್ರಗತಿ ವರದಿಯು ಫಲಾನುಭವಿಗಳ ಹೆಸರು, ಅಂದಾಜು ವೆಚ್ಚ, ಸರ್ವೀಸ್ ನೀಡಿದ ದಿನಾಂಕ ಹಾಗೂ ಮೀಟರ್ ಸಂಖ್ಯೆಯನ್ನೊಳಗೊಂಡಿರಬೇಕು.

ಊ) ಈ ಯೋಜನೆಯಡಿ ಗುರುತಿಸಲಾಗಿರುವ ಫಲಾನುಭವಿಗಳ ಬಗ್ಗೆ ಯಾವುದೇ ಸೃಷ್ಟಿಕರಣ ಅಗತ್ಯವಿದ್ದಲ್ಲಿ ಸಂಬಂಧಿಸಿದ ಜಿಲ್ಲಾ ವ್ಯವಸ್ಥಾಪಕರು, ಪರಿಶಿಷ್ಟ ಜಾತಿ:ಪರಿಶಿಷ್ಟ ವರ್ಗಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮದಲ್ಲಿ ಸೃಷ್ಟಿಕರಣ ಪಡೆಯತಕ್ಕದ್ದು.

ಋ) 'ಮಾರ್ಪಡಿಸಿದ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆ' ಯಡಿ ಈಗಾಗಲೇ 'ಡಾರ್ಕ್ ಮತ್ತು 'ಗ್ರೇ' ತಾಲ್ಲೂಕುಗಳಲ್ಲಿ ಕೊರೆಯಿಸಲಾಗುವ ನೀರಾವರಿ ಪಂಪುಸೆಟ್‌ಗಳಿಗೂ ಸಹಾ ವಿದ್ಯುತ್ ಪೂರೈಸಬಹುದಾಗಿರುತ್ತದೆ.

ಋ) ಮಾರ್ಪಡಿಸಿದ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ಕೊರೆಯಿಸಲಾಗುವ ಕೊಳವೆ ಬಾವಿಯಿಂದ ಕುಡಿಯುವ ನೀರಿನ ಕೊಳವೆ ಬಾವಿಗೆ ಮಂಡಳಿಯ ಸುತ್ತೋಲೆ ಸಂಖ್ಯೆ:ಬಿ೧೯/೭೫೫೫/೮೭-೮೭ ದಿನಾಂಕ ೨೫.೨.೧೯೯೫ರಲ್ಲಿ ಸೂಚಿಸಿರುವಂತೆ ೮೨೫ ಅಡಿ ಅಂತರವಿರಬೇಕೆಂಬ ನಿಬಂಧನೆಯು ಅನ್ವಯಿಸುವುದಿಲ್ಲ.

ಇದು ಸರ್ಕಾರದ ಆದ್ಯತೆ ಕಾರ್ಯಕ್ರಮವಾಗಿರುವುದರಿಂದ ಶೀಘ್ರವಾಗಿ ಕೆಲಸ ಮಾಡಿ ಪ್ರಗತಿಯನ್ನು ಸಾಧಿಸಲು ಆದೇಶಿಸಲಾಗಿದೆ. ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯ ಅಡಿಯಲ್ಲಿ ಬರುವ ಅಂದಾಜು ಪಟ್ಟಿಗಳನ್ನು ಮಾತ್ರ ಮಂಜೂರು ಮಾಡಲು ಪೂರ್ಣ ಅಧಿಕಾರ ಕಾರ್ಯ ನಿರ್ವಾಹಕ ಎಂಜಿನಿಯರ್ ರವರಿಗೆ ಕೊಡಲಾಗಿದೆ. ಮಂಡಳಿಯ ನಿಯಮಗಳನ್ನು ಅನುಸರಿಸಿ, ಅಧೀಕ್ಷಕ ಎಂಜಿನಿಯರು ಮತ್ತು ಮುಖ್ಯ ಎಂಜಿನಿಯರ್ ಅಧಿಕಾರ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಅಂದಾಜು ಪಟ್ಟಿಗಳನ್ನು ಸಹ, ಕಾರ್ಯ ನಿರ್ವಾಹಕ ಎಂಜಿನಿಯರು (ವಿದ್ಯುತ್) ಮಂಜೂರು ಮಾಡಬಹುದಾಗಿದೆ.

2. No. KEB / B25 / 6484 / 97-98

Date: 11-7-1997

In view of the severe financial crunch the Board is facing, it is necessary to reduce inventory level on one hand and restrict purchase of inventory specific to requirement on the other. The Chairman has observed that the inventory level is very high and needs to be brought down to the minimum level. This aspect has been discussed in detail by the Members, Technical and Finance, with all the Chief Engineers on 4-6-1997.

In order to reduce inventory level and to exercise control over usage and resources, the following guide- lines are laid down for strict guidance of all the Divisional, Circle and Zonal Officers.

1. The aim should be to reduce inventory level to the minimum level in the next 3 months;

2. All the released transformers shall be repaired within a time bound programme and reports sent to next higher officers at the end of each month for monitoring;
3. All unserviceable / obsolete materials shall be disposed off without any further delay by the respective Superintending Engineers, (Elect.), of the Circles; Necessary direction will be separately issued in this regard by Chief Engineer, Electricity (MM&P), KEB, Bangalore.
4. It is the primary responsibility of Chief Engineer, Electricity, (MM&P), Chief Engineers, Electricity, Major Works and Chief Engineer, Electricity, PFC/ADB works, and all the Chief Engineers, Electricity, Superintending Engineers, (Elect) and Executive Engineers, (Elect) at the field level to have a proper control over inventory management. For a better inventory management and control the inventory held in each store should be reviewed by the Circle and Zonal Officers regularly in the monthly meeting held by them. For this purpose, the details of inventory held shall be compiled by Divisions / Circles and Zones and discussed at the meeting at circle and zonal levels in the format enclosed to this circular.
5. The levels of inventory held in the different stores would be reviewed by Chairman in the Senior Officers Meeting. It would also be reviewed by Members of the High Level Committee in the monthly meeting. Necessary details for each Division, in the format prescribed and enclosed to this circular, shall be invariably brought to the said meetings;
6. It is the responsibility of respective Divisional Officers to indicate the required level of inventory to be held in each store depending on the work-in-progress of the particular unit;
7. The pre-check of indents by Asst. Accounts officer / Senior Assistant as compared to the provision in the sanctioned estimates before drawal of materials shall be strictly enforced. If any materials are drawn without pre-check of indents the cost of such materials shall be debited to personal account of concerned executive sub-ordinates and recovered out of their salary if not regularized. It shall be ensured that the copy of all estimates are invariably marked to Accounts Section, wherein issue of the materials shall be recorded in each of the estimates to avoid issue of materials for the second time;
8. Details of high value items lying in Central / Regional, Divisional (including, Sub-divisional) stores for more than six months shall be submitted to the Chief Engineer, Electricity (MM&P) on or before 22-7-1997;
9. The Reports for the previous month as per the proforma enclosed shall be submitted to the Chief Controller of Accounts on or before the 15th of each month commencing from July 1997.

ELECTRICITY BOARD

SHOWING THE INVENTORY POSITION AS AT THE END OF (MONTH / YEAR)

..... Regional / Divisional Stores.

of eld	Opening balance as at the beginning of the month		Receipts during the month		Issued for works during the month		Closing Balance		Next two month's requirement based on works to be done	Based on Quantity in Col. 7	
	Qty.	Amount	Qty.	Amount	Qty.	Amount	Qty.	Amount		Surplus / Deficit **	Action taken to reduce surplus
	3		4		5		6		7	8	
GOOD											
S:											
rs (All and											
(All											
s (All											
W.D.)											
s											
es (All											
es (All											
Types (es)											
(All											
(All											
aterials not bove)											

3. **KEB / B25 / B22 / B19 / 313 / 95-96**

Date: 30-12-1997

Sub: Report of Committee constituted for fixing value of released materials

Ref: Resolution No. IMC / 114 / 440 DATED 22-11-1997 of IMC (Tech), meeting held on 22-11-1997

The committee constituted for fixing the value of released materials has stated that the major reason for abnormal inventory value is non-reconciliation of difference between the value as per physical balance and value as depicted in the accounts.

Further, the main reason for showing irrelevant balances in the inventory against released assets is the inability to arrive at the units. This situation is mainly due to -

- 1) Non-furnishing of details of assets released by field staff;
- 2) Non-maintenance of Assets Register properly for each capacity of transformer in respect of block assets;
- 3) Adoption of incorrect standard rates or standard rates of unconnected year for calculation of written down value of the released assets;
- 4) Non-assessment of value of released asset based on the physical condition of asset jointly by the Executive engineer, (Elect.) and Accounts officer of the Division in the absence of details of released assets;

In order to reduce the inventory, all the Divisions shall verify the physical balance of released assets in their store at the end of every month and verify themselves whether the balance shown in the accounts is only in respect of assets physically held. If any difference is there they have to reconcile the same forthwith. Each Division has to send a statement showing physical quantity and value as per pricing ledger and as per accounts every month to the Chief Engineer, Electricity, (MM&P) to monitor the position.

The field staff should be clearly instructed to furnish -

The original W.O. No. and date of commissioning of assets released, cost of the asset at the time of commissioning, full specification of asset released, name plate details of all transformers released, probable period of service of the asset in the absence of specific details, whenever estimates are prepared for dismantling of assets. These details shall be invariably furnished in the Return Article Invoices through which the released materials are returned to stores;

Standard rates of appropriate year has to be taken for calculation of written down value.

Assets Register for each capacity of transformers should be properly maintained.

If under any circumstances year of commissioning is not ascertainable, the Executive Engineer, (Ele) and Accounts Officer of the Division shall resort to the method indicated as per para 3.33 (iii) of B.O. No. KEB/B19/345/85-86 dt, 18-6-87 for assessment of written down value.

As and when standard rates are revised, the stock on hand has to be valued at revised

rates as per detailed instructions given by Chief Controller of Accounts vide No. CA/AO (A/G)/Sn.IV/Cys.114-A/92-93 dated 14-10-1992 (page 130 of compendium volume-I) and necessary adjustment, invariably passed.

Another major reason pointed out by the committee in the report for depiction of abnormal inventory is non-reconciliation of difference between the value as per physical balance and value as depicted in the Accounts. Guidelines issued by Chief Controller of Accounts vide No. CCA /AO / (A/Cs) /Sn. IV /Cys-98 /92-93 dt.30-9-92 (page 122 of compendium volume -I) regarding reconciliation of cost balances shall be strictly followed.

4. KEB /B19 /5752 /96-97

Date: 26-04-1997

Sub: Servicing of IP sets under Special Ganga Kalyana Scheme.

Ref: 1. Board circular dated 18-2-97
2. CEE (Gen) Circular No. Cys490 dated 27-2-97.
3. Meeting held by Hon'ble Minister for Social Welfare on 3-4-97

In continuation of the above Board and CEE (G) circular, the following further guidelines are hereby issued for servicing IP sets coming under Special Ganga Kalyana Scheme of the Karnataka STATE SC/ST Development Corporation, Bangalore.

1. The list of beneficiary under the scheme totaling to 580 nos. in the first instance have been sent to you by CEE (G) which was given by the Head Office of SC/ST Development Corporation, Bangalore. Only those beneficiaries in the list are covered under the scheme and to be serviced as per the special guideline. Any other list given by the District level Officers of the corporation are not to be considered under the Scheme and are not to be given special priority for servicing. CEE (G) will send additional list of beneficiaries as and when received from Head Office of the SC/ST Development Corporation.
2. The application of the beneficiaries may be registered as per normal procedure and the agreement may also be accepted since all the IP Sets under the scheme have to be serviced.
3. The YMD and Meter Security Deposit have to be adjusted out the amount of Rs. 1.50 Crore already remitted to Board by the Corporation. These amounts need not be separately collected from each applicant. Therefore the total amounts to be adjusted against each applicant are as under;
 - a) Cost of the estimate as per actuals
 - b) YMD at Rs. 100/- per HP at current tariff level
 - c) MSD of Rs. 960/-
4. At the Division level and also at the Sub-Division level separate accounts are to be maintained against each applicant noting down the amounts adjusted as under a, b, and c above along with date of service, Work Order No. etc.,
5. Sri. Govindaswamy, EEE (General) O/o CEE (General) has been nominated as the Nodal Officer of KEB to correspond and monitor the progress in respect of the above scheme. The Division officers should send information directly to him through a DO on

the amount adjusted as under a, b, and c along with date of service, Work Order No. etc. He will consolidate and watch the progress so that amount of Rs. 1.50 crores is properly adjusted. He will also seek additional funds from the SC / ST Development Corporation when the amount already remitted is going to exhaust. It is expected that the present list will be completed before 30-6-97. Fresh lists shall be provided by them.

6. At the first instance work should be concentrated in one Division in each O&M Circle where such scheme is in operation to monitor the activity properly. After completion of all the works in the Division or if the works are nearing completion the activity can start in other Divisions of the Circle. The CEE (G) will indicate the division to be selected based on number of beneficiaries identified.
7. It is likely that certain additional system improvement work may have to be carried out. The concerned EEs are directed to initiate these works also.
8. The beneficiaries should be separated based on 11 KV feeders. Concentrated works should be undertaken on these basis.
9. The materials required for the work should be specially indented with Heading "For works under Special Ganga Kalyana Scheme". The CEE (MM&P) will issue materials under separate quota for the above works.
10. Since all the works under the schemes including any additional list that are to be given by the corporation has to be completed during 97-98 as deposit contribution works, special attention may be given for completing works.

5. **KEB / B7 / 2027 / 97-98**

Dated: 10-7-1997

Sub: Annual financial statement for the year 1997-98 – Budgetary Control over Revenue Expenditure – Regarding.

The Annual Financial Statement of the Board for the year 1997-98 has been approved vide B.O. No. KEB / B7 / 2001 / 97-98, dated 21-4-1997. A copy of the same has already been made available to you. As you are aware, Karnataka Electricity Board has been facing severe financial problems on account of various reasons viz., failure of Monsoon in catchments areas, poor revenue collection resulting in accumulation of arrears, high inventory, expenditure by the Accounting units without proper control etc. Though certain steps have been taken to improve the financial position by plugging leakages, the results are not encouraging.

Therefore, as a first step in this direction, Budgetary control in respect of various revenue expenditure items coming under the Account Groups 70 to 83 has to be exercised.

In the AFS for 1997-98 the revenue expenditure allocation for each accounting unit under various heads has been worked out taking into account the actuals for 1995-96 and 1997-98. In order to make this exercise more realistic, the accounting units are required to project the revenue expenditure figures themselves from 1998-99 onwards.

The following important points have to be kept in view while incurring the expenditure.

1. The Heads of Offices along with accounts personnel should programme their expenditure in such a way that the total expenditure incurred during the year should not exceed the budget allocation provided to them. While doing so they should phase out the expenditure in a systematic manner so as to ensure proper availability of funds throughout the year. In other words the expenditure against each head of account under Account groups 70 to 83 should not exceed the amount provided for in the respective heads in the Annual Financial Statement.
2. The allocation shown against each head of account in the Budget need not be taken as an authority to spend. The procedures as required to be followed under Rules have to be followed. Due diligence and care have to be exercised as per canons of financial propriety. The aim of the officers must be to show savings of at least 10 to 15% against avoidable expenditure by exercising proper control especially under R & M expenses, administration and general expenses.
3. Reallocation of budget provision between different heads of account under the same account group can be done by the heads of offices with the concurrence of respective Zonal Controllers duly informing the F.A. and C.A.O's office. However, in respect of Major Work Divisions, this can be approved by the Deputy Controller of Accounts, Accounts Officers of the Major Works Circle duly informing the Financial Advisor and Chief Accounts Officer's office.
4. Since the release of funds is linked to the allocation made in the Budget, the controller (Finance) is devising a format in which the Funds requisition statements are to be sent by the Accounting units to the Financial Advisor and Chief Accounts Officer's office. The details are required therein have to be furnished duly recording necessary certificate.
5. The proposals for any additional allocation required over and above the provision indicated in the Budget have to be sent to Financial Advisor and Chief Accounts Officer's office. Such proposals are to be routed through the Zonal Controllers/Deputy Controllers of Accounts, Accounts Officers of Major Works Circles with necessary recommendations and justification for additional allocation. Till such time additional allocations are approved, the accountings are not expected to spend any money.

However, in cases of extreme emergency or urgency or where the safety of lines and equipments of the Board are suspected to be in danger, the heads of offices may approve the expenditure even in the absence of adequate budget allocation duly recording the necessity and circumstances under which such approval was necessary. Such deviation has to be regularized within a month duly observing the procedure suggested above.

The above instructions are however not applicable for certain items of revenue expenditure viz., statutory payments like Sales Tax, Insurance, etc., Depreciation on Assets, Interest/Guarantee Commission payable on loans, Withdrawal of Revenue Demand, Provision for doubtful debts, Writing off losses and shortage etc., approved by the Board and competent authorities and rectification of erroneous entries passed in the previous years.

6. The Chief Controller of Accounts office has to ensure that the certificate is recorded in the monthly trial balance to the effect that the expenditure shown against each head of account is within the budget allocation provided. Variation if observed by the Chief Controller of Accounts shall be reported to the Board.

The above instructions have to be followed scrupulously and any deviation will be viewed very seriously and personal responsibility will be fixed on the concerned.

6. No.KEB/ B8 / 3455 / (A) 96 -97.

Dated: 01-09-1998

Sub: Dues from temporary installations.

Ref: 1) Report of the Comptroller and Auditor General for the year 1997.
2) Replies received from O&M Division

In the report of the Comptroller and Auditor General under reference on the above subject serious objections have been raised for the huge accumulation of arrears against temporary installations in some divisions. But from the replies received from some of these concerned O&M divisions, it is noticed that the main reason for these arrears is due to the non-adjustment of advance consumption charges.

Further, it is also ascertained that huge minus balances are showing in the consolidated D.C.B. in respect of HT/LT installations. As per rules, even after adjustment of Acc, if there is any minus balances of ACC, then the same has to be credited to miscellaneous revenue account.

In view of the above, I am directed to request you to issue instructions to all the concerned immediately to adjust the ACC so as to reduce the arrears and also if still minus balances are showing even after adjustment of ACC, then the same has to be credited to miscellaneous revenue as per rules.

You are also requested to submit a compliance report regarding action taken giving details of the total amount of ACC adjusted to arrears and amount of ACC transferred to Miscellaneous Revenue Account along with other relevant details.

2. ಸಂಖ್ಯೆ: ಕವಿಮಂ/ಬಿ೧೯/೧೬೮೨/೯೦-೯೧

ದಿನಾಂಕ : ೧೩-೧-೧೯೯೮

ಸುತ್ತೋಲೆ

ವಿಷಯ: ಭಾಗ್ಯಜ್ಯೋತಿ ಯೋಜನೆಯಡಿ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ತಗಲುವ ಅಂದಾಜು ವೆಚ್ಚ ಮತ್ತು ಪ್ರತಿಹಳ್ಳಿ/ಮಜಿರೆ/ತಾಂಡಾ/ಕಾಲೋನಿಗಳಿಗೆ ನಿಗದಿಪಡಿಸಿರುವ ಮಿತಿಯನ್ನು ಹೆಚ್ಚಿಸುವ ಬಗ್ಗೆ.
ಉಲ್ಲೇಖ: ೧) ಮಂಡಳಿಯ ಸಮ ಸಂಖ್ಯೆ ಪತ್ರ ದಿನಾಂಕ: ೫-೯-೧೯೯೫
೨) ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ೧೦೧ ೧೮೭ ಇಇಬಿ ೯೫ ಬೆಂಗಳೂರು, ದಿನಾಂಕ : ೧೮-೧೨-೧೯೯೭

ಉಲ್ಲೇಖ (೧) ರ ಮಂಡಳಿಯ ಪತ್ರದಲ್ಲಿ ಭಾಗ್ಯಜ್ಯೋತಿ ಸ್ಥಾವರಗಳಿಗೆ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ತಗಲುವ ಅಂದಾಜು ವೆಚ್ಚವನ್ನು ರೂ.೪೭೧-೦೦ ರಿಂದ ರೂ.೫೧೧.೦೦ ಕ್ಕೆ ಹೆಚ್ಚಿಸಲು ಮತ್ತು ಪ್ರತಿಹಳ್ಳಿ / ತಾಂಡಾ / ಮಜಿರೆ / ಕಾಲೋನಿಗಳಲ್ಲಿ ಈ ಯೋಜನೆಯಡಿ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ನಿಗದಿಪಡಿಸಲಾಗಿದ್ದ ೧೦೦ರ ಮಿತಿಯನ್ನು ಸಡಿಲಿಸಿ ಆದೇಶ ಕೊಡುವಂತೆ ಸರ್ಕಾರಕ್ಕೆ ಪ್ರಸ್ತಾವನೆ ಸಲ್ಲಿಸಲಾಗಿತ್ತು. ಸದರಿ ಪ್ರಸ್ತಾವನೆಯನ್ನು ಪರಿಶೀಲಿಸಿ ಸರ್ಕಾರವು ಉಲ್ಲೇಖ (೨) ರಲ್ಲಿರುವ ಪತ್ರದ ಮುಖೇನ ಆದೇಶ

ಹೊರಡಿಸಿರುತ್ತದೆ. ಆದ್ದರಿಂದ ಸರ್ಕಾರದ ಆದೇಶದ ಅನ್ವಯ ಭಾಗ್ಯಜ್ಯೋತಿ ಸ್ಥಾವರಗಳಿಗೆ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ನಿಗದಿಪಡಿಸಲಾಗಿದ್ದ ೧೦೦ ರ ಮಿತಿಯನ್ನು ಸಡಿಲಿಸಿ ಕೆಳಕಂಡಂತೆ ಆದೇಶ ಹೊರಡಿಸಲಾಗಿದೆ.

- ೧) ಭಾಗ್ಯಜ್ಯೋತಿ ಯೋಜನೆಯಡಿ ಪ್ರತಿಹಳ್ಳಿ / ತಾಂಡಾ / ಮಜಿರೆ / ಕಾಲೋನಿಗಳಲ್ಲಿ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ನಿಗದಿಪಡಿಸಲಾಗಿದ್ದ ೧೦೦ ಫಲಾನುಭವಿಗಳ ಸಂಖ್ಯೆಯನ್ನು ಸಡಿಲಿಸಿ ಸದರಿ ಗ್ರಾಮ / ತಾಂಡಾ / ಮಜಿರೆ / ಕಾಲೋನಿಗಳಲ್ಲಿ ಈ ಯೋಜನೆಯಡಿ ಈಗಾಗಲೇ ವಿದ್ಯುತ್ ಪಡೆದಿರುವ ಫಲಾನುಭವಿಗಳನ್ನು ಗಣನೆಗೆ ತೆಗೆದುಕೊಂಡು, ಆ ಗ್ರಾಮ / ತಾಂಡಾ / ಮಜಿರೆ / ಕಾಲೋನಿಗಳ ಗಾತ್ರದ ಅನ್ವಯ ೨೫೦ ಫಲಾನುಭವಿಗಳ ಮನೆಗಳಿಗೆ ಮೀರದಂತೆ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ಆದೇಶಿಸಲಾಗಿದೆ. ಈ ರೀತಿ ವಿದ್ಯುತ್ ಪೂರೈಸುವಾಗ ಪ್ರತಿ ಗ್ರಾಮೀಣ ಮತಕ್ಷೇತ್ರ / ತಾಲ್ಲೂಕುಗಳಿಗೆ ನಿಗದಿಪಡಿಸಿರುವ ಗುರಿಯನ್ನು ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಮೀರಬಾರದು.
- ೨) ಕೊಡಗು ಮತ್ತು ಉತ್ತರ ಕನ್ನಡ ಜಿಲ್ಲೆಗಳಲ್ಲಿ ಭಾಗ್ಯಜ್ಯೋತಿ ಯೋಜನೆಯಡಿ ಪ್ರತಿ ಗ್ರಾಮ / ಮಜಿರೆ / ತಾಂಡಾ / ಕಾಲೋನಿಗಳಲ್ಲಿ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ನಿಗದಿಪಡಿಸಲಾಗಿರುವ ೧೦೦ ಫಲಾನುಭವಿಗಳ ಮಿತಿಯನ್ನು ಸಡಿಲಿಸಲಾಗಿದೆ ಮತ್ತು ಅರ್ಹರಾದ ಫಲಾನುಭವಿಗಳ ಮನೆಗಳಿಗೆ ನಿಗದಿಪಡಿಸಲಾಗಿರುವ ವಾರ್ಷಿಕ ಗುರಿಯನ್ನು ಮೀರದಂತೆ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ಸಹಾ ಆದೇಶ ನೀಡಲಾಗಿದೆ. ಈ ಬಗ್ಗೆ ಈಗಾಗಲೇ ಮಂಡಳಿಯ ಸಮಸಂಖ್ಯೆ ಪತ್ರ ದಿನಾಂಕ: ೨೦-೧-೧೯೯೭ರಲ್ಲಿ ಸೂಚಿಸಲಾಗಿದೆ.
- ೩) ಭಾಗ್ಯಜ್ಯೋತಿ ಯೋಜನೆಯಡಿ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ಪ್ರತಿ ಸ್ಥಾವರಕ್ಕೆ ತಗಲುವ ಅಂದಾಜು ವೆಚ್ಚವನ್ನು ರೂ.೪೭೧.೦೦ ರಿಂದ ರೂ.೫೧೧.೦೦ಕ್ಕೆ ಹೆಚ್ಚಿಸಲು ಆದೇಶ ನೀಡಲಾಗಿದೆ. ವಿವರವಾದ ಅಂದಾಜುಪಟ್ಟಿಯನ್ನು ಲಗತ್ತಿಸಲಾಗಿದೆ.
- ೪) ಭಾಗ್ಯಜ್ಯೋತಿ ಯೋಜನೆಯಡಿ ೧೯೯೭-೯೮ನೇ ಸಾಲಿನಲ್ಲಿ ವಿದ್ಯುತ್ ಪೂರೈಸಲು ನಿಗದಿಪಡಿಸಲಾಗಿದ್ದ ಗುರಿ ೫೦೦ನ್ನು ೧೦೦೦ಕ್ಕೆ ಹೆಚ್ಚಿಸಿ ಆದೇಶ ನೀಡಲಾಗಿದೆ. ಉತ್ತರಕನ್ನಡ ಮತ್ತು ಚಿಕ್ಕಮಗಳೂರು ಜಿಲ್ಲೆಗಳಲ್ಲಿ ಮಾತ್ರ ಪ್ರತಿ ತಾಲ್ಲೂಕಿಗೆ ೧೦೦೦ ಎಂದು ಸಹಾ ಗುರಿ ನಿಗದಿಪಡಿಸಲಾಗಿದೆ.

ಪ್ರಧಾನ ಎಂಜಿನಿಯರ್ (ವಿದ್ಯುಚ್ಛಕ್ತಿ), ಕ.ವಿ.ಮಂ., ಬೆಂಗಳೂರು ರವರು ಪುನರ್ ವಿಮರ್ಶಿತ ವಿಭಾಗವಾರು/ತಾಲ್ಲೂಕುವಾರು ಗುರಿಯನ್ನು ನಿಗದಿಪಡಿಸುವರು.

ಈ ಆದೇಶವು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುತ್ತದೆ.

8. No. KEB / B19 / B11 / 3390 / 88-89

Dated: 21-04-97

Sub: Implementation of Kutir Jyothi Programme.

Kutir Jyothi (K.J) is a single point connection similar to Bhagya Jyothi (B.J.) in Karnataka Electricity Board. The difference being that in the case of K. J. installation a grant is given for the capital cost by the Central Government through Rural Electrification Corporation Limited, New Delhi, for each connection given by the Karnataka Electricity Board.

The modalities of identification and servicing K.J. are similar to Bhagya Jyothi. But the R.R. No. should be prefixed with K.J.L.

The target given for the Bhagya Jyothi by the Chief Engineer, Electricity, (General), can be considered for Kutir Jyothi also. All the single point connections serviced in your sub-division in the year may be accounted under Kutir Jyothi with the prefix in R.R. NO, as K. J. L. until the target fixed by the Chief Engineer, (Elect.) Rural Electrification Zone, for Kutir jyothi sent to you

is achieved. The balance single point connections as per the total target fixed by Chief Engineer, Electricity (General), to each sub division may be serviced as Bhagya Jyothi and RR Nos, under Bhagya jyothi scheme may be given.

The installations serviced under Kutir Jyothi should be separately maintained in the ledgers for verification by the Officers of R.E.C. Ltd., who may visit your sub division for monitoring of R.E.C. financed projects. Regular progress report of Kutir Jyothi shall be sent to Chief Engineer, Electricity, Rural Electrification Zone, with names of beneficiaries, RR No. assigned and date of service for claiming the grant from Rural Electrification Corporation Limited.

It is once again impressed that the single point connections serviced under Bhagya Jyothi Scheme first may be treated as serviced under Kutir Jyothi to achieve the allotted target, and the balance single point connections be serviced as Bhagya Jyothi installations. Also the progress report village wise, sub division wise should be immediately sent to Chief Engineer Electricity, R.E. Zone. Failure to follow these instruction would invite personal responsibility for the loss of financial benefit to the Karnataka Electricity Board from Rural Electrification Corporation Limited which may be noted.

9. No. KEB / B7 / 3026 / 99-2000 Vol. XVI

Dated: 27-08-1999

Sub: Treatment of transactions between KPTCL and VVNL with effect from 1.8.1999.

*Ref: 1) Circular No. CC (RM)/FRS / 12 / 99-2000 dated 3.7.1999.
2) Circular No. CC (RM) / FRS /13 dated 27-7-99*

Consequent on Corporatisation of KEB as KPTCL and VVNL, necessary guidelines have been issued to accounting units of both KPTCL and VVNL regarding the transaction to be carried out by them independently from 1.8.1999 vide circulars under reference. From 1.8.1999 KPTCL and VVNL are independent and no longer the units of each company can indulge in transactions with each other in the manner in which they were doing earlier in and in Inter Unit Transactions in particular. The IUA transactions among the units of KPTCL and VVNL and vice - versa is prohibited.

For any transactions between the units of KPTCL and VVNL, there shall be proper approval and authority besides to follow prescribed procedure strictly. Following procedure is prescribed till the "Transfer Scheme" is fully finalized and Assets and Liabilities of KPTCL and VVNL are segregated and handed over by Govt. of Karnataka, exclusively to KPTCL and VVNL. Once the transfer scheme is finalized, the procedure for accounting transactions thereafter will differ and separate guidelines will be issued afterwards.

1 Principle:

The transactions between the units of KPTCL and VVNL and vice-versa shall be considered as payable to the other company by the unit which receives the benefit and similarly as Receivables from the other by the unit which passes on the benefit. Strictly the existing Inter Unit Codes from 31 to 37 shall not be operated by the units of either of the two companies for such transactions. Instead separate Receivable and Payable head of account for the purpose shall only be operated. Such transactions between the units of two companies shall not be done unless the authorities noted in this circular approve the transaction.

II Authorities:

The following are the Authorities to approve the transactions among the Units of the two Companies.

On KPTCL Side		On VVNL Side		Nature of Transaction
Accounting Unit	Authority	Accounting Unit	Authority	
Central Stores Division, B'lore	Executive Engineer (El.,)	All Units	Respective Units Heads	For issue of materials from CSD to all Units of VVNL and vice-versa
Central Stores Division, B'lore	Executive Engineer (El.,)	DG Cell Yelahanka	Superintending Engineer (El.,)	For issue of materials from CSD to DG.Cell, Yelahanka and vice-versa
O&M Division, Shimoga	Executive Engineer (El.,)	MGHE, Jog	Superintending Engineer (El.,)	For issue of materials from Shimoga Division to MGHE, Jog & vice-versa
O&M Division, Sagar	Executive Engineer (El.,)	MGHE, Jog	Superintending Engineer (El.,)	For issue of materials from Shimoga Division to MGHE, Jog & vice-versa
O&M Division, Mysore	Executive Engineer (El.,)	GSD Shivasamudram	Executive Engineer (El.,)	For issue of materials from Mysore Division to GSD, Shivasamudram and vice-versa
O&M Division, Mandya	Executive Engineer (El.,)	GSD Shivasamudram	Executive Engineer (El.,)	For issue of materials from Mandya Division to GSD, Shivasamudram vice-versa
O&M Division, Hospet	Executive Engineer (El.,)	GSD Munirabad	Executive Engineer (El.,)	For issue of materials from Hospet Dvn., to GSD Munirabad and vice versa

III Accounting Entries:

The following entries shall be passed for each type of transaction listed below separately between Units of KPTCL and VVNL from 1.8.1999 identified above.

A. Materials:

The Units of VVNL shall draw materials only from the Stores of the identified Accounting Units stated above. The materials shall be issued by the Store Keeper only after the values are put up by the pricing section in the Division Office against each material recorded as available for issue in the stores with quantity in the requisition. A material requisition in the prescribed form shall be prepared in triplicate and after issue, one copy being retained in the store for records, one copy sent to the indenting Unit and the third copy to Accounting section of the issuing store. Drawing of regular invoice is necessary for issue of materials and one copy shall be sent to the indenting unit of VVNL by post along with the above said voucher relating thereto. No other store of KPTCL Unit will issue materials to VVNL Units. Under exceptional circumstances for obtaining materials, which are required by the VVNL Units from any other stores of the KPTCL Units, approval of CFA and CEE (G) of KPTCL is to be obtained.

New Account Codes opened At KPTCL Units w.e.f. 1-8-1999.

22.411 Materials received from VVNL

22.421 Materials transferred to VVNL

28.865 Receivables towards Materials transferred to VVNL

42.203 Sundry Creditors – Materials received from VVNL.

Entries at KPTCL Units:

On issue of materials to Units of VVNL.

28.865 Receivables towards materials transferred to VVNL Dr.

To 22.421 Materials transferred to VVNL.

On receipt of materials transferred by Units of VVNL.

22.411. Materials received from VVNL

To 42.203 Sundry Creditors – Materials received from VVNL.

New Account Codes opened at VVNL Units w.e.f. 1-8-1999.

22.411 Materials received from KPTCL

22.421 Materials transferred to KPTCL

28.865 Receivables towards Materials transferred to KPTCL

42.203 Sundry Creditors – Materials received from KPTCL.

Entries at VVNL Units:

On issue of materials to Units of KPTCL

28.865 Receivables towards Materials transferred to KPTCL Dr.

To 22.421 Materials transferred to KPTCL.

On receipt of materials transferred by Units of KPTCL

22.411 Materials received from KPTCL Dr.

To 42.203 Sundry Creditors – Materials received from KPTCL.

It shall be noted that no AT need be written by Units of both the companies for these type of transactions. Further, the transaction shall be done and accounted only after approval and acknowledgement is recorded by the concerned from both sides on the prescribed format and each Unit shall keep one copy of the approval and acknowledged format as 'Voucher' for the transaction.

B. Released Assets:

Whenever released Assets given or taken among identified Units of these two companies, same Heads of Accounts prescribed for material accounting may be operated except substituting Account Code 16.2 for 22.421 and 22.411. Other conditions specified above apply to these transactions also.

C. Funds Transferred to and Remittances made from VVNL Units:

The heads of Account to be operated in VVNL Units have already been specified in T.O. Circular No. CC (RM) / FRS / 13/99-2000 dated 27-7-99 under Item 4 and 5.

In respect of Resource Section, O/o CFA, KPTCL, the following procedure is prescribed for such transactions.

For transfer of funds to Units of VVNL :

Instead of debiting Account Code 34. (LC) as at present, the new head of account shown below shall be debited.

28.861 Receivables – Funds transferred to VVNL (D.G. Cell)

28.862 Receivables – Funds transferred to VVNL (MGHE, Jog)

28.863 Receivables – Funds transferred to VVNL (GSD, Munirabad)

28.864 Receivables – Funds transferred to VVNL (Shivasamudram)

For remittance made Units of KPTCL :

Instead of crediting Account Code 33. (LC), the following Heads of Account shall be credited.

53.972 Loan from VVNL – (Remittance by DG Cell)

53.973 Loan from VVNL – (Remittance by MGHE, Jog)

53.974 Loan from VVNL – (Remittance by GSD, Munirabad)

53.975 Loan from VVNL – (Remittance by Shivasamudram)

D. Personnel:

These transactions between KPTCL and VVNL are not limited to identified Units only as in the case of materials and released assets. The transaction may take place between any unit of KPTCL and any unit of VVNL and vice-versa.

Whenever amounts recovered (in respect of personnel) are transferred from one unit to another unit of KPTCL and VVNL and vice-versa an A/c payee crossed Demand Draft shall be taken in the name (designation) of the Head of the transferee Unit (i.e., the unit to which the amount is to be transferred and sent along with the statement of items. In respect of HBA/HPA/ MCA/MA/Computer Advance etc., recovered at VVNL Units an A/c Payee crossed Demand Draft shall be obtained in favour of Controller (Finance), O/o CFA, KPTCL and sent along with statement of items to Accounts Officer (Advances), O/o CCA, KPTCL. Such recoveries in VVNL Units will be treated similar to a 'Fund Deduction' out of salaries (like LIC, Society deductions, Income Tax etc.) and credited to Account Code 44.310 at the time of recovery and debited to the same account on issue of cheque for obtaining Demand Draft.

E. IUA transactions pertaining to period prior to 1-8-99 (i.e. upto 31-7-99)

In respect of ATs sent for transaction up to 31-7-99 operating account codes 31 to 37 and ATs received for similar transactions, acceptances shall be obtained and given respectively duly passing entries in the accounts of KEB on hand or July 99 closure accounts of KEB of the unit. Such entries shall not be incorporated in KPTCL's / VVNL's books of accounts.

E. Other transactions and adjustments:

In respect of other revenue receipts including Misc. revenue collected in one company pertaining to other company shall be transferred in the same manner as stated under item D above through a Demand Draft.

It shall be noted that Accounts Codes opened to be operated by the Units of KPTCL shall not be operated by the Units of VVNL and vice-versa strictly.

Any clarifications required in this regard may be obtained from Chief Controller (Accounts) duly reporting the issue in detail.

The above instructions shall be followed scrupulously from 1-8-1999 and onwards.

10. No. B5 / 4449 / 99-2000

Dated: 20-09-1999

Sub: Streamlining the procedure for payment in respect of supply of RCC / PCC poles and other materials – Payment to be made by Consignee Division only – Clearance of all 10% bills

1. Consequent to abolition of Sub-Divisional stores and retaining stores at divisional head quarters, The materials are now to be supplied to the Divisional stores only by the suppliers. In this context, the existing procedure of identifying a particular Non-consignee Division for making Centralised payments in respect of supplies made to other divisions needs to be thoroughly examined. The procedure of non-consignee division making payment for supply made to other consignee divisions is totally wrong and not contemplated in the Codal Rules, procedures and Regulations. In this process, the division authorized to make payment is totally relying upon

delivery challan supposed to have been acknowledged by the Store Keeper / Asst. Store Keeper of a store in consignee Division. Though the paying division has no source or way to find out the veracity of so called acknowledged delivery challan, such type of payments are being continued unchecked. On the one hand it is evident that the procedure is total deviation from specific rules and provisions available in Accounts Manuals and on the other, it is causing accounting abnormalities and giving room for fraud, mis-appropriation and defalcation.

II. Payment by consignee Division on the basis of MAS only with immediate effect:-

The procedure of making advance payment in any division on the basis of acknowledged delivery challan received from a store whether under its control or not shall be stopped forthwith. The payment shall be made only on the basis of MAS prepared in the store. The Store Officer / Store Keeper has to prepare MAS on the basis of delivery challan and bill enclosed to it, and send the same to Division office immediately after receipt of materials and under no circumstances not later than three days from the date of receipt of materials.

They need not wait for 10% bills, to be submitted by the suppliers for preparing MAS. When 10% bills are subsequently received, the Division Office has to relate the MAS to the bill already passed and then process the same for payment. The consignee Division only shall make payment of the bills and to enable them to make payments, the copies of allotment and re allotment orders, purchase orders and other documents shall be made available to the consignee division well in advance by S.E. of the Circle. The allotment or diversion of quantities shall be intimated sufficiently in advance to concerned division by the authority competent to make such allotments or diversion duly sending copies of purchase order and orders of allotments or deviations. From here afterwards no Division shall under take responsibility of payment of bills in respect of RCC/PCC poles and materials supplied to other Divisions and any deviation of the procedure laid down will be seriously taken note of and the concerned AO/EE will be personally held responsible for such wrong actions.

It may be noted that in the procedure wherein consignee Division only makes payment for all the materials received by it, undue increase of balance in IUA accounts, Advance Accounts and Liability Accounts are totally eliminated. It also reduces the work of monitoring clearance of Suspense balances unduly created and parallelly reduces writing of advice of transfers and acceptances. There will also be no mis-representation of facts in Accounts, since the advance accounts and liability accounts are cleared in the same unit. Issuing and passing of bills on the basis of fake delivery challans is also completely ruled out in this procedure.

III. Clearance of all 10% pending bills and balance outstanding in Advance Accounts:-

With immediate effect no division shall send the MAS and 10% bill relating to previous consignments also to the division where advance payments have been made earlier. The 10% bills have to be passed in the consignee division only henceforth. For this purpose, the consignee division shall obtain the A.T. for advance payments made (i.e., balance in 25.501) from the division in which centralized payment were made along with the Xerox copy of the Purchase Order which contains all bill passing encagements up to date and a copy of delivery schedule. On the basis of such copy of Purchase Order and delivery schedule, further bills

i.e. either 10% bills or future advance payment bills, shall be passed and payment arranged by consignee Division only duly recovering penalties wherever applicable.

The Division which are making centralized payments earlier have to also scrupulously note that they should not pass any 10% bills relating to transactions of other Division from here afterwards even if advance payments were made earlier by them. They have to transfer the Advance payment made by them through A.T. along with the above said documents to the concerned Divisions immediately. However, if 10% bills are already sent by consignee Divisions and received by centralized payment divisions as on date, then such bills need not be sent back to consignee divisions but passed in the centralized payment Division only.

IV. Liability not to be continued in the Books of Accounts wherever advance payments are made:

Once the advance payment is made to suppliers, the same shall be adjusted against the liability outstanding under Account Code 42.101 duly transferring the liability from 42.101 to 42.201 in the usual manner and then setting off the debit outstanding in 25.501 against credit outstanding in 42.201 by passing necessary J.Vs. the balance amount payable towards 10% bills only should be left to remain under the Account Code 42.201 after the above adjustments are passed. Ten percent bills received subsequently shall be passed limiting the amount to balance available against each item in the Account Code 42.201. It may be noted that no MAS need be received again from stores for this purpose and 10% bills need not pass through stores. The suppliers shall renders 10% bills directly to the Division office only. If claims for 10% balance amount are not made by suppliers even after three years, the liability outstanding in Account Code a42.201 may be credited to Miscellaneous Revenue regularly. This procedure also applies to existing balances outstanding in 25.501 and 42.201 and clearance of long pending balances ensured immediately.

The procedure prescribed in paras ante shall be followed without fail.

11. No. KPTCL / B7 / 3026 / 99-2000 / Vol XVI

Dated: 16-02-2001

Sub: *Transfer of Transmission and Distribution Assets to KPTCL units – Immediate handing over of physical control of both Assets.*

Ref: *Corporate office minutes Dated 07-02-2001 on Note No. CCA / DCA / 2000-01 / 490 dated 05-02-2001*

Though the VVNL units are not supposed to do any activity connected to Transmission and Distribution of energy w.e.f. 01-04-2000 under the statute, these units are still maintaining Transmission & Distribution Assets. The first Transfer Scheme effecting Transfer of relevant Assets to KPTCL & VVNL has already been issued by GOK based on the figures as at the end of 31-03-1999 and shortly the final Transfer Scheme transferring Assets to both the Companies based on figures as on 31-03-2000 will be issued by GOK. For the purpose of issue of final Transfer Scheme, the VVNL units have furnished the break up figures in respect of Generation, Transmission & Distribution for the balances as at the end of 31-03-2000 during January and February 2001 and these figures are being proposed to GOK for further action.

After the issue of final Transfer Scheme, the modalities to adopt Opening Balance relating to Generation activity only will be intimated to the VVNL units. The VVNL units will have to take

these figures as Opening Balance for them w.e.f. 01-04-2000 and compile the Accounts for the year 2000-01 and submit final accounts to VVNL Corporate Office for consolidation.

In the meanwhile, the VVNL units shall hand over physical control of all Distribution Assets in their unit to nearest O&M Division and Transmission Assets to the nearest TL&SS Division. The Transmission & Distribution Assets already identified by them shall be handed over as above forthwith, in as much as they are not supposed to conduct this activity under statutory provisions. For Transfer of physical control, the breakup of Transmission and Distribution Assets already furnished by them to CCA, KPTCL, may be kept as basis.

Immediate action shall be taken as directed above and compliance report sent to Corporate Office as also to CCA, KPTCL, Kaveri Bhavan, Bangalore.

**ACCOUNT CODES
RELATED TO V V N L**

**OFFICIAL MEMORANDUM
(FOR VVNL UNITS)**

Following New Sub-account Codes are opened with effect from 1st August 1999 to be operated by Accounting Units of VVNL only.

A/c Code	Account Head	Description
28.861	Receivable - Remittance made to KPTCL (D.G. Cell)	Remittances made to main bank account of KPTCL with effect from 1-8-1999 by D.G. Cell, Yelahanka shall be accounted against this head of account. Detailed item wise schedule shall be maintained.
28.862	Receivable - Remittance made to KPTCL (MGHE, Jog)	Remittances made to main bank account of KPTCL with effect from 1-8-1999 by MGHE, Jog shall be accounted against this head of account. Detailed item wise schedule shall be maintained.
28.863	Receivable - Remittance made to KPTCL (GSD, Munirabad)	Remittances made to KPTCL with effect from 1-8-1999 to GSD, Munirabad shall be accounted against this head of account. Detailed item wise schedule shall be maintained.
28.864	Receivable - Remittance made to KPTCL (GSD, Shivasamudram)	Remittances made to main bank account of KPTCL with effect from 1-8-1999 by GSD, Shivasamudram shall be accounted against this head of account. Detailed item wise schedule shall be maintained.
22.411	Materials received from KPTCL	This account reflects the value of materials received from KPTCL stores. Balance under this account shall be transferred to material stock account at the year-end.
22.421	Materials transferred to KPTCL	This account reflects the value of materials transferred to KPTCL stores. Balance under this head of account shall be transferred to material stock account at the year-end.
28.865	Receivables towards materials transferred to KPTCL	Balance in this account indicates the amount receivable from KPTCL for the materials supplied. Detailed item wise schedule shall be maintained.
42.203	Sundry Creditors - Materials received from KPTCL	Balance in this account indicates the amount payable to KPTCL against the materials received. Detailed item wise schedule shall be maintained.
53.972	Loan from KPTCL - (D.G. Cell)	Funds received from KPTCL with effect from 1-8-1999 to D.G. Cell, Yelahanka shall be accounted against this head of account.
53.973	Loan from KPTCL - (MGHE, Jog)	Funds received from KPTCL with effect from 1-8-1999 to MGHE, Jog shall be accounted against this head of account.

A/c Code	Account Head	Description
53.974	Loan from KPTCL - (GSD, Munirabad)	Funds received from KPTCL with effect from 1-8-1999 to GSD, Munirabad shall be accounted against this head of account.
53.975	Loan from KPTCL - (GSD, Shivasamudram)	Funds received from KPTCL with effect from 1-8-1999 to GSD, Shivasamudram shall be accounted against this head of account.
55.107	Infrastructure charges from HT consumers of 13.2 KV and below	Infrastructure charges collected from prospective HT consumers seeking power supply at 13.2 KV and below for a load of less than 2000 KVA shall be credited to this account.

All expenditure towards employee costs shall be booked separately under "GENERATION", "TRANSMISSION" and "DISTRIBUTION" duly suffixing "G", "T" and "D" respectively to the existing account codes under 75 series.

For example :

- 75.115(G) - Salaries - RE - Others (Generation)
- 75.115(T) - Salaries - RE - Others (Transmission)
- 75.115(D) - Salaries - RE - Others (Distribution)

Similarly all Revenue Expenditure incurred under Account Groups 74, 76, 78, 79 and 83 shall be booked separately based on the activity to which expenditure is allocable i.e., "G", "T" and "D" as the case may be.

Amendment No. 1

2. No. CCA / DCA / Sn. IV / 1999-2000 / VVNL / CYS - 02

Dated: 8-9-1999

OFFICIAL MEMORANDUM (FOR VVNL UNITS)

Following New Account Group and Sub-account Code is opened with effect from 1st August 1999 to be operated by Accounting Units of VVNL only.

A/c Group / Code	Account Head	Description
52.3	Shares	
52.301	Promoters Share Capital investment - VVNL	Share Capital investment made by promoters of VVNL at the time of incorporation of the Company as per G.O. No. 03 / BCF - 99 / 3-8-1999 is credited to this account.

Amendment No. 2

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st August 1999 to be operated by Accounting units of VVNL only.

A/c Code	Account Head	Description
28.866	Receivables - Other transactions	Balance in this account indicates the amount receivable from KPTCL in respect of other transactions. Detailed item-wise schedule to be maintained.
28.867	Receivable - Balance outstanding as on 31-7-99 against materials issued to KPTCL	Balance in this account indicates the amount outstanding under Account Code 31.1 in respect of KPTCL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
28.868	Receivable - Balance outstanding as on 31-7-99 against released materials issued to KPTCL	Balance in this account indicates the amount outstanding under Account Code 32.1 in respect of KPTCL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
28.869	Receivable - Balance outstanding as on 31-7-99 against assets transferred to KPTCL	Balance in this account indicates the amount outstanding under Account Code 32.4 in respect of KPTCL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
28.870	Receivable - Balance outstanding as on 31-7-99 against debit A.T. sent to KPTCL under 36.1	Balance in this account indicates the amount outstanding under Account Code 36.1 in respect of KPTCL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
28.871	Receivable - Balance outstanding as on 31-7-99 against debit A.T. sent to KPTCL under 37.1	Balance in this account indicates the amount outstanding under Account Code 37.1 in respect of KPTCL units as on 31-7-99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.
42.204	Sundry Creditors - Other Transactions	Balance in this account indicates the amount payable to KPTCL against other transactions. Detailed item-wise schedule to be maintained
42.205	Sundry Creditors - Balance outstanding as on 31-7-99 against materials received from KPTCL	Balance in this account indicates the amount payable towards materials received as on 31-7-99 from KPTCL and accounted under Account Code 31.2 for which Advice of Transfer has not been received.

A/c Code	Account Head	Description
42.206	Sundry Creditors - Balance outstanding as on 31-7-99 against released materials received from KPTCL	Balance in this account indicates the amount payable towards materials received as on 31-7-99 from KPTCL and accounted under Account Code 32.2 for which Advice of Transfer has not been received.
42.207	Sundry Creditors - Balance outstanding as on 31-7-99 against Depreciation transferred to KPTCL	Balance in this account indicates the Depreciation transferred as on 31-7-99 to KPTCL and accounted under Account Code 32.5 for which acceptance has not been received.
42.208	Sundry Creditors - Balance outstanding as on 31-7-99 against Credit A.T. sent to KPTCL under 36.2	Balance in this account indicates the Credit A.T. sent as on 31-7-99 to KPTCL and accounted under Account Code 36.2 for which acceptance has not been received.
42.209	Sundry Creditors - Balance outstanding as on 31-7-99 against Credit A.T. sent to KPTCL under 37.2	Balance in this account indicates the Credit A.T. sent as on 31-7-99 to KPTCL and accounted under Account Code 37.2 for which acceptance has not been received.

Amendment No. 3