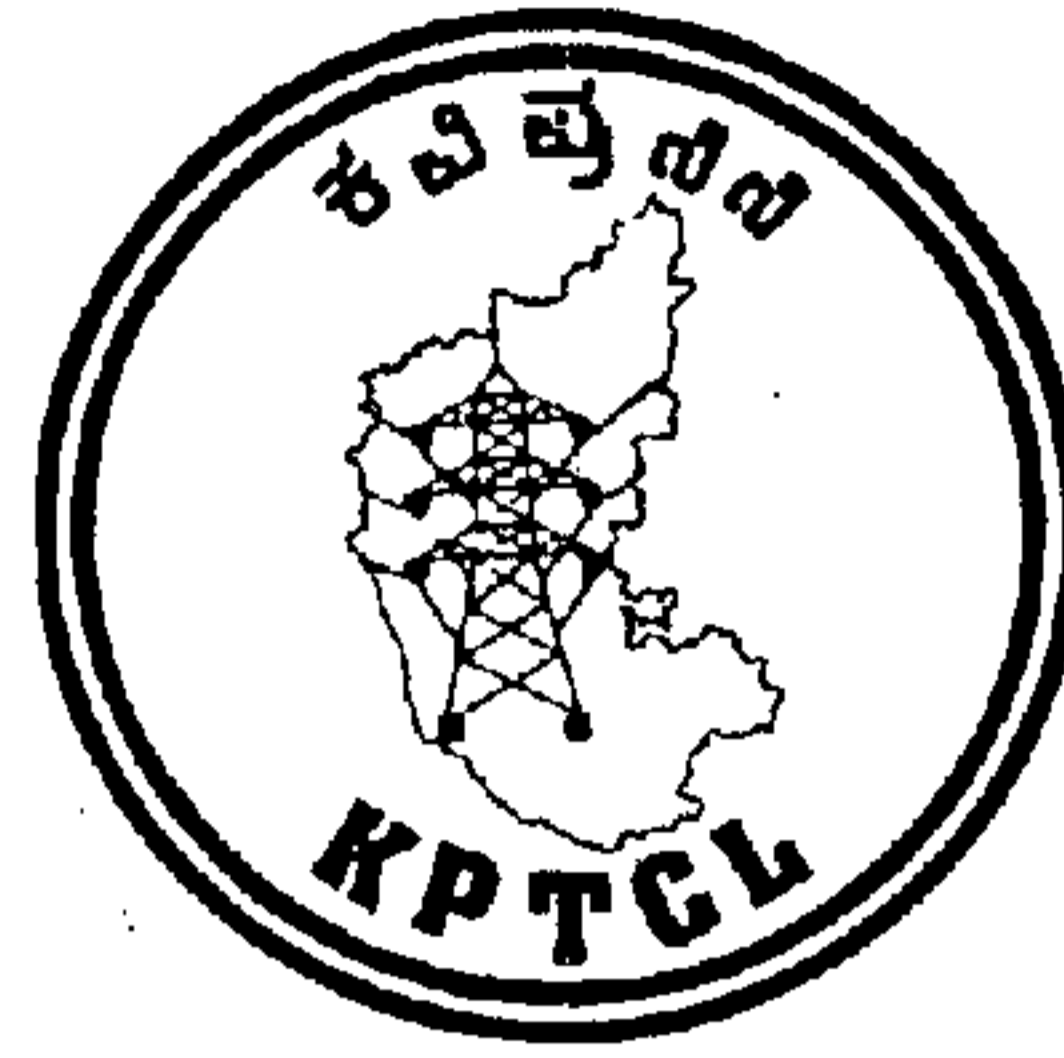


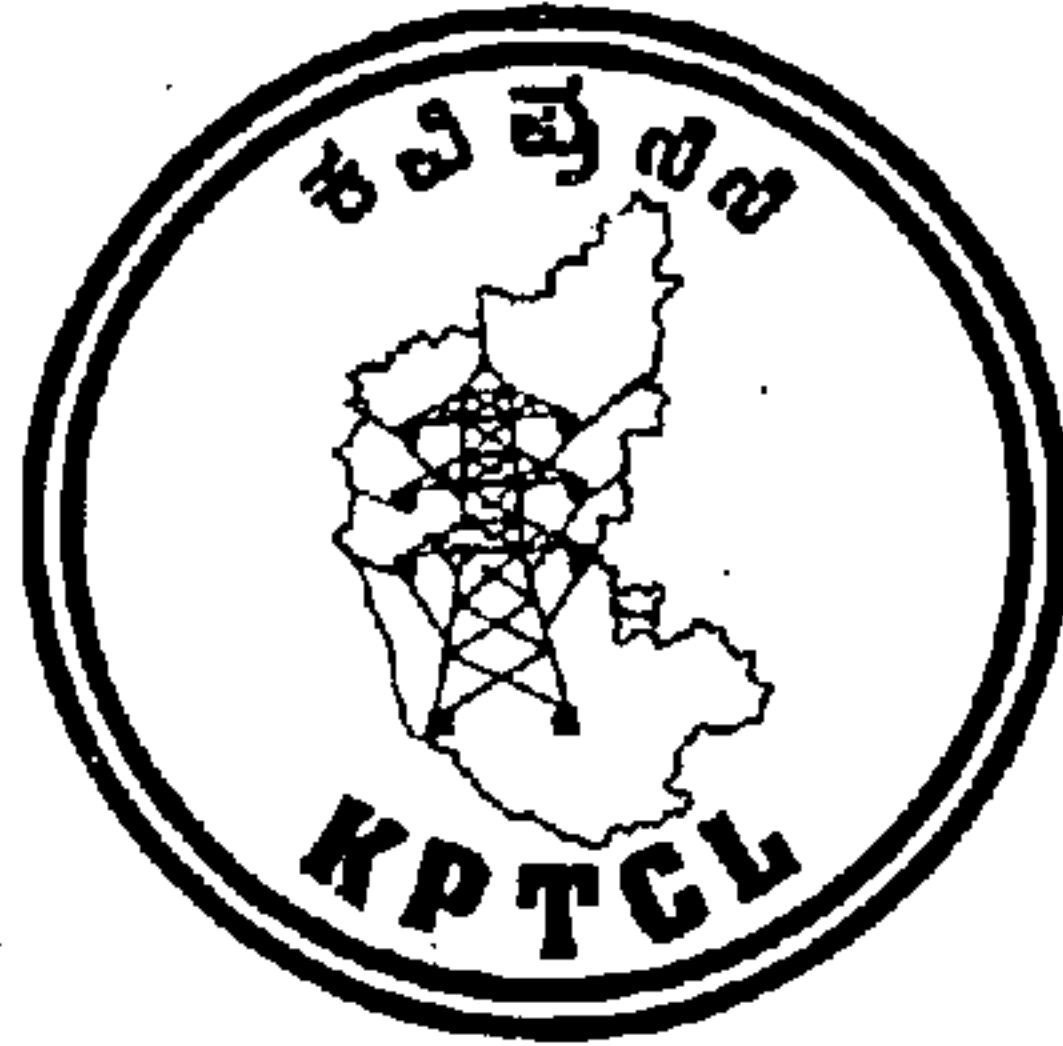
**KARNATAKA POWER TRANSMISSION
CORPORATION LIMITED**



**COMPENDIUM OF CIRCULARS
AND
CLARIFICATION LETTERS ISSUED ON ACCOUNTS
FROM
01-07-2001 TO 15-09-2002**

VOLUME - IV

**KARNATAKA POWER TRANSMISSION
CORPORATION LIMITED**



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P R E F A C E

All Officers and Employees borne on Accounts Cadre are aware that at periodical intervals Compendium of Circulars and clarifications issued on Accounts were being brought out by O/O the then Chief Controller (Accounts). From the feedback received, it is found that these Compendiums are being used extensively for carrying out work in Accounts Section as in majority of the offices proper arrangements does not exist to keep the Circulars etc neatly filed for reference whenever required

Compendium Volume III for the period from 1/7/1997 to 30/6/2001 was supplied to all the Accounting units in the recent past. Now Volume-IV covering the period from 1/7/2001 till date has been brought out. In this volume besides including the usual items, some of the Important Notifications, Instructions etc of the Government related to Reforms, Second Transfer Scheme are also included.

I hope that all the officers and Staff would make best use of this Compendium in the course of discharging their assigned work. As the nature of activity of KPTCL And ESCOMS from 1/6/2002 does not remain the same, new challenges are to be met in the changed scenario with renewed vigor and involvement. I therefore wish all officers and staff borne on accounts cadre all success in their work.

S.Srinivas Naik
Financial Adviser (Accounts)
K.P.T.C.L.

Bangalore
Date: 17th September 2002

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**CIRCULARS
AND
CLARIFICATION LETTERS
ISSUED ON ACCOUNTS
FROM
1-7-2001 TO 15-9-2002**

1. **No. CCA/DCA/Sn.V/2000-01/Cys-25** Dated: 20-7-2001

Sub: Voltage Class-wise segregation of balances in Asset accounts like telephones, -computers, vehicles, Furniture & Fixtures and Office Equipments and related accumulated depreciation provision accounts and booking of expenditure and allocation of overheads.

Ref: Circular No. CFA/CCA/Cys-11 dated 20-01-2001 of the Chief Financial Adviser, KPTCL.

In circular dated 20-01-2001, guidelines have been issued for allocation of expenditure each voltage class-wise in all the accounting units. It is mentioned therein that ratio for apportionment of expenditure in respect of – Administrative Offices will be intimated by the Chief Controller of Accounts. In circular dated 31-3-2001, procedure is prescribed for Voltage Class-wise segregation of balances in Asset accounts like telephones, computers, Vehicles, Furniture and Fixtures, Office Equipments etc., and related accumulated depreciation provision accounts in respect of Administrative offices like Corporate Office, CFA's Office O/o the CEE (T*P), LDC, ITC, Central Stores Division, CEE (TA&QC), CEE – MM&P, PFC/REZ, as per the ratio given there under.

Ratio to be adopted for apportionment of expenditure and segregation of balances in Asset accounts from 1-4-2001 is given below for information of Administrative Offices.

Sl.No.	Voltage Class	Percentage of allocation
1	400 KV	0.92
2	220 KV	4.79
3	110 KV	3.82
4	66 KV	3.92
5	33 KV	4.19
6	11 KV	82.36

It is be noted that this is applicable only for Administrative Offices mentioned above and not to other accounting units for which the guide lines issued in circulars under reference hold good and there is no change in the same.

2. **No. CCA/DCA/AO (A/cs)/Sn.14/Cys-32** Dated: 25-8-2001

Sub: Affording of credit to consumer's accounts as per BRP Adjustments

Ref: LetterNo.CFA/CCA/DCA/Sn.14/2000-01/Cys-2-dated 23-4-2001.

BRP adjustments were incorporated in the Accounts of the O&M Divisions, for the year 2000-01 as per letter dated 23-4-2001, under reference. Detailed

instructions regarding giving credit to consumers account given therein are extracted below for ready reference and to follow the same scrupulously by the Subdivisions / Sections.

"Guidelines to be followed for giving credit to the respective installations of consumers:"

1. The amounts indicated against each item under BJ/KJ, Permanently Disconnected installations, BWSSB and Hukkeri Society 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 AO/AAO of the division and AAO/ Sr. Asst. of the respective sub-division/section shall ensure the accuracy of balance furnished by them. 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. This statement, which is the base document for the figures already furnished, shall not 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. 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 in the statement as on 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 arrears have 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 LT5-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 the applicable 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, then the credit may be passed on to the installation for clearing the arrears.

Action to be taken by Revenue Subdivision / Section:

It shall be noted that, the amount of arrears shown as on 31-3-2000 against

- a) BJ/KJ installations
- b) Permanently Disconnected installations
- c) BWSSB (Wherever applicable) and
- d) Hukkeri Society (In respect of Ghataprabha Division only)

submitted by the O&M Divisions would be on the basis of information furnished by the revenue Subdivision / Section either in the DCB or in the statement submitted to their jurisdictional O&M Division. Therefore the details as on 31-3-2000 should tally to ledger balance under the appropriate tariff category / installations noted above.

After giving credit to the respective installations of consumers strictly observing guide lines noted above, the revenue Subdivision / Section while consolidating the DCB should indicate the BRP adjustment given credit to respective installation of the consumer under relevant tariff category clearly in "**RED INK**" denoting in brackets "**BRP Adjustment**". In the DCB statement for the month submitted to the jurisdictional O&M Division also the adjustment shall be depicted likewise in the Recovery Column of the DCB statement. BRP adjustment details in the following Proforma shall be submitted to the Division office along with the DCB statement for the month.

Statement showing the BRP adjustment given credit to consumer ledger Account

Name of the Subdivision /Section:

Sl.No.	Particulars	Amount credited to consumer ledger accounts	Remarks
1.	2.	3.	4.
1.	BJ/KJ installations		
2.	Permanently Disconnected installations		
3.	BWSSB (wherever applicable)		
4.	Hukkeri Society (in respect of Ghataprabha Division only)		

Action to be taken at Division Office:

As BRP adjustment is already incorporated in the accounts of the Division, correctness of adjustment given credit to consumers should be properly monitored. It shall be ensured that the total amount given credit to by the Revenue Subdivision / Section does not exceed the amount for which entry has been passed by the Division and incorporated in the March 2001 Final Accounts submitted to this office. For effective monitoring of the correctness or otherwise of the total credits given to consumers under appropriate tariff category, information submitted by the revenue Subdivision / Section shall be compiled in the Proforma given here below and furnished to this office also for reference.

Statement showing the BRP adjustment given credit to consumer ledger account

Name of the Division:

Sl.No	Particulars	BRP adjt JV No. & Date	Total amount of JV passed at the time of submission of March 2001 Final A/cs	Amount credited to consumers ledger account by Revenue Subdn/Section	Excess amount if any transferred to H.O.	Total (4+5) should tally to column 3	Remarks
1.	2.	3.	4.	5.	6.	7.	8.
	BJ/KJ Installations						
	Permanently Disconnected Installations						
	BWSSB (wherever applicable)						
	Hukkeri Society						

It is specifically noted that in the DCB statement submitted to this office by the O&M Divisions the BRP adjustment under the appropriate tariff category is to be exhibited in "**RED INK**" denoting in brackets "**BRP adjustment**". Since the balance under 23.1 or 23.2 series at the Division is already reduced by incorporating the BRP adjustment by the Divisions at the time of submission of March 2001 Final Accounts, the balance under appropriate category in the DCB of the Division will not alter.

For transfer of amount if any to Head Office, in case of not passing on credit to consumers ledger account in the circumstances detailed under para 5 above of the guidelines procedure given at para (c) in circular dated 23-4-2001 shall be followed.

3. No. CCA/DCA/Sn.V/2000-01/Cys-36

Dated: 5-9-2001

Sub: Accounting of Capital Expenditure incurred in respect of P:IE scheme for Drinking water supply.

It is observed by this office that Capital Expenditure incurred in respect of P:IE Scheme for Drinking Water Supply, covered under REC scheme is being accounted under Account Code 14.400- CWIP – Service connections by

many of the Accounting units and under different Account Codes in other Accounting Units. To have uniformity in Accounting of similar type of expenditure under same Account code, all the Accounting Units are instructed to book the above expenditure from 1-4-2001 and onwards under Account Code 14.200 (Applicable voltage class wise) – REC Plan Schemes.

4. No.: CCA/DCA/AO(C)/Sn.Va/ ST/CYS NO. 38/ 2001-02 Dtd: 22nd Sept 2001

Sub: Modified Tax Rates and some important changes in the Provisions of KST Act 1957 from 1st Sept 2001

Ref: T.O.CYS No. CCA/DCA/AO(C)/AAO/Sn.V (a)/CYS 14/ 2001-02 dtd 4.6.2001.

Levy of sales tax on industrial inputs has been reduced by the Government of Karnataka effective from 1.09.2001. Extract of notification No. FD/129/CSL/01 dated 31.8.01 is herein reproduced for information and needful action by all the concerned.

"In exercise of the powers conferred by section 8A of the Karnataka sales tax Act, 1957 (Karnataka Act 25 of 1957), the Government of Karnataka hereby reduces with effect from first day of September 2001 the tax payable under, Section 5 of the said Act by a dealer on sale of Industrial Inputs excluding such industrial inputs as specified in Explanation-1 to section 5-A of the said Act to any other registered dealer for use by the latter as component parts, raw materials and consumables in the manufactured of any other goods inside the state for sale or for packing of such goods manufactured.

- i) Three percent, in respect of industrial inputs, which are declared goods mentioned in column (2) of the Fourth Schedule to the Act.
- ii) Two percent, in respect of any other industrial inputs.

Subject to the following conditions:

- a) The dealer selling the goods shall produce along with his return of turnover, the original portion of declaration in Form-37 as specified under the Karnataka Sales Tax Rules, 1957, while retaining the duplicate portion of such declaration issued by the buying dealer obtained from his assessing authority on payment of fifty rupees per book for fifty blank forms or one rupee per blank form.
- b) The buying dealer shall comply with all the conditions relating to purchase, use and maintenance of account of industrial inputs specified under Section 5-A of the said Act and all such provisions including the provisions relating to dis-entitlement and imposition of penalty for failure to comply with the said provisions shall apply mutatis mutandis to this notification.

- c) The buying dealer shall not claim any reimbursement of tax under section 5-A of the said Act in respect of goods so purchased.
- d) The buying dealer shall retain the triplicate portions of declarations in Form-37 issued by him and also shall maintain in Form-38 as specified under the Karnataka Sales Tax Rules, 1957 an account of receipt and issue of declarations in Form-37 and he shall furnish an upto date abstract of such account to his assessing authority, Wherever so required, and in any case, a complete annual abstract thereof shall be furnished by him along with the annual return of his turnover for each year.
- e) If any declaration in Form – 37 is lost, destroyed or stolen, the dealer shall report the fact to the assessing authority immediately, and shall take such other steps to issue public notice of the loss, destruction or theft and such form shall be deemed to have been declared as invalid and the assessing authorities shall from time to time publish in the Karnataka Gazette, the particulars of such declaration forms.
- f) Where one or more blank or duly completed forms of declarations in form-37 are lost in the custody of either then purchasing dealer or the selling dealer, such purchasing dealer or the selling dealer, as the case may be, shall furnish in respect of every such form or all such forms, an indemnity bond to his assessing authority, for such sum as the assessing authority may, having regard to the circumstances of the cases fix.
- g) Where a duly completed form of declaration furnished by the dealer purchasing the goods has been lost in the custody of the selling dealer, the dealer, the dealer selling the goods may demand from the dealer who purchased the goods, a duplicate of such Form and the same shall be furnished with the following declaration recorded in red ink and signed by the dealers on all the three portions of such Form. I here by declare that this is the duplicate of the declaration Form No..... signed on. and issued to who is a registered dealer and whose registration certificate number is.....
- h) Any unused declaration Forms remaining in stock with a dealer shall be surrendered to the assessing authority on the discontinuance of the business by the dealer or cancellation of this certificate of registration or on his ceasing to be an assessee or consequent upon a dis-entitlement order passed clause (b) above by the assessing authority.

The State Government may, by notification, declare that declaration Forms of a particular description shall be deemed to be obsolete or invalid with effect from such date as may be specified in such notification and on the publication of the notification, all dealers shall, on or before the date with effect from which the Forms are declared to be obsolete or invalid, surrender to the assessing authority all unused Forms of the said description as may be in their possession and obtain in exchange such new Forms as may be submitted for the Forms declared obsolete or invalid.

Provided that new Forms shall not be issued to a dealer until he has rendered account of the old Forms lying with him and returned the balance, if any, in his hand to the assessing authority.

5. ಸಂ. ಮುಲೆನಿ/ ಉಲೆನಿ/ ಲೆ(ಪಿ ಮತ್ತು ಉ ಟ್ರಸ್ಟ್)/ಸಿ.ವೈ.ಎಸ್. ೪೧
/೨೦೦೧-೦೨

ದಿನಾಂಕ: 25-9-2001

ವಿಷಯ : ಪಿಂಚಣಿ, ಕುಟುಂಬಪಿಂಚಣಿ, ಉಪದಾನ ಮತ್ತು ಕಮ್ಯೂಟೇಶನ್‌ಗಳ ಬಗ್ಗೆ ಪಿಂಚಣಿ ಮತ್ತು ಉಪದಾನ ಟ್ರಸ್ಟ್‌ಗಳಿಗೆ ವಿವರಿಸುವ ಬಗ್ಗೆ.

ತಮಗೆಲ್ಲ ತಿಳಿದಹಾಗೆ, ಈಗಾಗಲೇ ಕ.ವಿ.ಪ್ರ.ನಿ.ನಿ. ಪಿಂಚಣಿ ಮತ್ತು ಉಪದಾನ ಟ್ರಸ್ಟ್‌ಗಳು ಅಸ್ತಿತ್ವಕ್ಕೆ ದಿನಾಂಕ ೧೨-೦೧-೨೦೦೧ ರಂದು ಬಂದಿದೆ. ಸದರಿ ಟ್ರಸ್ಟ್‌ಗಳು ಈಗಾಗಲೇ ಪ್ರಾರಂಭಿಕ ಕಾರ್ಯ ನಿರ್ವಹಿಸುತ್ತಿವೆ.

ಈ ಟ್ರಸ್ಟ್‌ಗಳ ಮುಖ್ಯ ಕೆಲಸಕಾರ್ಯಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ:

- ೧) ಈಗಾಗಲೇ ನಿವೃತ್ತಿಯಾಗಿ ಪಿಂಚಣಿ/ಕುಟುಂಬಪಿಂಚಣಿ ಪಡೆಯುತ್ತಿರುವ, ಮುಂದೆ ನಿವೃತ್ತಿಯಾಗಲಿರುವ ನಿಗಮದ ನೌಕರರಿಗೆ ಪಿಂಚಣಿ, ಉಪದಾನ ಮತ್ತು ಕಮ್ಯೂಟೇಶನ್ ಹಾಗೂ ಸೇವೆಯಲ್ಲಿರುವಾಗಲೇ ಮರಣ ಹೊಂದುವ ನೌಕರರ ಕುಟುಂಬಗಳಿಗೆ ಮರಣ ಉಪದಾನ ಮತ್ತು ಕುಟುಂಬಪಿಂಚಣಿಗಳನ್ನು ಮುಂದಿನ ದಿನಗಳಲ್ಲಿ ಟ್ರಸ್ಟ್‌ಗಳಿಂದಲೇ ಸಂಬಂಧಿಸಿದ ಕಚೇರಿ ಮುಖ್ಯಸ್ಥರ ಮೂಲಕ (ಈಗ ಚಾಲನೆಯಲ್ಲಿರುವ ರೀತಿಯಂತೆ) ಪಾವತಿ ಮಾಡಬೇಕಾಗುವುದು.
- ೨) ಕ.ವಿ.ಪ್ರ.ನಿ.ನಿ. ನಿಯಮಾನುಸಾರ, ನಿವೃತ್ತಿ/ಸೇವೆಯಲ್ಲಿರುವಾಗಲೇ ಸಾವನ್ನಪ್ಪಿದ್ದಲ್ಲಿ ನೀಡುವ ಸವಲತ್ತುಗಳಿಗೆ ಬೇಕಾಗಿರುವ ಮೂಲ ಹಣದ ಅವಶ್ಯಕತೆ, ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಇತರೆ ಕೆಲಸಗಳು.
- ೩) ಪಿಂಚಣಿ/ಕುಟುಂಬಪಿಂಚಣಿ, ಉಪದಾನ, ಕಮ್ಯೂಟೇಶನ್ ಪಡೆಯುವ ನೌಕರರ/ಕುಟುಂಬಪಿಂಚಣಿ ಪಡೆಯುವವರ ಹೆಸರು, ಸ್ಥಳ, ಮೊಬಲಗು ಮುಂತಾದವುಗಳ ವಿವರವನ್ನು ಕ್ರೋಡೀಕರಿಸುವುದು ಇತ್ಯಾದಿ.

೪) ಹಾಗೂ ಸವಲತ್ತುಗಳ ಪಾವತಿಗೆ ಸಂಬಂಧಿಸಿದ ಇನ್ನಿತರ ಯಾವುದೇ ಕೆಲಸಕಾರ್ಯಗಳು.

ಮೇಲೆ ತಿಳಿಸಿರುವ ಕೆಲಸಕಾರ್ಯಗಳನ್ನು ನಿಭಾಯಿಸಲು ಪಿಂಚಣಿ ಮತ್ತು ಉಪದಾನ ಟ್ರಸ್ಟ್‌ಗಳು ಕೆಲವಾರು ದಾಖಲೆಗಳನ್ನು ಶೇಖರಿಸಿ ದೈನಂದಿನ ವ್ಯವಹಾರಗಳ ಸಮರ್ಪಕ ಕಾರ್ಯ ನಿರ್ವಹಣೆಗೆ, ಕಾರ್ಯ ಮತ್ತು ಪಾಲನ ವಿಭಾಗಗಳು, ಇನ್ನಿತರ ಕೆಲವು ಕಚೇರಿಗಳು ತಿಂಗಳಲ್ಲಿ ಪಾವತಿಸಿದ ಪಿಂಚಣಿ/ಕುಟುಂಬಪಿಂಚಣಿ, ಉಪದಾನ ಮತ್ತು ಕಮ್ಯೂಟೇಶನ್‌ಗಳನ್ನು ಆಯಾ ತಿಂಗಳಲ್ಲಿ ವಿತರಿಸುವ ವಿವರಗಳು, ಹಾಗೂ ಬೇರೆ ಇನ್ನಾವ ವಿಭಾಗಗಳು, ವೃತ್ತಗಳು ಅಥವಾ ಆಡಳಿತ ಕಚೇರಿಗಳು ಉಪದಾನ ಅಥವಾ ಕಮ್ಯೂಟೇಶನ್‌ಗಳನ್ನು ವಿತರಿಸಿದ್ದಲ್ಲಿ, ಅಂತಹ ತಿಂಗಳಿನ ವಿವರಗಳನ್ನು ಮುಂದಿನ ತಿಂಗಳಿನ ಮೊದಲವಾರದೊಳಗೆ ಟ್ರಸ್ಟ್‌ಗಳಿಗೆ ನೀಡುವುದು ಅತ್ಯವಶ್ಯಕವಾಗಿರುತ್ತದೆ.

ಆದ್ದರಿಂದ, ನಿಗಮದ ಯಾವುದೇ ವಿಭಾಗ, ವೃತ್ತ, ವಲಯ ಅಥವಾ ಆಡಳಿತ ಕಚೇರಿಗಳು ಮತ್ತು ಇತರೆ ಕಚೇರಿಗಳು, ತಪ್ಪದೆ ಈ ಕೆಳಕಂಡ ವಿವರಗಳನ್ನು ಟ್ರಸ್ಟ್‌ಗಳಿಗೆ ಮೇಲೆ ತಿಳಿಸಿದಂತೆ ಯಾವುದೇ ತಿಂಗಳಿನ ಬಟವಾಡೆ ಮಾಡಿದ ವಿವರಗಳನ್ನು (ನಿವೃತ್ತಿ/ಮರಣಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ) ಮುಂದಿನ ತಿಂಗಳಿನ ಮೊದಲವಾರದ ಒಳಗೆ ಕಡ್ಡಾಯವಾಗಿ ತಿಳಿಸಬೇಕು. (ಲಗತ್ತು 'ಆ' ನಲ್ಲಿರುವಂತೆ).

ತಿಂಗಳಿನ ಮೊದಲನೆ ದಿನದಿಂದ ತಿಂಗಳಿನ ಕೊನೆಯ ದಿನದವರೆಗೆ ಪಾವತಿ ಮಾಡಿರುವ / ಪಾವತಿ ಮಾಡಬೇಕಾಗಿರುವ ಪಿಂಚಣಿ/ಕುಟುಂಬಪಿಂಚಣಿಗಳ ಮೊತ್ತ ಹಾಗೂ ತಿಂಗಳಿನ ಕೊನೆಯ ದಿನದವರೆಗೆ ಪಾವತಿ ಮಾಡಿರುವ ಉಪದಾನ ಮತ್ತು ಕಮ್ಯೂಟೇಶನ್ ಹಣದ ಮೊತ್ತವನ್ನು ಸರಿಯಾಗಿ ಕ್ರೋಡೀಕರಿಸಿ, ಸಂಬಂಧಿಸಿದ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಗೆ (ಅಂದರೆ ೪೪.೧೧೦ ಅಥವಾ ೪೪.೧೨೦) ತಾಳೆಮಾಡಿ, ಲಗತ್ತು 'ಆ' ನಲ್ಲಿರುವಂತೆ ಪಟ್ಟಿಮಾಡಿ ತಿಳಿಸಬೇಕು. ಒಂದುವೇಳೆ ಯಾವುದೇ ಕಚೇರಿಯಲ್ಲಿ, ಯಾವುದೇ ತಿಂಗಳಲ್ಲಿ ನಿವೃತ್ತಿಗೆ ಸಂಬಂಧಿಸಿದ ಸವಲತ್ತುಗಳು (ಪಿಂಚಣಿ/ಕುಟುಂಬಪಿಂಚಣಿ, ಉಪದಾನ ಮತ್ತು ಕಮ್ಯೂಟೇಶನ್) ಪಾವತಿಯಾಗದಿದ್ದಲ್ಲಿ, ಪಾವತಿ ಇಲ್ಲ ಎಂಬ ಪಟ್ಟಿಯನ್ನು ತಲುಪಿಸಬೇಕು.

ಮೇಲೆ ತಿಳಿಸಿರುವ ತಿಂಗಳಿನ ಪಟ್ಟಿಯು ಟ್ರಸ್ಟ್‌ಗಳಿಗೆ ಬಂದ ತಕ್ಷಣವೆ, ಪಾವತಿ ಮಾಡಿರುವ ಮೊತ್ತವನ್ನು ಅದೇ ತಿಂಗಳಲ್ಲಿ ನಿಯಂತ್ರಣಾಧಿಕಾರಿ (ಆರ್ಥಿಕ), ಪ್ರಧಾನ ಆರ್ಥಿಕ ಸಲಹೆಗಾರರ ಕಚೇರಿ, ರವರು ಸಂಬಂಧಿಸಿದ ವಿಭಾಗ-ಅಥವಾ ಇನ್ನಾವುದೇ ಕಚೇರಿಗೆ ವರ್ಗಾಯಿಸಿರುವ ಹಣದ ವಿವರಗಳನ್ನು ತಾಳೆಮಾಡಿ ವ್ಯತ್ಯಾಸವಿದ್ದಲ್ಲಿ ಸಂಬಂಧಿಸಿದ ಕಚೇರಿಯನ್ನು ಹೊಣೆಮಾಡಲಾಗುವುದು. (ಒಂದು ವೇಳೆ ಕಚೇರಿಯಿಂದ ತಿಂಗಳಲ್ಲಿ ಪಾವತಿಸಿದ ಮತ್ತು ನಿಯಂತ್ರಣಾಧಿಕಾರಿ (ಆರ್ಥಿಕ) ರವರಿಂದ ಪಡೆದ ಹಣದ ಬಗ್ಗೆ ವ್ಯತ್ಯಾಸವಿದ್ದಲ್ಲಿ ಸೂಕ್ತ ವಿವರಗಳೊಂದಿಗೆ ಸಮರ್ಥಿಸಬೇಕು). ಏಪ್ರಿಲ್ ೨೦೦೧ ರಿಂದ ಪಟ್ಟಿಮಾಡಿ ವಿವರಗಳನ್ನು ಲೆಕ್ಕಾಧಿಕಾರಿ, ಕ.ವಿ.ಪ್ರ.ನಿ.ನಿ., ಪಿಂಚಣಿ ಮತ್ತು ಉಪದಾನ ಟ್ರಸ್ಟ್‌ಗಳು, ಮುಖ್ಯ ಲೆಕ್ಕನಿಯಂತ್ರಣಾಧಿಕಾರಿಯವರ ಕಚೇರಿ, ೭ನೇ ಮಹಡಿ, ಕಾವೇರಿ ಭವನ, ಬೆಂಗಳೂರು, ಇವರಿಗೆ ತಲುಪಿಸುವುದು.

ಲೋಪದೋಷಗಳು ಹಾಗೂ ನೀಡಬೇಕಾಗಿರುವ ವಿವರಗಳಲ್ಲಿ ಏನಾದರೂ ತೊಂದರೆ/ಸಲಹೆ ಇದ್ದಲ್ಲಿ ಕೆಳಗೆ ಸಹಿಮಾಡಿರುವವರನ್ನು ಸಂಪರ್ಕಿಸಬಹುದು.

Sub: Sanction of Estimates for wrong amount - inadvertent reduction in Budget provided for repairs to transformers.

Ref: (1) Circular No.CCA / AO(C) / Sn IV / Cys 155 / 94-95 dated 02.02.95.
(2) C.C.(Accounts) Circular No.Cys 155 / 94-95 dated 13.02.95.
(3) Circular No. CCA / AO (Accounts) / Sn-IV / 97-98 / Cys 16 dated 10.03.98.

All the O&M Circle officers are approaching this office for sanction of additional grants for repairs to Distribution transformers. The issue was taken up for a deep and closure examination, since sufficient grants were given to each Circle towards this expenditure. On a detailed analysis, it has been found that the estimates for repairs to transformers are being sanctioned for an escalated wrong amount, which is resulting in undue depletion of grants allotted for this purpose. In the estimate the cost of transformer is included inadvertently though the cost of transformers does not form part of the estimate. Had the estimate been sanctioned for accurate amount, more balance in the allotted Budget itself would have been available for sanctioning further estimates.

In view of eliminating such wrong procedure and undue debits to grants, the correct procedure of sanctioning estimates is given below duly exhibiting an example of estimate sanctioned for the wrong amount in one of the Circles.

**Estimate for repair and reconditioning of 50 No's of 63 KVA, 11KV,
Cl. Al Wound Distribution Transformers. (Assumed rates)**

Estimate sanctioned for wrong amount with unduly escalated cost.		Estimate to be prepared in the correct manner for actual cost.	
Particulars	Amount in Rs.		Amount in Rs.
Part - A - Debit Cost of bad Aluminium Transformers. 63KVA - 50 Nos. Rs.6350/-	3,17,500.00	Part - A - Debit Cost of bad Aluminium Transformers. (Not to be included as a cost in the estimate but only shown on the particular side of the estimate). 63KVA - 50 Nos. drawn vide Indent No. and date	--
Cost of reclaimed Transformer oil. (to be filled to transformers after repairs) - 5994 Ltrs. @ Rs.15.00 per Ltr. Including 5% wastage.	89,910.00	Cost of reclaimed Transformer oil. (to be filled to transformers after repairs) - 5994 Ltrs. @ Rs.15.00 per Ltr. Including 3 to 4% wastage.	89,910.00
Total (Part - A)	4,07,410.00	Total (Part - A)	89,910.00
Part - B - Debit Cost of repair of 50 Nos of 63 KVA Transformers (50 Nos X 9300/-) Transportation charges @ Rs.2.50 per Transformers per Km for 30 Kms (To & Fro) (Rs.75 per Transformer) - 50 Transformers X Rs.75/-	4,65,000.00 3,750.00	Part - B - Debit Cost of repair of 50 Nos of 63 KVA Transformers (50 Nos X 9300/-) Transportation charges @ Rs.2.50 per transformers per Km for 30 Kms (To & Fro) (Rs.75 per Transformer) - 50 Transformers X Rs.75/-	4,65,000.00 3,750.00
Total (A+B)	876160.00	Total (A+B)	558660.00

<p>Part -C - Credit Credit to be given in the estimate:- 1.Released scrap Al. Winding coils of HT / LT (for actual quantity released from the failed transformer at the prevailing Schedule of Rates shall be taken). 2300 Kg at Rs.82/- per Kg.</p> <p>2.Cost of released transformer oil (to be taken for actual quantity of transformer oil released and valued at the prevailing Schedule of Rates).</p>	<p>(-) 1,88,600.00</p> <p>Not Shown</p>	<p>Part -C - Credit Credit to be given in the estimate:- 1.Released scrap Al. Winding coils of HT / LT (for actual quantity released from the failed transformer at the prevailing Schedule of Rates shall be taken). 2300 Kg at Rs.82/- per Kg. = 1,88,600.00</p> <p>Returned to store vide RV No. and date</p> <p>Note: However, it is required to ensure the return of scrap materials to store and credit as per ACK is given in the cost register to the respective work order sanctioned under Budget head 74.110.</p> <p>2.Cost of released transformer oil (to be taken for actual quantity of transformer oil released and valued at the prevailing Schedule of Rates).</p>	<p>XXXX</p>
<p>Total [Part (A + B - C)]</p>	<p>Rs.6, 87,560.00</p>	<p>Total [Part (A + B - C)]</p>	<p>Rs.558600.00</p>

Note: - Cost of released oil from the respective transformers wherever known exactly shall be given credit in the estimate at prevailing Schedule of Rates.

(The difference between wrong estimate and correct estimate is Rs.128960/-.)

From the above example, it can be evidently seen that the estimate is sanctioned for escalated cost of Rs.128960/- in excess of actual cost. This would have resulted in drastic premature reduction of Budget grants and is the main reason for asking for additional grants. If the estimates were to be sanctioned for correct amount, there would not have been any requirement for additional grant at all. All the sanctioning authorities shall revise the estimates sanctioned by them in

respect of transformer repairs as shown above correctly and recast the balance Budget available as on date and continue to sanction estimates in the correct manner as prescribed above.

While affording credit in the estimates to released scrap, Aluminium winding coils and released oil, the sanctioning authorities should invariably link up the ACK number and date for having returned these materials to stores and ensure that the Credits as per ACK is given in the cost registers maintained to respective work orders sanctioned by them under Budget head 74.110. It shall also be noted that for all **Work Orders** issued in respect of repairs to transformers, the cost register is maintained without fail.

All other instructions contained in the Circulars under reference (1), (2) and (3) should be strictly followed.

7. No. CCA/DCA/AO (A/cs)/Sn.IV/Cys-44

Dated: 30-10-2001

Sub: Electrification of IP sets in Gray and Black Taluks as per Section 6.06 of KERC (ES&D) Code 2001.

Clarification is being sought from O&M Divisions as to the account code under which the full service line cost collected from applicants accounted in respect of IP sets to be serviced in Gray and Black Taluks as per Section 6.06 of KERC (ES&D) code 2001 has to be accounted and the expenditure booked thereon.

For accounting the above transactions relating to power supply to IP sets in Gray and Black areas, the following guidelines are issued;

Estimated cost in full shall be collected from consumers who are availing power supply to their IP sets under Section 6.06 of KERC (ES&D) code. The amount so collected shall be credited to New Account Code "47.3147- Cost collected from IP set applicants in Gray & Black Taluks for power supply under Section 6.06 of KERC (ES&D) Code". Work order shall be issued against this account code for execution of the work. Separate Cost Register and Schedule shall be maintained exclusively to watch that no cost over run in respect of a particular consumer occurs.

Expenditure incurred for providing service to such IP sets and booked under Account Code 47.3147 should never exceed the amount collected from the applicant and credited to this account code in respect of a particular consumer. It shall be specifically noted that if any excess expenditure is booked against account code 47.3147, 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.

After completion of the work and servicing of installation, the asset shall be capitalised by debiting respective account codes under 10 series and crediting account code 55.1097.

8. No. CC (B&R)/ AO BI /4501/2001-02

Dated: 06.12.2001

Sub: Budgetary control of Major Capital Works

Ref: (1) CC (I.A) U.O.Note No.268 dated 23.10.2001.

(2) KERC Letter No.4/04/1/2047 dated 20.11.01.

The CEE (M / W), CEE (T&P) and CEE (PFC / RE Zone) are finalising the tenders and awarding works as per Annual Programme of Works including works to be executed under Turnkey basis.

While preparing the estimates for all the works to be included in the Annual Programme of Works, the cost is required to be taken at current Schedule of Rates and the Budget has been provided or not shall be verified. The works to be executed in the current year as provided in the Annual Investment Plan may also include some of the spill over works of the previous year along with the current year work. If a work which is not provided for in the Annual Programme of Works has to be taken up in view of urgency then it shall be ensured that the Budget grant is also taken by way of re-appropriation or new allotment for such works well before execution.

Sanctioning of estimates and issue of work orders should be strictly limited to Budget amount provided to the respective office. Under any circumstances, sanction of estimate should not be more than the Budget provision. If any estimate has to be sanctioned over and above the Budget provision made during the year taking into account the savings expected to be made in the works already sanctioned, then a clear certificate to the effect of savings expected from the sanctioned works indicating the work order number and amount and the circumstances under which savings are expected has to be invariably furnished in the estimates for which sanction is sought for. Necessary entries also shall be made in the Budget grant register.

Towards, the cost of spillover work, sufficient provision has to be made in the proposal sent for the current year Budget without fail to limit the total sanction of estimates to the extent of Budget provided for in a particular year.

The CA / DCA / AO shall ensure Budget provision both at the time of sanctioning of estimates and passing of bills. Under no circumstances the total Annual expenditure shall exceed the total Budget fixed in the Annual Investment Plan.

The Deputy Controller of Accounts and Controller of Accounts shall also verify the estimates, tenders and Budget provision in respect of works

undertaken in their respective jurisdiction and ensure that under no circumstances the expenditure on a particular work exceeds the Budget provided in the year by the competent authority. If there is any deviation, the matter may be brought to the notice of the higher authority and suitable action taken on the concerned.

The Internal Audit should also exercise all the above checks and report the matter to the higher authority if there is any lapse. Any deviation in this regard will be viewed seriously.

9. No. CCA /DCA/AO (A/cs.) / Sn. IV / 2001-2002 / cys - 55 Dtd: 20-12-2001

Sub: Accounting procedure for booking of expenditure incurred on Accelerated Power Development Programme (APDP).

You may be aware that the Ministry of Power, Government of India have formulated APDP for financing projects relating to Step down Stations and Transmission Lines and also for up gradation of Distributing Net Work including Energy Auditing and Metering, in the States where power reforms are already initiated. In our Corporation 4 Circles viz., MYSORE, BANGALORE, BIJAPUR and HUBLI comprising of 17 O&M Divisions have been selected for improvement of Distribution Net Work under this programme.

Execution of APDP is awarded on turnkey basis consisting of supply of all equipments / materials, erection, testing and commissioning. The main aim of APDP Works is to ensure reliability and quality of power supply, Power Factor improvement, effective Energy Auditing reduction of LT to HT ratio and to reduce the Distribution System Losses in these O&M Divisions.

The Scope of APDP works includes:-

- i) Drawing of New 11 KV express feeders / link lines using Rabbit ACSR conductor and replacing existing Weasel ACSR / Squirrel ACSR / Copper conductor of portion of existing 11 KV lines by Rabbit ACSR conductor, in order to release the over loading on the existing 11 KV feeders.
- ii) Providing additional 25 KVA Distribution transformer centers (DTCs) in the identified load centers (Locations) with associated HT & LT link lines using Rabbit / Weasel ACSR conductor respectively, in order to reduce the over loading of existing DTCs and also reduce the losses in LT lines.
- iii) Providing LT 440 volts fixed capacitors of 3,9, & 18 KVAR capacity on secondary side of all the existing and proposed 25,50/63 and 100 KVA capacity DTCs respectively in the system to improve the power factor.

iv) Providing 3 phase, 4 wire, a 400 V class -1 accuracy electronic trivector meters along with associated CTS of class -1/0.5 accuracy enclosed in a metallic enclosures with appropriate wiring to all the existing and proposed DTCs connected on the selected 11 KV lines in the respective division, for conducting energy audit of the distribution system more effectively.

As the above-specified works are basically system improvement works in nature, these works are scattered over in different locations along and in surrounding areas of existing 11 KV feeders. As such, these works are executed at about 30 to 50 different locations on each 1 KV feeder to complete the works in a division.

Detailed instructions regarding preparation of estimates etc., have already been issued by the O/o the Chief Engineer (Ele), PFC / REZ, KPTCL, Bangalore. All the relevant details pertaining to the work awarded to the Turnkey Contractor are available in the Purchase Order Book issued by him. Copies of the same have been handed over among others to Accounts Officers of the concerned O&M Divisions as well as to the Accounts Officers I/A.

ACTION TO BE TAKEN BY THE DIVISIONS:

In the course of carrying out the works under this programme, Assets / Materials will be Decommissioned / released by the Contractors and returned to the Divisional Stores. For accounting the same, entries to be passed are available in page No. 307 of Compendium of Circulars - Vol. I issued by this office. It shall be referred for incorporation of Dismantled / released Assets in the accounts of the Division.

New Account codes as under are opened w.e.f. 1-4-2001 for booking of expenditure incurred under APDP Works:

i) 14.127 (ANC) - CWIP Step-down Stations & Transmission Lines - APDP works.

Capital expenditure incurred under Accelerated Power Development Programme (APDP) in respect of 110 / 11 KV, 66 / 11 KV and 33 / 11 KV step down stations and Transmission Lines shall be booked under this Account.

ii) 14.1437 - CWIP - 11 KV & below Distribution works Under APDP works.

Capital expenditure incurred on Distribution works like, drawing of New 11 KV express feeders / Link lines, providing additional Distribution Transformer Centers (DTCs), providing capacitors on secondary side of DTCs and providing Meters and CTs under APDP works shall be booked in this account.

Expenditure incurred on the above works and debited to any other Account code during the year 2000-01 and up to 31-12-2001 during the year 2001 – 2002 shall be transferred to these respective Accounts. The total outlay booked in these Account Codes shall be debited to appropriate Asset head in A/c Group 10 on commissioning of Assets by credit to 14.901 (ANC) / 14.902, as applicable. The detailed instructions regarding operation of these new account codes are given in the description column of each account code.

Since the work awarded is on Total Turnkey basis and the Contractor executing the work will be preferring his bill only on completion of the work awarded, on receipt of bill for payment and passing of same, posting shall be made in C- Register immediately and the Assets categorized after commissioning of the asset. In order to know the total expenditure incurred under this programme at any point of time, the usual journal entry for categorization shall not be passed. Separate Account Codes as hereunder are issued with instructions to be followed by the Accounting units.

- i) 14.901 (ANC) – Capital expenditure categorised – APDP Transmission lines and Step down Stations.
- ii) 14.9027- Capital expenditure Categorised – APDP 11 KV & below Distribution works.

N.B: These are CREDIT Heads of Account. The expenditure incurred under head of accounts 14.127 (ANC) / 14.143 in respect of commissioned works is credit to these respective accounts by debit o relevant Asset head of account under 10 series.

It shall be noted that while categorizing expenditure, **Credit is not given to the Head of Account 14.127 (ANC) / 14.1437 and the balance will not be reduced in these accounts.** However, after the entire APDP works are completed in full and programme is closed, the Debit in 14.127 (ANC) / 14.1437 shall match to the credit in respective Account Code 14.901 (ANC) / 14.9027 and the balance in both Heads of Accounts shall be cleared by debiting 14.901 (ANC) / 14.9027 and crediting 14.127 (ANC) / 14.1437. It shall be noted that this aspect will be specifically verified in the monthly Trial Balance & March 2002 Final Trial Balance submitted by the units to this office.

10. No. CC (B&R)/ AO BI /4501/Cys-118/2001-02

Dated: 10.1.2002

Sub: Budgetary control of Major Capital Works

Ref: T.O. Circular No. CC (B&R)/AOBI 4501/2001-02 dated 11-12-01.

Consequent to issue of Circular No. CC (B&R)/AOBI/4501/2001-02 dated 26-12-01 on budgetary control of Major Capital Works, certain clarifications are sought regarding sanction of estimates which are planned for execution in more than 1 year and charging of the budget to the respective years of execution. The

issue has been examined and the following guidelines are laid down for the purpose of sanction of such estimates.

Whenever an estimate which is planned for execution in more than 1 year has to be sanctioned, the estimate shall be sanctioned exclusively indicating the year wise work planned for execution. The cost of the estimate which is planned for execution in the current year shall only be charged off to the budget grant of the year, though the estimate has to be sanctioned for the total cost. The cost estimated for remaining years shall be charged to the budget grant of respective year only in future years. Before charging of the cost of estimate to the budget grant in future years, the relevant portion of the estimates shall be revised if the Schedule of Rates are changed by that time and competent sanction also obtained for the revised estimates.

It shall be ensured that the estimates are revised as per prevailing Schedule of Rates before the cost is charged of to budget grants in future years.

While sanctioning such estimates to be executed in more than 1 year, it shall be clearly certified in the estimate "that the total estimate is sanctioned for the purpose of covering the entire work but the cost of estimate is split up year wise and charged of to the respective years budget grant only' duly indicating the years of execution and cost of estimate for that year.

An example is shown below: -

Estimate for construction of

Execution year 2001 -02

Sl.No.	Nomenclature	Amount
1		
2		
3		
4		
	Sub total for 01-02 "A"	

Execution year 2002 -03

Sl.No.	Nomenclature	Amount
1		
2		
3		
4		
	Sub total for 02-03 "B"	

Sl.No.	Nomenclature	Amount
1		
2		
3		
4		
	Sub total for 03-04 "C"	
	Total cost of the estimate A+B+C	

Certificate has to be furnished stating the year of execution and charging off of cost to budget grants as follows: -

Year of Execution	Cost of Estimate	Year of charging of Budget grants
2001-02	A=Rs.....	2001-02
2002-03	B=Rs.....	2002-03
2003-04	C=Rs.....	2003-04
Total cost of the Estimate		

As and when the cost of estimate is charged off to the budget grant in future years, necessary entries to that effect shall be made in the original sanctioned estimate with due reference to the entry in the budget register.

- 11. No. CCA/DCA/Sn.IV/CYS -60 Dated: 3-1-2002.**
- Sub: Depiction of balances Voltage-class-wise against all Account Codes in Trial Balance
- Ref: 1. Corporate letter No. KPTCL/B7/3026/99-2000/Vol-XVII dated 23-10-2000 regarding Voltage-class-wise booking of activities and maintenance of Assets.
2. Letter No.CFA/CCA/2000-01 Cys-41 dated 20-01-2001 of the Chief Financial Adviser, KPTCL, regarding booking of expenditure and allocation of overheads Voltage-class-wise.
3. This office letter No. CCA / DCA / Sn-V / 2000-01 / Cys-66 dtd.31.3.2001 regarding Voltage-class-wise Segregation of balances in Asset accounts and related Accumulated Depreciation Provision accounts.
4. This office letter No. CCA / DCA / Sn-V / 2000-01 / Cys-25 dtd.20-7-2001 giving the ratio to be adopted for Apportionment of expenditure and segregation of balances Voltage-class-wise from 1-4-2001.

Owing to the requirement of classifying each activity under any one of the specific voltage class, depiction of any balance under Activity Number Code

(ANC) "O" is immediately dispensed with. Therefore it is hereby instructed that **from January 2002, no accounting unit shall book and exhibit any transactions under General Activity Number Code "O" even against account codes not assigned with ANC 1,2,3,4,6 and 7 in the Chart of Accounts Book.** Wherever Activity Number Codes are not assigned in the Chart of Accounts book, the relevant ANC may be attached to the Account Code in place of general ANC "O" and account code with relevant ANC operated. All transactions shall hereafter be booked against predominant Voltage activity carried out by the accounting unit. So also the existing balances under each ANC "O" shall be transferred to the respective ANC and depicted against any one of the activity number code only.

As far as possible the transactions shall be booked / depicted under the particular Activity Number Code only. In particular the principle of booking / depicting transactions against the correct activity code shall not be sacrificed. However, **following guidelines shall be followed in general for replacement of existing ANC "O" and these guidelines are not applicable to other account codes.** It shall be specifically noted that the balances being exhibited against other activity codes *other than ANC "O" has to be classified under each voltage class wise activity as per the guidelines already issued.*

1. In O&M Divisions, Circles and Zonal Offices all balances in Trial Balance against all account codes shall be exhibited against ANC-6 if it relates to 33 KV or against ANC -7 in all other cases.
2. Major Works Divisions, Circles and Zones shall exhibit balances in Trial Balance against predominant Voltage – class activity carried out by them.
3. TL&SS Divisions and TL&SS Zones also shall exhibit balances like wise in relation to predominant voltage activity.
4. In administrative offices, like Corporate Office, Chief Financial Adviser's Office, O/o Chief Engineer, Elec., (MM&P), O/o Chief Engineer, Elec., (LDC), O/o Chief Engineer, Elec., ITC, O/o Chief Engineer, Elec., TA&QC, O/o Chief Engineer, Elec., (PFC / REZ), O/o Executive Engineer, Ele., MRT and O/o the Executive Engineer, Ele., CSD, the balances under ANC "O" shall be exhibited against Activity Number Code - 7.
5. MPD's predominant activity related to 66 KV and hence MPD shall exhibit balances in Trial Balance under ANC - 4.

It is to be noted that all accounting units shall not exhibit ANC "O" in Trial balance for the month of January 2002 and onwards and ensure balance against ANC "O" are transferred to predominant Voltage activity related to the working of the unit. In case they fail to adhere to the above instructions, the concerned will

be made personally responsible for the lapse in not following the instructions and action will be initiated against them.

This office may be contacted for any clarification in the above matter.

12. ಸಂಖ್ಯೆ. ಮುಲೇನಿ/ಉಲೇನಿ/ಲೆ(ಪಿ)/ವಿ. ೯/ಸಿ.ವೈ.ಎಸ್. 61 ದಿನಾಂಕ : 03.01.2002.

ವಿಷಯ : ಹೆಚ್ಚುವರಿಯಾಗಿ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಪಾವತಿಸಿರುವ ಕುರಿತಾಗಿ.

ನಿಗಮದ ನೌಕರರು ಸೇವೆಯಲ್ಲಿರುವಾಗ ನಿಧನರಾದ ಸಂದರ್ಭದಲ್ಲಿ, ಮೃತರ ಕುಟುಂಬಕ್ಕೆ ನಿಧನರಾದ ಮರು ದಿನಾಂಕದಿಂದ ೭ ವರ್ಷಗಳವರೆಗೆ ಸಾಮಾನ್ಯ ಕುಟುಂಬ ಪಿಂಚಣಿಯ ಎರಡರಷ್ಟನ್ನು ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನಾಗಿ ಮಂಜೂರು ಮಾಡಿ ೭ ವರ್ಷಗಳ ನಂತರ ಅವರಿಗೆ ಸಾಮಾನ್ಯ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಪಾವತಿಸಬೇಕಾಗಿದೆ. ಹಾಗೆಯೇ ಅಪ್ರಾಪ್ತ ವಯಸ್ಸಿನ ಮಕ್ಕಳಿಗೆ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಮಂಜೂರು ಮಾಡಿದಾಗ ಅವರು ಪ್ರಾಪ್ತವಯಸ್ಸಿಗೆ ಬಂದ ದಿನಾಂಕದಿಂದ ಕುಟುಂಬ ಪಿಂಚಣಿ ಪಾವತಿಮಾಡುವುದನ್ನು ನಿಲ್ಲಿಸಿ, ಸಂಬಂಧಪಟ್ಟ ಪಿ.ಪಿ.ಓ.ಗಳನ್ನು ಈ ಕಚೇರಿಗೆ ಕಳುಹಿಸಬೇಕಾಗಿದೆ.

ಈ ನಿಯಮಗಳನ್ನು ಪಾಲಿಸುವಾಗ ಹಲವು ವಿಭಾಗಗಳಲ್ಲಿ ವ್ಯತ್ಯಾಸಗಳು ಕಂಡುಬಂದಿದ್ದು ಇದರಿಂದ ನಿಗಮಕ್ಕೆ ಅನಾವಶ್ಯಕ ನಷ್ಟವಾಗುತ್ತಲಿದೆ. ಕಂಡು ಬಂದ ವ್ಯತ್ಯಾಸಗಳು ಈ ಕೆಳಕಂಡಂತಿದೆ.

೧. ಸೇವೆಯಲ್ಲಿದ್ದಾಗ ಮೃತರಾದ ನೌಕರರ ಕುಟುಂಬಕ್ಕೆ ವಿಳಾಸ ವರ್ಷದ ನಂತರವೂ ಸಹ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಸಾಮಾನ್ಯ ಕುಟುಂಬ ಪಿಂಚಣಿಯ ಎರಡರಷ್ಟು ಪಾವತಿಮಾಡುತ್ತಿರುವುದು.
೨. ಅಪ್ರಾಪ್ತ ವಯಸ್ಸಿನ ಮಕ್ಕಳಿಗೆ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಮಂಜೂರು ಮಾಡಿರುವ ಸಂದರ್ಭಗಳಲ್ಲಿ ಅವರು ಪ್ರಾಪ್ತ ವಯಸ್ಸಿಗೆ ಬಂದ ನಂತರವೂ ಸಹ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಪಾವತಿಮಾಡುತ್ತಿರುವುದು.
೩. ನಿವೃತ್ತ ನೌಕರರಿಗೆ ವಿಶ್ರಾಂತಿ ವೇತನ ಪಾವತಿಸುವಾಗ ಪರಿವರ್ತಿತ ಪಿಂಚಣಿಯ ಮೊತ್ತದ (Commutation amount) ಚೆಕ್ಕನ್ನು ನೀಡಿದ ದಿನಾಂಕದಿಂದ ವಿಶ್ರಾಂತಿ ವೇತನದ ಮೊಬಲಗಿನಲ್ಲಿ (Total Pension) ಪರಿವರ್ತಿತ ಭಾಗವನ್ನು (Commutated portion) ಕಳೆದು, ಉಳಿದ ವಿಶ್ರಾಂತಿ ವೇತನದ ಮೊತ್ತಕ್ಕೆ ಮೂಲ ಪಿಂಚಣಿಯ (Original Pension) ಮೇಲೆ ಲಭ್ಯವಿರುವ ತುಟ್ಟಿ ಭತ್ಯೆಯನ್ನು ಸೇರಿಸಿ ಪಾವತಿಸುವ ಬದಲು, ಪರಿವರ್ತಿತ ಭಾಗವನ್ನು ಕಳೆಯದೆ ಮೂಲಪಿಂಚಣಿಗೇ ಲಭ್ಯವಿರುವ ತುಟ್ಟಿ ಭತ್ಯೆಯನ್ನು ಸೇರಿಸಿ ಪಾವತಿಮಾಡುತ್ತಿರುವುದು.
೪. ಮಂಡಳಿಯ ಆದೇಶ ಸಂಖ್ಯೆ ಬಿ ೧೬/೨೨೧೩/೮೫-೮೬ ದಿನಾಂಕ ೦೨.೦೨.೧೯೮೬ ರನ್ವಯ, ಅಂಗವಿಕಲತೆಯ ಆಧಾರದ ಮೇಲೆ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಮಂಜೂರುಮಾಡಿದಾಗ ಅವರುಗಳು ಪ್ರತಿ ಮೂರು ವರ್ಷಕ್ಕೊಮ್ಮೆ ತಮ್ಮ ಅಂಗವಿಕಲತೆ ಮುಂದುವರಿಕೆಯ ಬಗ್ಗೆ ಜಿಲ್ಲಾ ವೈದ್ಯಾಧಿಕಾರಿಗಳ ದರ್ಜೆಗೆ ಕಡಿಮೆಯಿಲ್ಲದವರಿಂದ ಮೇಲೆ ಹೇಳಿರುವ ಮಂಡಳಿ ಆದೇಶದಲ್ಲಿ ನಿಗದಿಸಿರುವ ನಮೂನೆಯಲ್ಲಿ ವೈದ್ಯಕೀಯ ಪ್ರಮಾಣ ಪತ್ರ ಸಲ್ಲಿಸಿದಲ್ಲಿ ಮಾತ್ರ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಮುಂದುವರಿಸಬೇಕು. ಇಲ್ಲವಾದಲ್ಲಿ, ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ನಿಲ್ಲಿಸಬೇಕು.

ಆದರೆ ಇದನ್ನು ಪರಿಶೀಲಿಸದೆ, ಅವರಿಗೆ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಪಾವತಿಸುತ್ತಿರುವುದು;
ಇತ್ಯಾದಿ.

ಈ ರೀತಿ ಒಂದು ಬಾರಿ ಹೆಚ್ಚಾಗಿ-ಪಾವತಿಯಾದ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಮತ್ತೆ ವಸೂಲಿ ಮಾಡಲು ಅನೇಕ ಕಾನೂನು ತೊಡಕುಗಳು ಎದುರಾಗಿ ವಸೂಲು ಮಾಡಲು ಕಷ್ಟವಾಗುತ್ತಿದೆ.

ಇದಕ್ಕೆ ಮೂಲ ಕಾರಣ ವಿಭಾಗೀಯ ಅಧಿಕಾರಿಗಳು ಪಿಂಚಣಿ ಬಟವಾಡೆಗೆ ಸಂಬಂಧಿಸಿದ ರಿಜಿಸ್ಟ್ರಾರ್‌ಗಳನ್ನು ತೆರೆಯದಿರುವುದು ಹಾಗೂ ತೆರೆಯದೆಯಲ್ಲಿ ಕಾಲಕಾಲಕ್ಕೆ ದಾಖಲೆಗಳನ್ನು ಮಾಡಿಕೊಂಡು ನಿರ್ವಹಿಸದಿರುವುದು. ಪಿಂಚಣಿ ಬಟವಾಡೆಗೆ ಅವಶ್ಯಕವಾಗಿ ಬರೆಯಬೇಕಾದ ಪಾವತಿ ರಿಜಿಸ್ಟ್ರಾರ್‌ನಲ್ಲಿ ಪ್ರತಿಯೊಬ್ಬ ಪಿಂಚಣಿದಾರರಿಗೂ ಬೇರೆಬೇರೆ ಪಿಂಚಣಿ ಲೆಕ್ಕವನ್ನಿಟ್ಟುಕೊಂಡು ಅವರಿಗೆ ಸಂಬಂಧಪಟ್ಟ ಈ ಕೆಳಕಂಡ ಎಲ್ಲಾ ದಾಖಲಾತಿಗಳನ್ನು ತಕ್ಷಣವೇ ಮಾಡುವುದು.

೧. ಆರ್. ಪಿ.ಎ.ಆರ್./ಪಿ.ಪಿ.ಓ. ನಂ.

೨. (ಅ) (ವಿಶ್ರಾಂತಿ ವೇತನ ಮೊಬಲಗು - ಪರಿವರ್ತಿತ ಪಿಂಚಣಿ ಭಾಗ) = ಪರಿವರ್ತನೆ ಸಂತರ ಉಳಿದಿದ್ದು.

(ಆ) ಪರಿವರ್ತನೆಯ ಭಾಗದ ಪುನರ್‌ಸ್ಥಾಪನೆ ದಿನಾಂಕ (Date of restoration of Commuted portion of Pension).

೩. ಸೇವೆಯಲ್ಲಿಯೇ ನಿಧನ ಹೊಂದಿದ ನೌಕರರ ಕುಟುಂಬಕ್ಕೆ, ಮೊದಲ ಏಳು ವರ್ಷಗಳು ಪಾವತಿಸಬೇಕಾದ ಸಾಮಾನ್ಯ ಕುಟುಂಬ ಪಿಂಚಣಿಯ ಎರಡರಷ್ಟರ ಮೊಬಲಗು ಎಷ್ಟು, ಯಾವ ದಿನಾಂಕದಿಂದ ಯಾವ ದಿನಾಂಕದವರೆಗೆ ಪಾವತಿಸಬೇಕು ಮತ್ತು ಸಾಮಾನ್ಯ ಕುಟುಂಬ ಪಿಂಚಣಿಯ ಮೊಬಲಗು ಪಾವತಿ ಯಾವ ದಿನಾಂಕದಿಂದ ಜಾರಿಗೆ ಬರುತ್ತದೆ.

೪. ಅಪ್ರಾಪ್ತ ವಯಸ್ಸಿನ ಮಕ್ಕಳಿಗೆ ಮಂಜೂರಾದ ಕುಟುಂಬ ಪಿಂಚಣಿಯ ಮೊಬಲಗು ಎಷ್ಟು ಮತ್ತು ಯಾವ ದಿನಾಂಕದಿಂದ ಯಾವ ದಿನಾಂಕದ ವರೆಗೆ ಮಾತ್ರ ಪಾವತಿಸಬೇಕು.

ಇದಲ್ಲದೇ, ಕುಟುಂಬ ಪಿಂಚಣಿದಾರರು ನಿಧನಹೊಂದಿದ್ದರೂ ಸಹ, ಬೇರೊಬ್ಬರಿಗೆ ಅಕ್ರಮವಾಗಿ ದಾಖಲೆಗಳಲ್ಲಿ ಬದಲಾವಣೆಗಳನ್ನು ಮಾಡಿ ಕುಟುಂಬ ಪಿಂಚಣಿಯ ಪಾವತಿಯನ್ನು ಮುಂದುವರಿಸುತ್ತಿರುವುದು ಬೆಳಕಿಗೆ ಬಂದಿದೆ. ಈ ಚಟುವಟಿಕೆಗಳು ಕಾನೂನು ವಿರೋಧಿ ಹಾಗೂ ಶಿಕ್ಷಾರ್ಹ.

ಆದ್ದರಿಂದ, ನಿಮ್ಮ ವಿಭಾಗದಲ್ಲಿ ಪಾವತಿಯಾಗುತ್ತಿರುವ, ಮೇಲೆ ತಿಳಿಸಿರುವ ವರ್ಗಗಳಿಗೆ ಸೇರಿದ ಎಲ್ಲಾ ಪಿಂಚಣಿ ಹಾಗೂ ಕುಟುಂಬ ಪಿಂಚಣಿ ಪಾವತಿ ಆದೇಶಗಳನ್ನು ಕೂಲಂಕುಶವಾಗಿ ಪರಿಶೀಲಿಸಿ, ಇಂತಹ ಪ್ರಕರಣಗಳು ಯಾವುದಾದರೂ ನಿಮ್ಮಲ್ಲಿ ಇದೆಯೇ, ಹಾಗೂ ಪಿಂಚಣಿ/ಕುಟುಂಬ ಪಿಂಚಣಿ ಹೆಚ್ಚಾಗಿ ಪಾವತಿಯಾಗಿದೆಯೇ ಇಲ್ಲವೇ ಎಂಬುದನ್ನು ಲೆಕ್ಕಾಧಿಕಾರಿ (ಆಂತರಿಕ ತನಿಖೆ) ಯವರ ದೃಢೀಕರಣ ಮತ್ತು ಎಲ್ಲಾ ವಿವರಗಳೊಂದಿಗೆ ಈ ಕಚೇರಿಗೆ ತಕ್ಷಣವೇ ಒದಗಿಸುವುದು.

ಅಲ್ಲದೆ, ಈ ಕೆಳಕಂಡ ಪ್ರಕರಣಗಳಲ್ಲಿ ಪಿ.ಪಿ.ಒ. ಎರಡೂ ಭಾಗಗಳನ್ನು ಅಂದರೆ ಬಟವಾಡೆದಾರರ ಭಾಗ ಮತ್ತು ಪಿಂಚಣಿದಾರರ ಭಾಗ (Disburser's half and Pensioner's half) ನಿಮ್ಮ ವಿಭಾಗದಲ್ಲಿ ಇಟ್ಟುಕೊಳ್ಳದೆ, ಸಂಬಂಧಪಟ್ಟ ದಾಖಲಾತಿಗಳೊಂದಿಗೆ ತಕ್ಷಣವೇ ಈ ಕಚೇರಿಗೆ ಕಳುಹಿಸಿಕೊಡತಕ್ಕದ್ದು.

೧. ಕುಟುಂಬ ಪಿಂಚಣಿದಾರರು ಮೃತರಾಗಿ ಮುಂದೆ ಯಾರೂ ಕುಟುಂಬ ಪಿಂಚಣಿ ಪಡೆಯಲು ಅರ್ಹರಿಲ್ಲದ ಸಂದರ್ಭದಲ್ಲಿ.

೨. ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಪಡೆಯುತ್ತಿದ್ದವರು ಮರುಮದುವೆಯಾದ ಸಂದರ್ಭದಲ್ಲಿ.

೩. ಅಂಗವಿಕಲತೆಯ ಆಧಾರದ ಮೇಲೆ ಕುಟುಂಬ ಪಿಂಚಣಿ ಮಂಜೂರಾದಾಗ ಅಂತಹವರು ಪ್ರತಿ ಮೂರು ವರ್ಷಕ್ಕೊಮ್ಮೆ ಅಂಗವಿಕಲತೆಯು ಮುಂದುವರಿಕೆಯ ಬಗ್ಗೆ ವೈದ್ಯಾಧಿಕಾರಿಗಳ ಪ್ರಮಾಣ ಪತ್ರ ಸಲ್ಲಿಸದಿದ್ದಲ್ಲಿ / ಮರಣ ಹೊಂದಿದಲ್ಲಿ.

೪. ಅಪ್ರಾಪ್ತ ವಯಸ್ಸಿನ ಮಕ್ಕಳಿಗೆ ಕುಟುಂಬ ಪಿಂಚಣಿಯನ್ನು ಮಂಜೂರು ಮಾಡಿ, ಅವರು ಪ್ರಾಪ್ತ ವಯಸ್ಸಿಗೆ ಬಂದ ಸಂದರ್ಭದಲ್ಲಿ.

ಈ ಬಗ್ಗೆ ನಿಗಮ ಕಾರ್ಯಾಲಯಕ್ಕೆ ಒಂದು ವರದಿಯನ್ನು ಕಳುಹಿಸಿಕೊಡಬೇಕಾದ್ದರಿಂದ, ಈ ಪತ್ರ ತಲುಪಿದ ದಿನಾಂಕದಿಂದ ಒಂದು ತಿಂಗಳ ಒಳಗಾಗಿ ಮೇಲಿನ ಮಾಹಿತಿಗಳನ್ನು ಈ ಕಚೇರಿಗೆ ಕಳುಹಿಸಲು ಕೋರಲಾಗಿದೆ.

13. No. CCA /DCA/AO (A/cs)/Sn.IV/ 2000-01 / CYS- 62 Dated: 5th JAN 2002

Sub: Procedure to be followed in Accounting of Sale of Scrap

It is observed by this office that uniform Accounting Procedure is not being followed by Accounting Units in accounting sale of scrap. To ensure uniformity, the following entries be passed for accounting Sale of Scrap;

I)			
ON ISSUE OF SCRAP MATERIALS TO SUCCESSFUL BIDDER			
46.9220	Advance received for Sale of Stores scrap etc. Dr.	XXXX	
77.7	Losses relating to Fixed Assets (In case of Loss) Dr.	XXX	
	TO		
16.1	Written down value of obsolete / scrapped assets		XXX
46.9260	Sales Tax recovered on sale of Stores Scrap etc.		XXX
62.4	Gain on Sale of Fixed Asset. (In case of Profit) (Excess of Sale proceeds over WDV)		XXX
II)			
ON RECEIPT OF CREDIT A.T. FROM CSD TRANSFERRING THE SALE PROCEEDS			
37.3 (LC)	IUA – Other Transactions / Adjustments Dr.	XXXX	
	To		
46.9220	Advance received for Sale of Stores Scrap etc.		XXXX

Sub: Royalty payable for minor minerals used.

Ref: W.P.No.29431-42/2001

Writ Petition under reference filed by some of the contractors has been disposed by the Hon'ble High Court of Karnataka, in similar terms of another writ petition disposed earlier.

In a batch of Writ Petition filed by Civil Engineering Contractors executing civil works for State Government Department and Local authorities etc., the petitioners had questioned legality of recovery of royalty in regard to minor minerals (building materials like sand, stones etc.) from their bills they purchased from private sources.

The Hon'ble High Court of Karnataka while disposing the said petition was pleased to issue following directions;

- a) "Where providing the material (minor minerals subjected to royalty) are the responsibility of the Contractor and the department provides the Contractor with specified borrow areas to extract such material, the Contractor will be liable to pay royalty charges for the materials (minor minerals) extracted from such areas, irrespective of whether the contract is an item rate contract or a lumpsum contract. Hence, deduction of royalty charges in such cases will be legal. For this purpose non-execution of quarry lease is not relevant, as the liability to pay royalty arises on account of the Contractor, extracting minor minerals from Government land, for use in the work.
- b) Where under the contract, the responsibility to supply the material (minor minerals) is that of the Department, and where the Contractor is required to provide only the labour and service for execution of any work involving use of such material, and the unit rate does not include the cost of material, there is no liability on the Contractor to pay any royalty. This will be the position even if the Contractor is required to transport the material from outside the work site so long as the unit rate is only for labour or service and does not include the cost of materials.
- c) Where the Contractor uses material purchased in open market, that is material purchased from private sources, like quarry lease holders or private quarry owners, there is no liability by the Contractor to pay any royalty charges.

- d) In cases covered by paras (b) and (c), the department cannot recover or deduct any royalty from the bills of the Contractor and if so deducted, the department will be bound to refund any amount so collected to the Contractor.
- e) Subject to the above, collection of royalty by the department or refund thereof by the department will be governed by the terms of contract.

Accordingly, all the concerned are hereby instructed to follow the above directions of the Hon'ble High Court, of Karnataka in the matter of recovery of royalty on minor minerals.

15. No. CCA/DCA/Sn.IV/CYS -72 Dated: 15-2-2002.

Sub: Depiction of balances Voltage-class-wise against all Account Codes in Trial Balance

- Ref: 1. Corporate letter No. KPTCL/B7/3026/99-2000/Vol-XVII dated 23-10-2000 regarding Voltage-class-wise booking of activities and maintenance of Assets.
2. Letter No.CFA/CCA/2000-01 Cys-41 dated 20-01-2001 of the Chief Financial Adviser, KPTCL, regarding booking of expenditure and allocation of overheads Voltage-class- Wise.
3. This office letter No..CCA / DCA / Sn-V / 2000-01 / Cys-66 dtd.31.3.2001 regarding Voltage-class-wise Segregation of balances in Asset accounts and related Accumulated Depreciation Provision accounts.
4. This office letter No. CCA / DCA / Sn-V / 2000-01 / Cys-25 dtd.20-7-2001 giving the ratio to be adopted for apportionment of expenditure and segregation of balances Voltage-class-wise from 1-4-2001.
5. This office letter No. CCA/DCA/Sn.IV/Cys-60 dated 3-1-2002 for non-depiction of ANC "O" in Trial Balance against any account code.

I. Many doubts are being expressed by some of the Units and clarifications are sought in the matter of depiction of balances voltage class wise against all Accounts Codes in Trial Balance. While reiterating the instructions issued in this office letter dated 3-1-2002, it is hereby clarified that no balance is to be exhibited against any Account Code with Activity Number Code (ANC) "O", even in respect of Account Codes where general ANC "O" is allotted in the new Account Code Book issued. In such cases also all transactions should be booked against [predominant Voltage Activity carried out by the Accounting Unit.

To cite an example – it may be seen in the New Account Code Book that other than general ANC "O", no voltage activity number code is allotted in respect of Account Groups 24,27, 28 etc. If the predominant activity in a TL & SS Division is 220 KV lines and Stations, then the Activity Number Code "2" shall be affixed to Account Code as shown overleaf.

Sl.No.	Account Head	Existing ANC General	To be depicted in Trial Balance as
1	Cash on hand	24.1100	24.1102
2	Loans and Advances to Staff -TA	27.2020	27.2022
3	Amount Recoverable from employees	28.4010	28.4012
4	Miscellaneous Recoveries	62.9170	62.9172

As far as possible the balances shall be segregated under each activity code in the Trial Balance, though the balance is maintained under one account code only in the General Ledger.

- a) In case of M.W. Divisions, the activity in a year may relate to a particular Voltage Class. If in the current year activity is related predominantly to 110 KV, then balance in the Trial Balance shall be exhibited against ANC – "3". In case activities in the year pertains mainly to two voltage class like 220 & 110 KV or 110 & 66 KV in such cases the balances shall be exhibited against activity code No. "2" and "3" or "3" and "4", respectively as the case may be in the same manner as shown in the table above.
- b) O&M Divisions and Administrative Offices shall depict the balance in Trial Balance against all account codes under ANC – "7".

II. Instructions have been issued earlier for depiction of balances voltage class wise in respect of Account Group – 10; which should be strictly in accordance with ANC issued. In this case the balances exhibited should relate to the particular voltage class only.

III. Balances against Revenue Expenditure Account Codes should be exhibited against appropriate ANC. Wherever no ANC other than ANC "O" is allotted, all Accounting Units have to exhibit the balance against predominant voltage activity carried out by the Unit. If a transaction booked against other ANCs is negligible as compared to its predominant Voltage Activity or segregation cannot be made each voltage class wise, then in such cases, the balance may be merged with the predominant ANC and exhibited in Trial Balance.

IV. It may not be necessary to maintain separate Folios in the Schedules / Registers. It is fair enough if the Units relate the transactions to a particular voltage class and exhibit the same in the inner column of the Trial balance. If the balance to be exhibited pertains to only one voltage class, the balance can be exhibited in the outer column of the Trial Balance only.

Action shall be taken by all Accounting Units as per the above instructions and monthly Trial Balance as well as March 2002 Final Trial balance also submitted in the manner stated above.

16. No. CCA/DCA/AO(C)/Sn.Va/CYS-75

Dated: 27.02.2002

Sub: Details of Materials Sold and Sales Tax collected from 1.04.2001 to 31.03.2002

Sales Tax returns for the above said period have to be filed with the Deputy commissioner of Commercial Taxes (Assessment-14) City Division-1, B'lore-9. The details of Sales Tax collected for the period from April 2001 to March 2002 on sale of scrap materials/tender forms etc., shall be sent to this office on or before 15.04.2002 in the prescribed Forms enclosed. If there is no sale, you are requested to submit 'NIL' statement. This should be complied, without waiting for compilation of closure accounts of your unit. Certain checks to be exercised for preparation of statement are given hereunder.

The percentage of sales tax to be collected on sale of scrap materials, and tender forms in accordance with KST Act, 1957, for year 2001-2002 is given in the table below

Sl.No.	Items	% Of Sales Tax
1	Scrap voltage regulators, Telephone parts, PVC Pipes, Baliga poles, RCC poles, Other Electrical items (other than those appearing at Sl.No. 2)	10% + 5% cess on Sales Tax
2.	Scrapped Transformer, Metering cubicles, Meters, Street Light fittings, 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

Form No. 37 in duplicate shall be obtained from successful bidders against sale of scrap during the month in which sale has taken place shall be sent along with the statement to this office.

Wherever Form No. 37 is obtained, the rate of sales tax leviable is 2% incase scrap is sold to SSIU units as input & 3% incase of sale to others, and no cess is leviable on sales tax.

Care shall be taken while preparing the statement to ensure that no portion of sales tax in any month (April 2001 to March 2002) is omitted.

The total sales tax collected on sale of scrap and tender forms etc., as per Annexure- 22 & 22(a) of March Final 2002 Accounts should tally with the credit balance appearing under Account code 46.926 (ANC) in the March 2002 Final Trial Balance.

17. No. CCA/DCA/AO(C)/Sn.V (a)/ST/ CYS-3

Dated: 8.04.2002

Sub: Modified Sales Tax Rates under the Karnataka Sales Tax Act, 1957

Ref: This office Cys No. 14 dtd 04.06.2001

The government of Karnataka has modified sales tax rates under the KST Act, 1957; with effect from 1st April 2002, and published in the News Papers dtd 1-4-2002, issued by the Commissioner of Commercial Taxes, Bangalore, which is given below

Sl.No.	Items	Percentage of Sales Tax
1	Electrical Goods – Transformer, Transmission Wires and Towers, ACSR Conductors, Cables, Transformer Oil and Coolants. Furniture of all kinds incl. in knockdown condition, Treasure, Chests, Safes, Parts and Accessories. Batteries and its parts.	15%
2	Motor Vehicles, Baliga Poles, wood of all kinds, Electrical goods, Instruments and Apparatus incl. Fans, Tubelights; parts and Accessories, Aluminium Wires Rods and Wires Rolled or Drawn.	12%
3	Tender Forms and waste papers. Non-ferrous Casting and alloys.	8%
4	Scrap of base metals Alloy, and scrap of all kinds other than specified above, Gunny Bags, Containers such as Jars, Cans, Steel, Aluminium, and Plastic drums.	4%
5	Scrapped Iron	4%

"Concessional levy of tax on industrial inputs against Form - 37 declarations re-introduced. Even industrial inputs taxable at purchase point.(including purchase from unregistered dealers) made eligible for concessional tax. Wood, Bamboo and timber permitted to be purchased against Form - 37 declarations. Concessional tax rate on industrial inputs re-fixed at 4%".

Note: Cess abolished on all Commodities.

18. FA (A/cs)/DC (A/cs)/AO (A/cs)/Sn.4/ 2002-03/ Cys-14 Dtd: 14-6-2002

Sub: Treatment of transactions between KPTCL and ESCOMs and among units of different ESCOMs with effect from 1-6-2002 – Entries to be passed in units of KPTCL and ESCOMs- Reg.,

- Ref: 1) GOK Notification No. DE 14 PSR 2002 dated 31-5-2002.
 2) GOK letter No. DE 33 PSR 2002 dated 1-6-2002.
 3) This office letter No. FA/PS/CCA/2002-03/Cys-11 and Cys-12 dated 1-6-2002

Consequent to formation of Four ESCOMs and the ESCOMs functioning with effect from 1-6-2002, IUA transactions among the units of these newly formed companies and also between units of KPTCL and the units of ESCOMs are prohibited. But, because of local compulsions and unique circumstances, transactions may take place even after 1-6-2002 between units of KPTCL and ESCOMs and among units of different ESCOMs. Therefore, after detailed analysis of various issues involved, following instructions are issued for accounting of transactions between units of KPTCL and ESCOMs and among units of different ESCOMs and vice-versa.

Any transaction that takes place on or after 1-6-2002 between KPTCL and ESCOM units, and among units of different ESCOMs, shall be accounted, as **payable** by one Company and **receivable** by the other. Accounting units have to pass prescribed journal entries in respect of such Inter Company transactions for bringing into account the transactions that may take place. **Model accounting entries** are given below for guidance of the units.

a) In the Books of KPTCL

Sl. No.	Nature of Transaction	Entries to be passed in KPTCL	
1.	Materials sent to ESCOM units by KPTCL	28.882 to 28.885 (ANC) To 22.421 (ANC)	Materials sent to ESCOM units By KPTCL - Receivable /Adjustable Dr Material Transferred to VVNL /ESCOMs
2.	Material received by KPTCL from ESCOM units.	22.411 (ANC) To 42.241 to 42.244 (ANC)	Materials received from VVNL/ESCOMs Dr. Materials received by KPTCL Units from VVNL / ESCOM Units-Payable/Adjustable.

3	Released Assets / Scraped Assets, sent to ESCOM Units by KPTCL	28.886 to 28.889 (ANC) To 16.1 OR 16.2	Released Assets / Scraped Assets sent to ESCOM Units – Receivable / Adjustable Dr. WDV-obsolete/scrapped assets WDV – Faulty / Dismantled assets.
4	Released Assets / Scraped Asset received from ESCOM Units.	16.1 OR 16.2 To 42.245 to 42.248 (ANC)	WDV-obsolete/scrapped assets Dr. WDV – Faulty / Dismantled assets Dr. Released Assets / Scraped Asset received by KPTCL units from ESCOMS – Payable / Adjustable.
5	Personnel related amount receivable from ESCOM Units	28.890 to 28.893 (ANC) To Respective Advance A/c Codes like 27.201 etc.,	Personnel related amount receivable from ESCOM units Dr. Loans & Advances to Staff-Advance of Pay.
6	Personnel related amount payable to ESCOM units	28.401 or Respective Recoverable A/c code To 42.249 to 42.252 (ANC)	Amount Recoverable from Employees Dr. Personnel related amount payable to ESCOM Units – Payable / Adjustable.

7	Other receivables from ESCOM Units- Other Transactions	28.894 to 28.897 (ANC) To 25.501 or Respecti ve Ac code	Other receivable from ESCOM Units - Other Transactions. Dr. Advance to Suppliers - Interest free.
8	Other payables to ESCOM Units - Other Transactions	46.101 To 42.253 to 42.256 (ANC)	Security Deposits in cash from suppliers/Contractors Dr. Other payables to ESCOM Units - Other transactions.

c) In the Books of ESCOMs

Sl. No.	Nature of Transaction	Entries to be passed in ESCOMS	
1	Materials sent to KPTCL / Other ESCOM Units	28.826 to 28.830 (ANC) To 22.422 (ANC)	Materials sent to KPTCL/ other ESCOM units - Receivable / Adjustable Dr Material Transferred to KPTCL / Other ESCOMs
2	Material received from KPTCL / other ESCOM units.	22.412 (ANC) To 42.214 to 42.244 (ANC)	Materials received from KPTCL / Other ESCOMs Dr. Materials received from KPTCL/other ESCOM Units- Payable/Adjustable.
3	Released Assets / Scrapped Assets sent to KPTCL / other ESCOM Units	28.831 to 28.835 (ANC) To 16.1 OR 16.2	Released Assets / Scrapped Assets sent to KPTCL / other ESCOM Units - Receivable / Adjustable Dr. WDV-obsolete/scrapped assets WDV - Faulty / Dismantled assets.

4	Released Assets / Scrapped Asset received from KPTCL / Other ESCOM Units.	16.1 OR 16.2 To 42.219 to 42.223 (ANC)	WDV-obsolete/scrapped assets Dr. WDV – Faulty / Dismantled assets Dr. Released Assets / Scrapped Asset received from KPTCL / other ESCOM units – Payable / Adjustable.
5	Personnel related amount receivable from KPTCL / Other ESCOM Units	28.836 to 28.840 (ANC) To 27.201 or Respec tive A/c code	Personnel related amount receivable from KPTCL / Other ESCOM units Dr. Loans & Advances to Staff- Advance of Pay.
6	Personnel related amount payable to KPTCL / Other ESCOM units	28.401 (to credit relevant A/c code) To 42.224 to 42.228 (ANC)	Amount Recoverable from Employees Dr. Personnel related amount payable to KPTCL / other ESCOM Units – Payable / Adjustable.
7	Other receivables from KPTCL / Other ESCOM Units- Other Transactions	28.841 to 28.845 (ANC) To 25.501 or to credit to relevant A/c Code	Other receivable from KPTCL / Other ESCOM Units – Other Transactions. Dr. Advance to Suppliers – Interest free.

8	Other payables to KPTCL / other ESCOM Units / Other Transactions	46.101 Security Deposits in cash or from suppliers/Contractors Dr. Relevant A/c code To 42.229 Other payables to KPTCL / to Other ESCOM Units – Other 42.233 transactions. (ANC)
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With the stoppage of IUA transactions, either sending Advice of Transfer or obtaining acceptance of the same does not arise. For all the above Inter Company transactions under Payable or Receivable heads of Accounts, invariably a "Transfer Document" (TD) has to be sent from the Transferor Unit to Transferee Unit and TD acceptance obtained. A "FORM" has been designed and enclosed to this letter, for this purpose and this form only should be used. Pads of 50 Forms in TRIPLICATE (First copy in White, Second copy in Yellow and Office copy in Pink), in each pad with machine numbering are being printed and supplied to the concerned units. Part I & II in 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.Ds. no Covering letter / Forwarding letter is required to be used as the same are inbuilt. The "TO" No. & Date of the unit sending the TD 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 / DCA 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 from 1-6-2002 to keep a watch on receipt of confirmation in the following proforma by the unit sending the Transfer Document (TD). 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 – OUTWARD

(TO BE MAINTAINED FROM 1-6-2002 BY THE 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 TRANSACTIONS – INWARD

(TO BE MAINTAINED FROM 1-6-2002 BY THE UNIT ACCEPTING 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 that 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 and the same shall be pursued with the concerned unit and acceptance obtained invariably.

Any transaction/s between units of these 5 Companies, which cannot be accounted in the manner detailed above, shall be reported to this office with all relevant details for issuing necessary guidelines after due examination of issues involved.

19. No. FA (A/cs)/AO (P)/Sn-9/Cys-18 Dated: 21-6-2002

Sub: Sending D.D.'s instead of A.T.'s pertaining to the recoveries towards KPTCL Pensioners / Family Pensioners Family Benefit / Security Fund-Reg.

Hitherto A.T.'s were sent every month to this office, by all O&M Divisions in respect of recoveries made towards KPTCL Pensioners / Family Pensioners Family Benefit / Security Fund.

Consequent to formation of Companies, it is hereby requested that only Account Payee D.D.'s in favour of Controller (Finance) along with statement of recoveries made out of Pension / Family Pension from the month of June, 2002 be sent by all units of ESCOMs to Accounts Officer (Pension), O/o the Financial Adviser (Accounts), 7th Floor, Kaveri Bhavan, Bangalore -560 009.

20. No. FA (A/cs) DCA/AO (A/cs)/Sn.14/CYS-25/2002-2003 Dtd: 9th July 2002.

Sub: Revision of Tariff effective from 1st meter reading date on or after 01.07.2002.

Ref: Notification No.KPTCL/B36.4525/F/2001-02/961/ Dated: 24.6.2002

In the Revised Electric Power Tariff effective from 1st meter reading on or after 1st July 2002, some changes have been made by way of merging and reclassifying certain Tariff Category which were in existence. As a consequence of the changes so made in the 2002 Tariff, following action is to be taken;

- a) Existing Tariff LT - 1 (b) - Domestic Lighting, Non-domestic Lighting & Non-commercial has been merged with Tariff Category LT - 2 (a). Therefore, balance against the said category under A/c Code 61.1057 / 23.1057 shall be transferred to A/c code 61.1107 / 23.1107, by passing a J.V.
- b) Existing Tariff Schedule LT - 4 (a) is bifurcated as LT - 4 (a) (i) - General and LT - 4 (a) (ii) - I.P.Sets fed from urban feeders not subject to Rural Load Shedding. Tariff schedule LT - 4 (a) (i) and LT - 4 a (ii) is applicable to I.P.Sets upto and inclusive of 10 HP, Coconut & Arecanut plantations and Lift Irrigation Schemes / Community Irrigation Schemes of all capacities. Coconut and Arecanut plantations as per Electric Power Tariff - 2000, was under Tariff Category - LT - 4 (d). Balance related to said category of installations against A/c code 61.1287 / 23.1287 is to be segregated and transferred to A/c code 61.1197 / 23.1197.

Installations coming under Tariff LT - 4 (a) - A/c Code - 61.1197 / 23.1197 has to be classified properly as LT - 4 (a) (i) or LT - 4 (a) (ii) taking into consideration whether they fall under 'General Category' or

whether they are fed from urban feeders not subject to Rural Load Shedding. Immediate action shall be taken in this regard as the charges for LT - 4 a (i) and LT - 4 (a) (ii) are different. For Tariff Schedule LT - 4 (a) (i), A/c code 61.1197 / 23.1197 shall be used and for Tariff schedule LT - 4 (a) (ii), A/c code 61.1197(a) / 23.1197(a) shall be used and exhibited in monthly DCB. However, in the March Final accounts LT - 4 (a) (i) and LT - 4 (a) (ii) shall be shown against A/c code 61.1197 / 23.1197 only.

c) Criteria for classifying installations under tariff schedule LT - 4(b) i.e. I.P.Sets upto and inclusive of 10 HP has been modified. I.P.Set consumers who satisfy any one or more of the following are to be classified under LT - 4 (b)

1. Income Tax Assesseees
2. Professional Tax Payers
3. Persons drawing salary from State/Central Govts. Boards/Corpns. of State/Central governments or from University or Aided Educational Institutions.
4. Consumers having 3 or more I.P.sets.

Accordingly, classification shall be done as per the criteria evolved above and those installations billed under Tariff LT - 4 (b) - A/c code 61.1207 / 23.1207.

d. Effluent Treatment Plants presently under Tariff HT - 2 (a) is now included under HT - 1 category. Balance related to the said installations under A/c code - 61.2557 / 23.2557 should be segregated and transferred to A/c code - 61.2507 / 61.2507.

e. Existing Tariff Schedule HT - 3 (a) is reclassified to include Lift Irrigation installations only. Therefore, balance in respect of other installations like Private Horticulture Nursery, Coffee, Tea, Coconut and Arecanut plantations included in this category has to be segregated and transferred to Tariff HT - 3 (b) - A/c code 61.2617 / 23.2617.

DCB Form pads in Kannada are being supplied shortly to all O & M Circles for distribution among the O&M divisions under their control. It shall be noted that in the new Form of DCB space is provided between each Tariff Category for inclusion of any new classification. The same shall be made use of, if necessary.

On receipt of DCB Form pads, needful action is to be taken by the Division office to distribute the revised Forms to Sub-divisions/Sections under their jurisdiction and also guide the concerned incharge of Revenue Ledgers regarding the changes detailed above.

Monthly DCB statements from the month of JUNE-2002 and onwards shall be sent to the respective Corporate Offices of the ESCOMS and not to this office.

21. No. FA (A/c)/DCA/AO (A/cs)/Sn.14/Cys-30 Dated: 18-7-2002

Sub: Revision of Tariff effective from 1st Meter reading date on or after 1-7-2002

Ref: This office Circular No. Cys-25 dated 9-7-2002

Attention is invited to para (d) of the letter under reference. As per Tariff 2002, Effluent Treatment plants continue to be classified under Tariff HT 2 (a). Therefore, instructions issued at para (d) may please be ignored and balance related to said installations continued under Account Code 61.2557 / 23.2557.

22. No. FA (A/cs)/DC (A/cs)/AO (A/cs)/Sn.4/ 2002-03/ Cys-34 Dtd: 8-8-2002

Sub: Maintenance of 33 KV Transmission Lines and Stations.

- Ref:
- 1) Letter No. KPTCL/B7/3026/99-2000/VOL. XVI / dated 23.10.2000 of the Secretary, KPTCL issuing instructions for maintenance of separate accounts for Transmission and Distribution activities.
 - 2) Letter No. CCA/ KPTCL/Sn.IV/99-2000/Cys-17 dated 7-9-2000 OF THE CCA regarding transfer of balances from O&M Divisions pertaining to transmission related account codes consequent to formation of Transmission Divisions / Offices.
 - 3) GO No. DE 69 PSR 2001 dated 15-2-2002 unbundling KPTCL and forming Four ESCOMS on regional basis to carry on distribution and retail supply business.
 - 4) Notification No. DE 14 PSR 2002 dated 1-6-2002 of GOK notifying effective date of Second Transfer for the purpose of Karnataka Electricity Reform (Transfer of Undertakings of KPTCL and its personnel to Electricity Distribution and retail supply Companies), Rules 2002.
 - 5) Letter No. FA (A/Cs)/DC (A/Cs)/AO (A/Cs)/Sn.IV/2002-03/Cys-14 dated 14-6-2002 of this office regarding treatment of transaction between KPTCL & ESCOMS

With the ESCOMS having started functioning from 1-6-2002, KPTCL would exclusively deal with Transmission related activities only from the said date. Karnataka Electricity Reform (Transfer of Undertakings of KPTCL and its personnel to Electricity Distribution and Retail Supply Companies), Rules 2002 clearly delineates the activity to be undertaken by KPTCL and ESCOMS. During the transition period, it would be inevitable that TL & SS Divisions may continue to maintain 33 KV Stations and Lines, which relates to ESCOMS. From 1-6-2002, KPTCL and ESCOMS have to maintain their accounts separately. Therefore, any expenditure incurred for and on behalf of the ESCOMS will have to be accounted as Receivable from the particular ESCOM.

Accordingly, expenditure incurred by KPTCL units for maintenance of 33 KV Transmission Lines and Stations will have to be accounted as receivable from the

concerned ESCOM. On completion of the month, cost incurred by the TL & SS Unit for maintenance of 33 KV Transmission Lines and Stations during the month shall be worked out and Transfer Document sent to the concerned O&M Division within 10th of the succeeding month duly enclosing a statement showing details of men and materials used with cost and confirmation obtained.

Model Accounting entries to be passed are given below for guidance of the units:

A. In the books of KPTCL: -

28.894 Other Receivables from ESCOM Units - Other Transactions XXX
 28.897 To Cash/Bank - (Entry through Cash book Only) - JV Not to be passed XXX
 To 22.421 (ANC) - Materials Transferred to VVNL / ESCOMS (In case materials are used in the course of maintenance) XXX

B. In the books of ESCOMS: -

74.1106 R&M to Plant & Machinery - Others XXX
 To 42.229 to 42.233 (ANC) - Other Payables to KPTCL / Other ESCOM Units - Other transactions XXX

23. No. CCA/DCA/AO (A/cs)/Sn.IV/Cys-59 Dated: 31-12-2001
 Sub: Implementation of Ganga Kalyan Scheme (GKS)- Accountal of expenditure.
 Ref: This Office letter No CCA/DCA/AO (A/cs)/Sn-4/ 14786 dated 29.11.2001.

The progress of IP Sets serviced as on 30-11-2001 under GKS intimated by you to the Chief Engineer, General and shown in the Progress Report prepared by the O/o the Chief Engineer, General, under the scheme sponsored by Karnataka Backward Classes Development Corporation is number out of number of IP sets to be energized. The number of beneficiaries is intimated by the Chief Engineer, General, in different lists commencing from September 1998 up to October 2001. However, expenditure incurred and shown in the Trial Balance of your division against Account Code 47.308 does not commensurate with the physical progress. This may be due to the fact that the expenditure is not debited to A/c code 47.308 properly. Moreover, after full implementation of this scheme the expenditure should have been transferred to O/o the Chief Financial Advisor through AT for setting off the same against credit held at Chief Financial Advisor's office.

Similarly in respect of schemes sponsored by Karnataka Minorities Development Corporation also, the progress report indicates that out of number of IP sets, as on 30.11.2001 number have been serviced. Expenditure booked against this should

have been debited to A/c code 47.309 and action taken to transfer the debits through debit A.T to O/o the Chief Financial Advisor for setting off the same against credit held.

You are aware that the sponsoring Agency pays Rs. 25,000/- only per I.P set to be serviced under the scheme and in respect of a particular beneficiary, if the cost of providing service exceeds Rs. 25000/-, in such cases the amount in excess of Rs. 25000/- has to be booked against A/c code 14.3207. But expenditure booked in implementing Ganga Kalyan Scheme has not been transferred, even in respect of I.P sets serviced under the scheme.

Therefore in respect of...number of I.P sets serviced under Ganga Kalyan Scheme sponsored by Karnataka Backward Class Development Corporation & in respect of ... No. of IP sets serviced under Ganga Kalyan Scheme sponsored by Karnataka Minorities Development Corporation as on 30.11.2001, immediate action shall be taken to transfer debits booked up to Rs. 25000/- only per IP set to the O/o the Chief Financial Advisor (LC-702) by AT and obtain acceptance and also incorporate the same in Trial Balance for the month of January 2002 without fail. The following entry shall be passed to transfer expenditure booked up to Rs.25000/- in respect of each pump set, to CFA's office.

37.1 (LC)

Dr.

To 47.308 } As applicable
47.309 }

(Transfer of Debit to O/o CFA's office for acceptance)

Information in the following proforma shall be furnished separately sponsoring Agency wise to this office positively before 19.01.2002.

**STATEMENT SHOWING DETAILS OF IP SETS SERVICED UNDER
GANGA KALYAN SCHEME.**

NAME OF THE DVN:

SPONSORING AGENCY:

Sl. No.	RR No.	Estimate Cost	Work Order No. & Date	Cost booked as per 'C'- Register	Amount transferred to CFA	AT No. & Date	Remarks

I.P sets already serviced under Ganga Kalyan Scheme shall be categorized immediately, passing following accounting entries.

1) In case expenditure incurred per IP Set exceeds Rs.25000/-, the expenditure incurred **in excess over 25000/- shall be debited to A/c**

Code 14.3207 duly crediting A/c Code 47.308 / 47.309 as the case may be, if the expenditure above Rs.25000/- is already debited to A/c Code 47.308 / 47.309 to ensure clearance of balance in Deposit Heads of Account by this entry;

14.320 –CWIP-Power Supply to IP Sets Dr.

To 47.308 } As applicable
47.309 }

II) To categorise the entire expenditure incurred in respect of each pump set, the following entry shall be passed;

10 Series Dr.

To 55.1
14.320

24. ಸಂ. ಆ.ಸ.(ಲೆ)ಮುಲೆನಿ/ಉಲೆನಿ/ಲೆ(ಸಂ)/ಶಾಖೆ 5(ಎ)/ಸಿವೈಎಸ್/26 ದಿನಾಂಕ: 10.07.2002

ವಿಷಯ: ಕ. ಮಾ.ತೆ. ಕಾಯ್ದೆ 1957 ಸೆಕ್ಷನ್ 19-ಎ ರಡಿ ಕಂಟ್ರಾಕ್ಟರುಗಳಿಗೆಗುತ್ತಿಗೆ ಕಾಮಗಾರಿ ಬಿಲ್ಲುಗಳನ್ನು ಪಾವತಿಸುವಾಗ ಮೂಲದಲ್ಲಿ ಮಾರಾಟತೆರಿಗೆಯನ್ನು ಕಟಾಯಿಸುವ ಬಗ್ಗೆ.

ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಆಯುಕ್ತಕರ ಪತ್ರ ಸಂಖ್ಯೆ ಓ.ಎಸ್.ಡಿ:ಸಿಆರ್ 13:2002-03 ದಿನಾಂಕ 4. 06. 2002 ರ ಪ್ರಕಾರ ಗುತ್ತಿಗೆ ಕಾಮಗಾರಿ ನಿರ್ವಹಿಸುವ ಕಂಟ್ರಾಕ್ಟರುಗಳಿಗೆ ಕರ್ನಾಟಕ ಮಾರಾಟ ತೆರಿಗೆ ಕಾಯ್ದೆಯ ಸೆಕ್ಷನ್ 17(6) ರಡಿ ರಿಯಾಯಿತಿ ದರದಲ್ಲಿ ಅಂದರೆ ಶೇ. 4 ರಂತೆ ರಾಜೀ ತೆರಿಗೆ ಪಾವತಿಸುವ ಸೌಲಭ್ಯವನ್ನು ಕಲ್ಪಿಸಲಾಗಿದೆ. ಆದರೆ 1-4-02 ರಿಂದ ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆಯ ಸೆಕ್ಷನ್ 17(7) ಕ್ಕೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ತಂದಿರುವ ತಿದ್ದುಪಡಿ ಪ್ರಕಾರ, ಹೊರ ರಾಜ್ಯದಿಂದ ಸರಕುಗಳನ್ನು ಖರೀದಿಸಿ (ಸಿ ನಮೂನೆ ನೀಡಿ ಅಥವಾ ನೀಡದೇ ಖರೀದಿಸಿದ್ದರೂ ಸಹ) ಅಂತಹ ಸರಕುಗಳನ್ನು ಗುತ್ತಿಗೆ ಕಾಮಗಾರಿಯಲ್ಲಿ ಬಳಸುವ ಕಂಟ್ರಾಕ್ಟರುಗಳಿಗೆ ರಾಜೀ ತೆರಿಗೆ ಸೌಲಭ್ಯವನ್ನು ಹಿಂತೆಗೆದುಕೊಳ್ಳಲಾಗಿದೆ. ಅಂದರೆ, ಸೆಕ್ಷನ್ 17(6) ರಡಿ ರಿಯಾಯಿತಿ ದರದ ರಾಜೀ ತೆರಿಗೆ ಸೌಲಭ್ಯ ಪಡೆಯಬೇಕಾದರೆ ಅಂತಹ ಕಂಟ್ರಾಕ್ಟರುಗಳು ಗುತ್ತಿಗೆ ಕಾಮಗಾರಿಯಲ್ಲಿ ಬಳಸುವ ಸರಕುಗಳನ್ನು ರಾಜ್ಯದೊಳಗಿನ ವ್ಯಾಪಾರಸ್ಥರಿಂದಲೇ ಖರೀದಿಸಬೇಕಾಗುತ್ತದೆ. ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆಯ ಸೆಕ್ಷನ್ 19-ಎ ರಡಿ ಮೂಲದಲ್ಲೇ ತೆರಿಗೆಯನ್ನು ಕಟಾಯಿಸುವ ಅಧಿಕಾರವುಳ್ಳ ಎಲ್ಲಾ ಅಧಿಕಾರಿಗಳೂ ಕಂಟ್ರಾಕ್ಟರುಗಳಿಗೆ ಪಾವತಿಸುವ ಹಣದಲ್ಲಿ ಶೇ.4 ರಂತೆ ತೆರಿಗೆಯನ್ನು ಕಟಾಯಿಸಬೇಕಾದರೆ ಸಂಬಂಧಪಟ್ಟ ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಇಲಾಖೆಯ ಅಧಿಕಾರಿಗಳು ಹೊಸದಾಗಿ ನೀಡಿದ ಅಥವಾ 2002-03 ನೇ ಸಾಲಿಗೆ ನವೀಕರಿಸಿದ ನಮೂನೆ ಆ ಎಬಿ ಯನ್ನು (ಅನುಮತಿ ಪತ್ರ) ಕಡ್ಡಾಯವಾಗಿ ಪಡೆದುಕೊಳ್ಳಬೇಕಾಗುತ್ತದೆ. - ಸದರಿ ನಮೂನೆಯನ್ನು ನೀಡದೆ ಇರುವ ಕಂಟ್ರಾಕ್ಟರುಗಳಿಂದ ಸೆಕ್ಷನ್ 19-ಎ (೧) (ಬಿ) ಯಡಿ ಸೂಚಿಸಿರುವಂತೆ ಅನುಸೂಚಿ - ೬ ರಲ್ಲಿ ಕಾಣಿಸಿದ ರೆಗ್ಯುಲರ್ ದರಗಳಲ್ಲಿ ತೆರಿಗೆಯನ್ನು ಕಟಾಯಿಸಬೇಕಾಗುತ್ತದೆ.

ಈ ವಿಷಯವನ್ನು ನಿಮ್ಮ ಮಾಹಿತಿಗಾಗಿ ತಿಳಿಸುತ್ತಾ ಸೂಕ್ತ ಕ್ರಮ ಸದರಿ ವಿಷಯದಲ್ಲಿ ತೆಗೆದುಕೊಳ್ಳಲು ಕೋರಲಾಗಿದೆ.

ವಿಷಯ: ಪ್ರತಿ ತಿಂಗಳು ಡಿ.ಸಿ.ಬಿ.ಯೊಂದಿಗೆ ಕಳುಹಿಸುವ ವಿದ್ಯುತ್ ತೆರಿಗೆಯ ಫಾರಂ ಬಿ ಮತ್ತು ಇ ನಲ್ಲಿನ ವೈತ್ಯಾಸಗಳ ಬಗ್ಗೆ.

ಪ್ರತಿ ತಿಂಗಳು ಡಿ.ಸಿ.ಬಿ.ಯೊಂದಿಗೆ ಕಳುಹಿಸುವ ವಿದ್ಯುತ್ ತೆರಿಗೆಯ ಫಾರಂ ಬಿ ಮತ್ತು ಇ ಗಳನ್ನು ಕಂಪ್ಯೂಟರ್‌ನಲ್ಲಿ ಮುದ್ರಿಸಿ ಕಳುಹಿಸುತ್ತಿರುವುದರಿಂದ ಫಾರಂ ಬಿ ನಲ್ಲಿನ ವಿವರವು ಹಲವಾರು ವಿಭಾಗಗಳಲ್ಲಿ ಹಲವಾರು ರೀತಿಯ ನ್ಯೂನತೆಗಳಿಂದ ಕೂಡಿದ್ದು, ಈ ನ್ಯೂನತೆಗಳ ಬಗ್ಗೆ ರಾಜ್ಯ ಸರ್ಕಾರದ ಆಕ್ಷೇಪಣೆ ಬಂದಿರುವುದರಿಂದ, ಇನ್ನು ಮುಂದೆ ಈ ಫಾರಂಗಳ ವಿವರಗಳನ್ನು ಈ ಕೆಳಗೆ ತಿಳಿಸಿರುವಂತೆ ಪರಿಶೀಲಿಸಿ ಯಾವುದೇ ನ್ಯೂನತೆಗಳಿಲ್ಲದಂತೆ ಸರಿಯಾಗಿ ಕಳುಹಿಸಬೇಕಾಗಿ ತಿಳಿಸುತ್ತಿದ್ದೇನೆ:

- ೧) ಫಾರಂ ಬಿ ಮತ್ತು ಇ ಗಳನ್ನು ಸರ್ಕಾರವು ನಿಗದಿಪಡಿಸಿರುವ ನಮೂನೆಯಲ್ಲಿಯೇ ವಿವರವನ್ನು ಕಳುಹಿಸಬೇಕು.
- ೨) ದೃಢೀಕರಿಸಿದ ಫಾರಂ ಬಿ ಮತ್ತು ಇ ಗಳನ್ನು ಪ್ರತಿ ತಿಂಗಳು ತಪ್ಪದೆ ಡಿ.ಸಿ.ಬಿ.ಯೊಂದಿಗೆ ಕಳುಹಿಸಬೇಕು.
- ೩) ಫಾರಂ ಬಿ ಮತ್ತು ಇ ನಲ್ಲಿನ ವಿದ್ಯುತ್ ತೆರಿಗೆಯ ಡಿಮಾಂಡ್, ವಸೂಲಿ ಮತ್ತು ಬಾಕಿಯ ವಿವರದ ಮೊತ್ತವು ಒಂದಕ್ಕೊಂದು ತಾಳೆಯಾಗಬೇಕು ಮತ್ತು ಡಿ.ಸಿ.ಬಿ.ಯಲ್ಲಿನ ಜಕಾತಿ ವಿವರದ ಮೊತ್ತಕ್ಕೂ ತಾಳೆಯಾಗಬೇಕು.
- ೪) ಪ್ರತಿ ಜಕಾತಿಗೂ ಸರ್ಕಾರವು ನಿಗದಿಪಡಿಸಿರುವ ದರದಂತೆ, ಬಳಕೆಯ ಯೂನಿಟ್‌ಗೂ, ತೆರಿಗೆಯ ಡಿಮಾಂಡ್‌ನ ಮೊತ್ತಕ್ಕೂ ತಾಳೆಯಾಗಬೇಕು. ಪ್ರತಿ ಜಕಾತಿಗೂ ವಿಧಿಸಿರುವ ವಿದ್ಯುತ್ ಶುಲ್ಕದ ದರವನ್ನು ತಪ್ಪದೆ ನಮೂದಿಸಬೇಕು.
- ೫) ಜಕಾತಿವಾರು ಒಟ್ಟು ಬಳಕೆ, ತೆರಿಗೆ ವಿನಾಯಿತಿಗೊಳಪಟ್ಟ ಬಳಕೆ ಮತ್ತು ತೆರಿಗೆ ವಿಧಿಸಲ್ಪಟ್ಟ ಬಳಕೆಯ ವಿವರವನ್ನು ಸ್ಪಷ್ಟವಾಗಿ ಫಾರಂ ಬಿ ನಲ್ಲಿ ನಮೂದಿಸಬೇಕು.
- ೬) ಫಾರಂ ಬಿ ನಲ್ಲಿ ನಮೂದಿಸಿರುವ ತೆರಿಗೆಯ ಡಿಮಾಂಡ್, ವಸೂಲಿ ಮತ್ತು ಬಾಕಿಯ ವಿವರದ ಮೊತ್ತವು ಫಾರಂ ಇ ನಲ್ಲಿ ನಮೂದಿಸಿರುವ ಮೊತ್ತಕ್ಕೂ ಮತ್ತು ಡಿ.ಸಿ.ಬಿ.ಯಲ್ಲಿನ ಜಕಾತಿವಾರು ವಿವರದ ಮೊತ್ತಕ್ಕೂ ತಾಳೆಯಾಗಿರುವ ಬಗ್ಗೆ ಸಂಬಂಧಿತ ಸಹಾಯಕ ಲೆಕ್ಕಾಧಿಕಾರಿ/ ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು ದೃಢೀಕರಿಸಿ ಕಳುಹಿಸಬೇಕು.

ವಿದ್ಯುತ್ ತೆರಿಗೆಯ ಫಾರಂ ಬಿ ಮತ್ತು ಇ ಗಳನ್ನು ಪ್ರತಿ ತಿಂಗಳು ರಾಜ್ಯ ಸರ್ಕಾರಕ್ಕೆ ಕಳುಹಿಸಬೇಕಿರುವುದರಿಂದ ಮತ್ತು ಸರ್ಕಾರದಲ್ಲಿ ಫಾರಂ ಬಿ ನಲ್ಲಿ ನಮೂದಿಸಿರುವ ವಿದ್ಯುತ್ ಬಳಕೆ ಮತ್ತು ವಿಧಿಸಿರುವ ತೆರಿಗೆಯ ಮೊತ್ತವು ಪರಿಶೀಲನೆಗೆ ಒಳಪಡುವುದರಿಂದ, ಫಾರಂ ನಲ್ಲಿ ನಮೂದಿಸಿರುವ ಬಳಕೆಯ ಯೂನಿಟ್ ಮತ್ತು ಡಿಮಾಂಡ್ ಮೊತ್ತವನ್ನು ಸಹಾಯಕ ಲೆಕ್ಕಾಧಿಕಾರಿ ಮತ್ತು ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು ಪರಿಶೀಲಿಸಿ ದೃಢೀಕರಿಸಿ ಕಳುಹಿಸಬೇಕು. ತೆರಿಗೆಯಲ್ಲಿನ ಯಾವುದೇ ವೈತ್ಯಾಸ ಅಥವಾ ಕಡಿಮೆ ಡಿಮಾಂಡ್ ಆಗಿರುವ ಬಗ್ಗೆ ಸರ್ಕಾರದಿಂದಾಗಲೀ ಅಥವಾ

ನಿಗಮದಿಂದಾಗಲೀ ತೆಗೆದುಕೊಳ್ಳಬಹುದಾದ ಮುಂದಿನ ಕ್ರಮಕ್ಕೆ ಸಂಬಂಧಿತ ವಿಭಾಗದವರನ್ನೇ ಸಂಪೂರ್ಣ
ಜವಾಬ್ದಾರಾಗಿ ಪರಿಗಣಿಸುವುದಾಗಿ ತಿಳಿಯಪಡಿಸುತ್ತಿದ್ದೇನೆ.

ಆದುದರಿಂದ ವಿದ್ಯುತ್ ತೆರಿಗೆಯ ಫಾರಂ ಬಿ ಮತ್ತು ಇ ಗಳಲ್ಲಿನ ವಿವರಗಳನ್ನು ಸರಿಯಾಗಿ ಪರಿಶೀಲಿಸಿ,
ದೃಢೀಕರಿಸಿ ಕಳುಹಿಸಬೇಕಾಗಿ ಮತ್ತೊಮ್ಮೆ ತಿಳಿಸುತ್ತಿದ್ದೇನೆ.

**LOCATION CODE /
ACCOUNT CODE ISSUED
FROM
1-7-2001 TO 15-9-2002**

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st April 2000.

A/C Code	Account Head	Description
44.1210	Pension Trust – Provision made towards pensionary benefits in respect of existing employees as on 31-3-2000	This Account reflects the provision made towards payment of Pensionary benefits in respect of employees existing in service as on 31-3-2000. Payment of this provision to Trust shall be debited to this account.
44.1220	Pension Trust – Provision for payment to Trust towards pension and gratuity in respect of existing employees	This Account reflects the provision made by the Corporation every year for payment to Trust towards payment of Pensionary benefits in respect of existing employees from 1-4—2000 and onwards. Account code 75.8300 shall be debited by corresponding credit to Account code 44.1220. Actual payments of this provision made to Pension Trust shall be debited to this account
28.8760	Receivable from GOK as per BRP towards actual payment of Pension & Gratuity	Balance in this account indicates the amount receivable from GOK as per BRP towards actual payment of Pension & Gratuity year-on-year. This account is operated by O/O the CFA.
44.1410	Pension Trust – Family Benefit Fund due in respect of employees as on 31-3-2000	This Account reflects the Family Benefit Fund in respect of employees existing in service as on 31-3-2000. In case of death/retirement/resignation of an employee, the amount contributed by him upto 31-3-2000 along with Corporation's contribution till 31-3-2000 shall be debited to this account.

44.1420	Provision for Family Benefit Fund w.e.f 1-4-2000 and onwards.	The family-benefit fund recoverable from employees w.e.f.1-4-2000 and onwards shall be credited to this account. Family benefit fund payments may be regulated as under:- In case of death/retirement/resignation of an employee, the amount contributed by him upto 31-3-2000 along with Corporation's contribution till 31-3-2000 shall be debited to Account code 44.1410. The amount contributed by the employee from 1-4-2000 and onwards along with Corporation's contribution till the date of death / retirement/resignation shall be debited to Account code 44.1420. In case of death of an employee, the balance amount payable has to be debited to Account Code 75.8600-Family Benefit Fund Contribution.
44.1300	Provision for Earned Leave Encashment Fund	Provision made towards Earned Leave Encashment Fund in respect of ELS payments at the time of retirement/death of employees shall be credited to this account. Payment of Earned Leave Encashment at the time of Retirement / Death of an employee shall be debited to this account.
47.6100	Adjustments approved by Government of Karnataka in BRP vide G.O. No.DE 12 PSR 2001 dated 30-3-2001 pending allocation over Sundry Debtors.	Adjustments approved by Government of Karnataka in BRP vide G.O. No.DE 12 PSR 2001 dated 30-3-2001 and pending allocation over Sundry Debtors shall be credited to this account. This account shall be debited on passing over the credit to the respective beneficiaries.
56.6400	Reserve for power purchase related contingent liability.	This account records the Reserve for power purchase related contingent liability recognised by the Government of Karnataka in BRP vide G.O. No.DE 12 PSR 2001 dated 30-3-2001
46.9700	Provision for Bad & Doubtful debts – Incidental charges recoverable from Bangalore City Corporation.	The balance in this account indicates the Provision made towards Incidental charges recoverable from Bangalore City Corporation.

46.9710	Excess Credit afforded by Banks pending reconciliation - SBM	The balance in this account indicates the amount of excess credit afforded by Banks to Main Bank Account of the Corporation, pending reconciliation. The balance in this account shall be cleared by debit to this account after reconciliation.
46.9720	Excess Credit afforded by Banks pending reconciliation - SBI	The balance in this account indicates the amount of excess credit afforded by Banks to Main Bank Account of the Corporation, pending reconciliation. The balance in this account shall be cleared by debit to this account after reconciliation.
46.9730	Excess Credit afforded by Banks pending reconciliation - SBH	The balance in this account indicates the amount of excess credit afforded by Banks to Main Bank Account of the Corporation, pending reconciliation. The balance in this account shall be cleared by debit to this account after reconciliation.
46.9740	Excess Credit afforded by Banks pending reconciliation - Canara Bank	The balance in this account indicates the amount of excess credit afforded by Banks to Main Bank Account of the Corporation, pending reconciliation. The balance in this account shall be cleared by debit to this account after reconciliation.
46.9750	Excess Credit afforded by Banks pending reconciliation - Syndicate Bank.	The balance in this account indicates the amount of excess credit afforded by Banks to Main Bank Account of the Corporation, pending reconciliation. The balance in this account shall be cleared by debit to this account after reconciliation.

75.7117	Expenses incurred on Medical Check-up camps	Amount paid to the Kidwai Memorial Institute of Oncology, Bangalore towards conducting of Medical Check-up camps, the expenses incurred incidental to Medical Check-up and the expenses incurred for arranging specified accommodation and facilities to the unit including Lunch/Snacks to the medical, para-medical and other staff deployed for the health check-up camp shall be debited to this account. The Superintending Engineer, Elecl, O&M Circles are authorised to incur the above expenditure as per Board Order No. KPTCL/B6/1432/2000-01 dtd 20-6-2001
70.1810	Power purchased from VVNL	This account reflects the cost of power purchased by the Corporation from such power supplier.
41.1250	Sundry Creditors for purchase of power from VVNL	This account reflects the amount due to VVNL for power purchased from them.

Amendment No. 38

2. No. CCA / DCA / Sn. IV / 2000-01 / CYS- 27

Dated: 27-7-2001

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

A/c Code	Account Head	Description
46.1040 46.1041 46.1042 46.1043 46.1044 46.1046 1 to 6 indicates voltage class wise activity	Retention Money - Bill amount retained as per Terms of Purchase order / Turnkey contract.	Bill amount retained at prescribed percentages as per terms of Purchase Order / Turnkey contract, for payment subsequently shall be credited to this account. A separate schedule shall be maintained for each activity code with full details of Purchase Order No. Description of supplier / Contractor, Amount retained in percentage and absolute amount against each percentage. As and when the money retained is paid as per terms and conditions, this account shall be debited.

55.3010	Special Grant towards Capital Works under Accelerated power Development programme (APDP)	The balance in this account indicates Special Grant received from the State Government towards meeting the cost of Capital Works under Accelerated power Development programme (APDP). The capital works to be taken up under this grant are identified by CEE – PFC/REZ.
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Amendment No. 39

3. No. CCA / DCA / Sn. IV / 2000-01 / CYS- 29 Dated: 30 -7- 2001

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

A/c Code	Account Head	Description
24.421 0	Disbursement Bank (Operative) Account – Central Bank of India.	All transactions made by O/o the C F A with Bangalore Head Quarters of Central Bank of India will be recorded under this head of account.
24.422 0	Disbursement Bank (Operative) Account – ICICI Bank.	All transactions made by O/o the C F A with Bangalore Head Quarters of ICICI Bank will be recorded under this head of account

Amendment No. 40

4. No. CCA / DCA / Sn. IV / 2000-01 / CYS- 30 Dated: 31 -7- 2001

OFFICIAL MEMORANDUM

Ref: - CCA/DCA/Sn.4/2000-01/Cys-23 dated 29-6-2001.

The account codes mentioned in the Official Memorandum under reference are replaced with new account codes as shown here below. Other contents of the OM dated 29-6-2001 remains unaltered.

Existing A/c Code	New A/c Code
37.3 (803)	37.303
37.3(804)	37.304
37.3 (805)	37.305
37.3(806)	37.306

37.3 (807)	37.307
37.3 (808)	37.308
37.3 (809)	37.309
37.3 (811)	37.311
37.3(812)	37.312
37.3 (813)	37.313

Amendment No. 41

5. No. CCA / DCA / Sn. IV / 2000-01 / CYS- 34

Dated: 29-8-2001

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2000

A/c Code	Account Head	Description
71.1530	20% share of Generating Cost – TBHE Board.	Cost of Generation related to TBHE Board 20% of which is to be shared by KPTCL shall be debited to this account.
83.8210	Prior period expenses relating to Generation – TBHE Board – 20% share.	Prior period cost of Generation related to TBHE Board 20% of which is to be shared by KPTCL shall be debited to this account.

Amendment No. 42

6. No. CCA / DCA / Sn. IV / 2000-01 / CYS- 35

Dated: 3-9-2001

Consequent to cancellation with effect from 25-7-2001 of the Scheme of supplying power to IP sets under Tathkal Scheme vide Corporate Order No. B19/3756/2000-01 dated 25-7-2001, Account codes 14.3237 and 55.1087 ceases to be in operation.

Amendment No. 43.

7. No.CCA / DCA / Sn. IV / 2000-01 / CYS- 37

Dated 12-9-2001

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

A/c Code	Account Head	Description
53.304 0	Loans from M/s ICICI Ltd.,- Capital Works	Loans obtained from M/s ICICI Ltd., for Capital works are recorded in this account.
51.135 0	Repayments due on loans from M/s ICICI Ltd., - Capital works.	Amount due for repayment on loans obtained from M/s ICICI Ltd., -capital works shall be recorded in this account.
51.235 0	Interest accrued and due on loans from M/s ICICI Ltd., - Capital Works.	Interest accrued and due to be paid to M/s ICICI Ltd., during the year shall be credited to this account.
78.543 0	Interest on loans from M/s ICICI Ltd., -Capital works	Interest on loans from M/s ICICI Ltd., -Capital Works is booked against this account.

Amendment No. 43(a)

8. No.CCA / DCA / Sn. IV / 2000-01 / CYS- 40

Dated 24-9-2001

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2000

A/c Code	Account Head	Description
65.901 7	Refund of EPS & EDLI Contribution-Employer's portion from RPFC for the period from 01-01-1986 to 31-12-1988.	EPS & EDLI contributions made to RPFC by KEB as Employer's portion during the period from 01-01-1986 to 31-12-1988 and refunded by RPFC shall be credited to this account. This Account code is operated by O/O The CFA
52.3020	Deposit towards Share Capital by GOK	Deposit towards Share Capital by Government of Karnataka as notified in OB of KPTCL vide G.O. No. DE 12 PSR 2001 dated 30-3-2001 and GOK Corrigendum No. DE 12 PSR 2001 dated 18-7-2001 shall be credited to this account. This Account code is operated by O/O The CFA

Amendment No. 45

9. No. CCA / DCA / Sn. IV / 2000-01 / CYS- 45 Dated: 30-10- 2001

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

A/c Code	Account Head	Description
47.3147	Cost collected from IP set applicants in Gray & Black Taluks for power supply under Section 6.06 of KERC (ES&D) Code"	The amount received from applicants of IP sets intending to avail service in Gray & Black Taluks shall be credited to this account. At the units estimates for execution of this work shall be sanctioned against this account code. The expenditure incurred shall be debited to this account code. After completion of work, the total expenditure shall be capitalised by debiting the respective account code under 10 series and crediting account code 55.1097.
55.1097	Consumers contribution towards IP sets serviced in Gray & Black Taluks - under Section 6.06 of KERC (ES&D) Code	Consumers contribution towards servicing of IP sets in Gray & Black Taluks - under Section 6.06 of KERC (ES&D) Code shall be credited to this account by debit to respective account code under 10 series.

Amendment No. 46

10. No. CCA / DCA / Sn. IV / 2000-01 / CYS- 46 Dated: 6-11-2001

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

A/c Code	Account Head	Description
79.5337	Compensation paid to consumers on orders of Tribunal / Consumer's Forum / Courts due to wrong billing etc.,	Compensation paid to the consumers on orders of the Tribunal / Consumer's Forum / Courts, due to wrong billing etc., shall be booked in this account.

Amendment No. 47

11. ಸಂಖ್ಯೆ:ಮುಲೇನಿ/ಉಲೇನಿ/ಲೆ(ಲೆಕ್ಕ)ಶಾಖೆ-೪/ಸಿವೈಎಸ್-೫೦/

ದಿನಾಂಕ: ೩೦/೧೧/೨೦೦೧.

ಅಧಿಕೃತ ಜ್ಞಾಪನ

೦೧.೦೪.೨೦೦೧ ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಕೆಳಗಿನ ಹೊಸ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಯನ್ನು ಹೊರಡಿಸಲಾಗಿದೆ.

ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ	ವಿವರ	ವಿವರಣೆ
೨೪.೩೨೨ ೦	ಸಂಗ್ರಹಣ ಬ್ಯಾಂಕ್ ಖಾತೆ - ಐ.ಸಿ.ಐ.ಸಿ.ಐ. ಬ್ಯಾಂಕ್ (ಜಮಾ- ಖಾತೆ - ನಾನ್ ಆಪರೇಟಿವ್)	ಐ.ಸಿ.ಐ.ಸಿ.ಐ. ಬಿಲ್ ಜಂಕ್ಷನ್ ಮೂಲಕ ಗ್ರಾಹಕರಿಂದ ಸಂಗ್ರಹಿಸಿದ ಎಲ್ಲಾ ಹಣವನ್ನು ಈ ಬ್ಯಾಂಕಿನ ಖಾತೆಗೆ (ನಾನ್ ಆಪರೇಟಿವ್) ಜಮಾ ಮಾಡಿ ಈ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಯಲ್ಲಿ ಬಿಂಬಿಸತಕ್ಕದ್ದು.

ತಿದ್ದುಪಡಿ ಸಂಖ್ಯೆ: 48

12.No. CCA / DCA / Sn. IV / 2001-02 / CYS -53

Dated: 19-12-2001.

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

A/c Code	Account Head	Description
14.127 3 14.127 4 14.127 6	CWIP-Step-down Stations & Transmission Lines- APDP Works	Capital expenditure incurred under Accelerated Power Development Programme (APDP) in respect of 110/11kv, 66/11kv and 33/11kv step-down stations and Transmission Lines shall be booked under this Account, respective voltage class wise. Expenditure incurred on these works and booked in any other Account code during the year 2000-01 and up to 31.12.2001, shall be transferred to this account code under the appropriate voltage class. The total outlay booked in this account shall be debited to appropriate Asset account in A/c Group 10 on commissioning of Assets by credit to 14.901. SPECIAL NOTE: It shall be noted that while categorizing expenditure as stated above, credit is not given to this head of account and the balance in this A/c is not reduced. However, after the entire APDP works are completed in full and programme is closed, the Debit in this A/c shall match to the Credit in A/c code 14.901 and the balance in both head of accounts shall be cleared by debiting 14.901 and crediting this account.

14.143 7	CWIP-11kv & below Distribution works under APDP works	<p>Capital expenditure incurred on Distribution works like, drawing of New 11kv express feeders/Link lines, providing additional Distribution Transformer Centers (DTCs), providing capacitors on secondary side of DTCs and providing Meters & CTs etc., under APDP works shall be booked under this account.</p> <p>Expenditure incurred on these works and debited to any other Account code during the year 2000-01 and up to 31.12.2001 shall be transferred to this Account.</p> <p>The total outlay booked in this A/c code shall be debited to appropriate Asset account in A/c Group 10 on commissioning of Assets by credit to 14.902.</p> <p>SPECIAL NOTE:</p> <p>It shall be noted that while categorizing expenditure as stated above, credit is not given to this head of account and the balance in this A/c is not reduced. However, after the entire APDP works are completed in full and programme is closed, the Debit in this A/c shall match to the Credit in A/c code 14.902 and the balance in both head of accounts shall be cleared by debiting 14.902 and crediting this account.</p>
14.901 3 14.901 4 14.901 6	Capital expenditure categorised – APDP Transmission lines & Step-down Stations	<p>This is a CREDIT Head of Account. The expenditure incurred in respect of commissioned works under respective voltage class under Head of Account 14.127(ANC) is credited to this account by debit to relevant Asset head of account under 10 series. The balance outstanding in this account shall match exactly to the balance outstanding in A/c code 14.127-voltage class wise, after completion and categorization of all APDP works.</p> <p>Finally, the entire balance under this account shall be credited to 14.127 (appropriate voltage class) for ensuring clearance of balance in this account.</p>

14.902 7	Capital expenditure Categorized- APDP 11kv & below Distribution works	<p>This is a CREDIT Head of Account. The expenditure incurred in respect of commissioned works under Head of Account 14.1437 is credited to this account by debit to relevant Asset Head of Account under 10 series. The balance outstanding in this account shall match exactly to the balance outstanding in Account Code 14.1437 after completion & categorization of all APDP works taken up.</p> <p>Finally, the entire balance under this account shall be credited to Account Code 14.143 7 for ensuring clearance of balance in this account.</p>
53.306 0	Loans released by GOI through GOK for APDP Works	Loans released by GOI through GOK for Accelerated Power Development Programme works are recorded in this account. The loan account is to be maintained in the name of GOK. (To be operated at CFA's Office only)
51.136 0	Repayments due on loans released by GOI through GOK for APDP works	Amount due for repayment of loan released by GOI through GOK for execution of APDP works shall be recorded in this account. The repayment of loan shall be done to GOK. (To be operated at CFA's Office only)
51.236 0	Interest accrued and due on loans released by GOI through GOK for APDP works	Interest accrued and due to be paid during the year on the loan released by GOI through GOK shall be credited to this account. (To be operated at CFA's Office only)
78.544 0	Interest on loans released by GOI through GOK for APDP works	Interest paid to GOK on loan released by GOI for APDP works is booked against this account. (To be operated at CFA's Office only)

Amendment No 49.

13.No. CCA / DCA / Sn. IV / 2001-02 / CYS-54

Dated: 19-12-2001!

CORRIGENDUM

Ref: - CCA/DCA/Sn.IV/2000-01 /CYS -27 dated 27-7-2001.

Account Code **55.5000** mentioned in the Official Memorandum under reference may be read as **55.3010**. Other contents of the O M dated 27-7-2001 remains unaltered.

Amendment No. 50

14.No. CCA / DCA / Sn. IV / 2000-01 / CYS-56

Dated: 28-12-2001.

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

A/C Code	Account Head	Description
28.6150	Subsidy Receivable from GOK on account of deferment of implementation of IP set Tariff 2000	Subsidy receivable from GOK on account of deferment of implementation of IP set tariff 2000 is debited to this account. As and when subsidy is received from GOK this account shall be credited. Balance in this account shall be transferred under Part "C" in the March Final Trial Balance.
63.1150	Subsidy on Account of deferment of implementation of IP set tariff 2000	Subsidy from GOK on account of deferment of implementation of IP set Tariff 2000 is credited to this account.
74.105 (Activity Number Code)	R&M- Disaster Management	Expenses incurred for repairs and maintenance of Transmission & Distribution, Telecommunication system for emergency restoration of power supply under Disaster Management, as per Corporate Order No. KPTCL/B8/3825/2001-02 dated 13-12-01 shall be booked under this account

Amendment No.51

15. No. CCA / DCA / Sn. IV / 2001-02 / CYS- 58 Dated: 31 -12- 2001.

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

A/c Code	Account Head	Description
28.405(ANC)	Interest recoverable on Loans and Advance drawn by staff-House Building / Purchase / Enlargement.	<p>Soon after repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and debited to this Head of Account by credit to A/c Code 62.210 for watching recovery of interest.</p> <p>Interest recovered every month at prescribed installment shall be credited to this Account.</p> <p>In case of death of an employee while in service, the balance outstanding against this account in the name of employee shall be credited to this account by debit to Account Code 75.772, as interest outstanding in such cases is to be waived as per para 431 of Vol - II.</p> <p>(To be operated by O/o CCA only)</p>
28.406(ANC)	Interest recoverable on Loans and Advance drawn by staff - Purchase of Motor Cycle/Scooter / Motor Car/ Mopeds.	<p>Soon after repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and debited to this Head of Account by credit to A/c Code 62.211 for watching recovery of interest.</p> <p>Interest recovered every month at prescribed installment shall be credited to this Account.</p> <p>In case of death of an employee while in service, the balance outstanding against this account in the name of employee shall be credited to this account by debit to Account Code 75.772, as interest outstanding in such cases is to be waived as per para 446 of Vol - II.</p> <p>(To be operated by O/o CCA only)</p>

28.407(ANC)	Interest recoverable on Loans and Advance drawn by staff for performance of Marriage.	<p>Soon after repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and debited to this Head of Account by credit to A/c Code 62.212 for watching recovery of interest.</p> <p>Interest recovered every month at prescribed installment shall be credited to this Account.</p> <p>In case of death of an employee while in service, the balance outstanding against this account in the name of employee shall be credited to this account by debit to Account Code 75.772, as interest outstanding in such cases is to be waived as per para 486 of Vol - II.</p> <p>(To be operated by O/o CCA only)</p>
28.408(ANC)	Interest recoverable on Loans and Advance drawn by staff- Purchase of Computer.	<p>Soon after repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and debited to this Head of Account by credit to A/c Code 62.213 for watching recovery of interest.</p> <p>Interest recovered every month at prescribed installment shall be credited to this Account.</p> <p>(To be operated by O/o CCA only)</p>
62.210 (ANC)	* Interest on Loans and Advance drawn by staff- House Building / Purchase / Enlargement.	<p>Soon after repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and credited to this Head of Account by debit to Account Code 28.405.</p> <p>(To be operated by O/o CCA only)</p>

62.211 (ANC)	Interest on Loans and Advance drawn by staff- Purchase of Motor Cycle / Scooter / Motor Car/ Mopeds.	Soon after repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and credited to this Head of Account by debit to Account Code 28.406. (To be operated by O/o CCA only)
62.212 (ANC)	Interest on Loans and Advance drawn by staff for performance of Marriage.	Soon after repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and credited to this Head of Account by debit to Account Code 28.407. (To be operated by O/o CCA only)
62.213 (ANC)	Interest on Loans and Advance drawn by staff- Purchase of Computer.	Soon after repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and credited to this Head of Account by debit to Account Code 28.408. (To be operated by O/o CCA only)

Note: Existing "Account Head" in respect of A/c Code 62.210 is modified as mentioned above.

Amendment No. 52

16.No. CCA / DCA / Sn.IV/ 2001-02 / CYS- 64 **Dated: 19-1-2002**

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st February 2002.

A/c Code	Account Head	Description
28.409	Amount recoverable from employees - unused materials not returned / excess materials drawn.	The cost of unused materials not returned and excess materials drawn shall be debited to the personal account of the concerned employee under this account. It shall be noted that such amounts are not debited to Account code 28.401 or 28.404. Such amounts booked in Account code 28.401 or 28.404 upto January 2002 shall be segregated and transferred to this account.

Amendment No. 53

17.No. CCA / DCA / Sn.IV / 2001-02 / CYS- 68 Dated: 24-1-2002

OFFICIAL MEMORANDUM

I: Sub-account codes under Account Group 41.1 and 70.1 are reallocated as noted hereunder with effect from 1-1-2002.

A/c Code	Account Head	Description
41.100(ANC)	Wheeling - Charges payable to other Electricity Boards and Other bodies	This account reflects the wheeling charges due to other Electricity Boards and other Bodies. Note: Separate schedules shall be maintained for each Electricity Board and other Bodies under A/c codes 41.100 and 70.400
41.1017	Sundry creditors for purchase of power- Tamil Nadu Electricity Board.	This account reflects the amount due to Tamil Nadu Electricity Board for power purchased
41.1027	Sundry creditors for purchase of power- Kerala State Electricity Board.	This account reflects the amount due to Kerala State Electricity Board for power purchased

41.1037	Sundry creditors for purchase of power - Maharashtra State Electricity Board	This account reflects the amount due to Maharashtra State Electricity Board for power purchased
41.1047	Sundry creditors for purchase of power - Andhra Pradesh Transmission Company	This account reflects the amount due to Andhra Pradesh Transmission Company for power purchased
41.1057	Sundry creditors for purchase of power - Pondichery Electricity Board	This account reflects the amount due to Pondichery Electricity Board for power purchased
41.1067	Sundry creditors for purchase of power - Goa Electricity Board	This account reflects the amount due to Goa Electricity Board for power purchased
41.1077	Sundry creditors for purchase of power - GRIDCO	This account reflects the amount due to GRIDCO for power purchased
41.1087	Sundry creditors for purchase of power - KPCL	This account reflects the amount due to KPCL for power purchased
41.1097	Sundry creditors for purchase of power - VVNL	This account reflects the amount due to VVNL for power purchased
41.1107	Sundry creditors for purchase of power - NTPC-RSTP	This account reflects the amount due to NTPC-RSTP for power purchased
41.1117	Sundry creditors for purchase of power - MAPS	This account reflects the amount due to MAPS for power purchased
41.1127	Sundry creditors for purchase of power - NLC	This account reflects the amount due to NLC for power purchased
41.1137	Sundry creditors for purchase of power - PGCIL	This account reflects the amount due to PGCIL for power purchased
41.1147	Sundry creditors for purchase of power - KAIGA	This account reflects the amount due to KAIGA for power purchased
41.1157	Sundry creditors for purchase of power - WREB	This account reflects the amount due to WREB for power purchased

41.1167	Sundry creditors for purchase of power- NTPC – ER	This account reflects the amount due to NTPC –ER for power purchased
41.1177	Sundry creditors for purchase of power- PTCIL	This account reflects the amount due to PTCIL for power purchased
41.1187	Sundry creditors for purchase of power- ITPL	This account reflects the amount due to ITPL for power purchased
41.1197	Sundry creditors for purchase of power- Ugar Sugars	This account reflects the amount due to Ugar Sugars for power purchased
41.1207	Sundry creditors for purchase of power- SMIORE	This account reflects the amount due to SMIORE for power purchased
41.1217	Sundry creditors for purchase of power- EDCL	This account reflects the amount due to EDCL for power purchased
41.1227	Sundry creditors for purchase of power- Boruka	This account reflects the amount due to Boruka for power purchased
41.1237	Sundry creditors for purchase of power- Murdeshwar	This account reflects the amount due to Murdeshwar for power purchased
41.1247	Sundry creditors for purchase of power- Shamanur Sugar	This account reflects the amount due to Shamanur Sugar for power purchased
41.1257	Sundry creditors for purchase of power- JTPCL	This account reflects the amount due to JTPCL for power purchased
41.1267	Sundry creditors for purchase of power- Renuka Sugar	This account reflects the amount due to Renuka Sugar for power purchased
41.1277	Sundry creditors for purchase of power- Bannari Amman Sugars	This account reflects the amount due to Bannari Amman Sugars for power purchased
41.1287	Sundry creditors for purchase of power- ICL Sugars	This account reflects the amount due to ICL Sugars for power purchased
41.1297	Sundry creditors for purchase of power- Rayalaseema Alkalies	This account reflects the amount due to Rayalaseema Alkalies for power purchased

41.1307	Sundry creditors for purchase of power- Prabhulingeswara	This account reflects the amount due to Prabhulingeswara for power purchased
41.1317	Sundry creditors for purchase of power-Tata Company Ltd.,	This account reflects the amount due to Tata Company Ltd., for power purchased
41.1327,	Sundry creditors for purchase of power- South India Paper Mills	This account reflects the amount due to South India Paper Mills for power purchased
41.1337	Sundry creditors for purchase of power-Tannir Bhavi Company Ltd.,	This account reflects the amount due to Tannir Bhavi Company Ltd., for power purchased
41.1347,	Sundry creditors for purchase of power- Amoga Power Project Ltd.,	This account reflects the amount due to Amoga Power Project Ltd., for power purchased
41.1357	Sundry creditors for purchase of power- Dandeli Steel & Ferro Alloys Ltd.,	This account reflects the amount due to Dandeli Steel & Ferro Alloys Ltd., for power purchased
41.1367	Sundry creditors for purchase of power – Malavalli Power Plant Pvt, Ltd.,	This account reflects the amount due to Malavalli Power Plant Pvt, Ltd., power purchased
41.1377	Sundry creditors for purchase of power-Nuziveedu Seeds Ltd.,	This account reflects the amount due to Nuziveedu Seeds Ltd., for power purchased
41.1387	Sundry creditors for purchase of power- Atria Power Corporation Ltd.,	This account reflects the amount due to Atria Power Corporation Ltd., for power purchased
41.1397	Sundry creditors for purchase of power- Raythara S.S.K.N	This account reflects the amount due to Raythara S.S.K.N for power purchased
41.1407	Sundry creditors for purchase of power- Vishwanath Sugars Ltd.,	This account reflects the amount due to Vishwanath Sugars Ltd., for power purchased

41.1417	Sundry creditors for purchase of power- Shri Dodda Ganga Krishna Ltd	This account reflects the amount due to Shri Dodda Ganga Krishna Ltd for power purchased
41.1427	Sundry creditors for purchase of power- Dodda Moodalabagilu power Ltd	This account reflects the amount due to Dodda Moodalabagilu power Ltd for power purchased
41.1437	Sundry creditors for purchase of power – Arun Engineering	This account reflects the amount due to Arun Engineering for power purchased
41.1447	Sundry creditors for purchase of power- Globe Generating Power Ltd.,	This account reflects the amount due to Globe Generating Power Ltd., for power purchased
41.1457	Sundry creditors for purchase of power- Atria Brundavana Power Ltd.,	This account reflects the amount due to Atria Brundavana Power Ltd., for power purchased
41.1467	Sundry creditors for purchase of power- Chamundeshwari Sugars Ltd.,	This account reflects the amount due to Chamundeshwari Sugars Ltd., for power purchased
41.1477	Sundry creditors for purchase of power- Subhash Kabini Power Company Ltd.,	This account reflects the amount due to Subhash Kabini Power Company Ltd., for power purchased
41.1487	Sundry creditors for purchase of power-Thunga Bhadra Steel Products	This account reflects the amount due to Thunga Bhadra Steel Products for power purchased
41.1497	Sundry creditors for purchase of power-M/s Enercon Wind Farms India Ltd.,	This account reflects the amount due to M/s Enercon Wind Farms India Ltd., for power purchased
41.1507	Sundry creditors for purchase of power- M/s Topaz Investment Pvt. Ltd.,	This account reflects the amount due to M/s Topaz Investment Pvt. Ltd., for power purchased
41.1517	Sundry creditors for purchase of power- M/s Cepco Industries Pvt. Ltd.,	This account reflects the amount due to M/s Cepco Industries Pvt. Ltd., for power purchased

70.1017	Power purchased from Tamil Nadu Electricity Board.	This account reflects the cost of Power purchased by the Corporation from Tamil Nadu Electricity Board
70.1027	Power purchased from Kerala State Electricity Board	This account reflects the cost of Power purchased by the Corporation from Kerala State Electricity Board
70.1037	Power purchased from Maharashtra State Electricity Board	This account reflects the cost of Power purchased by the Corporation from Maharashtra State Electricity Board
70.1047	Power purchased from Andhra Pradesh Transmission Company	This account reflects the cost of Power purchased by the Corporation from Andhra Pradesh Transmission Company
70.1057	Power purchased from Pondichery Electricity Board	This account reflects the cost of Power purchased by the Corporation from Pondichery Electricity Board
70.1067	Power purchased from Goa Electricity Board	This account reflects the cost of Power purchased by the Corporation from Goa Electricity Board
70.1077	Power purchased from GRIDCO	This account reflects the cost of Power purchased by the Corporation from GRIDCO
70.1087	Power purchased from KPCL	This account reflects the cost of Power purchased by the Corporation from KPCL
70.1097	Power purchased from VVNL	This account reflects the cost of Power purchased by the Corporation from VVNL
70.1107	Power purchased from NTPC-RSTP	This account reflects the cost of Power purchased by the Corporation from NTPC-RSTP

70.1117	Power purchased from MAPS	This account reflects the cost of Power purchased by the Corporation from MAPS
70.1127	Power purchased from NLC	This account reflects the cost of Power purchased by the Corporation from NLC
70.1137	Power purchased from PGCIL	This account reflects the cost of Power purchased by the Corporation from PGCIL
70.1147	Power purchased from KAIGA	This account reflects the cost of Power purchased by the Corporation from KAIGA
70.1157	Power purchased from WREB	This account reflects the cost of Power purchased by the Corporation from WREB
70.1167	Power purchased from NTPC - ER	This account reflects the cost of Power purchased by the Corporation from NTPC - ER
70.1177	Power purchased from PTCIL	This account reflects the cost of Power purchased by the Corporation from PTCIL
70.1187	Power purchased from ITPL	This account reflects the cost of Power purchased by the Corporation from ITPL
70.1197	Power purchased from Ugar Sugars	This account reflects the cost of Power purchased by the Corporation from Ugar Sugars
70.1207	Power purchased from SMIORE	This account reflects the cost of Power purchased by the Corporation from SMIORE
70.1217	Power purchased from EDCL	This account reflects the cost of Power purchased by the Corporation from EDCL

70.1227	Power purchased from Bhoruka	This account reflects the cost of Power purchased by the Corporation from Bhoruka
70.1237	Power purchased from Murdeshwar	This account reflects the cost of Power purchased by the Corporation from Murdeshwar
70.1247	Power purchased from Shamanur Sugar	This account reflects the cost of Power purchased by the Corporation from Shamanur Sugar
70.1257	Power purchased from JTPCL	This account reflects the cost of Power purchased by the Corporation from JTPCL
70.1267	Power purchased from Renuka Sugar	This account reflects the cost of Power purchased by the Corporation from Renuka Sugar
70.1277	Power purchased from Bannari Amman Sugar	This account reflects the cost of Power purchased by the Corporation from Bannari Amman Sugar
70.1287	Power purchased from ICL Sugars	This account reflects the cost of Power purchased by the Corporation from ICL Sugars
70.1297	Power purchased from Rayalaseema Alkalies	This account reflects the cost of Power purchased by the Corporation from Rayalaseema Alkalies
70.1307	Power purchased from Prabhulingeshwar	This account reflects the cost of Power purchased by the Corporation from Prabhulingeshwar
70.1317	Power purchased from Tata Company Ltd.,	This account reflects the cost of Power purchased by the Corporation from Tata Company Ltd.,
70.1327	Power purchased from South India Paper Mills Ltd.,	This account reflects the cost of Power purchased by the Corporation from South India Paper Mills Ltd.,

70.1337	Power purchased from Tannir Bhavi Company Ltd.,	This account reflects the cost of Power purchased by the Corporation from Tannir Bhavi Company Ltd.,
70.1347	Power purchased from Amoga Power Project Ltd.,	This account reflects the cost of Power purchased by the Corporation from Amoga Power Project Ltd.,
70.1357	Power purchased from Dandeli Steel & Ferro Alloys Ltd.,	This account reflects the cost of Power purchased by the Corporation from Dandeli Steel & Ferro Alloys Ltd.,
70.1367	Power purchased from Malavalli Power Plant Pvt. Ltd.,	This account reflects the cost of Power purchased by the Corporation from Malavalli Power Plant Pvt. Ltd.,
70.1377	Power purchased from Nuziveedu Seeds Ltd.,	This account reflects the cost of Power purchased by the Corporation from Nuziveedu Seeds Ltd.,
70.1387	Power purchased from Atria Power Corporation Ltd.,	This account reflects the cost of Power purchased by the Corporation from Atria Power Corporation Ltd.,
70.1397	Power purchased from Raythara S.S.K.N.	This account reflects the cost of Power purchased by the Corporation from Raythara S.S.K.N.
70.1407	Power purchased from Vishwanath Sugars Ltd.,	This account reflects the cost of Power purchased by the Corporation from Vishwanath Sugars Ltd.,
70.1417	Power purchased from Sri Dodda Ganga Krishna Ltd.,	This account reflects the cost of Power purchased by the Corporation from Sri Dodda Ganga Krishna Ltd.,
70.1427	Power purchased from Dodda Moodalabaagilu Power Ltd.,	This account reflects the cost of Power purchased by the Corporation from Dodda Moodalabaagilu Power Ltd.,

70.1437	Power purchased from Arun Engineering	This account reflects the cost of Power purchased by the Corporation from Arun Engineering
70.1447	Power purchased from Globe Generating Power Ltd.,	This account reflects the cost of Power purchased by the Corporation from Globe Generating Power Ltd.,
70.1457	Power purchased from Atria Brundavan Power Ltd.,	This account reflects the cost of Power purchased by the Corporation from Atria Brundavan Power Ltd.,
70.1467	Power purchased from Chamundeshwari Sugars Ltd,	This account reflects the cost of Power purchased by the Corporation from Chamundeshwari Sugars Ltd,
70.1477	Power purchased from Subhash Kabini Power Ltd.,	This account reflects the cost of Power purchased by the Corporation from Subhash Kabini Power Ltd.,
70.1487	Power purchased from ThungaBhadra Steel Products	This account reflects the cost of Power purchased by the Corporation from Thunga Bhadra Steel Products
70.1497	Power purchased from M/s Enercon Wind Farms India Ltd.,	This account reflects the cost of Power purchased by the Corporation from M/s Enercon Wind Farms India Ltd.,
70.1507	Power purchased from M/s Topaz Investment Pvt. Ltd.,	This account reflects the cost of Power purchased by the Corporation from M/s Topaz Investment Pvt. Ltd.,
70.1517	Power purchased from M/s Cepco Industries Pvt. Ltd.,	This account reflects the cost of Power purchased by the Corporation from M/s Cepco Industries Pvt. Ltd.,

II. The following new Sub-account Codes under Account Group 80.1 are opened with effect from 1-1-2002.

80.1017	Interest on belated payments of Power Purchase dues, - Tamil Nadu Electricity Board	Interest on belated payments of dues in respect of Power Purchased from Tamil Nadu Electricity Board shall be debited to this account.
80.1027	Interest on belated payments of Power Purchase dues- Kerala State Electricity Board	Interest on belated payments of dues in respect of Power Purchased from Kerala State Electricity Board shall be debited to this account.
80.1037	Interest on belated payments of Power Purchase dues- Maharashtra State Electricity Board	Interest on belated payments of dues in respect of Power Purchased from Maharashtra State Electricity Board shall be debited to this account.
80.1047	Interest on belated payments of Power Purchase dues-Andhra Pradesh Transmission Company	Interest on belated payments of dues in respect of Power Purchased from Andhra Pradesh Transmission Company shall be debited to this account.
80.1057	Interest on belated payments of Power Purchase dues-Pondichery Electricity Board	Interest on belated payments of dues in respect of Power Purchased from Pondichery Electricity Board shall be debited to this account.
80.1067	Interest on belated payments of Power Purchase dues -Goa Electricity Board	Interest on belated payments of dues in respect of Power Purchased from Goa Electricity Board shall be debited to this account.

80.1077	Interest on belated payments of Power Purchase dues-GRIDCO	Interest on belated payments of dues in respect of Power Purchased from GRIDCO shall be debited to this account.
80.1087	Interest on belated payments of Power Purchase dues- KPCL	Interest on belated payments of dues in respect of Power Purchased from KPCL shall be debited to this account.
80.1097	Interest on belated payments of Power Purchase dues- VVNL	Interest on belated payments of dues in respect of Power Purchased from VVNL shall be debited to this account.
80.1107	Interest on belated payments of Power Purchase dues-NTPC – RSTP	Interest on belated payments of dues in respect of Power Purchased from NTPC-RSTP shall be debited to this account.
80.1117	Interest on belated payments of Power Purchase dues- MAPS	Interest on belated payments of dues in respect of Power Purchased from MAPS shall be debited to this account.
80.1127	Interest on belated payments of Power Purchase dues – NLC	Interest on belated payments of dues in respect of Power Purchased from NLC shall be debited to this account.
80.1137	Interest on belated payments of Power Purchase dues – PGCIL	Interest on belated payments of dues in respect of Power Purchased from PGCIL shall be debited to this account.
80.1147	Interest on belated payments of Power Purchase dues – KAIGA	Interest on belated payments of dues in respect of Power Purchased from KAIGA shall be debited to this account.

80.1157	Interest on belated payments of Power Purchase dues – WREB	Interest on belated payments of dues in respect of Power Purchased from WREB shall be debited to this account.
80.1167	Interest on belated payments of Power Purchase dues – NTPC – ER	Interest on belated payments of dues in respect of Power Purchased from NTPC – ER shall be debited to this account.
80.1177	Interest on belated payments of Power Purchase dues – PTCIL	Interest on belated payments of dues in respect of Power Purchased from PTCIL shall be debited to this account.
80.1187	Interest on belated payments of Power Purchase dues – ITPL	Interest on belated payments of dues in respect of Power Purchased from ITPL shall be debited to this account.
80.1197	Interest on belated payments of Power Purchase dues – Ugar Sugars	Interest on belated payments in respect of Power Purchased from Ugar Sugars shall be debited to this account.
80.1207	Interest on belated payments of Power Purchase dues – SMIORE	Interest on belated payments of dues in respect of Power Purchased from SMIORE shall be debited to this account.
80.1217	Interest on belated payments of Power Purchase dues – EDCL	Interest on belated payments of dues in respect of Power Purchased from EDCL shall be debited to this account.

80.1227	Interest on belated payments of Power Purchase dues – Bhoruka	Interest on belated payments of dues in respect of Power Purchased from Bhoruka shall be debited to this account.
80.1237	Interest on belated payments of Power Purchase dues- Murdeshwar	Interest on belated payments of dues in respect of Power Purchased from Murdeshwar shall be debited to this account.
80.1247	Interest on belated payments of Power Purchase dues-Shamanur Sugar	Interest on belated payments of dues in respect of Power Purchased from Shamanur Sugar shall be debited to this account.
80.1257	Interest on belated payments of Power Purchase dues-JTPCL	Interest on belated payments of dues in respect of Power Purchased from JTPCL shall be debited to this account.
80.1267	Interest on belated payments of Power Purchase dues – Renuka Sugar	Interest on belated payments of dues in respect of Power Purchased from Renuka Sugar shall be debited to this account.
80.1277	Interest on belated payments of Power Purchase dues – Bannari Amman Sugars	Interest on belated payments in respect of Power Purchased from Bannari Amman Sugars shall be debited to this account.
80.1287	Interest on belated payments of Power Purchase dues-ICL Sugars	Interest on belated payments of dues in respect of Power Purchased from ICL Sugars shall be debited to this account.

80.1297	Interest on belated payments of Power Purchase dues - Rayalaseema Alkalies	Interest on belated payments of dues in respect of Power Purchased from Rayalaseema Alkalies shall be debited to this account.
80.1307	Interest on belated payments of Power Purchase dues - Prabhulingeshwara	Interest on belated payments of dues in respect of Power Purchased from Prabhulingeshwara shall be debited to this account.
80.1317	Interest on belated payments of Power Purchase dues - Tata Company Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Tata Company Ltd., shall be debited to this account.
80.1327	Interest on belated payments of Power Purchase dues - South India Paper Mills	Interest on belated payments of dues in respect of Power Purchased from South India Paper Mills shall be debited to this account.
80.1337	Interest on belated payments of Power Purchase dues - Tannir Bhavi Company Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Tannir Bhavi Company Ltd., shall be debited to this account.
80.1347	Interest on belated payments of Power Purchase dues - Amoga Power Project Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Amoga Power Project Ltd., shall be debited to this account.
80.1357	Interest on belated payments of Power Purchase dues - Dandeli Steel & Alloys Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Dandeli Steel & Alloys Ltd., shall be debited to this account.

80.1367	Interest on belated payments of Power Purchase dues – Malavalli Power Plant Pvt Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Malavalli Power Plant Pvt Ltd., shall be debited to this account.
80.1377	Interest on belated payments of Power Purchase dues – Nuziveedu Pvt Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Nuziveedu Pvt Ltd., shall be debited to this account.
80.1387	Interest on belated payments of Power Purchase dues – Atria Power Corporation Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Atria Power Corporation Ltd., shall be debited to this account.
80.1397	Interest on belated payments of Power Purchase dues – Raythara S.S.K.N	Interest on belated payments of dues in respect of Power Purchased from Raythara S.S.K.N shall be debited to this account.
80.1407	Interest on belated payments of Power Purchase dues – Vishwanath Sugars Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Vishwanath Sugars Ltd., shall be debited to this account.
80.1417	Interest on belated payments of Power Purchase dues – Sri Dodda Ganga Krishna Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Sri Dodda Ganga Krishna Ltd., shall be debited to this account.
80.1427	Interest on belated payments of Power Purchase dues – Dodda Moodalabagilu Power Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Dodda Moodalabagilu Power Ltd., shall be debited to this account.
80.1437	Interest on belated payments of Power Purchase dues – Arun Engineering	Interest on belated payments of dues in respect of Power Purchased from Arun Engineering shall be debited to this account.

80.1447	Interest on belated payments of Power Purchase dues – Globe Generating Power Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Globe Generating Power Ltd., shall be debited to this account.
80.1457	Interest on belated payments of Power Purchase dues – Atria Brundavan Power Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Atria Brundavan Power Ltd., shall be debited to this account.
80.1467	Interest on belated payments of Power Purchase dues – Chamundeshwari Sugars Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Chamundeshwari Sugars Ltd., shall be debited to this account.
80.1477	Interest on belated payments of Power Purchase dues – Subhash Kabini Power Company Ltd.,	Interest on belated payments of dues in respect of Power Purchased from Subhash Kabini Power Company Ltd., shall be debited to this account.
80.1487	Interest on belated payments of Power Purchase dues - ThungaBhadra Steel Products	Interest on belated payments of dues in respect of Power Purchased from ThungaBhadra Steel Products shall be debited to this account
80.1497	Interest on belated payments of Power Purchase dues -M/s Enercon Wind Farms India Ltd.,	Interest on belated payments of dues in respect of Power Purchased from M/s Enercon Wind Farms India Ltd., shall be debited to this account
80.1507	Interest on belated payments of Power Purchase dues - M/s Topaz Investment Pvt. Ltd.,	Interest on belated payments of dues in respect of Power Purchased from M/s Topaz Investment Pvt. Ltd., shall be debited to this account

80.1517	Interest on belated payments of Power Purchase dues - M/s Cepco Industries Pvt. Ltd.,	Interest on belated payments of dues in respect of Power Purchased from M/s Cepco Industries Pvt. Ltd., shall be debited to this account
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NOTE: The above account codes are to be operated by LDC and not by any other Accounting Units.

III. Existing sub-account codes 78.8910, 78.8920, 78.8930, 78.8940, 78.8950, 78.8960, 78.8970 and 78.8980 shall cease to be in operation with effect from 1-1-2002 and balances in these A/c codes transferred to respective New A/c Codes.

Amendment No. 54

18.No. CCA / DCA / Sn. IV / 2001-02 / CYS- 69

Dated: 31-01-2002

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2001.

<u>A/c Code</u>	<u>Account Head</u>	<u>Description</u>
28.1217	50 % Cost of estimate recoverable from HT Consumers for bifurcation of 11Kv feeders for providing continuity of power supply	50 % of cost of the estimate for bifurcation of 11Kv line for maintaining continuous power supply to HT Consumers collected shall be credited to this A/c code. After completion of work, 50% of the cost of work booked in the Cost register shall be debited to this account and balance if any recovered.
24.423(ANC)	Disbursement Bank (Operative) Account - Bank of India	All transactions made by O/o the CFA with Bank of India Bangalore Main Branch shall be recorded in this head of account.
75.618(ANC)	Earned Leave encashment - Retired / Deceased employees	Amount in respect of ELS payments at the time of Retirement / on Death of an employee shall be debited to this account, by credit to A/c Code 44.310(ANC)

Note: The amount of ELS payments at the time of Retirement / on Death of employees already debited to A/c Code 75.617 & 44.130 if any, shall be

transferred to A/c code 75.618(ANC) after case-to-case analysis. The Accounting units should not operate account Code 44.130 henceforth. It should be operated at Head Office only.

Amendment No. 55

19.No. CCA / DCA / Sn.IV / 2001-02 / CYS-76

Dated : 27-02-2002

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st OCTOBER 2001.

A/c Code	Account Head	Description
14.365 7	CWIP - Harijan Basthi / Dalith Basthi / Janatha Colonies - Pradhan Manthri Gramodaya Yojana works.	All Capital expenditure incurred in respect of Harijan Basthi / Dalith Basthi / Janatha Colonies under Pradhan Manthri Gramodaya Yojana works shall be debited to this account.
14.903 7	Capital expenditure categorised - Harijan Basthi / Dalith Basthi / Janatha Colonies - Pradhan Manthri Gramodaya Yojana works.	This is a CREDIT head of account. The expenditure incurred in respect of - Harijan Basthi / Dalith Basthi / Janatha Colonies-Pradhan Manthri Gramodaya Yojana works under head of account 14.3657 is credited to this account by debit to relevant Assets head of account under 10 series. The balance outstanding in this account shall match exactly to the balances outstanding in A/c code 14.3657 after completion & categorization of all works taken up under 14.3657. Finally the entire balance under this account shall be credited to 14.3657 for ensuring clearance of balance in this account.
55.3037	Special Grant received from GOI towards Pradhan Manthri Gramodaya Yojana works.	The balance in this account indicates Special Grant received from GOI towards Pradhan Manthri Gramodaya Yojana works. The capital works to be taken up under this grant are identified by CEE-PFC/REZ.

53.3077	Loans released by GOI through GOK for Pradhan Manthri Gramodaya Yojana works.	Loans released by GOI for Pradhan Manthri Gramodaya Yojana works are recorded in this account. The loan account is to be maintained in the name of GOK (To be operated at CFA's Office)
51.1377	Repayments due on loans released by GOI through GOK for Pradhan Manthri Gramodaya Yojana works.	Amount due for repayment of loan released by GOI through GOK for execution of Pradhan Manthri Gramodaya Yojana works shall be recorded in this account. The repayment of loan shall be done to GOK. (To be operated at CFA's Office)
51.2377	Interest accrued and due on loans released by GOI through GOK for Pradhan Manthri Gramodaya Yojana works.	Interest accrued and due to be paid during the year on the loan released by GOI through GOK for Pradhan Manthri Gramodaya Yojana works shall be credited to this account. (To be operated at CFA's Office)
78.5467	Interest on loans released by GOI through GOK for Pradhan Manthri Gramodaya Yojana works.	Interest paid to GOK on loan released by GOI through GOK for Pradhan Manthri Gramodaya Yojana works is booked against this account. (To be operated at CFA's Office)

Amendment No 56

20. No. CCA / DCA / Sn.IV / 2001-02 / CYS-85

Dated : 27 -03-2002

CORRIGENDUM

Ref: No. CCA / DCA / Sn.IV / 2001-02 / CYS-76 Dtd: 27-02-2002

Account Codes 51.3077 & 78.5457 appearing in OM under reference shall be corrected and read as 53.3077 & 78.5467 respectively.

Other contents of the OM Dated 27/02/2002, remain unaltered

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1-3-2002.

A/c Code	Account Head	Description
55.1107	Regularisation of unauthorized IP sets under one time regularization scheme - Anti Theft Law (ATL).	Penalty collected towards regularization of unauthorized IP sets under one time regularization scheme formulated in connection with implementation of ATL shall be credited to this head of account.
55.1117	Regularisation of unauthorized installations related to tariff category LT1, LT 2 and LT 3 in Layouts under one time regularization scheme - Anti Theft Law (ATL).	Penalty collected towards regularization of unauthorized installations related to tariff category LT1, LT2 and LT3 in Layouts only under one time regularization scheme formulated in connection with implementation of ATL shall be credited to this head of account.
76.1397	Vehicle hire charges for implementation of scheme for regularization of unauthorized installations and physical inspection drive - Anti Theft Law (ATL).	Expenditure incurred towards Vehicle hire charges for the scheme of regularization of unauthorized installations and physical inspection drive in connection with implementation of Anti Theft Law (ATL) shall be debited to this head of account.
76.1927	Other expenses incurred, in connection with schemes formulated for regularization of unauthorized installations and physical inspection drive - Anti Theft Law (ATL).	Expenditure incurred towards feeding charges, Home Guard allowance and publicity cost like Tom-Tom service, Banners, Scrolling Message in Cable TVs and Mike set, Posters, Pamphlets etc., for the scheme of regularization of unauthorized installations and physical inspection drive in connection with implementation of Anti Theft Law (ATL) shall be debited to this head of account.

Note: - Cost of Meter board, Metal Box, Misc. items, labour etc., incurred in connection with regularization of unauthorized installations under one time regularization scheme formulated for implementation of ATL shall be debited to the respective Capital expenditure Account Codes under 14 series against the work orders issued for the same.

Amendment No. 57

22.No.CCA / DCA / Sn. IV / 2001-02 / CYS- 84

Dated: 18-3-2002

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1st APRIL 2000

A/c Code	Account Head	Description
37.820	IUA-Year End Transfer to H.O. -Net Difference of Account codes of Part B i.e. Net of Income & Expenditure	This account represents the Net of Income & Expenditure of an Accounting Unit under Account codes depicted in Part B of the Trial Balance. The performance of the Accounting unit can be evaluated by the nature of Balance depicted in this Account code. The net of income and expenditure during the period shall be added to the Opening Balance to arrive at the progressive total under this Account Code at the end of reporting period
37.821	IUA-Year End Transfer to H.O. -Net Difference of Account codes of Part C i.e. Net of Funds Received / Remitted and certain liabilities transferred to H.O.	This account represents the Net of Funds Received / Remitted and transfer of certain liabilities to Head Office by the Accounting Unit as depicted in Part C of the Trial Balance. The net of Funds and Liabilities during the period shall be added to the Opening Balance to arrive at the progressive total under this Account Code at the end of reporting period.

Amendment No. 58

23.No. CCA / DCA / Sn.IV / 2001-02 / CYS- 7

Dated 30-4-2002

OFFICIAL MEMORANDUM

Following New Sub-account Code is opened with effect from 1-4-2002

A/c Code	Account Head	Description
46.3017	Compounding fee collected under the provisions of Electricity Act 1910- Payable to Government.	This account reflects the amount due to Government on account of Compounding fee collected under the provisions of Electricity Act 1910, at the rates prescribed by the Government.

Amendment No. 59

24.No. CCA / DCA / Sn.IV / 2001-02 / CYS- 8

Dated 8 -5-2002

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1-4-2001.

A/c Code	Account Head	Description
46.976(ANC)	Excess credit afforded by Banks pending reconciliation- BOB	The balance in this account indicates the amount of excess credit afforded by RBI through Bank of Baroda to Main Account of the Corporation pending reconciliation. The balance in this account shall be cleared by debit to this account after reconciliation. (TO BE OPERATED IN CFA'S OFFICE ONLY)
46.977(ANC)	Excess credit afforded by Banks pending reconciliation- ICICI Bank.	The balance in this account indicates the amount of excess credit afforded by ICICI Bank to Main Account of the Corporation pending reconciliation. The balance in this account shall be cleared by debit to this account after reconciliation. (TO BE OPERATED IN CFA'S OFFICE ONLY)

Amendment No. 60

OFFICIAL MEMORANDUM

Ref: Note No CFA/CC (RM)/FRS/PS-17 dtd.04/05/2002 of the Chief
Controller (RM) & Leader FRW Group.

Following New Sub-account Codes are opened with effect from 1-5-2002.

A/c Code	Account Head	Description
28.877(ANC)	Receivable / Adjustable Advance amount paid to Bangalore Electricity Supply Company (BESCO)	Advance paid to the said Distribution Company for preliminary expenses shall be debited to this account. Balance shall be cleared either by Adjustment or recovery of cash. (TO BE OPERATED IN CFA'S OFFICE ONLY)
28.878(ANC)	Receivable / Adjustable Advance amount paid to Mangalore Electricity Supply Company (MESCO)	Advance paid to the said Distribution Company for preliminary expenses shall be debited to this account. Balance shall be cleared either by Adjustment or recovery of cash. (TO BE OPERATED IN CFA'S OFFICE ONLY)
28.879(ANC)	Receivable / Adjustable Advance amount paid to Hubli Electricity Supply Company (HESCO)	Advance paid to the said Distribution Company for preliminary expenses shall be debited to this account. Balance shall be cleared either by Adjustment or recovery of cash. (TO BE OPERATED IN CFA'S OFFICE ONLY)
28.880(ANC)	Receivable / Adjustable Advance amount paid to Gulbarga Electricity Supply Company (GESCO)	Advance paid to the said Distribution Company for preliminary expenses shall be debited to this account. Balance shall be cleared either by Adjustment or recovery of cash. (TO BE OPERATED IN CFA'S OFFICE ONLY)

46.105(ANC)	Payable to KPTCL towards Advances received for preliminary expenses	Advance received from KPTCL towards preliminary expenses payable by cash or by adjustments, shall be accounted in this account. (TO BE OPERATED IN THE COMPANIES' CORPORATE OFFICE ONLY) NOTE: - 1) A separate cashbook shall be opened for recording the transactions of Distribution Company. 2) Separate operative bank account is to be opened by the Distribution Company, for crediting the money received from KPTCL and also for further Banking transactions.
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Amendment No. 61

26.No. CCA / DCA / Sn.IV / 2001-02 / CYS- 10

Dated 13 -5-2002

OFFICIAL MEMORANDUM

Following New Sub-account Code is opened with effect from 1-4-2001.

A/c Code	Account Head	Description
74.302 (ANC)	Formation and maintenance of Horticulture Works.	Expenditure relating to formation and maintenance of gardens, lawns etc., in respect of Horticulture works shall be booked under this Head of account.

Amendment No. 62

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1-6-2002..

The new account codes to be operated in KPTCL are separately shown under Part -"A" and ESCOMs under Part "B" of this OM.

PART-A**New Account Codes to be operated in the Units of KPTCL**

A/c Code	Account Head	Description
28.877(LC)	Funds transferred to Bangalore Electricity Supply Company (BESCOM)- Receivable / Adjustable.	<p>Funds transferred to the units of Bangalore Electricity Supply Company (BESCOM) shall be debited to this Account at RESOURCE section of KPTCL.</p> <p>The Ledger Account shall be maintained each Location Code wise. The balance against each L.C. shall be shown in the Inner Column of the Trial Balance with total of the BESCOM in Outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

28.878(LC)	Funds transferred to Mangalore Electricity Supply Company (MESCOM)- Receivable / Adjustable.	<p>Funds transferred to the units of Mangalore Electricity Supply Company (MESCOM) shall be debited to this Account at RESOURCE section of KPTCL.</p> <p>The Ledger Account shall be maintained each Location Code wise. The balance against each L.C. shall be shown in the Inner Column of the Trial Balance with total of the MESCOM in Outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
28.879(LC)	Funds transferred to Hubli Electricity Supply Company (HESCOM)- Receivable / Adjustable.	<p>Funds transferred to the units of Hubli Electricity Supply Company (HESCOM) shall be debited to this Account at RESOURCE section of KPTCL.</p> <p>The Ledger Account shall be maintained each Location Code wise. The balance against each L.C. shall be shown in the Inner Column of the Trial Balance with total of the HESCOM in Outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

28.880(LC)	Funds transferred to Gulbarga Electricity Supply Company (GESCOM)-Receivable / Adjustable.	<p>Funds transferred to the units of Gulbarga Electricity Supply Company (GESCOM) shall be debited to this Account at RESOURCE section of KPTCL.</p> <p>The Ledger Account shall be maintained each Location Code wise. The balance against each L.C. shall be shown in the Inner Column of the Trial Balance with total of the GESCOM in Outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
46.601(LC)	Remittances received from Bangalore Electricity Supply Company (BESCOM)-Payable / Adjustable.	<p>Revenue collected from all the Units in BESCOM and remitted to Non-operative Account of the Bank Branches at their Units and subsequently transferred by these Branches of Banks to Main Bank Account of KPTCL shall be credited to this account at RESOURCE Section in KPTCL. The Ledger Account shall be maintained each Location Code wise. The balance against each L.C. shall be shown in the Inner Column of the Trial Balance with total of the BESCOM in Outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

46.602 (LC)	Remittances received from Mangalore Electricity Supply Company (MESCOM) - Payable / Adjustable.	Revenue collected from all the Units in MESCOM and remitted to Non-operative Account of the Bank Branches at their Units and subsequently transferred by these Branches of Banks to Main Bank Account of KPTCL shall be credited to this account at RESOURCE Section in KPTCL. The Ledger Account shall be maintained each Location Code wise. The balance against each L.C. shall be shown in the Inner Column of the Trial Balance with total of the MESCOM in Outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
46.603(LC)	Remittances received from Hubli Electricity Supply Company (HESCOM)- Payable / Adjustable.	Revenue collected from all the Units in HESCOM and remitted to Non-operative Account of the Bank Branches at their Units and subsequently transferred by these Branches of Banks to Main Bank Account of KPTCL shall be credited to this account at RESOURCE Section in KPTCL. The Ledger Account shall be maintained each Location Code wise. The balance against each L.C. shall be shown in the Inner Column of the Trial Balance with total of the HESCOM in Outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

<p>46.604(LC)</p>	<p>Remittances received from Gulbarga Electricity Supply Company (GESCOM)- Payable / Adjustable.</p>	<p>Revenue collected from all the Units in GESCOM and remitted to Non-operative Account of the Bank Branches at their Units and subsequently transferred by these Branches of Banks to Main Bank Account of KPTCL shall be credited to this account at RESOURCE Section in KPTCL. The Ledger Account shall be maintained each Location Code wise. The balance against each L.C. shall be shown in the Inner Column of the Trial Balance with total of the GESCOM in Outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>28.882 (LC)</p>	<p>Materials sent to BESCO Units by KPTCL – Receivable / Adjustable.</p>	<p>Materials sent to BESCO Units by KPTCL units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>28.883 (LC)</p>	<p>Materials sent to MESCOM Units by KPTCL – Receivable / Adjustable.</p>	<p>Materials sent to MESCOM Units by KPTCL units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

28.884 (LC)	Materials sent to HESCOM Units by KPTCL – Receivable / Adjustable.	Materials sent to HESCOM Units by KPTCL units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.885 (LC)	Materials sent to GESCOM Units by KPTCL – Receivable / Adjustable.	Materials sent to GESCOM Units by KPTCL units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.886 (LC)	Released / Scrap Assets or materials sent to BESCO Units by KPTCL- Receivables / Adjustable.	Released / Scrap Assets or materials sent to BESCO Units by KPTCL Units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.887 (LC)	Released / Scrap Assets or materials sent to MESCOM Units – Receivables / Adjustable.	Released / Scrap Assets or materials sent to MESCOM Units by KPTCL Units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

<p>28.888 (LC)</p>	<p>Released/ Scrap Assets or materials sent to HESCOM Units - Receivables / Adjustable.</p>	<p>Released / Scrap Assets or materials sent to HESCOM Units by KPTCL Units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>28.889 (LC)</p>	<p>Released/ Scrap Assets or materials sent to GESCOM Units - Receivables / Adjustable.</p>	<p>Released / Scrap Assets or materials sent to GESCOM Units by KPTCL Units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>2.890 (LC)</p>	<p>Personnel related amount receivable from BESCO Units.</p>	<p>Personnel related amount receivable from BESCO Units shall be debited to this account. Item wise detailed schedule shall be maintained for the ng in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

28.891 (LC)	Personnel related amount receivable from MESCOM Units.	Personnel related amount receivable from MESCOM Units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.892 (LC)	Personnel related amount receivable from HESCOM Units.	Personnel related amount receivable from HESCOM Units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.893 (LC)	Personnel related amount receivable from GESCOM Units.	Personnel related amount receivable from GESCOM Units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

28.894 (LC)	Other receivable from Other BESCOM Transactions.	Any other receivables from BESCOM Units other than those related to materials, released / scrap assets or materials, cash and personnel shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.895 (LC)	Other receivable from Other MESCOM Transactions.	Any other receivables from MESCOM Units other than those related to materials, released / scrap assets or materials, cash and personnel shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.896 (LC)	Other receivable from Other HESCOM Transactions.	Any other receivables from HESCOM Units other than those related to materials, released / scrap assets or materials, cash and personnel shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

28.897 (LC)	Other receivable from GESCOM - Other Transactions.	Any other receivables from GESCOM Units other than those related to materials, released / scrap assets or materials, cash and personnel shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.241 (LC)	Material received by KPTCL Units from BESCO Units - Payable / Adjustable.	Material received by KPTCL units from BESCO Units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.242 (LC)	Material received by KPTCL Units from MESCOM Units - Payable / Adjustable.	Material received by KPTCL units from MESCOM Units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

<p>42.243 (LC)</p>	<p>Material received by KPTCL Units from HESCOM Units - Payable / Adjustable</p>	<p>Material received by KPTCL units from HESCOM Units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>42.244 (LC)</p>	<p>Material received by KPTCL Units from GESCO Units - Payable / Adjustable</p>	<p>Material received by KPTCL units from GESCO Units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>42.245 (LC)</p>	<p>Released /Scrap Asset or Material received by KPTCL Units from BESCO Units - Payable / Adjustable.</p>	<p>Released /Scrap Asset or Material received by KPTCL Units from BESCO Units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

<p>42.246 (LC)</p>	<p>Released /Scrap Asset or Material received by KPTCL Units from MESCOM Units – Payable / Adjustable.</p>	<p>Released /Scrap Asset or Material received by KPTCL Units from MESCOM Units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>42.247 (LC)</p>	<p>Released /Scrap Asset or Material received by KPTCL Units from HESCOM Units – Payable / Adjustable.</p>	<p>Released /Scrap Asset or Material received by KPTCL Units from HESCOM Units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>42.248 (LC)</p>	<p>Released /Scrap Asset or Material received by KPTCL Units from GESCOM Units – Payable / Adjustable.</p>	<p>Released /Scrap Asset or Material received by KPTCL Units from GESCOM Units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

42.249 (LC)	Personnel related amount payable to BESCO units - Payable / Adjustable.	Personnel related amount payable to BESCO units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.250 (LC)	Personnel related amount payable to MESCOM units - Payable / Adjustable.	Personnel related amount payable to MESCOM units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.251 (LC)	Personnel related amount payable to HESCO units - Payable / Adjustable.	Personnel related amount payable to HESCO units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

<p>42.252 (LC)</p>	<p>Personnel related amount payable to GESCOM units - Payable / Adjustable.</p>	<p>Personnel related amount shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>42.253 (LC)</p>	<p>Other payables to BESCO units - Other transactions.</p>	<p>Any other payables to BESCO units other than those related to Materials, Released /Scrap Asset or Materials, cash and personnel shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>42.254 (LC)</p>	<p>Other payables to MESCOM units - Other transactions.</p>	<p>Any other payables to MESCOM units other than those related to Materials, Released /Scrap Asset or Materials, cash and personnel shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

<p>42.255 (LC)</p>	<p>Other payables to HESCOM units – Other transactions.</p>	<p>Any other payables to HESCOM units other than those related to Materials, Released /Scrap, Asset or Materials, cash and personnel shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>42.256 (LC)</p>	<p>Other payables to GESCOM units – Other transactions.</p>	<p>Any other payables to GESCOM units other than those related to Materials, Released /Scrap Asset or Materials, cash and personnel shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

PART-B

New Account Codes to be operated in the Units of ESCOMS

A/c Code	Account Head	Description
46.105 (LC)	Funds received from KPTCL – Payable / Adjustable.	Funds received from KPTCL by the Units of Escoms shall be credited to this account. Each Escom's Corporate Office shall also maintain separate Bank Operative Account and Cashbook as a Unit. RBCs shall continue to maintain their Bank Account and Cash Book as at present. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance
28.881(LC)	Remittances made to KPTCL main bank Accounts – Receivable / Adjustable.	Remittances made by Units of Electricity Supply Company (ESCOM) into their Branches Bank and subsequently transferred by the Bank Branches to the KPTCL main Bank Account shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance. This account shall be operated by all the Units of ESCOM only.

28.826 (LC)	Materials sent to KPTCL Units – Receivable / Adjustable.	Materials sent to KPTCL Units by the Units of ESCOMs shall be debited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.827 (LC)	Materials sent to BESCO Units – Receivable / Adjustable.	Materials sent to BESCO Units by the Units of other ESCOMs shall be debited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.828 (LC)	Materials sent to MESCOM Units – Receivable / Adjustable.	Materials sent to MESCOM Units by the Units of other ESCOMs shall be debited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

28.829 (LC)	Materials sent to HESCOM Units – Receivable / Adjustable.	Materials sent to HESCOM Units by the Units of other ESCOMs shall be debited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.830 (LC)	Materials sent to GESCOM Units – Receivable / Adjustable.	Materials sent to GESCOM Units by the Units of other ESCOMs shall be debited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.831 (LC)	Released / Scrap Assets or materials sent to KPTCL Units – Receivables / Adjustable.	Released / Scrap Assets or materials sent to KPTCL Units shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

<p>28.832 (LC)</p>	<p>Released / Scrap Assets or materials sent to BESCO Units - Receivables / Adjustable.</p>	<p>Released / Scrap Assets or materials sent to BESCO Units by the units of other ESCOMs only shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>28.833 (LC)</p>	<p>Released / Scrap Assets or materials sent to MESCOM Units - Receivables / Adjustable.</p>	<p>Released / Scrap Assets or materials sent to MESCOM Units by the units of other ESCOMs only shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
<p>28.834 (LC)</p>	<p>Released / Scrap Assets or materials sent to HESCO Units - Receivables / Adjustable.</p>	<p>Released / Scrap Assets or materials sent to HESCO Units by the units of other ESCOMs only shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>

28.835 (LC)	Released / Scrap Assets or materials sent to GESCOM Units - Receivables / Adjustable.	Released / Scrap Assets or materials sent to GESCOM Units by the units of other ESCOMs only shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.836 (LC)	Personnel related amount receivable from KPTCL.	Personnel related amount receivable from KPTCL Units shall be debited to this account in Units of all ESCOMs. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.837 (LC)	Personnel related amount receivable from BESCO Units.	Personnel related amount receivable from BESCO Units shall be debited to this account by the Units of other ESCOMs. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

28.838 (LC)	Personnel related amount receivable from MESCOM Units.	Personnel related amount receivable from MESCOM Units shall be debited to this account by the Units of other ESCOMs. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.839 (LC)	Personnel related amount receivable from HESCOM Units.	Personnel related amount receivable from HESCOM Units shall be debited to this account by the Units of other ESCOMs. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.840 (LC)	Personnel related amount receivable from GESCOM Units.	Personnel related amount receivable from GESCOM Units shall be debited to this account by the Units of other ESCOMs. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

28.841 (LC)	Other receivables from KPTCL Units - Other Transactions.	Any other receivables from KPTCL Units other than those related to materials, released / scrap assets or materials, cash and personnel shall be debited to this account in the units of all ESCOMs. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.842 (LC)	Other receivables from BESCO Units - Other Transactions.	Any other receivables from BESCO Units other than those related to materials, released / scrap assets or materials, cash and personnel shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.843 (LC)	Other receivables from MESCOM Units - Other Transactions.	Any other receivables from MESCOM Units other than those related to materials, released / scrap assets or materials, cash and personnel shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

28.844 (LC)	Other receivables from HESCOM Units – Other Transactions.	Any other receivables from HESCOM Units other than those related to materials, released / scrap assets or materials, cash and personnel shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.845 (LC)	Other receivables from GESCOM Units – Other Transactions.	Any other receivables from GESCOM Units other than those related to materials, released / scrap assets or materials, cash and personnel shall be debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42:214 (LC)	Material received from KPTCL – Payable / Adjustable.	Material received from Units of KPTCL by Units of ESCOMs shall be credited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

42.215 (LC)	Material received from BESCOM Units – Payable / Adjustable.	Material received from BESCOM Units by Units of other ESCOMs shall be credited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.216 (LC)	Material received from MESCOM Units – Payable / Adjustable.	Material received from MESCOM Units by Units of other ESCOMs shall be credited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.217 (LC)	Material received from HESCOM Units – Payable / Adjustable.	Material received from HESCOM Units by Units of other ESCOMs shall be credited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

42.218 (LC)	Material received from GESCOM Units – Payable / Adjustable.	Material received from GESCOM Units by Units of other ESCOMs shall be credited to this account. The Ledger Account shall be maintained each Location Code wise as similar to IUA account codes. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.219 (LC)	Released / Scrap Assets or Materials received from KPTCL units- Payable / Adjustable.	Released / Scrap Assets or Materials received from KPTCL units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.220 (LC)	Released / Scrap Assets or Materials received from BESCO units- Payable / Adjustable.	Released / Scrap Assets or Materials received from BESCO units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

42.221 (LC)	Released / Scrap Assets or Materials received from MESCOM units- Payable / Adjustable.	Released / Scrap Assets or Materials received from MESCOM units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.222 (LC)	Released / Scrap Assets or Materials received from HESCOM units- Payable / Adjustable.	Released / Scrap Assets or Materials received from HESCOM units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.223 (LC)	Released / Scrap Assets or Materials received from GESCOM units- Payable / Adjustable.	Released / Scrap Assets or Materials received from GESCOM units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.224 (LC)	Personnel related amount payable to KPTCL units - Payable / Adjustable.	Personnel related amount payable to KPTCL units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

42.225 (LC)	Personnel related amount payable to BESCOM units - Payable / Adjustable.	Personnel related amount payable to BESCOM units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.226 (LC)	Personnel related amount payable to MESCOM units - Payable / Adjustable.	Personnel related amount payable to MESCOM units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.227 (LC)	Personnel related amount payable to HESCOM units - Payable / Adjustable.	Personnel related amount payable to HESCOM units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.228 (LC)	Personnel related amount payable to GESCOM units - Payable / Adjustable.	Personnel related amount payable to GESCOM units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

42.229 (LC)	Other payables to KPTCL units – Other transactions.	Any other payables to KPTCL units other than those related to Materials, Released /Scrap Asset or Materials, cash and personnel shall be credited to this account in the units of other Escoms. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.230 (LC)	Other payables to BESCOM units – Other transactions.	Any other payables to BESCOM units other than those related to Materials, Released /Scrap Asset or Materials, cash and personnel shall be credited to this account in the units of other Escoms. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.231 (LC)	Other payables to MESCOM units – Other transactions.	Any other payables to MESCOM units other than those related to Materials, Released /Scrap Asset or Materials, cash and personnel shall be credited to this account in the units of other Escoms. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.232 (LC)	Other payables to HESCOM units – Other transactions.	Any other payables to HESCOM units other than those related to Materials, Released /Scrap Asset or Materials, cash and personnel shall be credited to this account in the units of other Escoms. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

42.233 (LC)	Other payables to GESCOM units – Other transactions.	Any other payables to GESCOM units other than those related to Materials, Released /Scrap Asset or Materials, cash and personnel shall be credited to this account in the units of other Escoms. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
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Amendment No.63

30.No. DCA /AO (A/cs)/Sn.IV / 2001-02 / CYS-15 Dated: 14-6-2002

OFFICIAL MEMORANDUM

A. The following sub-account code is opened with effect from 1-4-2001.

A/c Code	Account Head	Description
83.831 (ANC)	Withdrawal of Miscellaneous income accounted in previous year.	This account reflects the amount of penalty etc., recovered from Suppliers bills in previous years refunded under orders of competent authority. The amount refunded shall be debited to this account.

B: Following New Sub-account Codes are opened with effect from 1-6-2002.

I. To be operated in KPTCL:

A/c Code	Account Head	Description
61.200	Revenue from sale of power ESCOMs	
61.201(ANC)	Revenue from sale of power - BESCO	This reflects the Revenue demand raised by KPTCL for sale of power to Bangalore Electricity Supply Company Ltd.,

61.202 (ANC)	Revenue from sale of power - MESCOM	This reflects the Revenue demand raised by KPTCL for sale of power to Mangalore Electricity Supply Company Ltd.,
61.203 (ANC)	Revenue from sale of power - HESCOM	This reflects the Revenue demand raised by KPTCL for sale of power to Hubli Electricity Supply Company Ltd.,
61.204 (ANC)	Revenue from sale of power - GESCOM	This reflects the Revenue demand raised by KPTCL for sale of power to Gulbarga Electricity Supply Company Ltd.,
23.200	Sundry Debtors for sale of power - ESCOMs	
23.201 (ANC)	Sundry Debtors for sale of power- BESCO	This account reflects the amount due from Bangalore Electricity Supply Company Ltd., on account of power sold. It excludes dues on account of electricity tax and any other Miscellaneous recoverable.
23.202 (ANC)	Sundry Debtors for sale of power- MESCOM	This account reflects the amount due from Mangalore Electricity Supply Company Ltd., on account of power sold. It excludes dues on account of electricity tax and any other Miscellaneous recoverable.
23.203 (ANC)	Sundry Debtors for sale of power- HESCOM	This account reflects the amount due from Hubli Electricity Supply Company Ltd., on account of power sold. It excludes dues on account of electricity tax and any other Misc. recoverables.

23.204(ANC)	Sundry Debtors for sale of power- GESCOM	This account reflects the amount due from Gulbarga Electricity Supply Company Ltd., on account of power sold. It excludes dues on account of electricity tax and any other Misc. recoverables.
61.911(ANC)	Delayed payment charges from BESCO	This account records the amount recovered from BESCO for payment made after the due date in respect of power supplied.
61.912(ANC)	Delayed payment charges from MESCOM	This account records the amount recovered from MESCOM for payment made after the due date in respect of power supplied.
61.913(ANC)	Delayed payment charges from HESCO	This account records the amount recovered from HESCO for payment made after the due date in respect of power supplied.
61.914(ANC)	Delayed payment charges from GESCOM	This account records the amount recovered from GESCOM for payment made after the due date in respect of power supplied.
23.711(ANC)	Sundry Debtors for delayed payment charges BESCO	Dues from BESCO other than for sale of power i.e., charges on belated payment of power sold to the company shall be recorded in this account.
23.712(ANC)	Sundry Debtors for delayed payment charges MESCOM	Dues from MESCOM other than for sale of power i.e., charges on belated payment of power sold to the company shall be recorded in this account.

23.713 (ANC)	Sundry Debtors for delayed payment charges - HESCOM	Dues from HESCOM other than for sale of power i.e., charges on belated payment of power sold to the company shall be recorded in this account.
23.714 (ANC)	Sundry Debtors for delayed payment charges - GESCOM	Dues from GESCOM other than for sale of power i.e., charges on belated payment of power sold to the Company shall be recorded in this account.
22.411 (ANC)	Materials received from VVNL / ESCOMs	This account reflects the value of materials received from M/s VVNL / ESCOM stores. Balance under this account shall be transferred to material stock account at the year-end.
22.421 (ANC)	Materials transferred to VVNL / ESCOMs	This account reflects the value of materials transferred to M/s VVNL / ESCOM stores. Balance under this account shall be transferred to material stock account at the year-end.
53.308 (ANC)	Loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for BESCOM	This account reflects the loans drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Bangalore Electricity Supply Company Ltd. Bank wise Scheme wise Schedule shall be maintained for the Loan amount drawn.

53.309 (ANC)	Loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for MESCOM	This account reflects the loans drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Mangalore Electricity Supply Company Ltd. Bank wise Scheme wise Schedule shall be maintained for the Loan amount drawn.
53.310 (ANC)	Loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for HESCOM	This account reflects the loans drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Hubli Electricity Supply Company Ltd. Bank wise Scheme wise Schedule shall be maintained for the Loan amount drawn.
53.311 (ANC)	Loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for GESCOM	This account reflects the loans drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Gulbarga Electricity Supply Company Ltd. Bank wise Scheme wise Schedule shall be maintained for the Loan amount drawn.
51.138 (ANC)	Repayments due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for BESCOM	Amount due for repayment of loan drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Bangalore Electricity Supply Company Ltd. Shall be recorded in this account.
51.139 (ANC)	Repayments due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for MESCOM	Amount due for repayment of loan drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Mangalore Electricity Supply Company Ltd. Shall be recorded in this account.

51.140 (ANC)	Repayments due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for HESCOM	Amount due for repayment of loan drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Hubli Electricity Supply Company Ltd. Shall be recorded in this account.
51.141(ANC)	Repayments due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for GESCOM	Amount due for repayment of loan drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Gulbarga Electricity Supply Company Ltd. Shall be recorded in this account.
51.238 (ANC)	Interest accrued and due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for BESCO	Interest accrued and to be paid during the year on loan drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Bangalore Electricity Supply Company Ltd. Shall be credited to this account.
51.239 (ANC)	Interest accrued and due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for MESCOM	Interest accrued and to be paid during the year on loan drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Mangalore Electricity Supply Company Ltd. Shall be credited to this account.
51.240 (ANC)	Interest accrued and due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for HESCOM	Interest accrued and to be paid during the year on loan drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Hubli Electricity Supply Company Ltd. Shall be credited to this account.

51.241 (ANC)	Interest accrued and due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for GESCOM	Interest accrued and to be paid during the year on loan drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for Gulbarga Electricity Supply Company Ltd. Shall be credited to this account.
78.547 (ANC)	Interest on loan drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for BESCO	Interest paid to Commercial Banks on loans drawn in respect of ongoing SPA Scheme works by KPTCL for Bangalore Electricity Supply Company Ltd., shall be debited to this account.
78.548 (ANC)	Interest on loan drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for MESCOM	Interest paid to Commercial Banks on loans drawn in respect of ongoing SPA Scheme works by KPTCL for Mangalore Electricity Supply Company Ltd., shall be debited to this account
78.549 (ANC)	Interest on loan drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for HESCO	Interest paid to Commercial Banks on loans drawn in respect of ongoing SPA Scheme works by KPTCL for Hubli Electricity Supply Company Ltd., shall be debited to this account
78.550 (ANC)	Interest on loan drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for GESCOM	Interest paid to Commercial Banks on loans drawn in respect of ongoing SPA Scheme works by KPTCL for Gulbarga Electricity Supply Company Ltd., shall be debited to this account.

53.312 (ANC)	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for BESCO	This account reflects the loans drawn from REC in respect of ongoing SPA scheme works by KPTCL for Bangalore Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
53.313 (ANC)	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for MESCOM	This account reflects the loans drawn from REC in respect of ongoing SPA scheme works by KPTCL for Mangalore Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
53.314 (ANC)	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCO	This account reflects the loans drawn from REC in respect of ongoing SPA scheme works by KPTCL for Hubli Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
53.315 (ANC)	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for GESCOM	This account reflects the loans drawn from REC in respect of ongoing SPA scheme works by KPTCL for Gulbarga Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
51.142(ANC)	Repayments due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for BESCO	Amount due for repayment of loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for Bangalore Electricity Supply Company Ltd. Shall be recorded in this account.

51.143 (ANC)	Repayments due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for MESCOM	Amount due for repayment of loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for Mangalore Electricity Supply Company Ltd. Shall be recorded in this account.
51.144 (ANC)	Repayments due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM	Amount due for repayment of loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for Hubli Electricity Supply Company Ltd. Shall be recorded in this account.
51.145(ANC)	Repayments due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for GESCOM	Amount due for repayment of loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for Gulbarga Electricity Supply Company Ltd. Shall be recorded in this account.
51.242 (ANC)	Interest accrued and due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for BESCO	Interest accrued and to be paid during the year on loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for Bangalore Electricity Supply Company Ltd. Shall be credited to this account.
51.243 (ANC)	Interest accrued and due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for MESCOM	Interest accrued and to be paid during the year on loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for Mangalore Electricity Supply Company Ltd. Shall be credited to this account.

51.244 (ANC)	Interest accrued and due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM	Interest accrued and to be paid during the year on loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for Hubli Electricity Supply Company Ltd. Shall be credited to this account.
51.245 (ANC)	Interest accrued and due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for GESCOM	Interest accrued and to be paid during the year on loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for Gulbarga Electricity Supply Company Ltd. Shall be credited to this account.
78.551 (ANC)	Interest on loan drawn from REC in respect of ongoing SPA Scheme works by KPTCL for BESCO	Interest paid to REC on loans drawn in respect of ongoing SPA Scheme works by KPTCL for Bangalore Electricity Supply Company Ltd., shall be debited to this account.
78.552(ANC)	Interest on loan drawn from REC in respect of ongoing SPA Scheme works by KPTCL for MESCOM	Interest paid to REC on loans drawn in respect of ongoing SPA Scheme works by KPTCL for Mangalore Electricity Supply Company Ltd., shall be debited to this account
78.553 (ANC)	Interest on loan drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM	Interest paid to REC on loans drawn in respect of ongoing SPA Scheme works by KPTCL for Hubli Electricity Supply Company Ltd., shall be debited to this account
78.554 (ANC)	Interest on loan drawn from REC in respect of ongoing SPA Scheme works by KPTCL for GESCOM	Interest paid to REC on loans drawn in respect of ongoing SPA Scheme works by KPTCL for Gulbarga Electricity Supply Company Ltd., shall be debited to this account.

53.316 (ANC)	Loans drawn from Power Finance Corporation Ltd., in respect of ongoing schemes by KPTCL for BESCO	This account reflects the loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Bangalore Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
53.317(ANC)	Loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for MESCOM	This account reflects the loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Mangalore Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
53.318(ANC)	Loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for HESCO	This account reflects the loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Hubli Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
53.319(ANC)	Loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for GESCOM	This account reflects the loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Gulbarga Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
51.146(ANC)	Repayments due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for BESCO	Amount due for repayment of loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Bangalore Electricity Supply Company Ltd. Shall be recorded in this account.

51.147 (ANC)	Repayments due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for MESCOM	Amount due for repayment of loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Mangalore Electricity Supply Company Ltd. Shall be recorded in this account.
51.148 (ANC)	Repayments due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for HESCOM	Amount due for repayment of loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Hubli Electricity Supply Company Ltd. Shall be recorded in this account.
51.149(ANC)	Repayments due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for GESCOM	Amount due for repayment of loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Gulbarga Electricity Supply Company Ltd. Shall be recorded in this account.
51.246 (ANC)	Interest accrued and due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for BESCOM.	Interest accrued and to be paid during the year on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Bangalore Electricity Supply Company Ltd. Shall be credited to this account.

51.247 (ANC)	Interest accrued and due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for MESCOM	Interest accrued and to be paid during the year on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Mangalore Electricity Supply Company Ltd. Shall be credited to this account.
51.248 (ANC)	Interest accrued and due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for HESCOM	Interest accrued and to be paid during the year on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Hubli Electricity Supply Company Ltd. Shall be credited to this account.
51.249 (ANC)	Interest accrued and due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for GESCOM	Interest accrued and to be paid during the year on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for Gulbarga Electricity Supply Company Ltd. Shall be credited to this account.
78.555 (ANC)	Interest on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for BESCOM	Interest paid to Power Finance Corporation Ltd on loans drawn in respect of ongoing schemes by KPTCL for Bangalore Electricity Supply Company Ltd, shall be debited to this account.
78.556(ANC)	Interest on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for MESCOM	Interest paid to Power Finance Corporation Ltd on loans drawn in respect of ongoing schemes by KPTCL for Mangalore Electricity Supply Company Ltd., shall be debited to this account

78.557 (ANC)	Interest on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for HESCOM	Interest paid to Power Finance Corporation Ltd on loans drawn in respect of ongoing schemes by KPTCL for Hubli Electricity Supply Company Ltd., shall be debited to this account
78.558 (ANC)	Interest on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for GESCOM	Interest paid to Power Finance Corporation Ltd on loans drawn in respect of ongoing schemes by KPTCL for Gulbarga Electricity Supply Company Ltd., shall be debited to this account.
53.320 (ANC)	Loans drawn from GOK in respect of ongoing APRDP works by KPTCL for BESCO	This account reflects the loans drawn from Government of Karnataka in respect of ongoing APRDP works by KPTCL for Bangalore Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
53.321(ANC)	Loans drawn from GOK in respect of ongoing APRDP works by KPTCL for MESCOM	This account reflects the loans drawn from GOK in respect of ongoing APRDP works by KPTCL for Mangalore Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
53.322(ANC)	Loans drawn from GOK in respect of ongoing APRDP works by KPTCL for HESCOM	This account reflects the loans drawn from GOK in respect of ongoing APRDP works by KPTCL for Hubli Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.

53.323 (ANC)	Loans drawn from GOK in respect of ongoing APRDP works by KPTCL for GESCOM	This account reflects the loans drawn from GOK in respect of ongoing APRDP works by KPTCL for Gulbarga Electricity Supply Company Ltd. Schedule shall be maintained for the Loan amount drawn.
51.150 (ANC)	Repayments due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for BESCOM	Amount due for repayment of loan drawn from GOK in respect of ongoing APRDP works by KPTCL for Bangalore Electricity Supply Company Ltd. Shall be recorded in this account.
51.151 (ANC)	Repayments due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for MESCOM	Amount due for repayment of loan drawn from GOK in respect of ongoing APRDP works by KPTCL for Mangalore Electricity Supply Company Ltd. Shall be recorded in this account.
51.152 (ANC)	Repayments due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for HESCOM	Amount due for repayment of loan drawn from GOK in respect of ongoing APRDP works by KPTCL for Hubli Electricity Supply Company Ltd. Shall be recorded in this account.
51.153(ANC)	Repayments due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for GESCOM	Amount due for repayment of loan drawn from GOK in respect of ongoing APRDP works by KPTCL for Gulbarga Electricity Supply Company Ltd. Shall be recorded in this account.

51.250 (ANC)	Interest accrued and due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for BESCOM	Interest accrued and to be paid during the year on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for Bangalore Electricity Supply Company Ltd. Shall be credited to this account.
51.251 (ANC)	Interest accrued and due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for MESCOM	Interest accrued and to be paid during the year on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for Mangalore Electricity Supply Company Ltd. Shall be credited to this account.
51.252 (ANC)	Interest accrued and due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for HESCOM	Interest accrued and to be paid during the year on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for Hubli Electricity Supply Company Ltd. Shall be credited to this account.
51.253 (ANC)	Interest accrued and due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for GESCOM	Interest accrued and to be paid during the year on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for Gulbarga Electricity Supply Company Ltd. Shall be credited to this account.
78.559 (ANC)	Interest on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for BESCOM	Interest paid to GOK in respect of ongoing APRDP works by KPTCL for Bangalore Electricity Supply Company Ltd., shall be debited to this account.

78.560(ANC)	Interest on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for MESCOM	Interest paid to GOK in respect of ongoing APRDP works by KPTCL for Mangalore Electricity Supply Company Ltd., shall be debited to this account
78.561 (ANC)	Interest on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for HESCOM	Interest paid to GOK in respect of ongoing APRDP works by KPTCL for Hubli Electricity Supply Company Ltd., shall be debited to this account
78.562 (ANC)	Interest on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for GESCOM	Interest paid to GOK in respect of ongoing APRDP works by KPTCL for Gulbarga Electricity Supply Company Ltd., shall be debited to this account.

II. To be operated in ESCOMs:

A/c Code	Account Head	Description
41.161 (ANC)	Sundry Creditors for purchase of power - KPTCL	This account reflects the amount due to Karnataka Power, Transmission Corporation Ltd., by the ESCOMs for power purchased.
41.162 (ANC)	Sundry Creditors for purchase of power - BESCOM	This account reflects the amount due to Bangalore Electricity Supply Company Ltd., by other ESCOMs for power purchased.
41.163 (ANC)	Sundry Creditors for purchase of power - MESCOM	This account reflects the amount due to Mangalore Electricity Supply Company Ltd., by other ESCOMs for power purchased.

41.164 (ANC)	Sundry Creditors for purchase of power - HESCOM	This account reflects the amount due to HUBLI Electricity Supply Company Ltd., by other ESCOMs for power purchased.
41.165 (ANC)	Sundry Creditors for purchase of power - GESCOM	This account reflects the amount due to GULBARGA Electricity Supply Company Ltd., by other ESCOMs for power purchased.
70.161 (ANC)	Power purchased from KPTCL	This account reflects the cost of power purchased by ESCOMs from Karnataka Power Transmission Corporation Ltd.,
70.162 (ANC)	Power purchased from BESCOM	This account reflects the cost of power purchased by other ESCOMs from Bangalore Electricity Supply Company Ltd.,
70.163 (ANC)	Power purchased from MESCOM	This account reflects the cost of power purchased by other ESCOMs from Mangalore Electricity Supply Company Ltd.,
70.164 (ANC)	Power purchased from HESCOM	This account reflects the cost of power purchased by other ESCOMs from Hubli Electricity Supply Company Ltd.,
70.165 (ANC)	Power purchased from GESCOM	This account reflects the cost of power purchased by other ESCOMs from Gulbarga Electricity Supply Company Ltd.,
80.161 (ANC)	Interest on belated payment of power purchase dues -KPTCL	This account reflects the interest on belated payments of dues in respect of power purchased by ESCOMs from Karnataka Power Transmission Corporation Ltd.,

80.162 (ANC)	Interest on belated payment of power purchase dues –BESCOM	This account reflects the interest on belated payments of dues in respect of power purchased by other ESCOMs from Bangalore Electricity Supply Company Ltd.
80.163 (ANC)	Interest on belated payment of power purchase dues –MESCOM	This account reflects the interest on belated payments of dues in respect of power purchased by other ESCOMs from Mangalore Electricity Supply Company Ltd.
80.164 (ANC)	Interest on belated payment of power purchase dues –HESCOM	This account reflects the interest on belated payments of dues in respect of power purchased by other ESCOMs from Hubli Electricity Supply Company Ltd.
80.165 (ANC)	Interest on belated payment of power purchase dues –GESCOM	This account reflects the interest on belated payments of dues in respect of power purchased by other ESCOMs from Gulbarga Electricity Supply Company Ltd.
22.412 (ANC)	Materials received from KPTCL / other ESCOMs	This account reflects the value of materials received from M/s KPTCL /other ESCOM stores. Balance under this account shall be transferred to material stock account at the year-end.

22.422 (ANC)	Materials transferred to KPTCL / other ESCOMs	This account reflects the value of materials transferred to M/s KPTCL /other ESCOM stores. Balance under this account shall be transferred to material stock account at the year-end.
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Amendment No. 64

31. No. FA (A/cs) / DCA /AO (A/cs) Sn.IV / 2001-02 / CYS- 19 Dtd: 24-6-2002

OFFICIAL MEMORANDUM

Sub: - Issue of Location Codes to ESCOMs

Ref: - 1. GOK Notification No. DE 14 P SR 2002 dated 31.5.2002
2. GOK letter No. DE 33 PSR 2002 dated 1.6.2002

I. Consequent to formation of Four Electricity Supply Companies, Location Code as noted against each ESCOM is allotted with effect from 1-6-2002.

Sl.No.	Name of the ESCOM	Location Code
1.	Bangalore Electricity Supply Company Ltd.,	750
2.	Mangalore Electricity Supply Company Ltd.,	760
3.	Hubli Electricity Supply Company Ltd.,	770
4.	Gulbarga Electricity Supply Company Ltd.,	780

II. In respect of O&M Division – Distribution, Location Codes as noted below are reserved for allotment by respective ESCOMs to the new divisions in their Company as and when necessity arises. A copy of allotment of such New Location Code may be endorsed to this office for reference, by the companies in future.

Sl.No.	Name of the ESCOM	Location Codes Reserved
1.	Bangalore Electricity Supply Company Ltd.,	460 to 470
2.	Mangalore Electricity Supply Company Ltd.,	471 to 480

3.	Hubli Electricity Supply Company Ltd.,	481 to 490
4.	Gulbarga Electricity Supply Company Ltd.,	491 to 500

Amendment No. 65

No. FA(A/cs) / DCA / Sn.XIV / 2002-03 / CYS- 29

Dated 16-7-2002

OFFICIAL MEMORANDUM

- I. Consequent to revision of Electricity Power Tariff vide Notification No. KPTCL/B36/4525/F/2001-02/961 dated 24-6-2002, the following Account Codes cease to be in operation for the reason mentioned against each account code.

A/c Code	Account Head	Description
61.1057	Revenue from sale of power Domestic lighting, Non-Domestic, Non- Commercial lighting installations and Government Hospitals lighting.	Merged with Tariff category LT 2 (a) (Account Code 61.1107)
23.1057	Sundry Debtors for sale of power Domestic lighting, Non-Domestic, Non- Commercial lighting installations and Government Hospitals lighting.	Merged with Tariff category LT 2 (a) (Account Code 23.1107)
23.4057	Provision for Unbilled Revenue- Domestic lighting, Non-Domestic, Non- Commercial lighting installations and Government Hospitals lighting.	Merged with Tariff category LT 2 (a) (Account Code 23.4107)
23.5057	Dues from permanently disconnected consumers- Domestic lighting, Non-Domestic, Non- Commercial lighting installations and Government Hospitals lighting.	Merged with Tariff category LT 2 (a) (Account Code 23.5107)
23.9057	Provision for doubtful dues from consumers- Domestic lighting, Non-Domestic, Non- Commercial lighting installations and Government Hospitals lighting.	Merged with Tariff category LT 2 (a) (Account Code 23.9107)

II. Areca nut and Coconut plantations which are presently under LT 4 (d) have been merged with Tariff Scheduled LT4 (a). Therefore, the following Account Codes will henceforth be applicable only for installations like Horticulture Nurseries, Coffee, and Tea plantations.

61.1287	Revenue from sale of power – Private Horticulture Nurseries, Coffee, Tea plantations.	Shifted to LT 4 (a) (Account Code 61.1197)
23.1287	Sundry Debtors for sale of power- Private Horticulture Nurseries, Coffee, Tea plantations	Shifted to LT 4 (a) (Account Code 23.1197)
23.4287	Provision for Unbilled Revenue- Private Horticulture Nurseries, Coffee, Tea plantations	Shifted to LT 4 (a) (Account Code 23.4197)
23.5287	Dues from permanently disconnected consumers- Private Horticulture Nurseries, Coffee, Tea plantations	Shifted to LT 4 (a) (Account Code 23.5197)
23.9287	Provision for doubtful dues from consumers - Private Horticulture Nurseries, Coffee, Tea plantations	Shifted to LT 4 (a) (Account Code 23.9197)

Amendment No. 65(a)

32.No. FA(A/cs) / DCA / Sn.IV / 2001-02 / CYS-32

Dated 25-7-2002

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1-4-2001. These account codes are **to be operated in KPTCL ONLY.**

A/c Code	Account Head	Description
41.1527	Sundry Creditors for purchase of power – M/s BSES	This account reflects the amount due to M/s. BSES for power purchased.
41.1537	Sundry Creditors for purchase of power – M/s Jamkhandi Sugar Ltd.	This account reflects the amount due to M/s. Jamkhandi Sugar Ltd for power purchased.

41.1547	Sundry Creditors for purchase of power – M/s Godavari Sugar Ltd.	This account reflects the amount due to M/s. Godavari Sugar Ltd for power purchased
70.1527	Power purchased from M/s BSES	This account reflects the cost of power purchased by the Corporation from such power supplier.
70.1537	Power purchased from M/s Jamkhandi Sugar Ltd.,	This account reflects the cost of power purchased by the Corporation from such power supplier.
70.1547	Power purchased from M/s Godavari Sugar Ltd.,	This account reflects the cost of power purchased by the Corporation from such power supplier.
80.1527	Interest on belated payments of power purchase dues- M/s BSES	Interest on belated payments of dues in respect of power purchased from M/s BSES shall be debited to this account.
80.1537	Interest on belated payments of power purchase dues- M/s Jamkhandi Sugar Ltd.,	Interest on belated payments of dues in respect of power purchased from M/s Jamkhandi Sugar Ltd., shall be debited to this account.
80.1547	Interest on belated payments of power purchase dues- M/s Godavari Sugar Ltd.,	Interest on belated payments of dues in respect of power purchased from M/s Godavari Sugar Ltd., shall be debited to this account.
61.3070	Revenue from Sale of power – Gujarath Electricity Board	This reflects the revenue demand raised by various offices of the Corporation for sale of power to Gujarath Electricity Board.
61.3080	Revenue from Sale of power – Chatisgarh State Electricity Board	This reflects the revenue demand, raised by various offices of the Corporation for sale of power to Chatisgarh State Electricity Board.

61.3090	Revenue from Sale of power – Madhya Pradesh Electricity Board	This reflects the revenue demand raised by various offices of the Corporation for sale of power to Madhya Pradesh Electricity Board.
23.6070	Sundry Debtors for Inter State Sale of power – Gujarath Electricity Board	This account reflects amount due from Gujarath Electricity Board for power sold to them.
23.6080	Sundry Debtors for Inter State Sale of power – Chatisgarh State Electricity Board	This account reflects amount due from Chatisgarh State Electricity Board for power sold to them.
23.6090	Sundry Debtors for Inter State Sale of power – Madhya Pradesh Electricity Board	This account reflects amount due from Madhya Pradesh Electricity Board for power sold to them.

Amendment No. 66

33.No. FA(A/cs) / DCA / Sn.IV / 2001-02 / CYS-39

Dated 9- 9-2002

OFFICIAL MEMORANDUM

Sub: - Issue of Location Codes.

Ref: - Corporate Order No.KPTCL/B5 (A)/5603/2001-02 dated 23-7-2002.

Location Code as noted below is allotted with effect from the date of functioning of the respective offices.

Sl.No.	Name of the Accounting Unit	Location Code
1.	O/O The Chief Engineer, Elec., Transmission, Gulbarga	725
2.	O/O The Superintending Engineer, Elec., Transmission, (Works & Maintenance), Davangere	906
3.	O/O The Superintending Engineer, Elec., Transmission, (Maintenance), Mysore	907
4.	O/O The Superintending Engineer, Elec., Transmission, (Works & Maintenance), Bagalkote	908

Amendment No. 67

OFFICIAL MEMORANDUM

Following New Sub-account Codes are opened with effect from 1-4-2002. These account codes are to be operated in KPTCL ONLY.

A/c Code	Account Head	Description
41.1557	Sundry Creditors for purchase of power – Gujarat Electricity Board	This account reflects the amount due to Gujarat Electricity Board for power purchased.
41.1567	Sundry Creditors for purchase of power – Chattisgarh State Electricity Board	This account reflects the amount due to Chattisgarh State Electricity Board for power purchased.
41.1577	Sundry Creditors for purchase of power – Madhya Pradesh Electricity Board	This account reflects the amount due to Madhya Pradesh Electricity Board for power purchased.
41.1587	Sundry Creditors for purchase of power – M/s Vijayalakshmi Hydro Power Pvt Ltd.,	This account reflects the amount due to M/s Vijayalakshmi Hydro Power Pvt Ltd. for power purchased.
70.1557	Power purchased from Gujarath Electricity Board	This account reflects the cost of power purchased by the Corporation from such power supplier.
70.1567	Power purchased from Chattisgarh State Electricity Board	This account reflects the cost of power purchased by the Corporation from such power supplier.
70.1577	Power purchased from Madhya Pradesh Electricity Board.	This account reflects the cost of power purchased by the Corporation from such power supplier.
70.1587	Power purchased from – M/s Vijayalakshmi Hydro Power Pvt Ltd.,	This account reflects the cost of power purchased by the Corporation from such power supplier.
80.1557	Interest on belated payments of power purchase dues + Gujarat Electricity Board	Interest on belated payments of dues in respect of power purchased from Gujarat Electricity Board shall be debited to this account.

80.1567	Interest on payments of purchased dues- Chattisgarh Electricity Board	belated power State	Interest on belated payments of dues in respect of power purchased from Chattisgarh State Electricity Board shall be debited to this account.
80.1577	Interest on payments of purchase dues- Pradesh Electricity Board	belated power Madhya Board	Interest on belated payments of dues in respect of power purchased from Madhya Pradesh Electricity Board shall be debited to this account.
80.1587	Interest on payments of purchase dues- Vijayalakshmi Power Pvt Ltd.,	belated power M/s Hydro	Interest on belated payments of dues in respect of power purchased from Vijayalakshmi Hydro Power Pvt Ltd., shall be debited to this account.
53.976 (ANC)	Loan from Corporate (remittance by Corporate Office)	VVNL Office VVNL	Remittance made by the Corporate Office, VVNL, Bangalore to main bank account of KPTCL is accounted against this head of account.
28.860 (ANC)	Receivables- transferred to Corporate Office.	Funds VVNL	Funds transferred from KPTCL to VVNL Corporate Office shall be accounted against this head of account. Detailed item wise schedule shall be maintained.

Amendment No. 68

35.No. FA(A/cs) / DCA / Sn.IV / 2001-02 / CYS-41

Dated 9-9-2002

CORRIGENDUM

Ref: - No. CCA / DCA /AO (A/cs) Sn.IV / 2001-02 / CYS-12
dated 1-6-2002.

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Following existing account codes allotted in the Official Memorandum under reference are replaced with new account codes as shown here below.

UNDER PART-A

New Account Codes to be operated in the Units of KPTCL

Existing A/c Code	New A/c Code	A/c Head	Description
28.877 (LC)	28.900 (LC)	Funds transferred to Bangalore Electricity Supply Company (BESCOM)- Receivable/ Adjustable	Funds transferred to the Units of Bangalore Electricity Supply Company (BESCOM) shall be debited to this account at RESOURCE SECTION of KPTCL. The ledger account shall be maintained each location code wise. The balance against each LC shall be shown in the inner column of the TB with total of the BESCOM in outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

28.878 (LC)	28.901 (LC)	Funds transferred to Mangalore Electricity Supply Company (MESCOM)- Receivable/ Adjustable	Funds transferred to the Units of Mangalore Electricity Supply Company (MESCOM) shall be debited to this account at RESOURCE SECTION of KPTCL. The ledger account shall be maintained each location code wise. The balance against each LC shall be shown in the inner column of the TB with total of the MESCOM in outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
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<p>28.879 (LC)</p>	<p>28.902 (LC)</p>	<p>Funds transferred to Hubli Electricity Supply Company (HESCOM)- Receivable/ Adjustable</p>	<p>Funds transferred to the Units of Hubli Electricity Supply Company (HESCOM) shall be debited to this account at RESOURCE SECTION of KPTCL. The ledger account shall be maintained each location code wise. The balance against each LC shall be shown in the inner column of the TB with total of the HESCOM in outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.</p>
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28.880 (LC)	28.903 (LC)	Funds transferred to Gulbarga Electricity Supply Company (GESCOM)- Receivable/ Adjustable	Funds transferred to the Units of Gulbarga Electricity Supply Company (GESCOM) shall be debited to this account at RESOURCE SECTION of KPTCL. The ledger account shall be maintained each location code wise. The balance against each LC shall be shown in the inner column of the TB with total of the GESCOM in outer column. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
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UNDER PART - B

New Account Codes to be operated in the Units of

ESCOMs

Existing A/c Code	New A/c Code	A/c Head	Description
46.105 (LC)	46.106 (LC)	Funds received from KPTCL-Payable/Adjustable	Funds received from KPTCL by the Units of ESCOMs shall be credited to this account. Each ESCOM's Corporate Office shall also maintain separate Bank Operative Account and Cashbook as a Unit. RBCs shall continue to maintain their Bank Account and Cashbook as at present. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.

Other contents of the OM dated 1-6-2002 remains unaltered.

Amendment No. 69

**CORPORATE ORDERS
RELATED
TO
ACCOUNTS**

Sub: Review of Capital Expenditure of Major Schemes by KERC on 13-11-2001 – Making provision for interest During Construction (IDC) in the DPRs and detailed estimates of Major Works – Guidelines.

Ref: - KERC Letter No. H/04/2047 dated 20-11-2001.

While reviewing Capital Expenditure of Major Schemes, the KERC has observed that the provision for interest during construction (IDC) is not being provided in the Estimates by KPTCL. It has directed that the provision for IDC in Detailed Project Reports (DPRs) and detailed estimates has to be made duly taking into consideration the source of funding of the project and the interest liability on the respective resources. The provision has to be made keeping in view the period of execution of the project and likely rates of interest so that the actual IDC can be subsequently compared with estimates.

The interest rates change from project to project and source to source. Even from the same source the interest rate may change for different types of projects. In view of this situation, the provision for IDC in both DPRs and detailed Estimates shall be made duly following the guidelines laid down below:-

1. The rate of interest to be adopted may be ascertained from Chief Controller (B&R) once in a year. The rate of interest so ascertained shall be certified in the DPRs and detailed estimates invariably.
2. The period of project shall be determined at the time of preparation of DPR/ detailed estimate and provision for IDC made for the entire period of project at the applicable rate of interest in DPR / detailed estimate.
3. In the detailed estimates prepared for execution of project, the provision for IDC shall be made on the amount of each estimate at the rate applicable for the source, for the entire period of the project irrespective of the period of execution of the detailed estimate.
4. Interest paid during the period of construction shall be capitalised duly following the prevailing procedure.

It shall be ensured by the sanctioning authority that No DPR or Detailed estimate is sanctioned unless provision for IDC is included in the cost.

ವಿಷಯ: ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ (ಬಿ.ಆರ್.ಪಿ) ಅಡಿಯಲ್ಲಿ ಹೊಂದಾಣಿಕೆ ಮೂಲಕ ಬಾಕಿ ಕಂದಾಯ ಹಣವನ್ನು ಸರಿದೂಗಿಸಿದ್ದು ಖಾಯಂ ವಿದ್ಯುತ್ ನಿಲುಗಡೆ ಆಗಿದ್ದ ಸ್ಥಾವರಗಳಿಗೆ ಪುನರ್ ವಿದ್ಯುತ್ ಸಂಪರ್ಕಕೊಡುವ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ:
- ೧) ಸರ್ಕಾರದ ಆದೇಶದ ಸಂಖ್ಯೆ:ಡಿಇ೧೨/ಪಿಎಸ್‌ಆರ್-೨೦೦೧/೩೦.೩.೨೦೦೧
 - ೨) ಮುಲೇನಿ ರವರ ಸುತ್ತೋಲೆ ಸಂಖ್ಯೆ:ಸಿವೈಎಸ್-೨/೨೩.೪.೨೦೦೧
 - ೩) - " - ಸಿವೈಎಸ್-೩೨/೨೫.೮.೨೦೦೧.

ಕರ್ನಾಟಕ ಸರ್ಕಾರವು ಅನುಮೋದಿಸಿದ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿಯಲ್ಲಿ (ಬಿ.ಆರ್.ಪಿ) ಕೆಲವು ಹೊಂದಾಣಿಕೆಗಳನ್ನು, ಗುರುತಿಸಲ್ಪಟ್ಟ ಜಕಾತಿ ವರ್ಗದ ಸ್ಥಾವರಗಳ/ ಗ್ರಾಹಕರುಗಳ ವಿರುದ್ಧ, ಹಲವಾರು ವರ್ಷಗಳಿಂದ ಬಾಕಿ ಇದ್ದ ಶಿಲ್ಕನ್ನು ಕಂದಾಯ ಖಾತೆಯಿಂದ ತೊಡೆದುಹಾಕ ಬೇಕಿತ್ತು. ಖಾಯಂ ವಿದ್ಯುತ್ ನಿಲುಗಡೆ ಆಗಿದ್ದ ಸ್ಥಾವರಗಳಿಂದ ದಿನಾಂಕ ೩೧.೩.೨೦೦೦ದಂದು ಬರಬೇಕಾಗಿದ್ದ ಬಾಕಿ ಹಣಕ್ಕೆ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿಯಲ್ಲಿ ಹೊಂದಾಣಿಕೆ ಮಾಡಿ ಬಾಕಿಯನ್ನು ಮಾರ್ಚ್-೨೦೦೧ರ ಅಂತ್ಯದ ವಿಭಾಗ ಲೆಕ್ಕದಲ್ಲಿ ತೊಡೆದು ಹಾಕಲಾಯಿತು. ಈ ವಿಷಯದಲ್ಲಿ ಮುಖ್ಯ ಲೆಕ್ಕನಿಯಂತ್ರಣಾಧಿಕಾರಿ, ಕ.ವಿ.ಪ್ರ.ನಿ.ನಿ.,ಯವರ ಕಚೇರಿಯಿಂದ ದಿನಾಂಕ:೨೩.೪.೨೦೦೧ ಮತ್ತು ೨೫.೮.೨೦೦೧ರ ಸುತ್ತೋಲೆ ಪತ್ರದಲ್ಲಿ ಸುಧೀರ್ಘ ಸೂಚನೆ ನೀಡಲಾಗಿತ್ತು. ಆಸ್ತಿ ಹೊಣೆಪಟ್ಟಿಯನ್ನು ಸ್ವಚ್ಛಗೊಳಿಸುವ (cleansing of balance sheet) ಒಂದೇ ಉದ್ದೇಶದಿಂದ ಹಲವಾರು ವರ್ಷಗಳಿಂದ ಗ್ರಾಹಕರ ಖಾತೆಗಳಿಂದ ಬರಬೇಕಾದ ಬಾಕಿಯು ಎಲ್ಲಾ ಪ್ರಯತ್ನ ಮಾಡಿದ್ದಾಗ್ಯೂ ವಸೂಲಿ ಆಗದ ಕಾರಣ, ಅಂತಹ ಬಾಕಿಯನ್ನು ವಸೂಲಿ ಮಾಡುವುದು ಅಸಾಧ್ಯವೆಂದು ಪರಿಗಣಿಸಿ, ಆಸ್ತಿ ಹೊಣೆಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಹೊಂದಾಣಿಕೆಯ ಪ್ರಸ್ತಾವವನ್ನು ಮಂಡಿಸಲಾಗಿತ್ತು.

ಆದರೆ ಆಸ್ತಿ ಹೊಣೆಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿಯಲ್ಲಿ ಫಲಾನುಭವಿಗಳಾದ ಹಲವು ಗ್ರಾಹಕರು, ಅವರುಗಳ ಕಂದಾಯ ಖಾತೆ ವಿರುದ್ಧ ಬಾಕಿ ತೊಡೆದುಹಾಕಿರುವುದನ್ನು ಮನಗಂಡು, ಪುನರ್ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಪಡೆಯಲು ಅಥವಾ ಅದೇ ಸ್ಥಳದಲ್ಲಿ ಹೊಸದಾಗಿ ವಿದ್ಯುತ್ ಸಂಪರ್ಕಕ್ಕಾಗಿ ಮುಂದೆ ಬರುತ್ತಿರುವುದು ನಿಗಮಕ್ಕೆ ತಿಳಿದುಬಂದಿದೆ. ಕಂದಾಯ ಉಪ ವಿಭಾಗ/ಶಾಖೆಯ ಕೆಲವು ಸಿಬ್ಬಂದಿಯವರು ಸಹ ಗ್ರಾಹಕರ ಜೊತೆ ಶಾಮೀಲಾಗಿರುವುದು ಕಂಡುಬಂದಿದೆ.

ಕರ್ನಾಟಕ ವಿದ್ಯುಚ್ಛಕ್ತಿ ಮಂಡಳಿ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಸ್ವಚ್ಛ ಮಾಡುವ ದಿಸೆಯಲ್ಲಿ ಆಸ್ತಿ ಹೊಣೆಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿಯಲ್ಲಾದ ಹೊಂದಾಣಿಕೆ ಫಲಾನುಭವಿಗಳು (ಗ್ರಾಹಕರು) ಈ ಸಂದರ್ಭದ ಲಾಭ ಪಡೆಯುವುದನ್ನು ತಪ್ಪಿಸಲು, ಕೆಳಕಂಡ ಸೂಚನೆಗಳನ್ನು ಸಂಬಂಧಪಟ್ಟವರೆಲ್ಲಾ ಅಕ್ಷರಶಃ ಪಾಲಿಸಲು ನೀಡಲಾಗಿದೆ. ಈ ವಿಚಾರದಲ್ಲಿ ನೀಡಿದ ಸೂಚನೆ ಏನಾದರೂ ಉಲ್ಲಂಘನೆಯಾದರೆ, ಸಂಬಂಧಪಟ್ಟವರೆಲ್ಲ ನಿಗಮದ ಸಿ.ಡಿ.ಸಿ.ಎ. ಕಾಯ್ದೆ ಅಡಿ ದಂಡನೆಯ ಶಿಕ್ಷೆಗೆ ಗುರಿಯಾಗುತ್ತಾರೆ ಎಂಬ ಎಚ್ಚರಿಕೆ ನೀಡಲಾಗಿದೆ.

- ೧) ಮುಖ್ಯ ಲೆಕ್ಕನಿಯಂತ್ರಣಾಧಿಕಾರಿ, ಕ.ವಿ.ಪ್ರ.ನಿ.ನಿ., ಇವರು ಈಗಾಗಲೇ ನೀಡಿರುವ ಸೂಚನೆಗಳ ಪ್ರಕಾರ ಖಾಯಂ ವಿದ್ಯುತ್ ನಿಲುಗಡೆಯಾದ ಸ್ಥಾವರಗಳ ವಿರುದ್ಧ ೩೧.೩.೨೦೦೦ದ ಕೊನೆಯಲ್ಲಿ ಇದ್ದ ಶಿಲ್ಕು ಬಾಕಿ ಮಾರ್ಚ್-೨೦೦೦ದ ಅಂತಿಮ ಲೆಕ್ಕದ ಅನುಭಂದ-೧೨ರಲ್ಲಿ ತೋರಿಸಿದ್ದ ಶಿಲ್ಕು ಬಾಕಿ ಮೊತ್ತದ ವಿರುದ್ಧ ಮಾತ್ರ ಆಯಾ ಗ್ರಾಹಕರ ಸ್ಥಾವರಗಳಿಗೆ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿ ಹೊಂದಾಣಿಕೆ ಮಾಡಲು ತೆಗೆದುಕೊಳ್ಳಬೇಕಾದ ಮೊಬಲಗಾಗಿರುತ್ತದೆ. ಖಾಯಂ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಕಡಿತದ ಯಾವ ಯಾವ ಸ್ಥಾವರಗಳಿಗೆ ಬಿ.ಆರ್.ಪಿ.ಅಡಿಯಲ್ಲಿ ಜಮೆ ಮಾಡಲಾಗಿದೆಯೋ/ಮಾಡಲಾಗುತ್ತದೆಯೋ ಅಂತಹ ಸ್ಥಾವರಗಳ ಸಂಪೂರ್ಣ ವಿವರಗಳನ್ನು ಈ ಕೆಳಕಂಡ ನಮೂನೆಯಲ್ಲಿ ಒಂದು ಪುಸ್ತಕದಲ್ಲಿ ದಾಖಲಿಸುವುದು.(ಡೆಮಿಸೈಜ್ ರಿಜಿಸ್ಟರ್)

ಕ್ರಮ ಸಂಖ್ಯೆ	ಆರ್.ಆಂ. ನಂ.	ಗ್ರಾಹಕರ ಹೆಸರು ಮತ್ತು ವಿಳಾಸ	ಬಿ.ಆರ್.ಪಿ. ಅಡಿ ಹೊಂದಾಣಿಕೆ ಆದ ಮೊತ್ತ	ಮೊಬಲಗು ಜಮೆ ಮಾಡಿದ ತಿಂಗಳು/ವಷ	ಜೆ.ವಿ.ನ ಮತ್ತು ದಿನಾಂಕ	ಕಂದಾಯ ಖಾತೆ ಗುಮಾಸ್ತಂ ಸಹಿ	ಸಂಬಂಧಿಸಿದ ಹಿರಿಯ ಸಹಾಯಕ/ ಸ.ಲೆಕ್ಕಾಧಿಕಾರಿ ಸಹಿ
೧	೨	೩	೪	೫	೬	೭	೮

೨) ಈ ದಾಖಲೆ ಪುಸ್ತಕವನ್ನು ಉಪ-ವಿಭಾಗ/ಶಾಖೆಯ ಕಂದಾಯ ಶಾಖೆಯ ಸಹಾಯಕ ಲೆಕ್ಕಾಧಿಕಾರಿ/ಹಿರಿಯ ಸಹಾಯಕರು ಅವರ ಸ್ವಂತ ಸುಪರ್ದಿನಲ್ಲಿ ಇಟ್ಟುಕೊಂಡಿರಬೇಕು. ಯಾವುದೇ ಖಾಯಂ ವಿದ್ಯುತ್ ಕಡಿತಗೊಂಡ ಸ್ಥಾವರದ/ಸ್ಥಾವರಗಳ, ಗ್ರಾಹಕ/ಗ್ರಾಹಕರು ಪುನರ್ ಸಂಪರ್ಕ ಪಡೆಯಲು ಕೋರಿಕೆ ಸಲ್ಲಿಸಿದ ಪಕ್ಷದಲ್ಲಿ, ದಾಖಲಾತಿ ಪುಸ್ತಕದ ವಿವರದಿಂದ ಆ ಸ್ಥಾವರದ/ಗಳ ಗ್ರಾಹಕರಿಗೆ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿ ಇದ್ದ ಬಾಕಿಯನ್ನು ಅವರ ಖಾತೆಯ ವಿರುದ್ಧ ಜಮೆ ಮಾಡಿ ತೊಡೆದು ಹಾಕಿರುವ ಅಂಶವನ್ನು ವಿಮರ್ಶಿಸಬೇಕು. ಒಂದು ಸಮಯ ಅವರ ಖಾತೆಗೆ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿ ಜಮೆ ಮಾಡಿದ್ದಲ್ಲಿ, ಆ ಗ್ರಾಹಕರಿಗೆ ಅವರ ಸ್ಥಾವರದ ವಿರುದ್ಧ ಇದ್ದ ಬಾಕಿ ಹಣವನ್ನು ಬಡ್ಡಿ ಸಮೇತ ಕಟ್ಟಲು ತಿಳಿಸಬೇಕು. ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿಯಲ್ಲಿ ಆಗಲೇ ಹೊಂದಾಣಿಕೆ ನೀಡಿರುವ ಕಾರಣ ಅಂತಹ ಕಂದಾಯ

ಲೆಕ್ಕದ ವಿರುದ್ಧ ಕಂದಾಯ ಖಾತೆಗಳಲ್ಲಿ ಏನೂ ಶಿಲ್ಕು ಬಾಕಿ ಇರುವುದಿಲ್ಲ. ಆದುದರಿಂದ, ಪುನರ್ ಸಂಪರ್ಕ ನೀಡುವ ಸಲುವಾಗಿ ಮೇಲೆ ತಿಳಿಸಿರುವ ಪ್ರಕಾರ, ಹಣವನ್ನು ಗ್ರಾಹಕರು ಕಂದಾಯಮಾಡಿದರೆ ಅದನ್ನು ಆ ಗ್ರಾಹಕರ ಕಂದಾಯ ಖಾತೆಗೆ (ಆರ್.ಆರ್.ನಂ.ಗೆ) ಜಮೆ ತೆಗೆದುಕೊಳ್ಳಬಾರದು. ಅದನ್ನು ನೇರವಾಗಿ ಇತರೆ ಆದಾಯಕ್ಕೆ (Miscellaneous Revenue) ಜಮಾ ಮಾಡಿಕೊಂಡು ನೇರವಾಗಿ ನಗದು ಲೆಕ್ಕಕ್ಕೆ (ಕ್ಯಾಷ್ ಅಕೌಂಟ್) ತೆಗೆದುಕೊಳ್ಳುವುದು. ಪ್ರತಿ ತಿಂಗಳು ವಿಭಾಗಕ್ಕೆ ಸಲ್ಲಿಸುವ ನಗದು ಲೆಕ್ಕದ ವಿವರಪಟ್ಟಿಯಲ್ಲಿ ಈ ಮೊಬಲಗನ್ನು "ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿ ಹೊಂದಾಣಿಕೆ ಮಾಡಿದ್ದ ಖಾಯಂ ವಿದ್ಯುತ್ ನಿಲುಗಡೆ ಸ್ಥಾವರಗಳ ಗ್ರಾಹಕರಿಂದ ವಸೂಲಿ ಮಾಡಿರುವ ಹಣ" ಎಂಬ ಶೀರ್ಷಿಕೆ ಅಡಿಯಲ್ಲಿ ಲೆಕ್ಕಶೀರ್ಷಿಕೆ ೬೧-೯೦೬೨ ರ ಅಡಿಯಲ್ಲಿ ವಿಭಾಗ ಕಚೇರಿಯ ಲೆಕ್ಕದಲ್ಲಿ ಅಳವಡಿಸಲು ಸಹಾಯವಾಗುವಂತೆ ಪ್ರತ್ಯೇಕವಾಗಿ ತೋರಿಸಬೇಕು.

೩) ಆಸ್ತಿತ್ವದಲ್ಲಿರುವ ಯಾವುದೇ ಕಟ್ಟಡಗಳು/ಕೈಗಾರಿಕೆಗಳು/ವಾಣಿಜ್ಯ ಸಂಸ್ಥೆಗಳು ಇತ್ಯಾದಿಗಳಿಗೆ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಒದಗಿಸಲು ಅರ್ಜಿ ಏನಾದರೂ ಬಂದರೆ, ಅಂದಾಜು ಪಟ್ಟಿ ಮಾಡುವ ಕ್ಷೇತ್ರ ಸಿಬ್ಬಂದಿಯು ಸ್ಥಳ ಪರಿಶೀಲಿಸಿ ಕಂದಾಯ ಶಾಖೆಯವರ ಜೊತೆ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿ ಹೊಂದಾಣಿಕೆ ಪುಸ್ತಕವನ್ನು ಪರಿಶೀಲಿಸಿ, ಈ ಮುನ್ನ ಆ ವಿಳಾಸ/ಸ್ಥಳದಲ್ಲಿ ಹಿಂದೆ ಯಾವುದೇ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಇಲ್ಲದುದನ್ನು ಖಚಿತಪಡಿಸಿಕೊಳ್ಳಬೇಕು ಮತ್ತು ಒಂದು ಸಮಯ ಆ ಸ್ಥಳ/ವಿಳಾಸದಲ್ಲಿ ಹಿಂದೆ ಯಾವುದೇ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಇದ್ದಿರಬಹುದಾದ ವಿಷಯ ಕಂಡುಬಂದಲ್ಲಿ, ಅರ್ಜಿದಾರರು ಹಿಂದೆ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿ ಹೊಂದಾಣಿಕೆ ಮಾಡಿದ ಹಣವನ್ನು ಬಡ್ಡಿ ಸಮೇತ ಕೊಡಲು ಒಪ್ಪಿದರೆ ಮಾತ್ರ ಅರ್ಜಿಯನ್ನು ಪುರಸ್ಕರಿಸುವುದು. ಅಂತಹ ಸ್ಥಾವರಗಳಿಗೆ ಹೊಸದಾಗಿ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಕೊಡುವ ಮುನ್ನ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿ ಹೊಂದಾಣಿಕೆ ಮೊಬಲಗನ್ನು ವಸೂಲಿಮಾಡಿದ ರಸೀತಿ ಸಂಖ್ಯೆ/ದಿನಾಂಕವನ್ನು ಕಂದಾಯ ಖಾತೆಕಡತ (ಟೆಸ್ಟ್ ರಿಪೋರ್ಟ್) ನಲ್ಲಿ ತಪ್ಪದೆ ನಮೂದಿಸಬೇಕು.

೪) ಖಾಯಂ ವಿದ್ಯುತ್ ಕಡಿತಗೊಂಡ ಸ್ಥಾವರಗಳಿಗೆ ವಿದ್ಯುತ್ ಪುನರ್ ಸಂಪರ್ಕ ಕೊಡಲು ಚಾಲ್ತಿಯಲ್ಲಿರುವ ಕಾಯಿದೆ, ಕಟ್ಟಳೆಗಳನ್ನು ತಪ್ಪದೆ ಅನುಸರಿಸುವುದು. ಸಂಪರ್ಕ ಕೊಡುವ ಸಲುವಾಗಿ ಉಪ ವಿಭಾಗ/ ಶಾಖೆಯ ಅಧಿಕಾರಿಗಳು ಒಂದು ಅಧೀಕೃತ ಜ್ಞಾಪನಾ ಪತ್ರವನ್ನು ಹೊರಡಿಸಬೇಕು. ಅದರಲ್ಲಿ ಆ ಸ್ಥಾವರದ ಗ್ರಾಹಕರಿಂದ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿ ಹೊಂದಾಣಿಕೆ ಮೊಬಲಗನ್ನು ಬಡ್ಡಿ ಸಮೇತ ವಸೂಲಿ ಮಾಡಿರುವುದರ ಬಗ್ಗೆ ಸ್ಪಷ್ಟೀಕರಣ ನೀಡಿ ರಸೀತಿ ಸಂಖ್ಯೆ ಮತ್ತು ದಿನಾಂಕವನ್ನು ನಮೂದಿಸಿ ಒಂದು ಪ್ರತಿಯನ್ನು ವಿಭಾಗ ಕಚೇರಿಗೂ, ಲೆಕ್ಕಾಧಿಕಾರಿ(ಆಂ.ಪ) ರವರಿಗೂ ಮತ್ತು ಲೆಕ್ಕಾಧಿಕಾರಿ(ಕಂದಾಯ ಮೇಲ್ವಿಚಾರಣೆ) ಇವರಿಗೆ ಕಳುಹಿಸಬೇಕು.

೫) ಈ ಸುತ್ತೋಲೆ ತಲುಪುವ ಮುನ್ನ ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರೂಪಿಸುವ ಯೋಜನೆ ಅಡಿ ಹೊಂದಾಣಿಕೆ ಮಾಡಿರುವ ಯಾವುದಾದರೂ ಸ್ಥಾವರಗಳಿಗೆ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಆಗಲೇ ಕೊಟ್ಟಿದ್ದರೆ, ಆ ಮೊಬಲಗನ್ನು ಬಡ್ಡಿ ಸಹಿತ ಗ್ರಾಹಕರಿಂದ ವಸೂಲಿ ಮಾಡುವುದು ಉಪ ವಿಭಾಗ/ಶಾಖೆಯ ಹಾಗೂ ಕಂದಾಯ ಶಾಖೆಯ ಮುಖ್ಯಸ್ಥರ ವ್ಯಯಕ್ತಿಕ ಜವಾಬ್ದಾರಿಯಾಗಿರುತ್ತದೆ. ಒಂದು ಸಮಯ ಆ ಗ್ರಾಹಕರು ಹಣ ಸಂದಾಯ ಮಾಡದಿದ್ದ ಪಕ್ಷದಲ್ಲಿ ಅವರ ಸ್ಥಾವರಗಳಿಗೆ ವಿದ್ಯುತ್ ಸರಬರಾಜನ್ನು ತಕ್ಷಣ ಕಡಿತಗೊಳಿಸಿ ಹಿಂದಿನ ಸ್ಥಿತಿಗೆ ತಪ್ಪದೆ ತರಬೇಕು.

೬) ಲೆಕ್ಕಾಧಿಕಾರಿ(ಕಂದಾಯ ಮೇಲ್ವಿಚಾರಣೆ) ಅವರುಗಳು ಖಾಯಂ ವಿದ್ಯುತ್ ನಿಲುಗಡೆಹೊಂದಿದ ಸ್ಥಾವರಗಳು ಪುನರ್ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಹೊಂದಿರುವುದನ್ನು ನಿಖರವಾಗಿ ವಿಮರ್ಷಿಸಬೇಕು ಹಾಗೂ ಮೇಲೆ ತಿಳಿಸಿರುವ ಸೂಚನೆಗಳನ್ನು ಸಂಬಂಧಪಟ್ಟವರು ಚಾಚೂತಪ್ಪದೆ ಪರಿಪಾಲಿಸಿರುವುದನ್ನು ಖಚಿತಪಡಿಸಿಕೊಳ್ಳಬೇಕು. ಒಂದು ವೇಳೆ ಏನಾದರೂ ಈ ವಿಷಯದಲ್ಲಿ ಲೋಪದೋಷಗಳು ಕಂಡುಬಂದರೆ, ಒಂದು ವಿಶೇಷ ವರದಿಯನ್ನು ತಕ್ಷಣ ಮುಖ್ಯ ಲೆಕ್ಕನಿಯಂತ್ರಣಾಧಿಕಾರಿ(ಕಂದಾಯ ಮೇಲ್ವಿಚಾರಣೆ) ಅವರಿಗೆ ಮುಂದಿನ ಸೂಕ್ತ ಕ್ರಮ ಕೈಗೊಳ್ಳಲು ಕಳುಹಿಸಬೇಕು.

೭) ಸಹಾಯಕ ಲೆಕ್ಕಾಧಿಕಾರಿ(ತನಿಖೆ)(ಇನ್ಸ್‌ಪೆಕ್ಷನ್) ಅವರುಗಳು ಉಪ ವಿಭಾಗ/ಶಾಖೆಗಳ ಕಂದಾಯ ಲೆಕ್ಕಗಳ ಪರಿಶೀಲನೆಗೆ ತೆಗೆದುಕೊಂಡಾಗ ಪ್ಯಾರಾ-೧ರಲ್ಲಿ ನಿಗದಿ ಪಡಿಸಿರುವ ರಿಜಿಸ್ಟ್ರನ್ನು ತಪ್ಪದೆ ವಿಮರ್ಷಿಸಬೇಕು. ಮೇಲೆ ತಿಳಿಸಿರುವ ಸೂಚನೆಗಳ ಅನುಷ್ಠಾನದಲ್ಲಿ ವ್ಯತ್ಯಾಸಗಳು ಮತ್ತು ವಿರೋಧ ಸಂಪರ್ಕ ಹೊಸದಾಗಿ ಅಥವಾ ಪುನರ್ ಸಂಪರ್ಕ ಕೊಡುವುದರಲ್ಲಿ ಲೋಪದೋಷಗಳೇನಾದರೂ ಕಂಡು ಬಂದರೆ ಅವರವರ ಲೆಕ್ಕಾಧಿಕಾರಿ(ಆಂತರಿಕ ಪರಿಶೋಧನೆ), ಅವರಿಗೆ ತಕ್ಷಣ ವಿಶೇಷವರದಿಯನ್ನು ಸಲ್ಲಿಸುವುದು. ಲೆಕ್ಕಾಧಿಕಾರಿ(ಆಂತರಿಕ ಪರಿಶೋಧನೆ)ರವರುಗಳು, ಈ ವರದಿಯ ಮೇಲೆ ತಮ್ಮ ಅಭಿಪ್ರಾಯವನ್ನು ಸೂಚಿಸಿ ಮುಖ್ಯ ಲೆಕ್ಕನಿಯಂತ್ರಣಾಧಿಕಾರಿ(ಆಂತರಿಕ ಪರಿಶೋಧನೆ), ಇವರಿಗೆ ಮುಂದಿನ ಕ್ರಮಕ್ಕಾಗಿ ವಿಶೇಷ ವರದಿಯೊಂದನ್ನು ವಿಳಂಬಮಾಡದೆ ಸಲ್ಲಿಸಬೇಕು.

ಸಂಬಂಧಪಟ್ಟವರೆಲ್ಲರೂ ಮೇಲೆ ತಿಳಿಸಿರುವ ಎಲ್ಲಾ ಅಂಶಗಳನ್ನು ಮನದಟ್ಟುಮಾಡಿಕೊಂಡು ತಪ್ಪದೆ ಪಾಲಿಸಬೇಕೆಂದು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ. ಯಾವ ಹಂತದಲ್ಲಾದರೂ ನೀಡಿರುವ ಸೂಚನೆಗಳ ಉಲ್ಲಂಘನೆಯಾಗಿರುವುದು ಕಂಡು ಬಂದರೆ ನಿಗಮವು ಅದನ್ನು ತೀವ್ರವಾಗಿ ಗಣನೆಗೆ ತೆಗೆದುಕೊಂಡು ಸಂಬಂಧಪಟ್ಟವರ ಮೇಲೆ ಶಿಸ್ತಿನ ಕ್ರಮ ತೆಗೆದುಕೊಳ್ಳಲಾಗುವುದು.

ವಿಷಯ: ಆಸ್ತಿ ಹೊಣೆ ಪಟ್ಟಿ ಪುನರ್ರಚನೆ ಯೋಜನೆ - ೧ ರ ಅಡಿಯಲ್ಲಿ ಗ್ರಾಹಕರುಗಳ ಖಾತೆಗಳಿಗೆ ಜಮೆ ಮಾಡುವ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ: ೧) ಪ್ರ.ಆ.ಸ.ರ ಪತ್ರ ಸಂಖ್ಯೆ:ಸಿವೈಎಸ್-೨/ ದಿನಾಂಕ:೨೩.೪.೨೦೦೧
 ೨) ಮುಲೇನಿ ರವರ ಪತ್ರ ಸಂಖ್ಯೆ:ಸಿವೈಎಸ್-೬೩/ದಿನಾಂಕ:೭.೧.೨೦೦೨
 ೩) - " - ಸಿವೈಎಸ್-೨/ದಿನಾಂಕ:೪.೪.೨೦೦೨.

ಆಸ್ತಿ ಹೊಣೆಪಟ್ಟಿ ಪುನರ್ರಚನೆ ಯೋಜನೆ-೧ರ (ಬಿ.ಆರ್.ಪಿ-೧) ಅಡಿಯಲ್ಲಿ ಕೆಲವು ಗ್ರಾಹಕ ವರ್ಗಗಳಿಂದ ಬರಬೇಕಾಗಿದ್ದ ಬಾಕಿ ಮೊಬಲಗು ವಸೂಲಿ ಆಗುವ ಸಾಧ್ಯತೆ ಇಲ್ಲವೆಂದು ಪರಿಗಣಿಸಲಾಗಿ, ಘನ ಸರ್ಕಾರವು ಹಿಂದಿದ್ದ ಕ.ವಿ.ಮಂಡಳಿಯ ಚಾಲ್ತಿ ಆಸ್ತಿಗೆ ಹೊಂದಾಣಿಕೆ ಮಾಡಿ, ಕ.ವಿ.ಪ್ರ.ನಿ.ನಿ.ಗೆ ಬರಬೇಕಾದ ಒಟ್ಟು ಮೊಬಲಗನ್ನು ಮಾತ್ರ ವರ್ಗಾವಣೆ ಮಾಡಲು ಆದೇಶಿಸಲಾಗಿತ್ತು. ಈ ವರ್ಗಾವಣೆ ಪ್ರಕ್ರಿಯೆಯಲ್ಲಿ ಖಾಯಂ ವಿದ್ಯುತ್ ನಿಲುಗಡೆಯಾದ ಸ್ಥಾವರಗಳಿಂದ ಬರಬೇಕಾಗಿದ್ದ ಮೊಬಲಗು ಸಹ ಒಳಗೊಂಡಿತ್ತು. ಸರ್ಕಾರದ ದಿನಾಂಕ:೩೦.೩.೨೦೦೧ರ ಆದೇಶದನ್ವಯ ಈ ಹೊಂದಾಣಿಕೆಗಳನ್ನು ಮಾಡಿ ವಿವಿಧ ಜಕಾತಿವರ್ಗದ ಗ್ರಾಹಕರುಗಳ ಖಾತೆಗೆ ಜಮೆಮಾಡಲು ಪ್ರಧಾನ ಆರ್ಥಿಕ ಸಲಹೆಗಾರರು ದಿನಾಂಕ ೨೩.೪.೨೦೦೧ರ ಪತ್ರದಲ್ಲಿ ಸುಧೀರ್ಘ ಸೂಚನೆಯನ್ನು ನೀಡಿದ್ದರು. ಅದರಲ್ಲಿ ಸೇರಿದ್ದ ಒಂದು ಅಂಶವೇನೆಂದರೆ ಯಾವುದೇ ಕಾರಣಕ್ಕೆ ಗ್ರಾಹಕರ ಲೆಕ್ಕ ಖಾತೆಗೆ ಜಮೆ ಮಾಡಲು ಸಾಧ್ಯವಾಗದಿದ್ದ ಪಕ್ಷದಲ್ಲಿ ಆ ಮೊಬಲಗನ್ನು ಮುಖ್ಯ ಕಚೇರಿಗೆ ಯಾವ ರೀತಿ ಹಿಂದಿರುಗಿಸಬೇಕು ಎಂಬುದು ಸಹ.

ಮುಂದುವರೆದು ದಿನಾಂಕ: ೪.೪.೨೦೦೨ರ ಮುಲೇನಿ(ಲೆಕ್ಕ)ರವರ ಪತ್ರದಲ್ಲಿ ಗ್ರಾಹಕರ ಖಾತೆಗೆ ಜಮೆ ಮಾಡದ ಮೊಬಲಗನ್ನು ಮುಖ್ಯ ಕಚೇರಿಗೆ ಮಾರ್ಚ್-೨೦೦೨ರ ಅಂತಿಮ ಲೆಕ್ಕದಲ್ಲಿ ವರ್ಗಾವಣೆ ಮಾಡದೆ ವಿಭಾಗಗಳ ಲೆಕ್ಕದಲ್ಲಿಯೇ ಅದನ್ನು ತೋರಿಸಿ, ಪುನಃ ಸೂಚನೆ ನೀಡುವವರೆಗೆ ಇಟ್ಟುಕೊಳ್ಳಬೇಕೆಂಬ ಆದೇಶ ನೀಡಲಾಗಿತ್ತು. ಈಗ ನಾಲ್ಕು ವಿದ್ಯುತ್ ಸರಬರಾಜು ಕಂಪನಿಗಳು ದಿನಾಂಕ: ೧.೬.೨೦೦೨ರಿಂದ ಚಾಲ್ತಿಗೆ ಬಂದಿರುವ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ಗ್ರಾಹಕರ ಲೆಕ್ಕ ಖಾತೆಗೆ ಜಮೆ ಮಾಡದಿರುವ ವಿಷಯದ ವಿಚಾರವನ್ನು ಪರಿಶೀಲಿಸಿ ಆ ಮೊಬಲಗನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಗ್ರಾಹಕರ ಲೆಕ್ಕಕ್ಕೆ ಜಮೆ ಮಾಡಲು ಒಂದು ಸಮಿತಿ ರಚಿಸುವುದು ಸೂಕ್ತ ಎಂದು ಪರಿಗಣಿಸಿರುವ ಕಾರಣ ಈ ಕೆಳಕಂಡ ಅಧಿಕಾರಿಗಳನ್ನೊಳಗೊಂಡಂತೆ ಪ್ರತಿ ಕಾರ್ಯ ಮತ್ತು ಪಾಲನಾ ವಿಭಾಗಕ್ಕೆ ಸಮಿತಿಯನ್ನು ರಚಿಸಲಾಗಿದೆ;

- ೧) ಉಪ ಲೆಕ್ಕ ನಿಯಂತ್ರಣಾಧಿಕಾರಿ, ಸಂಬಂಧಪಟ್ಟ ಕಾರ್ಯ ಮತ್ತು ಪಾಲನಾ ವೃತ್ತದವರು
 ೨) ಕಾರ್ಯ ನಿರ್ವಾಹಕ ಇಂಜಿನಿಯರ್(ವಿ), ಸಂಬಂಧಪಟ್ಟ ಕಾರ್ಯ ಮತ್ತು ಪಾಲನಾ ವಿಭಾಗದವರು
 ೩) ಲೆಕ್ಕಾಧಿಕಾರಿ, ಸಂಬಂಧಪಟ್ಟ ಕಾರ್ಯ ಮತ್ತು ಪಾಲನಾ ವಿಭಾಗದವರು

ಸದರಿ ಸಮಿತಿಯು ಖಾಯಂ ವಿದ್ಯುತ್ ನಿಲುಗಡೆ ಆಗಿರುವ ಪ್ರತಿಯೊಂದು ಸ್ಥಾವರಗಳಿಗೂ ಬಿ.ಆರ್.ಪಿ.-೧ರ ಅಡಿಯಲ್ಲಿ ಜಮೆ ಮಾಡಬೇಕಾಗಿರುವ ಮೊತ್ತದ ವಿಚಾರದಲ್ಲಿ ಎಲ್ಲಾ ಮಾಹಿತಿ ಹಾಗೂ ಸಾಂದರ್ಭಿಕ ಸಂಗತಿಗಳನ್ನು ಕೂಲಂಕುಷವಾಗಿ ಪರಿಶೀಲಿಸಿ, ತನ್ನ ವಿವೇಚನಾಧಿಕಾರದ ಮೇರೆಗೆ, ಸರ್ಕಾರದ ಆದೇಶದಲ್ಲಿ ಈ ಸ್ಥಾವರಗಳಿಗೆ ಹೊಂದಾಣಿಕೆ ಮಾಡಲು ಅನುಮತಿಸಿ ಆಯಾ ವಿಭಾಗಗಳಿಗೆ ವರ್ಗಾಯಿಸಲಾಗಿದ್ದ ಮೊತ್ತವನ್ನು ಪೂರ್ಣವಾಗಿ

ಗ್ರಾಹಕರುಗಳ ಖಾತೆಗೆ ಜಮೆ ಮಾಡುವ ಸಲುವಾಗಿ ನಿರ್ಣಯ ತೆಗೆದುಕೊಳ್ಳತಕ್ಕದ್ದು. ಈ ನಿರ್ಣಯದ ಪ್ರಕಾರ ತಕ್ಷಣವೇ ಗ್ರಾಹಕರುಗಳ ಖಾತೆಗೆ ಹಣವನ್ನು ಜಮೆ ಮಾಡಲು ಏರ್ಪಾಡು ಮಾಡುವುದು. ಈ ವಿಷಯದಲ್ಲಿ ಸಮಿತಿಯ ನಿರ್ಣಯವೇ ಅಂತಿಮವಾದದ್ದು.

ಸಮಿತಿಯು ಸದರಿ ವಿಚಾರದಲ್ಲಿ ಆದಷ್ಟು ಶೀಘ್ರವಾಗಿ ಗ್ರಾಹಕರುಗಳ ಲೆಕ್ಕ ಖಾತೆಗೆ ಜಮೆ ಮಾಡುವ ಸಲುವಾಗಿ ನಿರ್ಣಯ ತೆಗೆದುಕೊಳ್ಳತಕ್ಕದ್ದು.

**LETTERS / NOTIFICATION
INSTRUCTION ETC.
ISSUED BY
GOK RELATED TO
UNBUNDLING OF KPTCL**

GOVERNMENT OF KARNATAKA

No. DF 33 PSR 2002

Karnataka Government Secretariat,
Energy Department, M. S. Building,
Bangalore, dated 1st June 2002.

From :
The Principal Secretary to Government
Energy Department,
Bangalore

To
The Chairman & Managing Director,
Karnataka Power Transmission Corporation Ltd.,
Kaveri Bhavan,
Bangalore.

The Managing Director,
Bangalore Electricity Supply Company Ltd.,
Bangalore.

The Managing Director,
Mangalore Electricity Supply Company Ltd.,
Mangalore.

The Managing Director,
Hubli Electricity Supply Company Ltd.,
Hubli.

The Managing Director
Gulbarga Electricity Supply Company Ltd.,
Gulbarga.

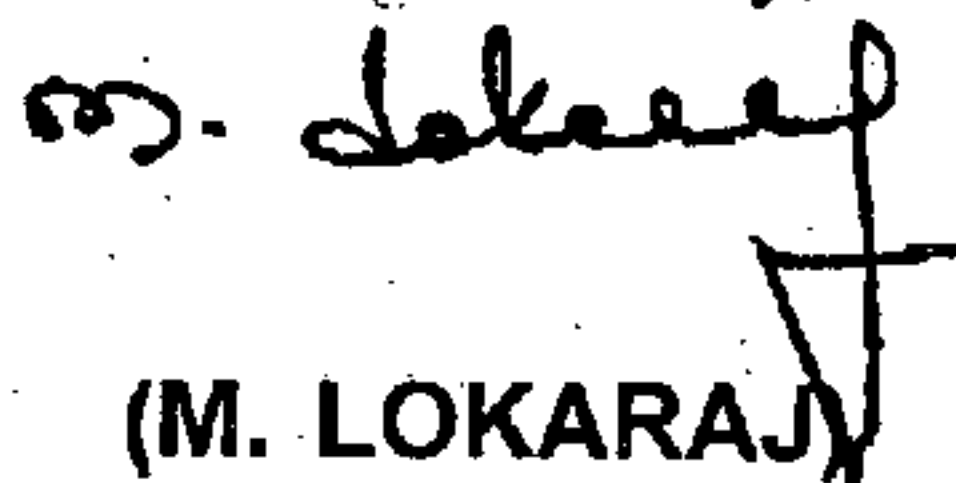
Sir,

Sub : Interim Working arrangements for Finance and Accounts of Electricity Supply
Companies w.e.f. 01-06-2002 - reg.,

Ref. : FD's Letter No. CFA/CC(RM)/FRS/136-41 dated 29-5-2002.

I am directed to enclose herewith a set of Finance and Accounting instructions to KPTCL, and Electricity Supply Companies to be followed by them w.e.f 01-06-2002 as an interim working arrangements and until further instructions in the matter. KPTCL and all the Electricity Supply Companies are requested to follow this instructions to ensure smooth transition and to make the newly formed Electricity Supply Companies fully independent and functional.

Yours faithfully,



(M. LOKARAJ)

Deputy Secretary to Government
Energy Department.

**FINANCE AND ACCOUNTING INSTRUCTIONS TO KPTCL
AND ELECTRICITY SUPPLY COMPANIES**

1. Vide Government Order No. DE 69 PSR 2001 dated 15-2-2002. distribution function of KPTCL has been unbundled and the following four electricity supply companies (Escoms) have been formed on regional basis to carry on the distribution and retail supply business, on 29/30th April 2002 :
 - a. Bangalore Electricity Supply Company Limited -- BESCO
 - b. Mangalore Electricity Supply Company Limited -- MESCOM
 - c. Hubli Electricity Supply Company Limited -- HESCO
 - d. Gulbarga Electricity Supply Company Limited -- GESCOM
2. Draft of Karnataka Electricity Reform (Transfer of Undertakings of KPTCL and its personnel to Electricity Distribution and Retail Supply Companies) Rules, 2002, transferring the Assets, Liabilities and Personnel to these four Escoms has been notified by the Government of Karnataka vide Notification No. DE 14 PSR 2002 dated 10-5-2002. The same has also been published in the Official Gazette, inviting objections and suggestions from the persons likely to be affected by these draft Rules, within fifteen days from the date of this Notification. These draft Rules will be finally notified after considering objections / suggestions shortly. After publications of these Rules and notifying the effective date of second transfer, 'transfer of undertakings of KPTCL and its personnel to these Escom's becomes effective.

3. These Escoms would start functioning from 1st June 2002, as assignee licensees of KPTCL under the license assigned by KPTCL with the consent of KERC. Since it would take some time for the new Escoms to fully function independently, the following interim WORKING ARRANGEMENT relating to " Finance and Accounts function's" is put in place w.e.f. 1-6-2002. Steps to be initiated during the transitional period are classified into three main phases, namely,

Phase I - Immediate Steps

Phase II - Steps to be taken during transition and

Phase III - Steps to make Escoms fully independent and functional.

Phase I

4. As the Corporate Offices of Escoms are yet to be established, it would take some time for the Companies to set up the administrative, accounting and operational arrangements to manage their day-to-day functions. Till such time the following working arrangement is approved and various functional heads of KPTCL would issue necessary procedural instructions to operationalise this arrangement.
5. Escoms have to convert the existing operative Bank Account and Non-operative Accounts i.e., presently RBC Accounts, Operative Accounts at Accounting Units and Non-Operative Accounts at Accounting Units, sub-divisions and sections into Escoms operative and Non-Operative Accounts.
6. Escoms to issue working instructions to all the non-operative collecting Bank branches to transfer the remittances made by the field units to the existing main Bank accounts of KPTCL.
7. KPTCL to issue instructions to all its field units to continue to remit the revenue collections to the non-operative account of KPTCL till commercial arrangements are put in place.

8. KPTCL to provide necessary funds to the Escoms to meet their operational requirements based on the requisition for funds received from the Managing Directors of the respective companies.
9. KPTCL to issue accounting instructions regarding treatment of inter company transactions i.e., between KPTCL and Escoms and vice-versa and also between Escoms.
10. KPTCL to issue instructions relating to operation of material stock w.e.f. 1-6-2002.
11. KPTCL and ESCOMS to make joint meter readings at inter-face points and determine the energy received by each ESCOM.
12. KPTCL to issue instructions regarding sending of requisitions for payment to capital supplies i.e., maintenance of priority registers for payments, out of turn payments, minimum credit period to be allowed etc.,
13. KPTCL to meet the monthly debt servicing obligations during the transition period.
14. The present system and procedure being followed for pension disbursements has to be continued till further arrangements are made.
15. For the areas not specified above, the functional heads in KPTCL would issue instructions regarding working arrangement in the new dispensation.

Phase II

16. Immediately after the Corporate Offices of the new Companies are established and the minimum administrative accounting and operational facilities are put in place, **KPTCL and Escoms have to take the following steps :**
17. KPTCL to prepare a Capital as well as Revenue Budget for the Escoms for the year 2002-03 based on the aggregate Capital Expenditure Budget of KPTCL

and the ERC numbers approved by the KERC. The Escoms have to approve the Capital and Revenue Budget in their first Board of Directors Meeting.

18. Finalise funds transfer and remittance arrangements with the Bankers (AT PAR facility etc.,)
19. Based on the approved Budget (Capital and Revenue) prepare a cash flow statement (in format prescribed by the Finance Department, as per World Bank format) for the period from 1-6-2002 to 31-3-2003 in consultation with KPTCL, duly indicating the month-wise cash inflows and outflows.
20. Submit these cash flow statements for the approval of the Energy Department, Government of Karnataka.
21. Finalise the Annual Accounts of KPTCL for 2001-02 and take necessary steps for audit and certification of accounts.
22. Issue instructions to all the accounting units coming under the jurisdiction of Escoms for closure of accounts as on the effective date of second transfer, as an Accounting Units of KPTCL.
23. Issue instructions regarding adoption of opening balances as on the effective date of second transfer, for continuation of Accounts work thereafter and to render accounts to their respective corporate offices of the Escoms.
24. KPTCL (including Escoms) in consultation with the Government and Lenders (wherever required) have to finalise the necessary arrangements regarding maintenance of Loan accounts and meeting the debt service obligations of the forced debt retained by the Government as well the debts transferred to the Escoms.
25. KPTCL (including Escoms) in consultation with lenders has to finalise the drawl and disbursement procedure in respect of ongoing schemes for which part of the disbursements have already been made by the lenders.

26. KPTCL to examine the methodology of maintenance of existing Escom accounts after the Escoms start functioning independently.
27. KPTCL, in consultation with the Escoms, put in place an interim commercial arrangement for accounting of energy supplied.
28. KPTCL and Escoms in consultation with the Government have to finalise the issues relating to the payment and disbursement of monthly pension i.e., receipt of funds from government for disbursement of pension, pension payment mechanism., accounting of pension payments by the Pension Trust etc.,
29. KPTCL in consultation with the Escoms has to evolve a procedure for authorization of Pension/Family Pension in respect of Group C and D Employees at circle / division level.
30. KPTCL in consultation with the Escoms has to evolve a procedure for sanction of advance to staff (interest bearing) and maintenance of advance accounts (both for existing and new accounts).

Phase III Final Steps to make the Escoms fully independent

31. Parting off of Receivables and Payable Account balances thereby ensuring clearance of balances under inter company transactions.
32. Ensure notification of final balance of KPTCL and Escoms as on 31-5-2002 before the expiry of provisionality period of 12 months.

33. KPTCL and Escoms have to resolve all the issues / problems, which arise during the transition period. In case they are not able to resolve the same or in cases where Government's intervention is required, decision of the Government of Karnataka thereon would be final.

M. Lokaraj

(M. LOKARAJ)

**DEPUTY SECRETARY TO GOVERNMENT
ENERGY DEPARTMENT**

GOVERNMENT OF KARNATAKA

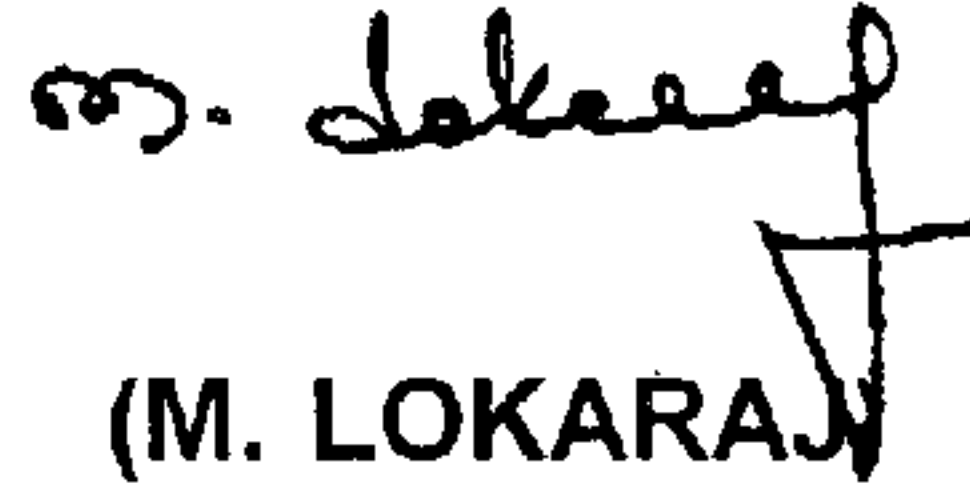
No. DE 14 PSR 2002

Karnataka Government Secretariat,
Energy Department, M. S. Building,
Bangalore, dated 1st June 2002.

NOTIFICATION - II

In exercise of the powers conferred by clause (l) of sub-rule (l) of rule -2 of the Karnataka Electricity Reform (Transfer of Undertakings of KPTCL and its personnel to Electricity Distribution and Retail Supply Companies Rules, 2002, the Government of Karnataka hereby notifies that the effective date of the Second Transfer for the purpose of these rules, shall be first day of June 2002.

BY ORDER AND IN THE NAME OF THE
GOVERNOR OF KARNATAKA



(M. LOKARAJ)
DEPUTY SECRETARY TO GOVERNMENT
ENERGY DEPARTMENT

GOVERNMENT OF KARNATAKA

No. DE 14 PSR 2002.

Karnataka Government
Secretariat,
Energy Department, M.S. Building,
Bangalore, Dated, 31-May-02.

NOTIFICATION - I

Whereas the draft of the Karnataka Electricity Reform (Transfer of Undertakings of KPTCL and its personnel to Electricity Distribution and Retail Supply Companies) Rules, 2002 was published as required by sections 14 and 15 read with section 57 of the Karnataka Electricity Reform Act, 1999 (Karnataka Act No. 25 of 1999) in Notification No. DE 14 PSR 2002 dated 10th May 2002; in Part IV-A of the Karnataka Gazette Extraordinary dated 10th May 2002 inviting objections and suggestions from all persons likely to be affected thereby within fifteen days from the date of publication of the draft in the Official Gazette.

Whereas the said Gazette was made available to the public on 10th May 2002.

And, whereas objections and suggestions received within the period specified above have been considered.

Now therefore in exercise of powers conferred by sections 14 and 15 read with section 57 of the Karnataka Electricity Reform Act, 1999 (Karnataka Act No. 25 of 1999) the Government of Karnataka makes the following rules, namely:-

RULES

1. Title, extent and commencement.- (1) These rules may be called the "Karnataka Electricity Reform (Transfer of Undertakings of KPTCL and its personnel to Electricity Distribution and Retail Supply Companies) Rules, 2002".

(2) These rules shall extend to the whole of the territory of the State of Karnataka and also to Assets, Liabilities, Personnel and Proceedings of Karnataka Power Transmission Corporation Limited situated outside the State.

(3) These rules shall come into force on the date of their publication in the Official Gazette.

2. Definitions:- (1) In these rules, unless there is anything repugnant in the subject or context,-

(a) "Act" means the Karnataka Electricity Reform Act, 1999 (Karnataka Act No. 25 of 1999);

(b) "Area of Supply" means the area of distribution and retail supply of electricity in the specified zones and being in the case of BESCO, Bangalore Zone; in the case of MESCOM, Mangalore Zone; in the case of GESCOM, Gulbarga Zone and in the case of HESCO, Hubli Zone;

(c) "Assets" shall include the Distribution System, supports, motors, metering equipment, transformers, breakers, protective equipments, service connections, testing equipment or apparatus, signal systems, tools and plants, spares, computers, communication and telecommunication equipment, land, roads, culverts, bridges, rights of way, buildings, offices, stores, workshops, control rooms, substations, laboratories, and machinery, equipment, installations, furniture, fixtures, fittings, vehicles, residential quarters and guest houses, recreation centres, dispensaries, hospitals and amenities and installations pertaining thereto, installations inside consumer premises and other moveable and immovable property, cash in hand, cash at bank, investments, options, book debts corporeal and incorporeal, tangible and intangible assets in possession or reversion, present or contingent rights, permits, memberships, benefits, licenses, consents, authorities, registrations, liberties, patents, trade marks, trade names, copyrights, designs and other intellectual property rights, and all other interests, debts and powers of every kind, nature and description whatsoever, privileges, easements, advantages, benefits and approvals, agency rights, quotas, subsidies, concessions, exemptions, contracts, deeds, schemes, bonds, agreements and other instruments and interests of whatever nature and wherever situate;

(d) "Bangalore Zone" means the Bangalore Metropolitan zone comprising of the Bangalore Metropolitan area and Bangalore Rural zone comprising of the Operation and Maintenance Divisions of KPTCL existing in Bangalore Rural and Bangalore Urban, Tumkur, Kolar, Chitradurga and Davanagere Districts;

(e) "BESCO" means Bangalore Electricity Supply Company Limited, a company established by the Government of Karnataka and incorporated under the Companies Act, 1956, having its registered office at K.R. Circle, Bangalore-1;

(f) "Cadre" has the meaning assigned to that term in the service regulations of KPTCL;

(g) "Commission" means the Karnataka Electricity Regulatory Commission constituted under section 3(1) of the Act;

(h) "Consumer" means an end or final user of electricity;

(i) "Distribution Business" means the business of distribution, using the Distribution System network, in the relevant Area of Supply;

(j) "Distribution System" means any system consisting mainly of cables, service lines and overhead lines, electrical plant and meters having design voltage of 33KV or below and used for the transportation of electricity from a Transmission System or Generating Set or other points to the point of delivery to Consumers taking any supply of electricity at voltage of 33KV or under, and includes any electrical plant and meters in connection with the distribution of electricity, but shall not include any part of the Transmission System;

(k) "Distribution and Retail Supply Undertaking" means an Undertaking related to the Distribution Business and Retail Supply Business in Bangalore Zone, Mangalore Zone, Gulbarga Zone or Hubli Zone, as the case may be;

(l) "Effective Date of the Second Transfer" means the date as may be notified by order by the State Government for effecting transfer of Assets, Liabilities, Posts, Personnel, Proceedings or Undertakings from KPTCL to BESCOM, MESCOM, GESCOM or HESCOM, as the case may be, in accordance with these rules, and different Effective dates of the Second Transfer may be notified for different transfers;

(m) "Escoms" that is to say Electricity Supply Companies means together in all four distribution companies, as namely:-

(1) Bangalore Electricity Supply Company Limited (hereinafter referred to as the BESCOM Ltd.,)

(2) Mangalore Electricity Company Limited (hereinafter referred to as the MESCOM Ltd.,)

(3) Hubli Electricity Supply Company Limited (hereinafter referred to as the HESCOM Ltd.,)

(4) Gulbarga Electricity Supply Company Limited (hereinafter referred to as the GESCOM Ltd.,)

Which have been incorporated with the principal objective of engaging in the Distribution Business and Retail Supply Business in the relevant Area of Supply and "Escom" means any one of them;

(n) "Generating set" means any plant or apparatus for the generation of electricity and shall, where appropriate, include a generating station comprising more than one generating unit;

(o) "GESCOM" means Gulbarga Electricity Supply Company Limited, a company established by the Government of Karnataka and incorporated under the Companies Act, 1956, having its registered office at Gulbarga main Road, Gulbarga-585102;

(p) "Grievance Redressal Committee" shall have the meaning assigned to the term in sub-rule (18) of rule 4 of these rules;

(q) "Gulbarga Zone" means the Gulbarga zone comprising of the Operation and Maintenance Divisions of KPTCL existing in Gulbarga, Bidar, Raichur, Koppal and Bellary Districts.

(r) "HESCOM" means Hubli Electricity Supply Company Limited, a company established by the Government of Karnataka and incorporated under the Companies Act, 1956, having its registered office at Navanagpur Post, Hubli-580 025 (Dharwad District);

(s) "Hubli Zone" means the Hubli zone comprising of the Operation and Maintenance Divisions of KPTCL existing in Dharwad, Gadag, Haveri, Bijapur, Bagalkot, Belgaum and Uttara Kannada Districts; and

(t) "KEB" means the Karnataka Electricity Board;

(u) "KPTCL" means Karnataka Power Transmission Corporation Limited, a company established by the State Government under the Companies Act, 1956, pursuant to section 13 of the Act;

(v) "KPTCL Distribution and Supply Licence" means the Karnataka Supply Licence granted to KPTCL by the Commission and effective from 7th day of December 2000;

(w) "Liabilities" means all liabilities, such as debts, duties, obligations and other outgoing, including statutory liabilities and Government levies of whatever nature;

(x) "Mangalore Zone" means the Mangalore Zone comprising of the Operation and Maintenance Divisions of KPTCL existing in Mandya, Mysore, Chamarajanagar, Kodagu, Hassan, Udupi, Dakshin Kannada, Shimoga and Chikkamagalur Districts;

(y) "MESCOM" means Mangalore Electricity Supply Company Limited, a company established by the Government of Karnataka and incorporated under the Companies Act, 1956, having its registered office at Maroli, Post Box No. 920, Kulshekar Post Office, and Mangalore -575 005;

(z) Other than State-wide cadre "means all employees included under Group C or Group D service of KPTCL other than state-wide cadres.

(za) "Personnel" means employees and officers of KPTCL by whatever name called, including those on deputation from KPTCL to other companies, organisations, institutions and bodies corporate;

(aa) "Personnel Allocation and Absorption Committee" shall have the meaning assigned to the term in sub-rule (7) of rule 4 of these rules

(bb) "Posts" means existing sanctioned posts of KPTCL in any Cadre, including vacant posts, as at the Effective Date of Second Transfer;

(cc) "Proceedings" includes all proceedings of whatever name called and its nature including suits, appeals, complaints, petitions, applications, conciliations and arbitrations, whether civil or otherwise;

(dd) "Residuary Undertaking" means the Undertakings of KPTCL, other than the Distribution and Retail Supply Undertaking and the Transmission Undertaking;

(ee) "Retail Supply Business" means the business of selling electricity to Consumers, including Consumers with extra-high tension and high tension installations, in the relevant Area of Supply;

(ff) "Schedule" means a schedules appended to these rules;

(gg) "Specified Assets", "Specified Liabilities", "Specified Personnel", and "Specified Proceedings", as the case may be, means only those Assets, Liabilities, Personnel, and Proceedings specified in, or in the manner set out in, the Schedules to these rules or otherwise specified in these rules for transfer to the respective Escom pursuant to these Rules;

(hh) "State" means the State of Karnataka;

(ii) "State-wide Cadre" means all Employees included under Group "A" or Group "B" of the service rules applicable to KPTCL employees who form part of a cadre where the services are transferable between posts in various establishments of KPTCL throughout the State.

(jj) "Transmission Business" means the business of transmission of electricity through the Transmission System and shall include all incidental and ancillary activities thereto;

(kk) "Transmission System" means the system, consisting of electric lines, stations and substations having design voltage of 66 kV or

higher, which are used for the purposes of the transportation of electricity from one power station to a substation or to another power station or between substations or to or from any external interconnection including 33/11kV bays/equipment (up to the interconnection with any Distribution System), any plant and apparatus and meters owned or used in connection with the transmission of electricity and such buildings or part thereof as may be required to accommodate such plant and apparatus and other works and the operating staff thereof;

(ll) "Transmission Undertaking" means an Undertaking related to the Transmission Business of KPTCL;

(mm) "Tripartite Agreements" means the applicable agreements entered into by the State Government, the Karnataka Electricity Board, and the concerned union or association of the Personnel as set out in Schedule E and as may be modified by the parties to such agreements from time to time;

(nn) "Undertaking" means a unit of business including Assets, Liabilities, Posts, Personnel and Proceedings;

(2) Words and expressions used and defined in the Act but not specifically defined in these rules shall have the same meaning as in the Act.

3. Classification and transfer of Undertakings. - (1) The Undertakings of KPTCL shall stand classified, namely: -

- (a) Bangalore Zone Distribution and Retail Supply Undertaking;
- (b) Gulbarga Zone Distribution and Retail Supply Undertaking;
- (c) Hubli Zone Distribution and Retail Supply Undertaking;
- (d) Mangalore Zone Distribution and Retail Supply Undertaking; and
- (e) Transmission Undertaking and Residuary Undertaking.

(2) The Distribution and Retail Supply Undertakings of Bangalore Zone, Mangalore Zone, Hubli Zone and Gulbarga Zone, have been determined taking into consideration the relatedness, usability, proximity and contiguity to the functions to be performed, suitability, place and nature of work and the viability of the distribution zones, and shall include the Specified Assets, Specified Liabilities, Posts, Specified Personnel and Specified Proceedings as set out in, or in the manner

specified in, Schedules A, B, C and D, respectively, on the terms and conditions and other financial details contained in the respective schedules.

(3) With effect from the relevant Effective Date of the Second Transfer, the Distribution and Retail Supply Undertakings of KPTCL classified under sub-rule (1) and set out in, or in the manner specified in, Schedules A, B, C and D shall stand transferred to and vest in the relevant BESCOM, MESCOM, GESCOM and HESCOM, respectively, without any further act or thing to be done by the State Government, KPTCL, any Escom, the Personnel, debtors or creditors or any other person, subject, however, to the terms and conditions contained in these rules.

(4) The Transmission Undertaking and Residuary Undertaking shall continue to remain with and belong to KPTCL and shall include the assets, liabilities, posts, personnel and proceedings as specified in Schedule E.

(5) On the transfer and vesting of the Distribution and Retail Supply Undertakings pursuant to these rules, and, except as otherwise provided in these rules, the respective Escom shall be responsible for all, or the relevant part of any contracts, tenders, rights, deeds, schemes, bonds, agreements, arrangements or dealings and other instruments of whatever nature relating to the Distribution and Retail Supply Undertakings transferred to the Escom, which are subsisting or having effect on the Effective Date of the Second Transfer of such Escom, in the same manner as KPTCL was liable immediately before such Effective Date of the Second Transfer, and the same shall be in full force and effect against or in favour of the relevant Escom and may be enforced as fully and effectively as if, instead of KPTCL, the relevant Escom had been a party thereto.

(6) (a) All licenses, other than the KPTCL Distribution and Supply Licence, and all consents held by KPTCL relating to the Distribution and Retail Supply Undertakings shall be in full force and effect as if, instead of KPTCL, such licenses and consents had been issued to each of the Escoms and, as from the Effective Date of the Second Transfer of each Escom, each Escom shall be responsible for the collection of taxes on consumption of electricity in place of KPTCL in its Area of Supply.

(b) As of the Effective Date of the Second Transfer of each Escom, each Escom shall be entitled to a licence to undertake Distribution Business and Retail Supply Business within its designated area of supply pursuant to assignment by KPTCL of its Supply licence to the Escom for such area of supply.

(7) Without prejudice to the Specified Assets transferred pursuant to these rules, KPTCL shall transfer to one or more Escoms all other Assets that are reasonably required or which have, or ought to have, been used by such Escom for the continuing performance of such Escom's Distribution Business and Retail Supply Business.

(8) To the extent that any Asset comprising the Transmission Undertaking and Residual Undertaking has been used by any Distribution and Retail Supply Undertaking prior to the relevant Effective Date of the Second Transfer, or is being used by any Escom on or after the relevant Effective Date of the Second Transfer along with KPTCL, KPTCL shall enter into an arms-length arrangement as soon as reasonably practicable with the relevant Escom in respect of the use of such Asset.

(9) To the extent that any Specified Asset of an Escom is being used along with KPTCL on or after the Effective Date of the Second Transfer of such Escom, then such Escom shall enter into an arms-length arrangement as soon as reasonably practicable with KPTCL in respect of the use of such specified asset.

(10) To the extent that any specified asset of an Escom is being used by such Escom along with another Escom after the relevant Effective Date of the Second Transfer of such Escoms, such Escom shall enter into an arms-length arrangement as soon as reasonably practicable with the other Escom in respect of the use of such Specified Asset.

(11) The existing escrow arrangements in respect of Tanir Bavi Power Company Private Limited would continue unaffected by the transfer of Distribution and Retail Supply Undertaking pursuant to these rules for a period of three months from the date of notification of these rules. Within this period of three months alternate arrangements to replace the existing escrow arrangements will be established in consultation with all concerned.

4. Transfer of Specified Personnel and Posts.- (1) The transfer of the Specified Personnel and Posts, as specified in accordance with Part III of Schedules A, B, C and D, in terms of these rules shall be subject to the terms and conditions contained in the Act, these Rules and the applicable Tripartite Agreements on an as is where is basis, as listed in Schedule F. Personnel remaining with KPTCL may also exercise the option of being absorbed in an ESCOM in accordance with these rules.

(2) Subject to sub-rules (1), (3), (4) and (5), and where applicable sub-rules (6) to (9), the Posts, as specified in accordance with Part III of Schedules A, B, C and D, and the Specified Personnel shall stand classified, transferred and allocated to the services of the relevant

Escom with effect from the relevant Effective Date of the Second Transfer of such Escom in the manner specified in accordance with Part III of Schedules A, B, C and D.

(3) All Specified Personnel shall be deemed to be on deputation from KPTCL in the relevant Escom:

- (a) Until he or she is absorbed in an Escom pursuant to an option exercised by him/her in accordance with to sub-rule (4) or sub-rule (5), as the case may be; or
- (b) Is deemed to be in employment of KPTCL pursuant to sub-rule (4) or sub-rule (5), as the case may be.

(4) (a) Each Specified Personnel and all other Personnel of KPTCL, other than a Personnel who belongs to the State-wide Cadre of KPTCL, (hereinafter collectively referred as "**Opting Personnel**"), shall within eight months of the relevant Effective Date of Second Transfer of such Specified Personnel submit to KPTCL his or her option to be absorbed in an Escom or remain with KPTCL. The absorption of such Opting Personnel shall be done in accordance with the following principles:

(i) Where the number of such Opting Personnel exercising the option does not exceed the total number of Posts available in an Escom or KPTCL as the case may be, all such Opting Personnel shall be deemed to be absorbed in that Escom or remain with KPTCL as the case may be, on such Posts, with effect from the expiry of twelve months from the relevant Effective Date of Second Transfer of such Specified Personnel.

(ii) Where the number of such Opting Personnel exercising the option exceeds the total number of Posts available in an Escom or KPTCL, the selection of the Opting Personnel to be absorbed in an Escom or to remain in KPTCL shall be done in accordance with the relevant rules of KPTCL.

(iii) Where an Opting Personnel opts to be absorbed in an Escom, other than the Escom to whom he/she was allocated in accordance with Part III of Schedules A, B, C or D, as the case may be, his absorption shall be decided by KPTCL in accordance with the relevant rules of KPTCL.

(b) KPTCL shall intimate the results of option determined in accordance with clause (a) of this sub-rule (4) to all such Opting Personnel no later than the expiry of nine months from the relevant Effective Date of Specific Transfer of such Specified Personnel.

(c) An Opting Personnel who does not submit an option, or is not absorbed in an Escom, in accordance with clause (a) of this Sub-Rule (4) shall be deemed to have been in the service of KPTCL with effect from the relevant Effective Date of Second Transfer of such Specified Personnel.

5. (a) The Personnel of KPTCL belonging to the State-wide Cadre of KPTCL, including the Specified Personnel of KPTCL, and all other Personnel of KPTCL belonging to the State Wide Cadre (hereinafter collectively called "**State Wide Cadre Opting Personnel**") shall no later than ten months from the relevant Effective Date of Second Transfer of Escom to which such Specified Personnel are allocated submit an option to be absorbed in an Escom, or to remain with KPTCL. A decision on such options shall be taken by KPTCL within one month from the date of exercising the option in accordance with the following principles:

(i) Where the number of such State Wide Cadre Opting Personnel exercising the option does not exceed the total number of Posts available in an Escom or in KPTCL as the case may be, all State Wide Cadre Opting Personnel shall be deemed to be absorbed in that Escom or remain in KPTCL as the case may be, on such Post with effect from the expiry of one month from the Option Date or twelve months from the relevant Effective Date of Second Transfer of such Specified Personnel, as the case may be.

(ii) Where the number of such State Wide Cadre Opting Personnel exercising the option exceeds the total number of Posts available in an Escom or in KPTCL, the selection of the State Wide Cadre Opting Personnel to be absorbed in an Escom or to remain in KPTCL on such Post shall be done on the basis of the seniority of the concerned State Wide Cadre Opting Personnel as at the relevant Effective Date of Second Transfer of such Specified Personnel according to seniority list as maintained by KPTCL in respect of the such State Wide Cadre Opting Personnel.

(b) Where a State Wide Cadre Opting Personnel does not submit an option in accordance with clause (a) of this sub-rule (5) or is not absorbed in an Escom pursuant to his option, he/she shall be deemed to be in the service of KPTCL and shall not be entitled to be absorbed in an Escom.

(6) Except as specified in sub-rule 4(4) and 4(5), no Personnel shall be entitled to claim absorption or be absorbed against any Post in any Escom.

(7) KPTCL shall, in consultation with the Escoms, constitute forthwith a committee consisting of representatives from KPTCL and each of the Escoms to be known as the Personnel Allocation and Absorption Committee to receive representations from the Opting Personnel, other than State-wide Cadre Opting Personnel, in regard to any matter relating to their allocation to, or absorption in an Escom in terms of these rules. Such representations shall be made within thirty days from the date of decision of KPTCL pursuant to sub-rule (4). The Personnel Allocation and Absorption Committee shall make recommendations on the matter to KPTCL within sixty days from the date of decision of KPTCL pursuant to sub-rule (4).

(8) KPTCL shall, within a period of thirty days from the date of receiving the recommendation of the Personnel Allocation and Absorption Committee under Sub-Rule (7), take a decision on the allocation of the relevant Opting Personnel specified in sub-rule (4) to be made to the Escom or retained as KPTCL Personnel based on the recommendations of the Personnel Allocation and Absorption Committee under sub-rule (7) and shall record reasons for the decisions.

(9) Where KPTCL makes a decision under sub-rule (8) different from that made pursuant to sub-rule (4), the Opting Personnel concerned shall be deemed to have been absorbed in an Escom in accordance with such decision or deemed to be in service of KPTCL, as the case may be.

(10) On such absorption in an Escom and subject to the provisions of the Act and other provisions in these Rules, the Specified Personnel shall form part of the services of the relevant Escom with their status, posts, scale of pay, entitlement to service benefits and seniority being maintained in the same manner as in KPTCL on the Effective Date of the Second Transfer of such Escom, but the Specified Personnel shall not be entitled to claim any change in status by reason of the transfer or absorption; provided that the seniority of Specified Personnel absorbed in an Escom, other than the Escom to whom he/she was allocated in accordance with Schedules A, B, C or D, as the case may be, pursuant to his option shall be re-determined by KPTCL in accordance with the relevant rules of KPTCL existing as at the date of notification of these Rules; and provided further that a review of

seniority of Personnel in respect of a period prior to the Effective Date of the Second Transfer; done after such Effective Date of the Second Transfer in accordance with the direction of a court, tribunal or other authority (hereinafter called the "Courts") or any law, rule or regulation shall be taken into account in determining their seniority after such date.

(11) The transfer of the Specified Personnel and Posts as specified in accordance with Part III of Schedules A, B, C and D and the absorption of Specified Personnel pursuant to rule 4 shall be further subject to the following conditions, namely: -

- (a) The terms and conditions of the services applicable to them shall not in any way be less favourable than or inferior to those applicable to them immediately before such Effective Date of the Second Transfer nor shall they take away their existing rights and privileges;
- (b) All such Specified Personnel shall have continuity of service in all respects;
- (c) All benefits of service accrued before the relevant Effective Date of the Second Transfer shall be fully recognised and taken into account for all purposes, including the payment of any and all terminal benefits;
- (d) The transfer and absorption of Specified Personnel shall be subject to orders that may be passed by the Courts in proceedings pending on the relevant Effective Date of the Second Transfer in regard to seniority or other matters concerning the service conditions of the Specified Personnel;
- (e) Subject to rule 7, the Specified Personnel absorbed in an Escom shall not assert or claim any benefit of service under the State Government or KPTCL, except as provided in the Karnataka Electricity Reform Act, 1999, these Rules and in the Tripartite Agreements;
- (f) The services of the Specified Personnel shall be protected till their superannuation, irrespective of the persons who own the Escoms except on grounds permitted under the Law and the existing terms and conditions of Employment;
- (g) The pay revision and wage settlements shall continue according to the present system;

- (h) All other terms and conditions as specified in the Tripartite Agreements shall apply and shall be binding on the Escoms.

(12) Subject to sub-rules (1) and (11) the Escoms may make regulations governing the terms and conditions of service of Specified Personnel transferred to the Escoms under these Rules, and until such time the existing service conditions of KPTCL shall mutatis mutandis apply.

(13) (1) The State Government, and not the Escoms, shall be liable for and shall make appropriate arrangements in regard to, the funding of the pension funds and of all statutory and other Personnel related funds for the services rendered by the Specified Personnel to Karnataka Electricity Board and KPTCL prior to the Effective Date of Second Transfer of the Specified Personnel and to the extent they are unfunded as at the respective Effective Date of Second Transfer of the Specified Personnel. Until such arrangements are made by the State Government, the discharge of all such unfunded liabilities for Specified Personnel who retire after the Effective Date of Second Transfer of such Specified Personnel shall be arranged by KPTCL.

(2) In respect of all statutory and other schemes and employment related matters, including the provident fund, gratuity fund, pension and any other superannuation fund or any other special fund created or existing for the benefit of the Specified Personnel, as at the Effective Date of Second Transfer of such Specified Personnel, the following shall apply:

- (a) An actuarial valuation will be done within 3 months from the Effective Date of the Second Transfer to determine the amount to be maintained in such funds in respect of the services of the Specified Personnel rendered to KPTCL until the relevant Effective Date of the Second Transfer of the Specified Personnel. Without prejudice to sub-rule 13(1) and clause (d) of this Sub-rule 13(2), the State Government, and not the relevant Escom, shall be responsible for funding the amount determined pursuant to the actuarial valuation; and
- (b) The State Government shall establish a trust or any other entity to manage such fund;
- (c) Subject to the Sub-rule 13(1), the relevant Escom and KPTCL shall make the required contributions to the trust or entity established or identified by the State

Government pursuant to clause (b) above to meet their respective liabilities in respect of services rendered (either on deputation or absorption) by the Specified Personnel to an Escom and by the Personnel to KPTCL respectively, with effect from, and for the periods following, the relevant Effective Date of Second Transfer of the relevant Specified Personnel;

- (d) To the extent of funding by the State Government pursuant to sub-rule 13(1) and the contributions made by the Escoms and KPTCL, such trust or entity shall be liable for payment of pension and such funds to the Specified Personnel absorbed in an Escom;
- (e) The actuarial valuation shall not affect the liability of the State Government to fund the pension of the Specified Personnel in respect of the services rendered by them prior to the relevant Effective Date of Second Transfer. To the extent the determination of past liabilities as established by the actuarial valuation is subsequently determined to be deficient, the State Government shall be liable to fund such deficit;

(14) The State Government shall make appropriate arrangements with regard to the funding and due payment of all Terminal Benefits to the Existing Pensioners of KPTCL as on the relevant effective date of the Second Transfer.

(15) Escoms and KPTCL shall enter into an agreement with such entity or trust to give effect to the arrangements described in sub-rule 13(2) above.

(16) For the purposes of sub-rule 13(2)(e) and Sub-Rule (14), as the case may be, the term:

- (i) "Existing Pensioner" means all the persons eligible for pensions as at the relevant Effective Date of the Second Transfer and shall include family members of the Personnel as per the applicable scheme; and
- (ii) "Terminal Benefits" means the gratuity, pension, commuted pension, leave surrender, dearness and other applicable relief and other applicable benefits, including the right to have the appropriate revisions in the above benefits consistent with the practice that were prevalent in KPTCL as at the relevant Effective Date of the Second Transfer.

(17) The Proceedings, including disciplinary proceedings, pending against the Specified Personnel of an Escom as on the effective date of the Second Transfer of such Escom which relate to misconduct, lapses or acts of commission or omission committed before such Effective Date of the Second Transfer shall not abate by reason of the transfer of the Specified Personnel and the same may be continued and dealt with by the relevant Escom.

(18) (i) KPTCL shall constitute forthwith a committee known as Grievance Redressal Committee to consider representation from Personnel relating to all grievances, other than (i) those relating to issues specified in sub-rule (7); (ii) those relating to the transfer scheme; or (iii) arising from the implementation of the transfer scheme.

(ii) The Specified Personnel shall be entitled to make representations before the Grievance Redressal Committee raising any grievance specified under sub-rule (1) above within a period of nine months and the Grievance Redressal Committee shall decide and communicate its decision within 45 days from the date of receipt of any such grievance. The decision of the Grievance Redressal Committee shall be final and binding on all concerned.

5. Rights and obligations of third parties restricted.- (1) Except as provided otherwise in the Act or in these rules in regard to a Distribution and Retail Supply Undertaking transferred to an Escom, the rights and obligations of all persons from the relevant Effective Date of the Second Transfer shall be restricted to the relevant Escom to which they are transferred and, notwithstanding anything to the contrary contained in any deed, document, instrument, agreement or arrangement which such person has with KPTCL, such person shall not claim any right or interest against KPTCL or any other Escom.

6. Pending suits, proceedings etc.- The Specified Proceedings of whatever nature by or against KPTCL pending on the relevant Effective Date of the Second Transfer in regard to a Distribution and Retail Supply Undertaking which are transferred to an Escom pursuant to these rules shall not abate or discontinue or otherwise in any way prejudicially be affected by reason of the transfer and the Specified Proceedings may be continued, prosecuted and enforced by or against the relevant Escom. All Proceedings which are not transferred to the Escoms pursuant to these rules may be continued, prosecuted and enforced by or against KPTCL.

(2) The Specified Proceedings may be continued in the same manner and to the same extent by the relevant Escoms as they would

or might have been continued, prosecuted and enforced by or against KPTCL if the transfers provided for in these Rules had not been made.

7. Classifications and Transfer of Assets, Liabilities, Personnel and Proceedings provisional in the first instance.- (1) Without prejudice to rules 3 and 4, the classification of Undertakings of KPTCL and the value of the Assets and Liabilities assigned in the provisional balance sheets set out in Part II of Schedules A, B, C, D and E shall be provisional and shall become final only upon the expiry of twelve months from the relevant Effective date of the Second Transfer.

(2) So long as the classification is provisional the State Government by order to be notified in the Official Gazette shall be entitled to amend, vary, modify, add, delete or otherwise change the items classified and identified in an Undertaking in such manner as the State Government may consider appropriate.

(3) Without prejudice to Rules 3 and 4, all transfers and vesting specified in Rules 3 and 4 in the first instance shall be provisional and shall become final only upon the expiry of twelve months from the relevant Effective Date of the Second Transfer.

(4) Without prejudice to rules 3 and 4, at any time within a period of twelve months from the relevant Effective Date of the Second Transfer, the State Government may by order to be notified in the Official Gazette amend, vary, modify, add, delete or otherwise change the terms and conditions of the transfer of Assets, Liabilities, Posts, Personnel and Proceedings pursuant to these Rules, including the value assigned to the Assets and Liabilities in the provisional balance sheets set out in Part II of Schedules A, B, C, D and E, and the items included in the transfer, and transfer such Assets, Liabilities, Posts, Personnel and Proceedings forming part of a Distribution and Retail Supply Undertaking of KPTCL or an Escom to that of any other Escom or KPTCL in such manner and on such terms and conditions as the State Government may consider appropriate.

(5) On the expiry of the period of twelve months from the relevant Effective Date of the Second Transfer and subject to any directions given by the State Government, the transfer of Undertakings, Assets, Liabilities, Posts, Personnel and Proceedings made in accordance with these rules shall become final.

8. Removal of difficulties.-(1) The State Government shall have the power to remove the difficulties arising in implementing the above transfers:

(2) The State Government may exercise any of the powers vested in it under these rules by issue of an order to be notified in the Official Gazette.

Schedule- A

(Part I)

**Distribution and Retail Supply Undertaking forming part of
BESCOM and terms and conditions thereof**

- a. The Specified Assets, other than contracts, and Specified Liabilities, other than contingent liabilities, transferred to BESCOM are set out in the "Register of Specified Asset and Specified Liabilities, transferred to BESCOM". This register is available for inspection at the registered office and each divisional office of BESCOM.
- b. Details of contracts entered into by KPTCL and the Proceedings to be transferred to BESCOM are being determined. The contracts and Proceedings to be transferred shall be specified in orders issued and notified by the State Government from time to time within the period of twelve months from the relevant Effective Date of Second Transfer. Once transferred to BESCOM, the details of the contracts and Proceedings shall be set out in "Register of specified contracts and specified proceedings transferred to BESCOM". This register shall be available for inspection at the registered office and each divisional office of BESCOM.
- c. Contingent liabilities to be transferred to BESCOM shall be specified in one or more orders issued by the State Government from time to time within twelve months from the relevant Effective Date of Second Transfer, and set out in the "Register of Contingent Liabilities transferred to BESCOM".
- d. The State Government, under the powers vested in it under these Rules, may, however, transfer any of the Specified Assets, Specified Liabilities, and Specified Proceedings transferred to BESCOM within twelve months from the relevant Effective Date of the Second Transfer, as it considers appropriate, to any Escom in which such Specified Assets, Specified Liabilities, and Specified Proceedings are not at that time vested or to KPTCL.

Schedule- A

(Part II)

Provisional balance sheet as on 31.3.2001 (BESCOM)

PARTICULARS	AMOUNT Rs. IN Crs.
Assets	
Fixed Assets	1134.37
- Gross Block	427.85
- Less: Accumulated Depreciation	706.52
- Net Block	92.22
- Capital work in progress	798.74
Total fixed assets	
Investments	
Current Assets	
- Interest accrued on investments and deposits	0.00
- Inventories, stores and work in progress	45.26
- Sundry debtors	281.54
- Receivables from trading of power	0.00
- Cash balances	8.65
- Bank balances	60.41
- Loans and advances	24.68
- Subsidy receivable from GoK	0.00
- Other assets (including miscellaneous exp)	124.43
Total Current Assets	544.97
Less	
Total Current liabilities	
- Liability for supply of power	0.00
- Liability for supplies / works	102.85
- Staff related liabilities and provisions	0.00
Unpaid Salary and Other liabilities	5.12
Borrowing for working Capital	0.00
Security deposits from Contractors in Cash	3.09
Security deposit other than Cash	0.21
- Other liabilities and provisions	61.78
Total Current liabilities	173.05
Net Current Assets	371.91
Total Assets	1170.65
Liabilities	
Equity Share capital / share deposit	0.00
Reserves and surplus	107.44
Recapitalisation by GoK	104.60
Networth	212.04
Service line and security deposits	536.01
- Security deposit from consumer	116.29
- Service line deposit from consumers	652.31
Total Loans	306.31
Total liabilities	1170.65

The State Government, under the powers vested in it under these rules may, alter the balance sheet set out in this Part II in any manner if it considers appropriate within twelve months from the relevant Effective Date of the Second Transfer.

Schedule-A
(Part III)

- a. The Specified Personnel and the Posts transferred to BESCO are being determined and shall be set out in the "Register of Specified Personnel and Posts transferred to BESCO". This register will be available for inspection at the registered office and each divisional office of BESCO.
- b. In addition to the Specified Personnel and the Posts set out in the register referred to above, other Personnel and the Posts held by them, as may be decided by KPTCL in consultation with the BESCO, based on suitability, place and nature of work, seniority and other criteria may be transferred by the State Government within twelve months from the relevant Effective Date of Second Transfer of BESCO to form part of BESCO.
- c. The State Government, under the powers vested in it under these rules, may, however, transfer any Specified Personnel or Posts specified in accordance with this Part III within twelve months from the relevant Effective Date of the Second Transfer, as it considers appropriate, to any Escom to which such Specified Personnel or Posts are not at that time transferred or to KPTCL.

Schedule-B

(Part I)

Distribution and Retail Supply Undertaking forming part of MESCOM and terms and conditions thereof

- a. The Specified Assets, other than contracts, and Specified Liabilities, other than contingent liabilities, transferred to MESCOM are set out in the "Register of Specified Assets, other than contracts, and Specified Liabilities, other than contingent liabilities, transferred to MESCOM". This register is available for inspection at the registered office and each divisional office of MESCOM.
- b. Details of contracts entered into by KPTCL and the Proceedings to be transferred to MESCOM are being determined. The contracts and Proceedings to be transferred shall be specified in orders issued and notified by the State Government from time to time within the period of twelve months from the relevant Effective Date of Second Transfer. Once transferred to MESCOM, the details of the contracts and Proceedings shall be set out in the "Register of the Contracts and Proceedings transferred to MESCOM". This register shall be available for inspection at the registered office and each divisional office of MESCOM.
- c. Contingent liabilities to be transferred to MESCOM shall be specified in one or more orders issued by the State Government from time to time within twelve months from the relevant Effective Date of Second Transfer, and set out in the "Register of Contingent Liabilities transferred to MESCOM".
- d. The State Government, under the powers vested in it under these Rules, may, however, transfer any of the Specified Assets, Specified Liabilities, and Specified Proceedings transferred to MESCOM within twelve months from the relevant Effective Date of the Second Transfer, as it considers appropriate, to any Escom in which such Specified Assets, Specified Liabilities, and Specified Proceedings are not at that time vested or to KPTCL.

Schedule-B

Part II

Provisional balance sheet as on 31.3.2001 (MESCOM)

PARTICULARS	AMOUNT Rs. in Crs.
Assets	
Fixed Assets	
- Gross Block	744.95
- Less: Accumulated Depreciation	311.98
- Net Block	432.97
- Capital work in progress	44.60
Total fixed assets	477.57
Investments	
Current Assets	
- Interest accrued on investments and deposits	0.00
- Inventories, stores and work in progress	22.60
- Sundry debtors	115.60
- Receivables from trading of power	0.00
- Cash balances	3.01
- Bank balances	7.70
- Loans and advances	16.22
- Subsidy receivable from GoK	0.00
- Other assets (including miscellaneous exp)	55.49
Total Current Assets	220.62
Less	
Total Current liabilities	
- Liability for supply of power	0.00
- Liability for supplies / works	48.07
- Staff related liabilities and provisions	0.00
Unpaid Salary and Other liabilities	3.22
Borrowing for working Capital	0.00
Security deposits from Contractors in Cash	1.90
Security deposit other than Cash	0.04
- Other liabilities and provisions	29.36
Total Current liabilities	82.58
Net Current Assets	138.05
Total Assets	615.61
Liabilities	
Equity Share capital / share deposit	0.00
Reserves and surplus	64.96
Recapitalisation by GoK	65.21
Networth	130.18
Service line and security deposits	
- Security deposit from consumer	269.16
- Service line deposit from consumers	55.20
	324.36
Total Loans	161.08
Total liabilities	615.61

The State Government, under the powers vested in it under these rules may, alter the balance sheet set out in this Part II in any manner if it considers appropriate within twelve months from the relevant Effective Date of the Second Transfer.

Schedule-B

Part III

- a. The Specified Personnel and the Posts transferred to MESCOM are being determined and shall be set out in the "Register of Specified Personnel and the Posts transferred to MESCOM". This register will be available for inspection at the registered office and each divisional office of MESCOM.
- b. In addition to the Specified Personnel and the Posts set out in the register referred to above, other Personnel and the Posts held by them, as may be decided by KPTCL in consultation with the MESCOM, based on suitability, place and nature of work, seniority and other criteria may be transferred by the State Government within twelve months from the relevant Effective Date of Second Transfer of MESCOM to form part of MESCOM.
- c. The State Government, under the powers vested in it under these rules, may, however, transfer any Specified Personnel or Posts specified in accordance with this Part III within twelve months from the relevant Effective Date of the Second Transfer, as it considers appropriate, to any Escom to which such Specified Personnel or Posts are not at that time transferred or to KPTCL.

Schedule-C
(Part I)

**Distribution and Retail Supply Undertaking forming part of
GESCOM and terms and conditions thereof**

- a. The Specified Assets, other than contracts, and Specified Liabilities, other than contingent liabilities, transferred to GESCOM are set out in the "Register of The Specified Assets, other than contracts, and Specified Liabilities, other than contingent liabilities, transferred to GESCOM". This register is available for inspection at the registered office and each divisional office of GESCOM.
- b. Details of contracts entered into by KPTCL and the Proceedings to be transferred to GESCOM are being determined. The contracts and Proceedings to be transferred shall be specified in orders issued and notified by the State Government from time to time within the period of twelve months from the relevant Effective Date of Second Transfer. Once transferred to GESCOM, the details of the contracts and Proceedings shall be set out in the "Register of contracts and Proceedings transferred to GESCOM". This register shall be available for inspection at the registered office and each divisional office of GESCOM.
- c. Contingent liabilities to be transferred to GESCOM shall be specified in one or more orders issued by the State Government from time to time within twelve months from the relevant Effective Date of Second Transfer, and set out in the "Register of Contingent Liabilities transferred to GESCOM".
- d. The State Government, under the powers vested in it under these Rules, may, however, transfer any of the Specified Assets, Specified Liabilities, and Specified Proceedings transferred to GESCOM within twelve months from the relevant Effective Date of the Second Transfer, as it considers appropriate, to any Escom in which such Specified Assets, Specified Liabilities, and Specified Proceedings are not at that time vested or to KPTCL.

Schedule-C

Part II

PROVISIONAL BALANCE SHEET AS ON 31.3.2001 (GESCOM)

PARTICULARS	AMOUNT Rs. in Crs.
Assets	
Fixed Assets	
- Gross Block	446.29
- Less: Accumulated Depreciation	191.13
- Net Block	255.16
- Capital work in progress	29.27
Total fixed assets	284.43
Investments	
Current Assets	
- Interest accrued on investments and deposits	0.00
- Inventories, stores and work in progress	12.69
- Sundry debtors	152.63
- Receivables from trading of power	0.00
- Cash balances	2.19
- Bank balances	9.66
- Loans and advances	5.10
- Subsidy receivable from GoK	0.00
- Other assets (including miscellaneous exp)	-29.68
Total Current Assets	152.59
Less	
Total Current liabilities	0.00
- Liability for supply of power	23.37
- Liability for supplies / works	0.00
- Staff related liabilities and provisions	2.14
Unpaid Salary and Other liabilities	0.00
Borrowing for working Capital	0.69
Security deposits from Contractors in Cash	0.00
Security deposit other than Cash	11.56
- Other liabilities and provisions	37.76
Total Current liabilities	114.83
Net Current Assets	399.26
Total Assets	
Liabilities	
Equity Share capital / share deposit	0.00
Reserves and surplus	16.57
Recapitalisation by GoK	145.20
Networth	161.77
Service line and security deposits	
- Security deposit from consumer	111.14
- Service line deposit from consumers	21.88
	133.02
Total Loans	104.47
Total liabilities	399.26

The State Government, under the powers vested in it under these rules may, alter the balance sheet set out in this Part II in any manner if it considers appropriate within twelve months from the relevant Effective Date of the Second Transfer.

Schedule-C Part III

- a. The Specified Personnel and the Posts transferred to GESCOM are being determined and shall be set out in the "Register of Specified Personnel and the Posts transferred to GESCOM". This register will be available for inspection at the registered office and each divisional office of GESCOM.
- b. In addition to the Specified Personnel and the Posts set out in the register referred to above, other Personnel and the Posts held by them, as may be decided by KPTCL in consultation with the GESCOM, based on suitability, place and nature of work, seniority and other criteria may be transferred by the State Government within twelve months from the relevant Effective Date of Second Transfer of GESCOM to form part of GESCOM.
- c. The State Government, under the powers vested in it under these rules, may, however, transfer any Specified Personnel or Posts specified in accordance with this Part III within twelve months from the relevant Effective Date of the Second Transfer, as it considers appropriate, to any Escom to which such Specified Personnel or Posts are not at that time transferred or to KPTCL.

Schedule-D
(Part I)

**Distribution and Retail Supply Undertaking forming part of
HESCOM and terms and conditions thereof**

- a. The Specified Assets, other than contracts, and Specified Liabilities, excluding contingent liabilities, transferred to HESCOM are set out in the "Register of Specified Assets, other than contracts, and Specified Liabilities, excluding contingent liabilities, transferred to HESCOM". This register is available for inspection at the registered office and each divisional office of HESCOM.
- b. Details of contracts entered into by KPTCL and the Proceedings to be transferred to HESCOM are being determined. The contracts and Proceedings to be transferred shall be specified in orders issued and notified by the State Government from time to time within the period of twelve months from the relevant Effective Date of Second Transfer. Once transferred to HESCOM, the details of the contracts and Proceedings shall be set out in the "Register of Contracts and Proceedings". This register shall be available for inspection at the registered office and each divisional office of HESCOM.
- c. Contingent liabilities to be transferred to HESCOM shall be specified in one or more orders issued by the State Government from time to time within twelve months from the relevant Effective Date of Second Transfer, and set out in the "Register of Contingent liabilities to be transferred to HESCOM".
- d. The State Government, under the powers vested in it under these Rules, may, however, transfer any of the Specified Assets, Specified Liabilities and Specified Proceedings transferred to HESCOM within twelve months from the relevant Effective Date of the Second Transfer, as it considers appropriate, to any Escom in which such Specified Assets, Specified Liabilities, and Specified Proceedings are not at that time vested or to KPTCL.

Schedule-D
(Part II)
PROVISIONAL BALANCE SHEET AS ON 31.3.2001 (HESCOM)

PARTICULARS	AMOUNT Rs. in Crs.
Assets	
Fixed Assets	
- Gross Block	647.31
- Less: Accumulated Depreciation	285.65
- Net Block	361.66
- Capital work in progress	53.52
Total fixed assets	415.18
Investments	
Current Assets	
- Interest accrued on investments and deposits	0.00
- Inventories, stores and work in progress	21.23
- Sundry debtors	115.88
- Receivables from trading of power	0.00
- Cash balances	2.97
- Bank balances	16.05
- Loans and advances	16.23
- Subsidy receivable from GoK	0.00
- Other assets (including miscellaneous exp)	-17.39
Total Current Assets	154.97
Less	
Total Current liabilities	
- Liability for supply of power	0.00
- Liability for supplies / works	30.00
- Staff related liabilities and provisions	0.00
Unpaid Salary and Other liabilities	3.35
Borrowing for working Capital	0.00
Security deposits from Contractors in Cash	1.25
Security deposit other than Cash	0.10
- Other liabilities and provisions	17.75
Total Current liabilities	52.46
Net Current Assets	102.51
Total Assets	517.69
Liabilities	
Equity Share capital / share deposit	0.00
Reserves and surplus	96.86
Recapitalisation by GoK	109.49
Networth	206.36
Service line and security deposits	
- Security deposit from consumer	144.29
- Service line deposit from consumers	31.58
Total Loans	175.87
Total liabilities	135.46
	517.69

The State Government, under the powers vested in it under these rules may, alter the balance sheet set out in this Part II in any manner if it considers appropriate within twelve months from the relevant Effective Date of the Second Transfer.

SCHEDULE-D

(PART III)

- a. The Specified Personnel and the Posts transferred to HESCOM are being determined and shall be set out in the "Register of Specified Personnel and the Posts transferred to HESCOM". This register will be available for inspection at the registered office and each divisional office of HESCOM.
- b. In addition to the Specified Personnel and the Posts set out in the register referred to above, other Personnel and the Posts held by them, as may be decided by KPTCL in consultation with the HESCOM, based on suitability, place and nature of work, seniority and other criteria may be transferred by the State Government within twelve months from the relevant Effective Date of Second Transfer of HESCOM to form part of HESCOM.
- c. The State Government, under the powers vested in it under these rules, may, however, transfer any Specified Personnel or Posts specified in accordance with this Part III within twelve months from the relevant Effective Date of the Second Transfer, as it considers appropriate, to any Escom to which such Specified Personnel or Posts are not at that time transferred or to KPTCL.

Schedule-E
(Part I)

**Transmission Undertaking and Residuary Undertaking of KPTCL
and terms and conditions thereof**

- e. The Assets, other than contracts, and Liabilities, excluding contingent liabilities, remaining with KPTCL are set out in the "Register of Assets, other than contracts, and Liabilities, excluding contingent liabilities, remaining with KPTCL". This register is available for inspection at the registered office and each divisional office of KPTCL.
- f. Details of contracts entered into by KPTCL and the Proceedings remaining with KPTCL are being determined. The contracts and Proceedings remaining with KPTCL shall be specified in orders issued and notified by the State Government from time to time within the period of twelve months from the relevant Effective Date of Second Transfer. Thereafter the details of the contracts and Proceedings remaining with KPTCL shall be set out in the "Register of Contracts and Proceedings". This register shall be available for inspection at the registered office and each divisional office of KPTCL.
- g. Contingent liabilities remaining with KPTCL shall be specified in one or more orders issued by the State Government from time to time within twelve months from the relevant Effective Date of Second Transfer, and set out in the "Register of Contingent liabilities remaining with KPTCL".

Schedule-E
(Part II)
PROVISIONAL BALANCE SHEET AS ON 31.3.2001 (KPTCL)

Particulars	KPTCL
Assets	
Fixed Assets	
- Gross Block	1866.36
- Less: Accumulated Depreciation	538.82
- Net Block	1327.53
- Capital work in progress	490.02
Total fixed assets	1817.55
Investments	42.70
Current Assets	
- Interest accrued on investments and deposits	1.12
- Inventories, stores and work in progress	40.01
- Sundry debtors	66.55
- Receivables from trading of power	---
- Cash balances	9.40
- Bank balances	188.02
- Loans and advances	304.35
- Subsidy receivable from GoK	1112.20
- Other assets (including miscellaneous exp)	35.44
Total Current Assets	1757.08
Less	
Total Current liabilities	
- Liability for supply of power	1548.18
- Liability for supplies / works	145.86
- Staff related liabilities and provisions	307.70
Unpaid Salary and Other liabilities	1.16
Borrowing for working Capital	92.74
Security deposits from Contractors in Cash	68.73
Security deposit other than Cash	62.88
- Other liabilities and provisions	0.00
Total Current liabilities	2227.25
Net Current Assets	-470.17
Total Assets	1390.09

Liabilities	
Equity Share capital / share deposit	430.74
Reserves and surplus	-345.11
Recapitalisation by GoK	560.78
Networth	646.41
Service line and security deposits	
- Security deposit from consumer	1.01
- Service line deposit from consumers	42.27
	43.28
Secured Loans	
<u>- Transmission Loans</u>	
- PFC	402.22
- REC	242.78
- KECL	31.06
- ICICI (RPGT)	9.42
- GoK Loans	14.91
Sub-total (a)	700.39
<u>- Distribution Loans</u>	
- PFC	--
- REC	--
- Commercial banks	--
- IP Loans from Bol	--
- ICICI (JSL)	--
- GoK Loans	--
Sub-total (b)	--
<u>- Common loans</u>	
- HDFC	--
- HUDCO	--
- Private placement of bonds	--
- Public Bonds	--
- ICICI	--
- IDBI / SIDBI /Others	--
Sub-total (c)	--
Total Loans (a+b+c)	700.39
Total liabilities	1390.09

The State Government, under the powers vested in it under these rules may, alter the balance sheet set out in this Part II in any manner if it considers appropriate within twelve months from the relevant Effective Date of the Second Transfer.

SCHEDULE-E

(PART III)

- d. The Personnel and the Posts remaining with KPTCL are being determined and shall be set out in the "Register of Personnel and the Posts remaining with KPTCL". This register will be available for inspection at the registered office and each divisional office of KPTCL.
- e. In addition to the Personnel and the Posts set out in the register referred to above, other Personnel and the Posts held by them, as may be decided by KPTCL in consultation with the Escoms, based on suitability, place and nature of work, seniority and other criteria may be transferred by the State Government within twelve months from the relevant Effective Date of Second Transfer of escoms to form part of KPTCL.
- f. The State Government, under the powers vested in it under these rules, may, however, transfer any Personnel or Posts specified in accordance with this Part III within twelve months from the relevant Effective Date of the Second Transfer, as it considers appropriate, to any Escom to which such Specified Personnel or Posts are not at that time transferred or to KPTCL.

SCHEDULE-F

LIST OF TRIPARTITE AGREEMENTS

- (1) The Government of Karnataka, KEB and KEB Employee Union (Regn. No. 659-Recognised).
- (2) The Government of Karnataka, KEB and KEB Engineer Association (Regn. No. 76/1963).
- (3) The Government of Karnataka, KEB and KEB Account Officers Association (Regn. No.20/97-98).
- (4) The Government of Karnataka, KEB and KEB Scheduled Caste/Scheduled Tribes' Welfare Association (Registration No: 466/74-75)

BY ORDER AND IN THE NAME OF THE
GOVERNOR OF KARNATAKA

(M.LOKARAJ)
DEPUTY SECRETARY TO GOVERNMENT
ENERGY DEPARTMENT

GOVERNMENT OF KARNATAKA

No. DE 14 PSR 2002.

Karnataka Government
Secretariat,
Energy Department, M.S. Building,
Bangalore, Dated, 1st June 2002.

NOTIFICATION - II

In exercise of the powers conferred by clause (1) of sub-rule (1) of rule 2 of the Karnataka Electricity Reform (Transfer of Undertakings of KPTCL and its personnel to Electricity Distribution and Retail Supply Companies Rules, 2002, the Government of Karnataka hereby notifies that the effective date of the Second Transfer for the purpose of these rules, shall be first day of June 2002.

BY ORDER AND IN THE NAME OF THE
GOVERNOR OF KARNATAKA

(M.LOKARAJ)
DEPUTY SECRETARY TO GOVERNMENT
ENERGY DEPARTMENT