

Account Codes Account Head

HIMACHAL PRADESH STATE ELECTRICITY BOARD

3.0 CHART OF ACCOUNTS

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1.0 INTRODUCTION

1.01 This report provides a chart of accounts (COA0 for the Himachal Pradesh State Electricity Board (HPSEB) in accordance with the structure recommended under Electricity (Supply) Annual Accounts Rules, 1985.

APPROACH

1.02 For the preparation of this report, A F Ferguson and Co. (AFF) carried out the following steps:-

- (a) The present accounts codification scheme and account heads used.
 - (b) The nature of account head and their operation.
2. Using the chart of accounts prescribed under the Electricity (Supply) Annual Accounts Rules, 1985 as a base, AFF has reviewed the additions alterations and deletions made by HPSEB in the existing COA with a view to ensure that these conform to fundamental scheme and structure of prescribed CAO and the accounting policies.

STRUCTURE OF THIS REPORT

1.03 This report has been organized as follows:-

- (1) This structure of accounts codification scheme for the chart of accounts is presented in section 2.
- (2) The detailed chart of accounts is provided in Appendix I
- (3) Guidelines for the use of chart of accounts have been provided in Appendix II

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2.00 STRUCTURE OF CODIFICATION SCHEME

2.01 This section provides details of codification scheme for the chart of accounts (CAO).

ACCOUNT CODE

2.02 The account head is made up of a five digit code. The coding scheme is explained below.

- (1) First and second digits indicate the account group.
- (2) First and second digits along with the third digit indicate the main account code.
- (3) Fourth and fifth digits indicate the sub-accounts within each main account code.
- (4) The main account code along with the sub-account codes form the specific account code for an account head.

LOCATION CODE

2.03 All accounting units shall be assigned a specific location code. This code will be preprinted on all accounting documents in use at the location as the code will remain the same for all the transactions at the accounting unit.

2.04 The location codes have been assigned in such a way that they also denote the function performed by the operations under the accounting unit. The following function and their respective location codes have been identified.

- | | |
|--|------------|
| (1) Investigation projects | 100 to 199 |
| (2) Hydel generation – Construction | 200 to 299 |
| (3) Transmission and distribution – construction | 300 to 399 |
| (4) Hydel generation – operations | 400 to 499 |
| (5) Transmission/operation/distribution – O & M | 500 to 599 |
| (6) Carrier & Communication – M & T | 600 to 699 |
| (7) Chief Engg. & Civil & Technical P & D Units | |
| (C&E) Architective cells. | 800 to 899 |
| (8) Head office | 900 to 999 |

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USE OF CODES

- 2.05 An accounting unit shall record its transactions under the chart of accounts in the manner discussed below.
- (1) Each accounting unit shall be assigned a location code. Location code will be a 3 digit code.
 - (2) The location code of a unit shall be preprinted on all accounting documents in use at that unit.
 - (3) The use of location code is mainly to segregate on unit from another at the time when trial balance or accounts statement/summaries from various accounting units are received at the compiling section of head office. Hence at the time compiling accounts summaries, if the location code is mentioned on the trial balance/accounts summaries, schedules, statements, the location from which these have been received can easily be identified.
 - (4) All inter unit advices raised by a location must bear the location code so that the receiving unit can identify the advice.
 - (5) For all inter unit transactions, two location codes are involved.
 - (a) Location code of the unit in which the transaction originates.
 - (b) Location code of the unit to which the transaction is debited or credited (unit wherein the transaction is responded to)
 - (6) The location codes mentioned for each accounting unit will also be used for segregating the transactions function wise at the time of compilation.

BLANKS PROVIDED IN THE CHART OF ACCOUNTS.

- 2.06 Blanks have been provided in the COA at the account group, main account head as well as at the sub-account head level so that wherever required, new account heads can be introduced at the appropriate levels. The procedure for introduction of new account head in the COA has been presented in Appendix III, schedule 1.

GUIDELINES FOR INTRODUCTION OF NEW ACCOUNTS

- 2.07 The chart of accounts provides a comprehensive list of account heads. However, if the Board observes that any of its transactions cannot be booked under any of the existing account heads or that they are required to be booked with greater

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analysis, new accounts, as may be necessary shall be introduced. The purpose and usage of each new account head introduced shall be clearly defined by the board.

2.08 Any main account code or sub account code or sub-account code so introduced must be within the concerned account group.

2.09 Any new main account code or sub account code introduced by the Board can be reclassified within the same account group or deleted at any time thereafter.

2.10 Introduction of new account group shall require prior approval of the central Government. Any approval by the Ministry of Energy in this regard shall be in consultation with the C&AG and also the Concerned State Government.

DELETION OF ACCOUNT CODE

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

2.12 The sub codes within a main account group can be deleted as per the procedures outlined in Appendix III, Schedule 2.

CHART OF ACCOUNTS

Account Codes Account Head

Account Code Account Head

10. Fixed Assets

10.1 Land and Land Rights

10.101 Land owned under full title

10.102 Land held under lease.

10.103 Cost of land development on lease hold land.

10.2 Buildings

10.20 Building containing generating plant, transmission and transmission and distribution installation.

10.201 Building Containing thermo-electric generation plant.

10.202 Building Containing Hydro-electric generation plant.

10.203 Building Containing diesel-electric generation plant.

10.204 Building Containing steam generation plant.

10.205 Building Containing solar-energy generation plant.

10.206 Building Containing wind generation plant.

10.207 Building Containing transmission installations.

10.208 Building Containing distribution installations.

10.21. Ancillary buildings

10.211. Office buildings.

10.222. Residential colony for staff.

10.233. Other buildings.

10.244 Temporary erections.

10.254 Buildings – School.

10.255 Buildings Hospitals.

10.266 Buildings-Recreation.

10.277 Buildings Workshop

10.3 HYDRAULIC WORKS

Account Codes	Account Head
10.301	Hydraulic works forming part of hydro-electric system, dams, spillways, weirs, canals, reinforced concreted flumes and syphons.
10.305	Hydraulic works forming part of hydro-electric system, reinforced concrete pipe lines and surge tanks, steel pipelines, service gates, steel surge, hydraulic control valves and other hydraulic works.
10.310	Cooling water system.
10.311	Cooling towers.
10.315	Sweet water arrangement including reservoir, etc.
10.320	Plant and pipe lines for water supply in residential colony
10.322	Drainage and sewerage Residential colony.
10.4	Other Civil Works.
10.401	Pucca roads.
10.402	Kutchra roads.
10.412	Railway sidings.
10.420	Other misc. Civil works.
10.5	Plant and Machinery
10.501	Boiler plant and equipments.
10.502	Furnace/burners.
10.503	Turbine-generator-steam power generation.
10.503.1	Plant foundation for steam power plant.
10.509	Auxiliaries in steam/gas power plant.
10.511	Locomotive and wagons.
10.515	Coal handling plant and handling equipment.
10.516	Oil storage tanks, oil handling equipment.
10.517.	Gas Stations – gas pipelines etc.
10.521	Solar power generating plant.
10.522	Plant foundation for solar power generating plant.

Account Codes	Account Head
10.523	Auxiliaries in Solar power generating plant.
10.527	Wind Power generating plant.
10.528	Plant foundation for wind power generating plant.
10.529	Auxiliaries in wind power generating plant.
10.531	Hydel power generating plant.
10.532	Plant foundation for hydel power generating plant.
10.535	Auxiliaries in Hydel power plant.
10.536	Gas power plant.
10.537	Plant foundation for gas power plant.
10.538	Auxiliaries in gas power plant.
10.541	Transmission plant – Transformers having a rating of 100 KVA and above including foundation.
10.542	Other transformers.
10.543	Other Transmission plant- Transformer kiosks, substation equipment and fixed apparatus.
10.544	Distribution plant – Transformers having a rating of 100 kva and above including foundations.
10.545	Other transformers
10.546	Other distribution plan, transformers Kiosks, sub-station equipments and other fixed apparatus.
10.551	Material handling equipment – earth movers, bull-dozers.
10.552	Material handling equipment – cement mixers.
10.553	Material Handling equipment – cranes
10.554	Material handling equipment – others.
10.561	Switchgear including cable connections.
10.563	Batteries including charging equipment.

Account Codes	Account Head
10.565	Fabrication ship/workshop plan & equipments.
10.566	Lightening arrestors – station type.
10.567	Lightening arrestors – pole type.
10.568	Synchronous Condensers.
10.571	Communication equipment Radio and high frequency carrier system.
10.572	Communication equipment Telephone lines and telephone.
10.574	Static machine, tools and equipment.
10.576	Air conditioning plant : Static.
10.577	Air conditioning plant : Portable.
10.58 & 10.59	Miscellaneous equipments.
10.580	Refrigerators and water coolers.
10.581	Meter testing laboratory Tools and Equipment.
10.582	Equipments in hospitals/clinics.
10.583	Tools and tackles.
10.585	Solar energy equipments.
10.599	Other miscellaneous equipment.
10.6.	
10.601	Overhead liens (Towers, poles, fixtures, overhead conductors and devices)- lines on fabricated steel supports operating at nominal voltage higher than 66 KVA.
10.602	Overhead lines (Towers, poles, fixtures, overhead conductors and devices) lines on steel supports operating at nominal voltage higher than 13.2 KVA but not exceeding 66 KVA.
10.603	Overhead lines (towers, poles, fixtures, overhead conductors and devices) – lines on reinforced concrete supports.
10.604	Overhead lines (towers, poles, fixtures, overhead conductors and devices) – lines on treated wood supports.
10.611	Underground cables including joints boxes and disconnecting boxes.

Account Codes	Account Head
10.612	Underground cables –cable duct system.
10.621	Service connections –General.
10.622	Service connections –small power.
10.623	Service connections –medium supply
10.624	Service connections –large supply
10.625	Temporary connections for supply of power.
10.626	Service connections –tube wells.
10.627	Service connections –public lighting.
10.628	Service connections –bulk and others.
10.631	Metering equipments –general.
10.632	Metering equipments –small power.
10.633	Metering equipments –medium supply.
10.634	Metering equipments –Large supply.
10.635	Metering equipments –temporary.
10.636	Metering equipments –tube wells.
10.637	Metering equipments –public lighting.
10.638	Metering equipments –bulk and others.
10.641	Street lighting and signal system.
10.685	Miscellaneous equipment.
10.7	Vehicles
10.710	Trucks, tempos, trekkers, etc.
10.720	Buses including mini buses.
10.730	Jeeps and motor cars.
10.740	Other vehicles.
10.8	Furniture and Fixtures.
10.801	Furniture and Fixture – Office.

Account Codes	Account Head
10.802	Furniture and Fixture – rest/guest houses and field hostels.
10.803	Furniture and Fixture – internal wiring including fittings and apparatus.
10.804	Office equipments, room heaters, water filters, etc.
10.805	Purchase of Dispensary equipment & other Laboratory items for HPSEB Dispensary.
10.9	Office Equipments.
10.901	Calculators.
10.902	Typewriters.
10.903	Cash registers in cash offices/cash register machine.
10.904	Computers.
10.905	Printing plant and machinery.
10.906	Intercom system.
10.907	Drawing Instruments.
10.908	Duplicating instruments.
10.909	Photostat machines.
A.G. 11	Other Capital Expenditure/Fixed Assets Account.
11.1	Capital expenditure resulting in an asset not belonging to the board.
11.101	Roads on municipal land.
11.102	Road on PWD land.
11.103	Contribution for railway siding.
11.104	Contribution for works undertaken by irrigation department.
11.105	Contribution for construction of school, college buildings.
11.106	Vehicle/buildings purchased from central assistance for investigation on projects.
11.2	Spare units/service units.
11.3	Capital spares at generating stations.

Account Codes	Account Head
11.4	Assets transfer inward.
11.401 to	Assets transfer inward (Dr. A/c.)
11.409	(debit on receipt)
11.401	Land and rights
11.402	Buildings
11.403	Hydraulic works.
11.404	Other civil works.
11.405	Plant and machinery
11.406	Lines, Cable, Network, etc.
11.607	Vehicles.
11.608	Furniture and Fixtures.
11.609	Office equipment.
11.421 to	Assets transfer inward (Cr. A/c.)
11.429	(Credit on transfer to A/c Group-10)
11.421	Land and land rights
11.422	Buildings.
11.423	Hydraulic works.
11.424	Other civil works.
11.425	Plant and machinery.
11.426	Lines, cable network, etc.
11.427	Vehicles.
11.428	Furniture and Fixtures.
11.429	Office equipment.
11.5	Assets taken over from licensees – pending final valuation.
11.50	Licensee – A
11.501	Land and land rights.
11.502	Buildings.

Account Codes	Account Head
11.503	Hydraulic works.
11.504	Other civil works.
11.505	Plant and machinery.
11.506	Lines, cable network, etc.
11.507	Vehicles.
11.508	Furniture and Fixtures.
11.509	Office equipment.
A.G. 12	Provision for Depreciation on Fixed Assets.
12.1	Depreciation provision – lease hold land and land development cost.
12.102	Land held under lease.
12.103	Cost of land development on lease hold land.
12.2	Depreciation provision – buildings.
12.20	Buildings containing generating plant, transmission and distribution installation.
12.201	Buildings containing thermo-electric generating plant.
12.202	Buildings containing hydro-electric generating plant.
12.203	Buildings containing diesel-electric generating plant.
12.204	Buildings containing steam-electric generating plant.
12.205	Buildings containing solar energy generating plant.
12.206	Buildings containing wind energy generating plant.
12.207	Buildings containing transmission installations.
12.208	Buildings containing distribution installations.
12.21	Ancillary buildings.
12.211	Office buildings.
12.222.	Residential colony for staff.
12.233	Other buildings.
12.244	Temporary erections.

Account Codes	Account Head
12.254	Buildings – School.
12.255	Buildings – Hospitals.
12.266	Buildings – Recreation.
12.277	Building – Workshops.
12.3	Depreciation provision – hydraulic works.
12.301	Hydraulic works – forming part of hydro electric system, dams, spillways, weirs, canals, concreted flumes and syphons.
12.305	Hydraulic works forming part of hydro electric system, reinforced concrete pipeline and tanks, steel pipe lines, service gates, steel surge tanks, hydraulic control valves and hydraulic works.
12.310	Cooling water system.
12.311	Cooling towers.
12.315	Sweet water arrangement including reservoir etc.
12.320	Plant and pipelines for water supply in residential colony.
12.321	Drainage and sewerage – residential colony.
12.4	Depreciation provision – other civil works.
12.401	Pucca roads.
12.402	Kutchra roads.
12.412	Railway sidings.
12.420	Other miscellaneous civil works.
12.5	Depreciation provision – plant and Machinery
12.501	Boiler Plant and equipments.
12.502	Furnace/Burners.
12.503	Turbine generator – steam power generation.
12.504	Plant foundations for steam power plant.
12.509	Auxiliaries in steam power plant.
12.510	Locomotives and wagons.
12.515	Coal handing plant and handling equipments.

Account Codes	Account Head
12.516	Oil storage tanks, oil handling plant and equipments.
12.517	Gas station, gas pipe lines etc.
12.521	Solar power generating plant.
12.522	Plant foundation for solar power generating plant.
12.527	Wind power generating plant.
12.528	Plant foundation for wind power generating plant.
12.529	Auxiliaries in wind power generating plant.
12.531	Hydel power generating plant.
12.532	Plant foundation of hydel power generating plant.
12.535	Auxiliaries in power plant.
12.536	Gas power plant.
12.537	Plant foundation for gas power plant.
12.538	Auxiliaries in gas power plant.
12.541	Transmission plant – Transformers having a rating of 100 KVA and above.
12.542	Other transformers.
12.543	Other transmission plan, transformer kiosks, sub-station equipment and other fixed apparatus.
12.544	Distribution plant transformers having a rating of 100 KVA and above including foundation.
12.545	Other transformers.
12.546	Other distribution plant, transformer kiosks, sub-station equipment and other fixed assets.
12.551	Material handling equipment – earth movers, bulldozers.
12.552	Material handling equipment – Cement mixers
12.553	Material handling equipment – cranes.
12.555	Material handling equipment – others.
12.561	Switchgear including cable connection.
12.563	Batteries including charging equipments.
12.565	Fabrication shop/workshop plant and equipments.
12.566	Lightning arrestors – station type

Account Codes	Account Head
12.567	Lightning arrestors – pole type.
12.568	Synchronous condensers.
12.571	Communication equipment Radio and high frequency carriers system.
12.572	Communication equipment Telephone lines and telephones.
12.574	Static Machine tools and equipments.
12.576	Air – Conditioning plant – static.
12.577	Air – conditioning plant – portable.
12.58 & 1259	Miscellaneous equipments.
12.580	Refrigerators and water coolers.
12.581	Meter testing laboratory tools and equipment
12.582	Equipment in hospitals/clinics.
12.583	Tools and tackles
12.585	Solar energy equipments.
12.599	Other miscellaneous equipments.
12.6	Depreciation provision – lines, cable network etc.
12.601	Overhead lines (towers, poles, fixtures, overhead conductors and devices) lines on fabricate steel supports operating at nominal voltages higher than 66 KVA.
12.602	Overhead lines (towers, poles, fixtures, overhead conductors and devices) lines on steel supports operating at nominal voltages higher than 13.2 KVA but not exceeding 66 KVA.
12.603	Overhead lines (towers, poles, fixtures, overhead conductors and devices) lines reinforced concrete supports.
12.604	Overhead lines (towers, poles, fixtures, overhead conductors and devices) lines treated on wood supports.
12.611	Underground cables including joint boxes and disconnecting boxes.
12.612	Underground cables – cable – duct system.
12.621	Service connections – general.

Account Codes	Account Head
12.622	Service connections. – small power
12.623	Service connections. – medium supply
12.624	Service connections. – large supply.
12.625	Temporary connections for supply of power.
12.626	Service connections. – tube wells.
12.627	Service connections. – public lighting.
12.628	Service connections. – bulk and others.
12.631	Metering Equipments – general
12.632	Metering Equipments – Small power.
12.633	Metering Equipments – Medium Supply
12.634	Metering Equipments – large supply
12.635	Metering Equipments – temporary
12.636	Metering Equipments – tube wells
12.637	Metering Equipments – public lighting.
12.638	Metering Equipments – bulk and others.
12.641	Street lighting and signal system.
12.685	Miscellaneous equipment.
12.7	Depreciation provision Vehicles.
12.710	Trucks, tempos, trekkers, etc.
12.720	Buses including min buses.
12.730	Jeeps and motors cars.
12.740	Other vehicles.
12.8	Depreciation provision –furniture and fixtures.
12.801	Furniture and fixtures – office
12.802	Furniture and fixtures – rest/guest houses and field hostels.
12.803	Furniture and fixtures – internal wiring including fittings and apparatus.
12.804	Office equipments, room heaters, water filters, etc.

Account Codes	Account Head
12.805	Dispensary equipment and other Laboratory item.
12.901	Calculators
12.902	Typewriters.
12.903	Cash registers in cash offices/cash register machine.
12.904	Computers.
12.905	Printing plant and machinery.
12.906	Intercom system.
12.907	Drawing instruments.
12.908	Duplicating instruments.
12.909	Photostat machines.
12.991	Advance depreciation (debit account) – land and land rights.
12.992	Advance depreciation (debit account) – buildings
12.993	Advance depreciation (debit account) – hydraulic works.
12.994	Advance depreciation (debit account) – other civil works.
12.995	Advance depreciation (debit account) – plant and machinery.
12.996	Advance depreciation (debit account) – lines, cable network, etc.
12.997	Advance depreciation (debit account) – vehicles.
12.998	Advance depreciation (debit account) – furniture and fixtures.
12.999	Advance depreciation (debit account) – office equipment.
13.	PROVISION FOR DEPRECIATION ON OTHER CAPITAL EXPENDITURE/FIXED ASSETS.
13.1	Depreciation provision on capital expenditure resulting in an asset not belonging to the Board.
13.101	Roads on municipal land.
13.102	Roads on PWD land.
13.103	Contribution for railway siding.
13.104	Contribution for works undertaken by irrigation department.
13.105	Contribution for construction of school, college buildings.

Account Codes	Account Head
13.106	Vehicles/buildings purchased. From central assistance. For investigation on Projects.
13.2	Depreciation provision on spares units/service units.
13.3	Depreciation provision on capital spares at generating stations.
13.4	Depreciation provision on assets transfer inward.
13.401	Depreciation provision on assets transfer inward (credit) – land and land rights.
13.402	Depreciation provision on assets transfer inward (credit) – buildings.
13.403	Depreciation provision on assets transfer inward (credit) – hydraulic works.
13.404	Depreciation provision on assets transfer inward (credit) – civil works.
13.405	Depreciation provision on assets transfer inward (credit) – plant and machinery.
13.406	Depreciation provision on assets transfer inward (credit) – lines, cable network.
13.407	Depreciation provision on assets transfer inward (credit) – vehicles.
13.408	Depreciation provision on assets transfer inward (credit) – furniture and fixtures.
13.409	Depreciation provision on assets transfer inward (credit) – office equipment.
13.421	Depreciation provision on assets transfer inward (classified to account group 12) Land and land rights.
13.422	Depreciation provision on assets transfer inward (classified to account group 12) Buildings.
13.423	Depreciation provision on assets transfer inward (classified to account group 12) hydraulic works.
13.424	Depreciation provision on assets transfer inward (classified to account group 12) other civil works.

Account Codes	Account Head
13.425	Depreciation provision on assets transfer inward (classified to account group 12) plant and machinery.
13.426	Depreciation provision on assets transfer inward (classified to account group 12) lines, cable network etc.
13.427	Depreciation provision on assets transfer inward (classified to account group 12) vehicles.
13.428	Depreciation provision on assets transfer inward (classified to account group 12) Furniture & fixtures.
13.429	Depreciation provision on assets transfer inward (classified to account group 12) Office equipments.
13.5	Depreciation provision on assets taken over from licensees pending final valuation.
13.501	Depreciation provision on assets taken over from licensees pending final valuation land and land rights.
13.502	Depreciation provision on assets taken over from licensees pending final valuation buildings.
13.503	Depreciation provision on assets taken over from licensees pending final valuation hydraulic works.
13.504	Depreciation provision on assets taken over from licensees pending final valuation other civil works.
13.505	Depreciation provision on assets taken over from licensees pending final valuation plant & machinery.
13.506	Depreciation provision on assets taken over from licensees pending final valuation lines, cable network, etc.
13.507	Depreciation provision on assets taken over from licensees pending final valuation vehicles.
13.508	Depreciation provision on assets taken over from licensees pending final valuation furniture and fixtures.
13.509	Depreciation provision on assets taken over from licensees pending final valuation office equipment.

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Thus there will be separate sub-account groups e.g. 511 to 519, 521 to 529 for each licensee who assets taken over are pending final valuation.

A.G. 14 Capital works – In Progress Account.

Sub Accounts will structured as follows.

14 Capital	3rd & 4th digits of code Project/scheme	5th Digit Indicating the main
WIP	Code No.	Assets group
		1 Land.
		2 Buildings.
		3 Hydraulic works.
		4 Other civil works.
		5 Plant & machinery.
		6 Lines, Cable network etc.
		7 Vehicles.
		8 Furniture & Fixtures.
		9 Office equipment.

A.G. 15 OTHER ACCOUNTS FOR ASSETS AT CONSTRUCTION STAGE.

15.1 Contracts – in-progress.

Sub accounts codes will be provided for each project.

**15.2 REVENUE EXPENSES RECLASSIFIED PENDING
ALLOCATION OVER CAPITAL WORKS.**

- 15.201 Repairs and maintenance.
- 15.202 Employee cost.
- 15.203 Administration and general expenses.
- 15.204 Depreciation and other finance charges.
- 15.205 Interest and other finance charges.
- 15.220 Head office supervision changes.

Account Codes	Account Head
15.225	Expenses/consultancy fee relating to MS studies under the work reinforcement and expansion of 132 KV transmission lines in H.P.
15.5	Provision for completed works.
15.6	Construction facilities and provision for depreciation on construction facilities.
15.601	Earthmoving equipment and bulldozers.
15.602	Cranes.
15.603	Cement mixtures and other civil construction equipment.
15.604	Haulage
15.605	Tramways.
15.631	Fabrication shop/construction workshop equipment.
15.65	Since the cost is to be excluded from fixed assets base, the provision for depreciate on construction facilities should also be kept separate from the provisions for depiction considered from section 59. The construction machinery and equipments which are used only for O.M jobs should, however, be recorded under accounts head 10.5 to 10.555 and 10.565.
15.651	Provision for depreciation – construction equipment – earth moving equipment and bull dozers.
15.652	Provision for depreciation – construction equipment – cranes.
15.653	Provision for depreciation – construction equipment cement mixture and other civil construction equipment.
15.654	Provision for depreciation – construction equipment – construction equipment – Haulage.
15.655	Provision for depreciation – construction equipment – Tramways.
15.681	Provision for depreciation – fabrication shop/ construction workshop equipment.
16.	ASSETS NOT IN USE.
	Written down value of obsolete/scrapped assets.

Account Codes	Account Head
16.101	Land and land rights.
16.102	Building.
16.103	Hydraulic work.
16.104	Other civil works.
16.105	Plant & machinery.
16.106	Lines, cable, network etc.
16.107	Vehicles.
16.108	Furniture & fixtures.
16.109	Office equipment.

Written down value of retired assets.

16.201	Land and rights.
16.202	Buildings.
16.203	Hydraulic work.
16.204	Other civil works.
16.205	Plant & machinery.
16.206	Lines, cable, network etc.
16.207	Vehicles.
16.208	Furniture & fixtures.
16.209	Office equipment.

A.G. 17 DEFERRED COSTS

17.2 Deferred revenue expenditure.

17.221	Compensation for premature take over of licensees.
17.222	Special repair to vehicles.
17.223	Deferred Revenue Expenditure for special Repair to residential Buildings.
17.3	Expenditure on survey/feasibility studies of projects not yet sanctioned.

(Note : Account to be maintained assets/category wise as in A.G. 14, 15 & 16.)

Account Codes	Account Head
17.4	Expenditure on survey/feasibility study of Parbati Hydro electric project.
17.5	Expenditure on survey/feasibility study of Renuka Dam project.
17.6	Expenditure on Investigation and implementation of Allian Duhangan Project.
17.7	Expenditure on Investigation and implementation of Malana Hydro Electric Project.
17.8	Expenditure on Investigation and implementation of Neogal Hydro Electric Project.
17.9	Expenditure on “Hydro Power Development” under Ind. 040 institutional corporation between HPSEB, India and State Kraft Engineering (SE) Norway.
17.901	Expenditure on “Hydro Power Development” under Ind. 040 institutional corporation between HPSEB, India and State Kraft Engineering (SE) Norway.
17.902	Custom duty and other expenditure not covered under AG. 17.901.
A.G. 18	INTANGIBLE ASSETS
18.100	Payment to acquire right to receive power from other bodies.
18.200	Expenses for forming and organizing the Board.
A.G. 20	INVESTMENTS
20.1	Investments against funds.
20.110	Staff pension fund investments.
20.120	Gratuity fund investments.
20.130	Depreciation reserve fund investments.
20.140	GPF/CPF investment account with banks.
20.145	GPF/CPF investment account with post offices.
20.160	Benevolent fund investment with banks.
20.165	Benevolent fund investment with post offices.
20.2	Investment other than fund investments.
20.210	investments in government securities.

Account Codes	Account Head
20.230	Investments in bonds/debentures of other electricity boards.
20.250	Investments in bonds/debentures of other bodies engaged in generation transmission or distribution of power.
20.270	Investments in shares in corporation and public limited companies.
20.280	Investments in the form of fixed deposits with banks, companies etc.
20.290	Other investments.
20.291	Amount invested in the Bank as short term fixed deposit out of funds received against ASIDE.
20.292	Amount invested in the Bank as short term fixed deposite out of funds, received for strengthening supply system of Palampur town and surrounding rural areas of Tehsil Parlampur.
20.294	Deposit with Govt. Treasuries.
20.3	Investments in subsidiaries.
20.310	Investments in shares in subsidiaries.
20.311	Investment in shares in subsidiaries HPJVNNL Kashang – I.
20.312	Investment in shares in subsidiaries HPJVNNL Ghanvi-II
20.313	Investment in shares in subsidiaries HPJVNNL Karang.
20.317	Investment in shares in subsidiaries PVPC Sawara Kudu
20.320	Investments in debentures/bonds of subsidiaries.
20.330	Loans to subsidiaries.
20.4	Investments in partnership/joint ventures.
20.410	Investments in capital of partnerships/joint ventures.
20.420	Loans to partnerships/joint ventures.
20.430	PFC loan against scheme upgradation/modernization of Bhakra Right Bank power house generating unit from 5 x 120 MW to 5x157 MW.
20.431	PFC loan investment in the Bak as short terms fixed deposit out of fund for main civil packages related to Larji Const. Division No. III.
A.G. 21	FUEL STOCK AND RELATED ACCOUNTS
21.1	Fuel Stock Accounts

Account Codes	Account Head
21.101	Coal Stock
21.105	Oil Stock furnace oil.
21.106	Oil Stock – diesel/LDO/LSHS.
21.108	Gas stock.
21.121	Coal in transit.
21.125	Oil in transit.
21.2	FUEL STOCK PENDING INVESTIGATION
21.201	Coal stock excess pending investigation.
21.202	Oil stock excess pending investigation – Furnaces oil.
21.203	Oil stock excess pending investigation – diesel/LDO/LSHS.
21.211	Coal stock shortage pending investigation.
21.212	Oil stock shortage pending investigation – furnaces oil.
21.213	Oil stock shortage pending investigation Diesel/LDO/LSHS.
A.G. 22	MATERIAL STOCK AND RELATED ACCOUNTS.
22.1	INSURANCE SPARES STOCK ACCOUNT.
22.2	MATERIAL PURCHASE ACCOUNT (CAPITAL.).
22.20 &	Material Purchase account (Capital).
22.21	
22.201	Capital materials purchase – steel
22.202	Capital materials purchase – cement.
22.203	Capital materials purchase – transformers.
22.204	Capital materials purchase – metering equipment.
22.205	Capital materials purchase – cables & Conductors.
22.206	Capital materials purchase – poles.
22.207	Capital materials purchase – electric light fittings.
22.208	Capital materials purchase – spares.
22.218	Capital materials purchase – others.
22.219	Capital materials purchase – contra.
22.22 &	Materials purchase account (O&M).

Account Codes	Account Head
22.23	
22.221	O&M materials purchase – steel
22.222	O&M materials purchase – cement
22.223	O&M materials purchase – transformers.
22.224	O&M materials purchase – metering equipment.
22.225	O&M materials purchase – cables & equipment.
22.226	O&M materials purchase – poles.
22.227	O&M materials purchase – electric light fittings.
22.228	O&M materials purchase – spares.
22.238	O&M materials purchase – others
22.239	O&M materials purchase – contra.
22.3	Materials issues account.
22.30 & 22.31	Materials issues (Capital).
22.301	Materials issues (Capital) – Steel
22.302	Materials issues (Capital) – cement.
22.303	Materials issues (Capital) – transformers.
22.304	Materials issues (Capital) - metering equipments.
22.305	Materials issues (Capital) – cables & conductors.
22.306	Materials issues (Capital) – poles.
22.307	Materials issues (Capital) – electric light fittings.
22.308	Materials issues (Capital) – spares.
22.318	Materials issues (Capital) – others.
22.319	Materials issues (Capital) – contra.
22.32 & 22.33	Materials issues (O&M)
22.321	Materials issues (O&M)- Steel
22.322	Materials issues (O&M)- cement.
22.323	Materials issues (O&M)- transformers.

Account Codes	Account Head
22.324	Materials issues (O&M)- metering equipments.
22.325	Materials issues (O&M)- cable & conductors.
22.326	Materials issues (O&M)- poles.
22.327	Materials issues (O&M)- electric light fittings.
22.328	Materials issues (O&M)- spares.
22.338	Materials issues (O&M)- others.
22.339	Materials issues (O&M)- contra.
22.34 & 22.35	Materials issues to contractors. Account. (Common for capital and O&M)
22.341	Materials issues to contractors. – Steel
22.342	Materials issues to contractors. – cement.
22.343	Materials issues to contractors. – transformers.
22.344	Materials issues to contractors. – metering equipments.
22.345	Materials issues to contractors. – cables & conductors.
22.346	Materials issues to contractors. – poles.
22.347	Materials issues to contractors. – electric light fittings.
22.348	Materials issues to contractors. – spares.
22.358	Materials issues to contractors. – others.
22.359	Materials issues to contractors. – Contra.
22.36 & 22.37	Materials returned by contractors (common for capital & O&M)
22.361	Materials returned by contractors – steel
22.362	Materials returned by contractors – Cement
22.363	Materials returned by contractors – Transformers.
22.364	Materials returned by contractors – metering equipments.
22.365	Materials returned by contractors – cables & conductors.
22.366	Materials returned by contractors – poles.
22.367	Materials returned by contractors – electric light fitting.
22.368	Materials returned by contractors – spares.

Account Codes	Account Head
22.378	Materials returned by contractors – other.
22.379	Materials returned by contractors – Contra.
22.4	MATERIALS TRANSFER ACCOUNTS (COMMON FOR CAPITAL AND O&M).
22.40 &	Materials transfer inward accounts (by materials group)
22.41	(Common for capital and (O&M)
22.401	Materials transfer inward – steel
22.402	Materials transfer inward – cement
22.403	Materials transfer inward – transformers
22.404	Materials transfer inward – metering equipments.
22.405	Materials transfer inward – cables & conductors
22.406	Materials transfer inward – poles.
22.407	Materials transfer inward – electric light fittings.
22.408	Materials transfer inward – spares.
22.418	Materials transfer inward – others
22.419	Materials transfer inward – contra.
22.42 &	Materials transfer outward (Common for capital & O&M).
22.43	
22.421	Materials transfer outward – Steel
22.422	Materials transfer outward – cement
22.423	Materials transfer outward – transformers.
22.424	Materials transfer outward – metering equipment.
22.425	Materials transfer outward – cables & conductors.
22.426	Materials transfer outward – poles.
22.427	Materials transfer outward – electric light fittings.
22.421	Materials transfer outward – spares.
22.438	Materials transfer outward – others.
22.439	Materials transfer outward –contra.
22.5	MATERIALS STOCK ADJUSTMENT ACCOUNT
22.50&	

Account Codes	Account Head
22.51	Materials stock adjustment (capital)
22.501	Materials stock adjustment a/c (capital) - steel
22.502	Materials stock adjustment a/c (capital) – cement
22.503	Materials stock adjustment a/c (capital) - transformers
22.504	Materials stock adjustment a/c (capital) – metering equipment
22.505	Materials stock adjustment a/c (capital) – cables & conductors
22.506	Materials stock adjustment a/c (capital) - poles
22.507	Materials stock adjustment a/c (capital) – electric light fittings
22.508	Materials stock adjustment a/c (capital) - spares
22.518	Materials stock adjustment a/c (capital) - others
22.519	Materials stock adjustment account (capital) – contra
22.52 &	Materials stock adjustment (O&M)
22.53	
22.521	Materials stock adjustment account (O&M) –steel
22.522	Materials stock adjustment account (O&M)- cement
22.523	Materials stock adjustment account (O&M)- transformers
22.524	Materials stock adjustment account (O&M)–metering equipments
22.525	Materials stock adjustment account(O&M)-cables and conductors
22.526	Materials stock adjustment account (O&M) - poles
22.527	Materials stock adjustment account (O&M) –electric light fittings
22.528	Materials stock adjustment account (O&M) - spares
22.538	Materials stock adjustment account (O&M) - others
22.539	Materials stock adjustment account (O&M) – contra
22.5	Materials stock accounts
22.60&	
22.61	Capital materials stock account

Account Codes	Account Head
22.601	Capital materials stock account – steel
22.602	Capital materials stock account – cement
22.603	Capital materials stock account – transformers
22.604	Capital materials stock account – metering equipments
22.605	Capital materials stock account – cables & conductors
22.606	Capital materials stock account – poles
22.607	Capital materials stock account – electric light fittings
22.608	Capital materials stock account – spares
22.619	Capital materials stock account – other
22.62 & 22.63	O&M materials stock account
22.621	O&M materials stock account – steel
22.622	O&M materials stock account –cement
22.623	O&M materials stock account –transformers
22.624	O&M materials stock account –metering equipments
22.625	O&M materials stock account –cables & conductors
22.626	O&M materials stock account –poles
22.627	O&M materials stock account –electric light fittings
22.628	O&M materials stock account –spares
22.639	O&M materials stock account –Others
22.64 & 22.65	Materials at site account (MASA)
22.640	Materials at site (Capital) account
22.650	Materials at site (O&M) account
22.66	

Account Codes	Account Head
&	
22.66	Materials pending inspection account
22.660	Materials pending inspection (Capital) account
22.670	Materials pending inspection (O&M) account
22.68	
22.69	Materials in transit
22.680	Materials in transit (capital) account
22.690	Materials in transit (O&M) account
22.70	Other materials account
22.710	Workshop suspense-materials
22.711	Manufactured components not transferred to stores or other stores
22.712	Job-in-progress
22.713	Manufactured component account
22.720	Materials issued to fabricators
22.730	Materials issued on loan to parties other than contractors
22.740	Capital equipments and capital spares in bonded warehouse
22.750	Materials in bonded warehouse
22.760	Obsolete materials stock account (capital)
22.780	Scrap (capital)
22.790	Scrap (O&M)
22.8	Materials stock excess/shortage pending investigation
22.810	Stock excess pending investigation account
22.830	Stock shortages pending investigation account
22.831	Stock shortages pending investigation – shortages in transit

Account Codes	Account Head
23	RECEIVABLE AGAINST SUPPLY OF POWER
23.1	Sundry debtors for sale of power account
23.101	Sundry debtors for sale of power - Domestic
23.102	Sundry debtors for sale of power -Commercial
23.103	Sundry debtors for sale of power - Small Power
23.104	Sundry debtors for sale of power - Medium Supply
23.105	Sundry debtors for sale of power - Large Supply
23.106	Sundry debtors for sale of power - Irrigation and Agriculture
23.107	Sundry debtors for sale of power - Public Lighting
23.108	Sundry debtors for sale of power - Bulk Consumers
23.109	Sundry debtors for sale of power - Grid Supply
23.110	Sundry debtors for sale of power - Others
23.111	Public water works & sewerage Pumping
23.112	Sundry debtors for sale of power - Non-Domestic and Non-Commercial
23.113	Sundry debtors for sale of power - Temp. Metered Supply
23.2	Sundry debtors for electricity duty account
23.201	Sundry debtors for electricity duty – Domestic
23.202	Sundry debtors for electricity duty – Commercial
23.203	Sundry debtors for electricity duty – Small Power
23.204	Sundry debtors for electricity duty – Medium Supply
23.205	Sundry debtors for electricity duty – Large Supply
23.206	Sundry debtors for electricity duty – Irrigation / Agriculture
23.207	Sundry debtors for electricity duty – Public Lighting
23.208	Sundry debtors for electricity duty – Bulk Consumers
23.209	Sundry debtors for electricity duty – Grid Supply
23.210	Sundry debtors for electricity duty – Others
23.211	Sundry debtors for E.D. Public water works & sewerage Pumping

Account Codes	Account Head
23.212	Sundry debtors for electricity duty – Non-Domestic and Non-Commercial
23.213	Sundry debtors for sale of power Electricity Duty Temp. Metered Supply
23.3	Sundry Debtors Collections Account
	(Separate Sub accounts for debiting day’s collection and for crediting on transferring them to respective Accounts in 23.1 and 23.2)
23.4	Provision for unbilled Revenue
23.401	Provision for unbilled Revenue – Domestic
23.402	Provision for unbilled Revenue – Commercial
23.403	Provision for unbilled Revenue – Small power
23.404	Provision for unbilled Revenue – Medium supply
23.405	Provision for unbilled Revenue – Large Supply
23.406	Provision for unbilled Revenue – Agriculture/Irrigation
23.407	Provision for unbilled Revenue – Public lighting
23.408	Provision for unbilled Revenue – Bulk consumer
23.409	Provision for unbilled Revenue –Grid supply
23.410	Provision for unbilled Revenue –others
23.411	Provision for unbilled Revenue –Public water & sewerage pumping
23.412	Provision for unbilled revenue – Non-Domestic and Non-Commercial.
23.413	Provision for unbilled revenue – Temp. Metered Supply
23.5	Dues form permanently disconnected consumers account for energy
23.501	Dues form permanently disconnected consumer-Domestic
23.502	Dues form permanently disconnected consumer-Commercial

Account Codes	Account Head
23.503	Dues form permanently disconnected consumer-Small power
23.504	Dues form permanently disconnected consumer-Medium supply
23.505	Dues form permanently disconnected consumer-Large supply
23.506	Dues form permanently disconnected consumer-Agriculture/Irrigation
23.507	Dues form permanently disconnected consumer-Public lighting
23.508	Dues form permanently disconnected consumer-Bulk consumer
23.509	Dues form permanently disconnected consumer –Grid supply
23.510	Dues form permanently disconnected consumer- others
23.511	Dues form permanently disconnected consumer –Public water works & Sewarage pumping
23.512	Dues form permanently disconnected consumer- Non-domestic & Non-Commercial
23.513	Dues form permanently disconnected consumer (E.C.) Temp. Metered Supply
23.521	
to	
23.532	Dues from permanently disconnected consumers account for electricity duty
23.521	Dues for E.D. from permanently disconnected consumers-Domestic
23.522	Dues for E.D. from permanently disconnected consumers-Commercial
23.523	Dues for E.D. from permanently disconnected consumers-Small power
23.524	Dues for E.D. from permanently disconnected consumers- Medium Supply
23.525	Dues for E.D. from permanently disconnected consumers- Large supply

Account Codes	Account Head
23.526	Dues for E.D. from permanently disconnected consumers-Agriculture/Irrigation
23.527	Dues for E.D. from permanently disconnected consumers-Public Lighting
23.528	Dues for E.D. from permanently disconnected consumers-Bulk Consumers
23.529	Dues for E.D. from permanently disconnected consumers-Grid Supply
23.530	Dues for E.D. from permanently disconnected consumers- others
23.531	Dues for E.D. from permanently disconnected consumers-Public water works & sewerage pumping.
23.532	E.D. dues from permanently disconnected consumers- Non-Domestic and Non-Commercial

The accounts codes heads 23.501 to 23.512 & 23.521 to 23.532 will hence forth be use accommodate outstanding dues for E.C. and respectively Only from permanently disconnected consumers.

23.533	Dues for E.D. from permanently disconnected consumers-Temp. Metered Supply
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23.541 **Dues from permanently disconnected consumers a/c for**
to

23.552 **Electy. Consumption tax levied by M.C./Nagar Panchayts**

23.541	Electy. Consumption tax levied by M.C./Nagar Panchayts-Domestic
23.542	Electy. Consumption tax levied by M.C./Nagar Panchayts-Commercial
23.543	Electy. Consumption tax levied by M.C./Nagar Panchayts- Small Power
23.544	Electy. Consumption tax levied by M.C./Nagar Panchayts-Medium Supply

Account Codes	Account Head
23.545	Electy. Consumption tax levied by M.C./Nagar Panchayts-Large Supply
23.546	Electy. Consumption tax levied by M.C./Nagar Panchayts-Irrigation & Agriculture
23.547	Electy. Consumption tax levied by M.C./Nagar Panchayts-Public Lighting
23.548	Electy. Consumption tax levied by M.C./Nagar Panchayts-Bulk Consumers
23.549	Electy. Consumption tax levied by M.C./Nagar Panchayts-Grid Supply
23.550	Electy. Consumption tax levied by M.C./Nagar Panchayts-others
23.551	Electy. Consumption tax levied by M.C./Nagar Panchayts-Public water & Sewarage pumping
23.552	Electy. Consumption tax levied by M.C./Nagar Panchayts-Non-Domestic & Non-Commercial
23.553	Dues to M.C./Nagar Panchayats Tax from permanently disconnected consumers-Temp. Metered Supply.
23.6	SUNDRY DEBTORS FOR INTER-STATE SALE OF POWER ACCOUNT
23.601	Sundry debtors for inter-state sale of power account-P.S.E.B
23.602	Sundry debtors for inter-state sale of power account-Haryana
23.603	Sundry debtors for inter-state sale of power account-U.P.S.E.B.
23.604	Sundry debtors for inter-state sale of power account-Rajasthan
23.605	Sundry debtors for inter-state sale of power account-Baira Siul Project
23.606	Sundry debtors for inter-state sale of power account-B.B.M.B.
23.607	Sundry debtors for inter-state sale of power account-Delhi
23.608	Sundry debtors for inter-state sale of power account-Beas Satluj Link Project
23.609	Sundry debtors for inter-state sale of power account-U.T.Chandigarh
23.610	Sundry debtors for inter-state sale of power account-Sangroli

Account Codes	Account Head
23.611	Sundry debtors for inter-state sale of power account-Badarpur
23.612	Sundry debtors for inter-state sale of power account-Uttranchal Hydel Power Corporation Ltd.
23.613	Sundry debtors for inter-state sale of power from Uttranchal Jal Vidyut Nigam Ltd.
23.614	Sundry debtors for inter-state sale of power from Pomestrading coop. of India Ltd.
23.618	Sundry debtors for inter-state sale of power account-J&K
23.624	Sundry debtors for inter –state sale of power reactive energer from various CPU’s/SEB
23.630	Sundry debtors 4.I charges/sale of Power NREB through PGCIL.
23.7	Sundry Debtors- Miscellaneous receipts from consimers
23.701	Sundry Debtors- Miscellaneous receipts from consumers-Public lighting and maintenance charges
23.702	Sundry Debtors- Miscellaneous receipts from consumers-others
23.730	Sundry Debtors on a/c of open access provided by HPSEB of various co. in the state of Transmission be Po—
23.741 to	Receivables against supply of Power (Assessment & Reliasation)
23.752	Sundry Debtors- Miscellaneous receipts from consumers Electricity Consumption tax levied by Municipal Committees/Nagar Panchayats
23.741	Domestic
23.742	Commercial
23.743	Small Power
23.744	Medium Supply
23.745	Large Supply
23.746	Irrigation & Agriculture
23.747	Public Lighting

Account Codes	Account Head
23.748	Bulk Consumers
23.749	Grid Supply
23.750	Others
23.751	Public water works & Sewerage pumping
23.752	Non-Domestic and Non-Commercial
23.753	Electricity Consumption tax levied by Municipal Committees/Nagar Panchayats-Temp. Metered Supply
23.8	Sundry Debtors for wheeling/ O&M Charges.
23.801	P S E B
23.802	Haryana
23.803	U.P.S.E.B.
23.804	Rajasthan
23.805	Baira Siul Project
23.806	B.B.M.B.
23.807	Delhi
23.808	Beas Satluj Link Project
23.809	U.T.Chandigarh
23.810	Sangroli
23.811	Badarpur
23.812	Chamera Project
23.813	132 KV Bassi- Hamirpur line (O&M charges)
23.814	Malana Project
23.815	Uttrancha Power Corporation Ltd.
23.816	Rasket H.E.P.
23.817	Totamg H.E.P.
23.818	N.T.P.C.(KOLDAM)
23.819	Sundry Debtors for wheding /O&M/Trans.charges- M/S Power Trading Corp.

Account Codes Account Head

Note : Opening Balances as on 1.4.97 in 23.8 (23.801 to 23.815) may be generated from the account heads already operated by the respective units/ H.O and transactions from 1.4.97 for the financial year 1997 -98 and onward may be routed as under:-

- (i) On assessment and billing
Dr. to 23.8 (23.801 to 23.815)
Cr. to 61.8 (61.801 to 61.815)
- (ii) On Realisation
Cr. to 23.3 (Sundry debtors- Collection Account).
Dr. to Cash or Cheques in hand as the case may be).
- (iii) At the month end.
Dr. to 23.3
Cr. to 23.8 (23.801 to 23.815)
(Debit balance under 23.8 will represent out-standing receivables)

23.9	Provision for doubtful dues from Consumers (Cr/A/c.)
23.901	Provision for doubtful dues from Consumers-Domestic
23.902	Provision for doubtful dues from Consumers-Commercial
23.903	Provision for doubtful dues from Consumers-Small power
23.904	Provision for doubtful dues from Consumers-Medium supply
23.905	Provision for doubtful dues from Consumers-Large supply
23.906	Provision for doubtful dues from Consumers-Agriculture/Irrigation
23.907	Provision for doubtful dues from Consumers-Public lighting
23.908	Provision for doubtful dues from Consumers-Bulk consumers
23.909	Provision for doubtful dues from Consumers-Grid supply
23.910	Provision for doubtful dues from Consumers-Others
23.911	Provision for doubtful dues from Consumers-Public water works & Sewarage Pumping
23.912	Provision for doubtful dues from Consumers-Non-domestic & Non-commercial
23.913	Provision for doubtful dues from Consumers-Temp. Metered Supply

Account Codes	Account Head
24	<u>CASH AND BANK</u>
24.1	Cash Account
24.110	Cash hand
24.120	Postage stamps on hand
24.130	Postal orders cheques. Drafts etc.,on hand
24.2	Cash Imprests with staff accounts
24.210	Permanent imprest with staff
24.220	Temporary imprest with staff
24.260	Cash transfer to S.D.Os
24.3	collecting banks account (receipt fund A/c)
24.301	State bank of India
24.302	State bank of Patiala
24.303	United Commercial Bank
24.304	Bank of India
24.305	New Bank of India
24.306	Bank of Baroda
24.307	Kangra Co-Op Bank
24.308	Union Bank of India
24.309	H.P.Co-Op Bank
24.310	Indian Overseas Bank
24.311	Punjab National Bank
24.312	Central Bank Of India
24.313	Punjab & Sind Bank
24.314	The Oriental Bank of Commerce
24.315	Syndicate Bank
24.316	Canara Bank
24.317	Indian Bank

Account Codes	Account Head
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24.318	J & K Bank
24.319	United Bank of India
24.320	Vijaya Bank
24.321	ICICI Bank
24.330	Govt. Treasuries

COLLECTING BANK ACCOUNT FOR PFC LOANS

24.331	Collecting Bank A/c- for PFC loan for Gaj Hydro Electric Project
24.332	Collecting Bank A/c- for PFC loan for Baner Hydro Electric Project
24.333	Collecting Bank A/c- for PFC loan for Gin Power House Renovation Scheme
24.334	Collecting Bank A/c- for PFC loan for Shunt capacitors
24.335	Collecting Bank A/c- for PFC loan for strengthening and improvement of Urban distribution network of Shimla Town
24.336	Collecting Bank A/c- for PFC loan for Const of 132 KV S/c Trans. line Kunihar to Shimla
24.337	Collecting Bank A/c- for PFC loan for construction of 132 KV D/c transmission line form Jassore to Dehra.
24.338	Collecting Bank A/c- for PFC loan for construction of 132 KV transmission line from Giri to Poanta
24.339	Collecting Bank A/c- for PFC loan for repair & maintenance of Bhaba Hydro Power station.

Debit Heads

24.340	Collecting Bank A/c –for PFC loan against Ghanvi Hydro Electric Project
24.341	Collecting Bank A/c –for PFC loan Assistance against 66/11/KV s/Stn. At Badi.
24.342	Collecting Bank A/c –for PFC loan Assistance R/M of Bassi Power House

Account Codes	Account Head
24.343	Collecting Bank A/c –for PFC loan against Establishment/const.of 66 K.V.Sub-Stn. At Kotkhai
24.344	Collecting Bank A/c –for PFC loan against establishment Const. of 66 K.V.Sub.Stn. at Rohroo
24.345	Collecting Bank A/c –for PFC loan against installation of 132/11 k.V. 1x 16MVA Transformers in 132/33 KV, 2x 16 MVA sub-station at Kala-Amb (H.P.)
24.346	Collecting Bank A/c –for PFC loan against Execution of 3x42MW Larji HEP.
24.347	Collecting Bank A/c –for PFC Larji Project
24.360	Collection/Disbursement Bank Account for ASIDE Govt. of India
24.361	Collection/disbursement Bank A/c for strengthening of supply system of Palampur town / Govt. of India)
24.362	Collection/Disbursement Bank Account for Construction/installation of 220 Kv/D/C line funds from state Govt.
24.371	Collecting Bank Account with UCO Bank in respect of receipt Hydro electric project for const of Parbati
24.372	Collecting Bank A/c with UCO Bank in respect of receipt for Construction of Renuka Dam Project.
24.373	Collecting Bank Account with S.B.I in respect of receipts for ‘Hydro Power Development’ under 1st 040 institutional corporation Programme between HPSEB, India, and State Kraft Engineering (SE) Norway.

24.4 Disbursement Bank Account (Drawing Accounts)

(Sub codes 24.401 to 420 and 430 to be operated for individual bank accounts as in A/c Code 24.301 to 24.320 & 24.330)24.421

Account Codes	Account Head
24.440	Disbursement Bank A/c for PFC loan against Ghanvi Hydro Electric Project.
24.441	Disbursement Bank A/c for PFC loan Assistance against 66/ 11KV S/Stn. at Badi.
24.442	Disbursement Bank A/c for PFC loan assistance R/M of Bassi Power House.
24.443	Disbursement Bank Account for PFC loan, against Establishment/Const. of 66 K.V. Sub-Stn. Kotkhai.
24.444	Disbursement Bank A/c for PFC loan , against establishment/Const of 66 K.V. Sub-Station at Rohroo.
24.445	Disbursement Bank A/c for PFC loan against installation of 132/11 KV 1x16MVA transfers in 132/33KV 2x16 MVA substation at Amb (H.P)
24.446	Disbursement Bank account for PFC loan against execution of 3x42MW Larji HEP
24.471	Disbursement Bank A/c (drawing a/c) with UCO Bank For Construction of Parbati Hydro Electric Project.
24.472	Disbursement Bank A/c (drawing a/c) with UCO Bank for Const. of Renuka Dam Project.
24.473	Disbursement Bank A/c (drawing a/c) with S.B.I Shimla for Const. of 'Hydro Power Development' under 1nd 040 Institutional Co-operation Programme between HPSEB India and State KV Engineering (SE) Norway.
24.490	Funds transfer for payment of Interest on Bonds
24.491	Funds transfer for payment of Interest on RE Debentures
24.5	Remittances to H.O. in Transit Accounts
24.501	Remittances from Divisions

Account Codes	Account Head
24.551	Remittances from Circles
24.552	Remittances of loans in transit from financial Institutions
24.553	Remittances of transit in respect of Parbati Hydro Electric Project
24.554	Remittances in transit in respect of Renuka Dam Project Fund Account
24.6	Transfers from H.O. in Transit Accounts
24.601	Transfers from H.O.
24.7	Margin money retained by Bank against Letter of Credit
24.9	Cash inflow and outflow Accounts (For details please see explanation)
24.911 to	Cash inflow (Capital payments) A/c .(Cr. A/c.)
24.929	
24.931 to	Cash inflow (Capital payments) A/c .(Cr. A/c.)
24.939	
24.941 to	Cash inflow (Capital payments) A/c .(Cr. A/c.)
24.959	
24.991	Total cash inflows account (Dr. A/c.)
24.995	Total cash Outflows account (Cr. A/c.)
25	<u>ADVANCES TO SUPPLIERS/ CONTRACTORS (CAPITAL) ACCOUNT</u>
25.1	Advances to suppliers/ contractors (capital) – Interest bearing account
25.5	Advance to suppliers/contractors (Capital) – Interest free
25.7	Suppliers/Contractors Materials Control Account (Capital)

Account Codes	Account Head
	(For material issued on works other than on loan)
26	<u>ADVANCES TO SUPPLIERS/CONTRACTORS (O&M)</u>
	<u>ACCOUNT</u>
26.1	Advances to suppliers/contractors (O&M) – Interest bearing
26.5	Advances to suppliers/contractors (O&M) – Interest Free
26.7	Suppliers/contractors Materials Accounts (O&M)
26.8	Advances for Fuel Suppliers
26.801	Advances to Coal Suppliers
26.805	Advances to Oil Suppliers
A.G.27	<u>OTHER LOANS ADVANCES</u>
27.1	Loans and advances to staff – Interest bearing
27.101	Loans and advances to staff – House building
27.102	Loans and advances to staff – Scooter/Motor Cycle
27.103	Loans and advances to staff – Car
27.104	Loans and advances to staff – Warm clothing
27.105	Loans and advances to staff – Cycle
27.106	Loans and advances to staff – Fan
27.2	Loans and advances to staff – Interest Free
27.201	Loans and advances to staff – T.A.
27.202	Loans and advances to staff – pay
27.203	Loans and advances to staff – Festival
27.204	Loans and advances to staff – Wheat
27.205	Loans and advances to staff – Flood Relief

Account Codes	Account Head
27.206	Loans and advances to staff – Sundry/ others
27.207	LTC advance
27.208	Medica advance
27.3	Loans and advances to licensees
27.4	Advance income tax and tax deduction at source
27.410	Advance income tax
27.421	Income tax deducted source- income from investments
27.425	Income tax deducted at source- other receipts
27.8	Loans and advances – others
27.9	Provision for doubtful loans and advances (Cr. A/c.)
28	<u>SUNDRY RECEIVABLES</u>
28.1	Sundry debtors- trading account
28.101	Sundry debtors for sale of electrical plant manufactured by the Board
28.102	Sundry debtors for sale hire purchase or hire of apparatus and wiring
28.103	Sundry debtors for sale of stores
28.104	Sundry debtors for rental from property
28.107	Sundry debtors for sale of steam
28.108	Sundry debtors for other miscellaneous income
28.2	Income accrued and due
28.211	Income accrued and due on staff pension fund investments
28.212	Income accrued and due on gratuity fund investments
28.213	Income accrued and due on depreciation reserve investments
28.214	Income accrued and due on GPF/CPF investment with banks
28.215	Income accrued and due on GPF/CPF investment with post offices

Account Codes	Account Head
28.216	Income accrued and due on benevolent fund investment with bank
28.217	Income accrued and due on benevolent fund investment with post officers
28.220	Income accrued and due on investments other than fund investments
28.221	Income accrued and due on investment in Govt. Securities
28.228	Income accrued and due on investments other than fund investments – bank/company deposits
28.230	Income accrued and due on investments in subsidiary companies
28.240	Income accrued and due on investments in partnerships/ joint ventures
28.250	Income accrued and due on loans/advances to licensees
28.26	Income accrued and due on loans/advances to staff
28.261	Income accrued and due on loans and advances to staff-house building
28.262	Income accrued and due on loans and advances to staff-motor cycle/scooter
28.263	Income accrued and due on loans and advances to staff-car advance
28.264	Income accrued and due on loans and advances to staff- warm clothing advance
28.265	Income accrued and due on loans and advances to staff-cycle advance
28.266	Income accrued and due on loans and advances to staff-fan advance
28.290	Income accrued and due-others
28.3	Income accrued but not due

Account Codes	Account Head
28.310	Income accrued but not due – fund investments
28.320	Income accrued but not due –investments other than fund investments
28.326	Income accrued but not due –Govt. Securities
28.328	Income accrued but not due –Investments in the form of fixed deposits with bank-bank/company deposits
28.330	Income accrued but not due–investments in subsidiary companies
28.340	Income accrued but not due –investments in partnership/ joint ventures
28.350	Income accrued but not due – loans/advances to licensees
28.36	Income accrued but not due- loans/advances to staff
28.361	Income accrued but not due-loans and advances to staff-house building
28.362	Income accrued but not due-loans and advances to staff-motor cycle/scooter
28.363	Income accrued but not due-loans and advances to staff-car advance
28.364	Income accrued but not due-loans and advances to staff-warm clothing advance
28.365	Income accrued but not due-loans and advances to staff-Cycle advance
28.366	Income accrued but not due-loans and advances to staff-Fan advance
28.390	Income accrued but not due-others
28.4	Amount recoverable from employees/ex-employees
28.401	Amount recoverable from employees
28.402	Amount recoverable from ex-employees

Account Codes Account Head

28.411 Amount recoverable from employees on deputation from other organizations

28.5 Fuel related receivables and claims

28.511 Grade difference- inferior grade of coal

28.512 Provision for loss on inferior grade of coal

28.513 Railway claims for coal-Coal cost account

28.514 Railway claims for coal-freight

28.531 Quantity difference-short receipt of gas account

28.532 Provision for loss on short receipt of gas (Credit account)

28.551 Freight paid on coal wagons not received

28.552 Freight paid on oil tankers not received

28.553 Coal cost of wagons not received

28.554 Claims for missing tankers- oil cost account

28.555 Claims for missing tankers – freight account

28.558 Claims for short receipt of gas account

28.6 Subsidy/Grants Receivable Account

28.610 Capital Subsidy/grant receivable account

28.620 Revenue Subsidy/grant receivable account

28.621 Revenue Subsidy/grant receivable form HP Govt. on account of concessions announced in the sabha on 7-3-2002 in r/o Thrashers.

28.622 Revenue Subsidy/grant receivable form HP Govt. on account of concessions announced in the sabha on 7-3-2002 in r/o Floor Mills

28.623 Revenue Subsidy/grant receivable form HP Govt. on a/c of concessions for Temples and other religious places in villages

Account Codes Account Head

- 28.624 Revenue Subsidy/grant receivable form HP Govt. on a/c of tariff concession for domestic consumers announced wef 1-6-2002
- 28.625 Revenue Subsidy/grant receivable form HP Govt. on a/c of tariff concession for Irrigation & Agriculture consumers announced wef 3-8-05
- 28.626 The Re-imburement of up front subsidy

28.7 OTHER CLAIMS

- 28.701 Amount incurred on NJPC & recoverable from NJPC
- 28.702 Exp. Incurred on deposit works of const of HRTC Bus Stands at various places in Himachal Pradesh
- 28.703 Exp. Incurred on deposit works for stabilization of Slopes of Balaknath temple at Deoth Sidh in Distt Hamirpur
- 28.704 Expenditure incurred and reimbursement received in r/o Parabati HEP From NHPC.
- 28.705 Expenditure incurred on deposit works for Const. / renovation/ Improvement etc. In R/o Municipal Corporations/ committees/ NACa in H.P.
- 28.706 Expenditure incurred on pay & allowances and other charges in R/o Regulatory Commission by the Board & recovery is to be debited/credited against this head of account.
- 28.707 Statement of claims with N.J.P.C in respect of expenditure incurred on Rampur Hydel Project by HPSEB.
- 28.708 Settlement of claims with N.T.P.C. in respect of expenditure incurred on Kol Dam Project
- 28.709 Settlement of claims with Malana Power Corporaton Ltd. In respect of expendirure incurred on Malana Project.
- 28.710 Settlement of claims with Alian Duhangan Power Corporation Ltd. In respect of expenditure incurred on Alian Duhangan Project.
- 28.711 Amont recoverable form NHPC (Chamera HEP)

Account Codes Account Head

- 28.712 Settlement A/c with HPJVVN Ltd. in respect of all kinds of assets of liabilities on its inde product
- 28.713 Cash trasnsfe Transition A/c with HPSVVN Ltd.
- 28.714 Settlement of assets and liabilities – Parbati Valley Power Corporation.
- 28.715 Cash transitions with Parbati Valley Corporation

28.72 Claims for loss/damage to materials account

- 28.721 Claims for loss/damage to materials – Railways
- 28.722 Claims for loss/damage to materials –customs authorities
- 28.723 Claims for loss/damage to materials –Port trust authorities
- 28.724 Claims for loss/damage to materials –Insurance companies
- 28.725 Claims for loss/damage to materials –Suppliers

- 28.729 Claims for loss/damage to materials –others

28.73 claims for loss/ damage to capital assets

- 28.741 Claims for loss/damage to capital assets- Railways
- 28.742 Claims for loss/damage to capital assets- customs authorities
- 28.743 Claims for loss/damage to capital assets- Port trust authorities
- 28.744 Claims for loss/damage to capital assets- Insurance companies
- 28.745 Claims for loss/damage to capital assets- Suppliers

- 28.749 Claims for loss/damage to capital assets- others

28.8 Other receivables

- 28.810 Expenses recoverable from supplies/contractors
- 28.811 Inspection charges related to matorial/equipment Third party
- 28.820 Prepaid expenses inspection (To be operated at H.O 2000)

Account Codes Account Head

28.830

to

849 Amount recoverable from other state electricity boards (other than supply of power)

28.831 Amount recoverable from UPSEB

28.832 Amount recoverable from P.S.E.B.

28.833 Amount recoverable from H.S.E.B.

28.834 Amount recoverable from R.S.E.B.

28.835 Amount recoverable from Baira Suil Project

28.836 Amount recoverable from D.E.S.U.

28.837 Amount recoverable from UT-Chandigarh

28.838 Amount recoverable from N.T.P.C.(Singroli Power Station)

28.839 Amount recoverable from N.T.P.C. (Badarpur Power Station)

28.840 Amount recoverable from Parbati Hydro Electric Project

28.841 Amount recoverable from Renuka Dam Project

28.845 Settlement on a/c of B.B.M.B.

28.846 Settlement on a/c of Beas Project

28.847 Pensionary liability of Composite Boards

28.857 Excess repayment of State Government loans

28.858 Group scheme (amount recoverable from employees towards GIS)

28.864 Amount recoverable from PFC towards reimbursement of sums spent from Board's funds

28.865 Amount recoverable from Naptha Jhakhri Finance – Central Govt. Share

28.866 Amount recoverable from Naptha Jhakhri Finance- State Govt. Share

28.867 Amount recoverable from M/s Jai Parkash Hydro Power Ltd-Exp. On cost control, safety Control cell for Baspa Stage-II Project.

Account Codes Account Head

28.868 Settlement Account of Pending IUT advices (Originating) with NJPC after formation of NJPC

28.870

to

28.875 Amount recoverable from government departments

28.870 H.P.PW.D. (B&R)

28.871 Irrigation & Public Health Deptt.

28.872 Revenue Deptt.

28.873 Education Deptt.

28.874 Forest Deptt.

28.875 Other Deptt. to be specitied

28.876 Amount receivable from Municipal Corporation

28.877 Amount receivable from small town committee

28.878 Amount receivable from Public health

28.880 Leave and pensionary contribution recoverable from outside parties

28.885 Theft of property pending investigation

28.890 Share of stipend paid to graduate technicians recoverable from central government

28.9 Deposits

28.911 Deposits with customs authorities

28.912 Deposits with post trust authorities

28.913 Deposits with excise authorities

28.914 Deposits with telephone authorities

28.916 Deposits with clearing agents

Account Codes Account Head

28.919	Other deposits
28.920	Deposits with Railway for credit note facilities
28.922	Deposits with DGS&D
28.923	Deposits with NHPC for purchase of power
28.924	Deposits with Government Treasuries
28.925	Deposits with Misc. Short Term Deposits
28.930	Securities from suppliers/contractors (Deposits in the form of fixed deposit)
28.932	Securities from Consumers- Other than Cash etc.
28.933	Securities from employees- other than cash etc.

30

to

39 Inter Unit Accounts

30	Inter Unit Accounts – Fuel
31	Inter Unit Accounts –Materials
31.999	Transfer of materials between units – Capital & O&M (credit)
32	Inter Unit Accounts – Capital Expenditure & Fixed Assets
33	Inter Unit Accounts – Remittances to H.O.
34	Inter Unit Accounts – Funds Transactions with H.O.
35	Inter Unit Accounts – Transactions with H.O.
36	Inter Unit Accounts – Personnel through ATD/LPS & NDC&ATC
37	Inter Unit Accounts – Other Transactions /Adjustments
38	Inter Unit Accounts – H.O. Reserve A/C.
39	Inter Unit Accounts – Payments Made By CPC of H.O.on Behalf of field offices

Account Codes Account Head

Each of the above accounts will have as sub account code, 3-digit location code given to the Accounting Units with which the inter-unit transactions have taken place. However name of unit may be used for the time being but the accounts may be maintained unitwise/ A.G., wise

40 FUEL RELATED LIABILITIES

40.1 Liabilities to railways for coal receipts

40.110 Freight payable – allotted wagons account

40.120 Freight payable – diverted internal wagons account

40.130 Freight payable – diverted external wagons account

40.140 Freight payable – unconnected wagons account

40.160 Diverted internal wagons – coal cost account

40.170 Diverted external wagons – coal cost account

40.180 Unconnected wagons – coal cost account

40.2 Liabilities to collieries

40.210 Grade differences – Superior grade account

40.220 Provision for gain on superior grade account (Dr. A/c.)

40.230 Retention on account of inferior grade of coal account

40.3 Liabilities to railways for oil receipts

40.310 Freight payable – oil account

40.320 Unconnected tankers – oil cost account

40.330 Unconnected tankers – freight payable account

40.4 Liabilities to oil suppliers

40.410 Provision for unpaid oil bills account

40.5 Liabilities for supply of gas

40.510 Gas suppliers account

Account Codes Account Head

- 40.520 Liabilities for purchase of gas
- 40.530 Quantity difference – excess receipts of gas
- 40.540 Retentions for short receipts of gas account

40.5 Liability for Fuel related costs

- 40.610 Coal related costs
- 40.611 Coal handling contractors

- 40.620 Oil related costs
- 40.621 Oil handling contractors

- 40.641 Provision for coal related costs
- 40.642 Provision for oil related costs
- 40.643 Provision for gas related costs

40.6 Unpaid coal bills account

- 40.701 Provision for unpaid coal bills

41 LIABILITY FOR PURCHASE OF POWER

41.1 Sundry creditors for purchase of power

- 41.101 Sundry creditors for Purchase of power – P.S.E.B.
- 41.102 Sundry creditors for Purchase of power –H.S.E.B.
- 41.103 Sundry creditors for Purchase of power – U.P.S.E.B.
- 41.104 Sundry creditors for Purchase of power – Rajasthan
- 41.105
- 41.106 Sundry creditors for Purchase of power – B.B.M.B.
- 41.107 Sundry creditors for Purchase of power –Delhi
- 41.108 Sundry creditors for Purchase of power – Beas satuluj Link Project
- 41.109 Sundry creditors for Purchase of power – U.T.Chandigarh
- 41.110 Sundry creditors for Purchase of power – NTPC Sangroli Super Thermal
Plant

Account Codes Account Head

41.111	Sundry creditors for Purchase of power – NTPC Badarpur Thermal Power Plant
41.112	Sundry creditors for Purchase of power –Nuclear Power Corp. Narora Atomic Power Station Bulandsahar (U.P)
41.113	Sundry creditors for Purchase of power from power Grid Corp. of India Ltd. Faridabad
41.114	Sundry creditors for Purchase of power from Salal Hydro Electric Project (NHPC)
41.115	Sundry creditors for Purchase of power from Chamera Hydro Electric Project (NHPC)
41.116	Sundry creditors for Purchase of power from URI. HEP (under NHPC)
41.117	Sundry creditors for Purchase of power from J&K
41.118	Sundry creditors for Purchase of power from Rajasthan Atomic power Project, of NPCIL
41.119	Sundry creditors for Purchase of power from Malana Project.
41.120	Sundry creditors for Purchase of power from Uttranchal Power Corporation Ltd.
41.121	Sundry creditors for Purchase of power for purchase of power from Uttranchal Jal Vidyut Nigam Ltd.
41.122	Sundry creditors for Purchase of power from NHPC Ltd.
41.123	Sundry creditors for Purchase of power Reactive Engery from various CPUs/SEBs.
41.130	Sundry creditors for Purchase U.I charges/ Purchase of power from NREB through RGGI Ltd.28/4/2003
41.601	Provision for liabilities on a/c of short- Term open Access- Payable
41.602	Provision for liability on a/c of Long-Term open Access- Payable
41.2	Provision for liability for Purchase of Power (Sub-accounts 41.201 to 41.221 to be operated in the above order)
41.701	Sundry creditors on account of free power Royalty payable to H.P.Govt. in respect of Baira Siul & Chamera Project

Account Codes Account Head

- 41.702 Free power Royalty payable to H.P. Govt. in respect of Malana Project
- 41.731 Provision for liability of expenses related to UCO Scheme in northern
Region under unified scheme
- 41.732 Sundry creditors on account of AMC changes of Union Board System in
stalled under unified scheme of PGNR for H.P. portion
- 41.816 Sundry Creditors for Purchase of power from Raskat HEP.
- 41.817 Sundry Creditors for Purchase of power from Titang Mini HEP.
- 41.818 Sundry Creditors for Purchase of power from Baspa-II through M/S Jai
Parkash HEP Ltd.
- 41.819 Sundry Creditors for Purchase of power form Satuij Vidyut Jal Nigam Ltd
- 41.820 Sundry Creditors for Purchase of power form Maujhi HEP M/S D.shala
Hydro Power Ltd.
- 41.821 Sundry Creditors for Purchase of power form Dehra HEP M/S Astha
Project India Ltd.
- 41.822 Sundry Creditors for Purchase of power form Baragaon HEP Faridabad.
- 41.823 Sundry Creditors for POP from Ching HEP M/s Hateshwari om power
Enterprises. (p) Ltd
- 41.824 Sundry Creditors for purchase of power from Abo Hydro Electric Project
- 41.825 Sundry Creditors for purchase of power Mahal Hydro Electric Project
- 41.826 Sundry Creditors for purchase of power Trading Corp. of India Ltd.
- 41.827 Sundry Creditors for POP from Manjhal Hydro Electric Project M/s
Virender Dogra Power Project.
- 41.828 Sundry Creditors for purchase of power from Salag Hydro Electric Project
M/S Dhauladar Hydro systems Pvt. Ltd.

42 LIABILITY FOR CAPITAL SUPPLIES/CAPITAL WORKS

42.1 Liabilities for supply of materials/works – capital account

42.2 Suppliers/contractors – control account (capital)

Account Codes Account Head

42.3 Provision for supply of materials/works – capital account

43 LIABILITY FOR O&M SUPPLIES/ O&M WORKS

43.1 Liability for supply of material / works – O&M

43.2 Sundry creditors/contractors control account – O&M Suppliers

43.3 Provision for liability for supply of materials/works O&M account

44 STAFF RELATED LIABILITIES AND PROVISIONS

44.1 Staff related provision

44.110 Provision for gratuity

44.120 Provision for pension

44.130 Provision for exgratia

44.140 Provision for bouns

44.2 Unpaid salaries, bonus etc.

44.210 Unpaid salaries account – regular staff

44.211 Unpaid wages/salary of work charged establishment

44.212 Unpaid wages of M. Roll labour

44.220 Unpaid bouns account

44.230 Unpaid pension account

44.3 Salaries, bonus etc. payable

44.310 Net salary payable

44.320 Bonus payable

44.330 Liability for medical expenses

44.340 Liability for earned leave encashment

44.350 Amount payable to NJPC on account of differential amount of existing emoluments par waged workers & work charged employees in respect of work charged persons retained.

Account Codes Account Head

44.4 Staff deductions and recoveries payable

- 44.401 Income tax deducted at source from staff
- 44.402 Employees contribution to provident fund (PF)
- 44.403 Employees contribution to family pension schemes (FPS)
- 44.404 Board's contribution to EPF
- 44.405 Family pension scheme – Board's contribution to FPS
- 44.406 Life insurance premium recovered from employees
- 44.407 Professional tax recovered
- 44.408 Sports fund deductions
- 44.409 State insurance corporation
- 44.410 House rent deduction payable to outside parties
- 44.411 GPF deduction payable to other accounts offices
- 44.412 Pay roll saving scheme
- 44.413 Employees contribution towards group insurance scheme
- 44.414 Employees contribution towards Chief Ministers relief fund
- 44.415 Employees contribution/Premium towards index group personal Accident Insurance policy and disbursement thereof to insurance company.
- 44.416 Board contribution towards CPF-Employees contribution with HPSEB.
- 44.420 Other miscellaneous recoveries.

45 OTHER LIABILITIES AND PROVISIONS

46.1 Deposits from suppliers/Contractors

- 46.101 Security deposits in cash – capital
- 46.102 Security deposits other than in cash – capital
- 46.103 Earnest money deposits – capital
- 46.104 Retention money from suppliers/contractors – Capital

- 46.121 Security deposits in cash – O&M
- 46.122 Security deposits other than in cash – O&M

Account Codes	Account Head
46.123	Earnest money deposits – O&M
46.124	Retention money from suppliers/Contractors others
46.126	Security deposit by the independent power producer (IPP)
46.2	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats
46.200	Electy. Consumption tax levies payable to Municipal Committees/Nagar Panchayats
46.3	Electricity duty and other levies payable to Government
46.300	Electricity duty and other levies payable to Government
46.4	Liability for expenses
46.410	Sundry creditors for expenses account
46.430	Provision for liability for expenses account
46.5	Liability for excise duty on generation
46.6	Amount owing to licensees
46.7	Accrued/unclaimed amount related to borrowings
46.710	Interest accrued but not due on borrowings from LIC
46.711	Interest accrued but not due on borrowings from REC
46.712	Interest accrued but not due on borrowings from AFC
46.713	Interest accrued but not due on borrowings from ARFC
46.714	Interest accrued but not due on borrowings from HPSEB bonds/debentures
46.715	Interest accrued but not due on borrowings from IDBI
46.716	Interest accrued but not due on borrowings from Government loans
46.717	Interest accrued but not due on borrowings from RE debentures
46.718	Interest accrued but not due on borrowings from RE debentures (Public)

Account Codes Account Head

46.719 Interest accrued but not due on borrowings from commercial banks in participation with REC

46.720 Unclaimed interest on borrowings

46.730 Unclaimed repayments of bonds/debentures

46.731 Interest accrued but not due on borrowings from co-operative societies

46.732 Interest accrued but not due on inventory loans

46.733 Interest accrued but not due on IDBI loans

46.734 Interest accrued but not due – PFC loans

46.8 Provision for income tax

46.9 Sundry liabilities and provisions

46.901 Liabilities on a/c of Service Tax Received /receivable

46.91 Cheques, etc. in Transit

46.901 Liability on a/c of Service Tax Received /Receivable.

46.910 Stale cheques

46.911 Railway credit notes for coal

46.912 Railway credit notes for oil

46.913 Other railway credit notes

46.914 Interest warrants issued for payment of interest on bonds

46.915 Interest warrants issued for payment of interest on debentures

46.920 Security deposits from employees – cash

46.921 Security deposits from employees – other than cash

46.922 Advance received from sale of stores, scrapped etc

46.923 Income tax deducted at source on payment of interest on borrowings

46.924 Income tax deducted at source on payment to contractors/suppliers

46.925 Income tax deducted at source on other payments

46.926 Public works miscellaneous deposits

46.927 Deposits by B.B.M.B.

Account Codes Account Head

46.928	Unclaimed credit balance
46.931	Liability for unissued cheques
46.934	Amount received in advance for which services have to be rendered
46.935	Government subsidy refundable
46.936	Common receipts of composite Board divisible amongst the Boards
46.937	Liability for central Sales tax
46.938	Liability for state tax
46.939	Provision for losses pending investigation
46.940	Provision for outstanding cheques
46.941	Outstanding cheques relating to Parbati Hydro Electric Project fund account
46.942	Outstanding cheques relating to Renuka Dam Project fund account
46.943	Adjustment account of pension payments made by Banks
46.95	Provision for doubtful loans and advances
46.951	Provision for doubtful advances to suppliers/contractors (Capital)
46.952	Provision for doubtful advances to suppliers/contractors (O&M)
46.953	Provision for other doubtful loans and advances
46.96	Provision for loss on obsolescence
46.971	Amount payable to H.P. Government-other than loan, loan interest and electricity duty)
46.972	Amount payable to P.S.E.B. (Other than sale of power)
46.973	Amount payable to H.S.E.B. (Other than sale of power)
46.974	Amount payable to U.P.S.E.B. (Other than sale of power)
46.975	Amount payable to other local bodies

Account Codes Account Head

46.976 Amount payable to state government on account of resale of power realized from other SEB-U.P.S.E.B.

46.977 Amount payable to State Government on account of resale of power realized from other SEB-P.S.E.B.

47 DEPOSITSFORELECTRIFICATION,SERVICECONNECTIONSETC.

47.1 Deposits for electrification of villages

47.2 Deposits for electrification of industrial estates

47.3 Deposits for service connections

47.301 Deposits for low or medium voltage service connections

47.302 Refundable deposits from consumers for getting tube well priority

47.303 Refundable deposits from consumers under own your connection scheme

47.304 Refundable deposits form consumers for in for structure development charges 7/12/04

47.311 Deposits for HT Service connections

47.312 Receipts for deposits – works

47.313 Repair as well as expenditure for carrying out detailed survey and investigation of MICRO Schemes against deposit works of HIMURJA

47.320 Non refundable advance from industrial Consumers for instructure development of the Board.

47.5 Deposit from Govt. Deptts.

47.501 Assistance to State for developing Export Infrastructure and other Allied Activities (ASIDE)

47.511 Strengthening of supply system of Palampur Town and surrounding rural areas of Distt. Kangra (Govt. of India)

Account Codes Account Head

47.521 Construction/installation of 220Kv/D/C line funds from State Govt.

47.6 Other deposits from consumers

47.601 Deposits received against burnt meters

47.602 Deposits received against challenged meters

47.603 Miscellaneous deposits from consumers

47.7 Finances for Construction of Parbati Project ETC.

47.701 Contribution of Rajasthan Govt. for Const. of Parbati Hydro (E) Project

47.702 Contribution of Haryana Govt. for Const. of Parbati Hydro (E) Project

47.703 Contribution of Gujarat Govt. for Const. of Parbati Hydro (E) Project

47.704 Contribution of Govt. National Capital Territory of Delhi for Construction of Parbati Hydro (E) Project

47.705 Contribution of H.P. Govt. for Const. of Parbati Hydro (E) Project

47.706 Receipts from HRTC on account of Const. of Bus stands at various places in H.P.

47.707 Receipts for deposit works for stabilization of slopes of Baba Balaknath Temple at Deothsidh in Distt. Hamirpur

47.708 Receipts for deposit works for const. renovation/Improvement etc. in R/o Municipal corporation Committees/NACs in H.P.

47.8 Finances for The Const. of Renuka Dam Project Etc.

47.801 Finances for the const. of Renuka Dam Project reimbursed by Engineer in chief DWS & SDU Delhi or his executives on behalf of U.T. of Delhi

47.802 Cost reimbursed by the HP Govt. to HPSEB for the Const. of power House and its ancillary work and the amount spent by HPSEB on irrigation Project for HP

Account Codes Account Head

- 47.901 Cost for carrying out Investigation & Implementation of Allian Duhagan Project reimbursed by R.S.W
- 47.902 Cost for carrying out Investigation & Implementation of Malana Hydro Electric Project
- 47.903 Cost for carrying out Investigation & Implementation of Neogal Hydro Electric Project
- 47.904 Receipts as well as cost for carrying out hydro power Devl. Under Ind 040 institutional Corporation programme between HPSEB India and State kraft Engineering (SE) NORWAY
- 47.905 Receipts for Preparation of (PFRs)of HEP from C.E.A. of India (Tex Sachems) following in Beas, chemob of Satluj basins 30-06-2003
- 47.906 Receipts as will as cast for preparation preliminary investigation Report (DPR) for const of debiting at Sunder Nagar

48. SECURITY DEPOSITS FROM CONSUMERS

48.1 Security deposits from Consumers (In cash)

- 48.101 Security deposits from consumers (in cash) – domestic
- 48.102 Security deposits from consumers (in cash) –commercial
- 48.103 Security deposits from consumers (in cash) – small power
- 48.104 Security deposits from consumers (in cash) – Medium supply
- 48.105 Security deposits from consumers (in cash) – large supply
- 48.106 Security deposits from consumers (in cash) – agriculture and irrigation
- 48.107 Security deposits from consumers (in cash) – Public lighting
- 48.108 Security deposits from consumers (in cash) – bulk consumers
- 48.109 Security deposits from consumers (in cash) – Grid supply
- 48.110 Security deposits from consumers (in cash) – Others
- 48.112 Security deposits from consumers (in cash) – Non Domestic and Non Commercial Supplies
- 48.113 Security deposits from consumers (in cash) – Temp. Metered Supplies

Account Codes Account Head

48.2 Security deposits from consumers (Other than in cash)

- 48.201 Security deposits form consumers (Other than in cash)-domestic
- 48.202 Security deposits form consumers (Other than in cash)-Commercial
- 48.203 Security deposits form consumers (Other than in cash)-small power
- 48.204 Security deposits form consumers (Other than in cash)-medium supply
- 48.205 Security deposits form consumers (Other than in cash)-large supply
- 48.206 Security deposits form consumers (Other than in cash)-agriculture &
Irrigation
- 48.207 Security deposits form consumers (Other than in cash)-public lighting
- 48.208 Security deposits form consumers (Other than in cash)- bulk consumers
- 48.209 Security deposits form consumers (Other than in cash)- gird supply
- 48.210 Security deposits form consumers (Other than in cash)- others
- 48.212 Security deposits form consumers (Other than in cash)-Non Domestic and
Non Commercial Supplies
- 48.213 Security deposits form consumers (Other than in cash)- Temp. Metered
Supplies

48.3 Interest payable on consumers deposits

- 48.301 Interest payable on consumers deposits-domestic
- 48.302 Interest payable on consumers deposits-commercial
- 48.303 Interest payable on consumers deposits- small power
- 48.304 Interest payable on consumers deposits- medium supply
- 48.305 Interest payable on consumers deposits- Large supply
- 48.306 Interest payable on consumers deposits- agriculture & Irrigation
- 48.307 Interest payable on consumers deposits-Public lighting
- 48.308 Interest payable on consumers deposits- bulk consumers
- 48.309 Interest payable on consumers deposits- grid supply
- 48.310 Interest payable on consumers deposits- others

Account Codes Account Head

48.312 Interest payable on consumers deposits- Non Domestic and Non
Commercial Supply

48.313 Interest payable on consumers deposits- Temp. Metered Supply

49 BORROWINGS FOR WORKING CAPITAL

50.1 Cash credit from banks

50.2 Bank overdraft

50.3 Loans from banks

50.301 Loans from banks against fixed deposits

Note : Sub-account codes from 50.101 to 120,50.201 to 220 & 50.301 to
50.320 may be operated bankwise in the seriatum as is under head 24.301
to 24.330

51 PAYMENTS DUE ON CAPITAL LIABILITIES

51.1 Repayments due

51.101 Repayments due – LIC

51.102 Repayments due – REC

51.103 Repayments due – AFC

51.104 Repayments due - ARFC

51.105 Repayments due – HPSEB bonds

51.106 Repayments due – IDBI

51.107 Repayments due – Government loans

51.108 Repayments due – RE debentures

51.109 Repayments due – RE debentures (Public)

51.110 Repayments due – Commercial banks in participation with REC

51.111 Repayments due – Co-Operative Society Sector Loans

51.112 Repayments due – Inventory loans

51.113 Repayments due – Bank over drafts

51.114 Repayments due – P.F.C.Loans

Account Codes Account Head

- 51.115 Repayments due – UCO Bank
- 51.116 Repayments due – Bank of India Shimla
- 51.117 Repayments due – United Bank of India Shimla

- 51.120 Repayments due on Power Bonds related to Energy change outstanding purchased by H.P. Govt.

51.2 Interest accrued and due

- 51.201 Interest accrued and due – LIC
- 51.202 Interest accrued and due –REC
- 51.203 Interest accrued and due – AFC
- 51.204 Interest accrued and due – ARFC
- 51.205 Interest accrued and due – HPSEB bonds
- 51.206 Interest accrued and due – IDBI
- 51.207 Interest accrued and due –Government loans
- 51.208 Interest accrued and due – RE debentures
- 51.209 Interest accrued and due – RE debentures (Public)
- 51.210 Interest accrued and due – Commercial banks in participation with REC
- 51.211 Interest accrued and due – Co-Operative Society Sector Loans
- 51.212 Interest accrued and due – Inventory Loans
- 51.213 Interest accrued and due – bank over drafts
- 51.214 Interest accrued and due – PFC loans
- 51.215 Interest accrued and due – UCO Bank
- 51.216 Interest accrued and due – Bank of India Shimla
- 51.217 Interest accrued and due – United Bank of India Shimla
- 51.220 Interest accrued on Power Bonds related to Energy change outstanding purchased by H.P. Govt.

52 CAPITALLIABILITIES (OTHER THAN STATE GOVERNMENT LOANS)

&

53

Account Codes Account Head

52.1 Bonds

52.110 Public Bonds

52.120 Private Bonds

52.170 Bonds subscription moneys pending allotment

52.2 Debentures

52.210 RE Debentures

52.250 RE Debentures – Matching contribution

52.270 Other Debentures

52.290 Debentures subscription moneys pending allotment

52.3 Foreign Currency Loans/ Credits

52.310 Foreign Currency loans

52.350 Foreign Currency deferred credit

52.4 Deferred Payment Credit in Rupee

52.5 Loans from Life Insurance Corporation

52.501 Loans From LIC

53.1 Loans From Agriculture Refinance Corporation

53.101 Loans From A.R.C.

53.2 Loans From Agriculture Finance Corporation

53.201 Loans from A.F.C.

53.3 Loans from Rural Electrification Corporation

53.301 Loans from R.E.C.

53.4 Loans From N.A.B.A.R.D.

53.401 Loans from N.A.B.A.R.D.

Account Codes Account Head

53.5 Loans from commercial banks for electrification schemes

53.501 Loans from commercial banks for electrification schemes

53.502 Loans from commercial banks for other than electrification schemes

53.6 Financial participation by Consumers

53.610 Financial participation by Consumers – interest bearing

53.620 Financial participation by consumers – interest free

53.7 Loan from Co-op. Societies/Sectors

53.8

53.801 Inventory loans

53.810 I.D.B.I. loans

53.811 PFC loans against Gaj Hydro Electric Project

53.812 PFC loans against Baner Hydro Electric Project

53.813 PFC loans against Giri Power renovation schemes

53.814 PFC loans against shunt capacitors

53.815 Loans assistance by PFC for strengthening & Improvement of Urban distribution net work of Shimla Town

53.816 Loans from PFC for construction of 132 KV S/C transmission line. Shimla

53.817 Loans from PFC for construction of 132 KV D/C transmission line from Jassore to Dehra

53.818 Loans from PFC for construction of 132 KV Transmission line from Giri to Ponta

53.819 Loans from PFC for repair and maintenance of Bhaba Hydro power station

53.820 PFC loans against scheme “Uprating & Modernisation of Bhakra Right Bank Power House Generating Units from 5x120 MW to 5x157 MW Passed on to BBMB by the PFC directly

53.821 Loans from S.I.D.B.I. Shimla

53.822 PFC loans Ghanvi HEP

Account Codes Account Head

53.823	PFC loans 66/11 kv S/stn. Badi
53.824	PFC loans R/M of Bassi Power House
53.825	PFC loans Renovation/ Modernisation and uprating of Ganguwal HPS No. 2(24x2MW)
53.826	PFC loans- Renovation/ Modernization and uprating of Kotla HPS No.3(24x2MW)
53.827	PFC Loans against establishment/ Const. of 66 K.V.Sub stn. at Kotkhai
53.828	PFC loans against Establishment/ Const. of 66 K.V.sub. Stn at Rohroo
53.829	PFC loans for S&I Schemes of Thopan Karcham, power and shong-tong.
53.830	PFC loans for S&I schemes of Tangnu Romai, Chirgon Majhgaon paudital-Lassa (Rohroo)
53.831	PFC loans for S&I schemes of works (1), Bharaour (II) Kutehr.
53.832	Financial assistance for constn. of 220 KV Thein Jassure single circuit line
53.833	Financial assistance for augmentation of Trans. formation capacity of existing 220 KV Jass Station
53.834	Financial assistance for augmentation of 66/11/KV 2x10 MVA Transformer to 2x20 MVA at P.
53.835	Financial assistance for augmentation of 132/11 KV 1x16 MVA Transformer to 132x33 KV MVA (4x16.66MVA single phase with one spare) and other works at solan S/Stn.
53.836	Financial assistance for installation of 66/224x33 MVA. Single phase transformer Bank at Sub-Station.
53.837	Financial assistance for creation of 80/100 KV S/Stn. at Hamirpur
53.838	Installation of 71 MVAR shunt capacitor in the power system of HPSEB
53.839	PFC loan against installation of 132/11KV 1x16 MVA Transformers in 132/33 KV 2x16 MVA station at kala Amb (H.P.)
53.840	PFC loans against Execution of 3x42MW Lارجي HEP
53.841	PFC loans for providing Electronic Meters in consumers Premises excluding Shimla, Solan and Hamirpur distribution circles of HPSEB
53.842	loan assistance by PFC for Larji Project.
53.860	PFC Loans in respect of Generation Schemes

Account Codes Account Head

53.865 PFC Loans in respect of Distribution Schemes
53.870 PFC Loans in respect of Transmission Schemes
53.875 PFC Loans in respect of Survey and Investigation Schemes
53.880 PFC Loans in respect of Meters and Testing/ Telephone Schemes
53.885 PFC Loans against working Capital

53.9 Loans from Nationalised Banks

53.901 Loans from P.N.B. Shimla
53.902 Loans from Canara Bank Shimla
53.903 Loans from Punjab & Sind Bank Shimla
53.904 Loans form Bank of India Shimla
53.905 Loans form Union Bank of India
53.906 Loans form PNB for purchase of Jeeps/Motors car a/c Maruit

54 FUNDS FROM STATE GOVERNMENT

54.1 State Government Loans Under section 60 of the Electricity (Supply) Act,1948
54.2 State Government Loans Under section 64 of the Electricity (Supply) Act,1948
54.3 Amount Received from state Government for Repayments Guaranteed
54.4 Amount Receive from state Government for Interest Guaranteed

Sr. No	Account	<u>Account Head</u>
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Account Codes Account Head

	code	
1	53.904	Loan from Bank of India for purchase of Jeeps/ Motor-Car (Including Maruit-800).
2	53.905	Loan from Union Bank of India for purchase of Jeeps/ Motor-Car (Including Maruit-800).
3	53.906	Loan from Punjab National Bank of India for purchase of Jeeps/ Motor-Car (including Maruit-800).
4	53.907	Loan from H.P.Co.Op. Bank for purchase of Jeeps/ Motor-Car (including Maruit-800).
5	53.910	Loan from Bank of India for purchase of Trucks/Tempo/Trekkers.
6	53.911	Loan from Union Bank of India for purchase of Trucks/Tempo/Trekkers.
7	53.912	Loan from Punjab National Bank of India for purchase of Trucks/Tempo/Trekkers.
8	53.913	Loan from H.P.Co.Op. Bank of India for purchase of Trucks/Tempo/Trekkers.
9	53.916	Loan from Bank of India for purchase of Buses/Mini Buses.
10	53.917	Loan from Union Bank of India for purchase of Buses/Mini Buses.
11	53.918	Loan from Punjab National Bank of India for purchase of Buses/Mini Buses.
12	53.919	Loan form H.P.Co.Op. Bank for purchase of Buses/Mini Buses.
13	53.922	Loan from Bank of India for purchase of Tractors/ Trailers/ Trolleys.
14	53.923	Loan from Union Bank of India for purchase of Tractors/ Trailers/ Trolleys.
15	53.924	Loan from Punjab National Bank of India for purchase of Tractors/ Trailers/ Trolleys.

Account Codes Account Head

16	53.925	Loan from H.P.Co.Op. Bank for purchase of Tractors/ Trailers/ Trolleys.
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**Chief Accounts Officer,
HPSEB, Vidyut Bhawan
Shimla-171004.**

54.5 Amount Received from state Government towards share capital

54.501 Loans converted into Equity by H.P.Govt.

54.502 Equity share for Lurgi Hydro Electric Project contributed by the H.P.Govt.

**54.6 Amount received from state Govt. FCR Special Ways and Means cp-59
val-VI**

54.601 Special ways and means. Advance on account of natural calamity Relief
fund (Refundable)

54.610 Special ways and means: Advance on a/c of payment of principal relater to
Non- SLR Bond Invertors

55.1 Consumers contribution towards cost of capital assets

55.101 General

55.102 Small power

55.103 Medium supply

55.104 Large Supply

55.105 Agriculture

55.106 Others

55.120 Contribution for assisted wiring scheme

55.140 Contribution for Deep Tube well irrigation scheme

Account Codes Account Head

55.2 Subsidies Towards cost of capital assets

55.3 Grants towards cost of capital assets

55.301 M.N.E.S.Grants from Govt.of India

55.302 Kutir Jyoti from R.E.C.

55.303 PFC Grants for various system studies in the Power system of H.P.

55.304 Grant/Assistance against Accelerated Power Development Programme
(APDP) from State Govt.

55.305 Grant/ Assistance against Pardhan Mantri Gramodya Yojna

55.306 Electrification of leftout un-electrified villages/ hamlets with schedule
caste concentrated Population and Dalit basties hamlets

55.5 Assistance for ASIDE

55.501 Assistance fro State for Developing Export Infrastructure and other Allied
Activities (ASIDE) Govt.

55.511 Strengthening of supply system of Palampur Town and surrounding rural
areas of Distt. Kangra (Govt. of India)

55.521 Contribution/ Installation of 220 KV/D/Cline funds from (State Govt.)

55.531 Financial support for Augmentation of Sub- Stn (Borotiwala Baddi) from
H.P.Govt.

55.541 Special grant from H.P.Govt. for Backward Area Sub-Plot through
respective D.C.

56 RESERVES

56.1 General reserve

56.2 Capital reserve

56.3 Sinking fund for repayment of borrowings

56.4 Investment allowance reserve

56.410 Investment allowance reserve

56.450 Investment allowance reserve- utilized

56.5 Tariff reserve

Account Codes Account Head

56.6 Other reserves

- 56.610 Reserve for materials cost variance account
- 56.620 Exchange variance reserve
- 55.660 Property insurance reserve

56.7 Development rebate reserve

57 RESERVE FUNDS

57.1 Staff reserve funds

- 57.110 Contributory provident fund
- 57.120 General provident fund
- 57.130 Gratuity fund
- 57.140 Staff pension fund
- 57.150 Staff welfare fund
- 57.160 Bonds insurance – Reserve fund
- 57.170 Staff benevolent fund

57.2 Development Funds

58 SURPLUS

58.1 Revenue account

58.2 Net revenue and appropriation account

- 58.210 Net revenue and appropriation account

58.22 Appropriation of surplus/ Contribution to reserves/ reserve fund

- 58.221 Contributions to sinking fund for repayments of borrowings
- 58.222 Contribution to general reserve

61 REVENUE FROM SALE OF POWER

Revenue from sale of power inter-state consumers

- 61.101 P.S.E.B.

Account Codes Account Head

61.102	H.S.E.B.
61.103	U.P.S.E.B.
61.104	Rajasthan
61.105	Baira Suil Project
61.106	B.B.M.B.
61.107	Delhi (DESU)
61.108	Beas Satluj Link Project
61.109	UT Chandigarh
61.110	NTPC Sangrauli super Thermal Plant
61.111	NTPC Badarpur Thermal Power Plant
61.112	Revenue from sale of Uttranchal Power corporation Ltd.
61.113	Revenue from sale of power from Uttranchal Jal Vidyut Nigam Ltd.
61.114	Revenue form sale to M/S Power Trading Corp. of India Ltd
61.118	Revenue from sale of power (Inter State J&K)
61.124	Revenue from sale of reactive Energy from unions – CPUs/SEB
61.130	Revenue from sale of charges/ sale of power NREB through PGCIL

Note: Revenue from sale of power from other states includes free supply also

61.2& REVENUE FROM SALE OF POWER-OTHER CONSUMERS**61.3**

61.201	Revenue from sale of power – domestic- energy charges
61.202	Revenue from sale of power – domestic- demand changes
61.203	Revenue from sale of power – domestic- monthly minimum charges
61.204	Revenue from sale of power – domestic- Winter Surcharge
61.205	Revenue from sale of power – domestic- Consumer Service Charges.
61.207	Revenue from sale of power–domestic–Other charges (Stabilization surcharge)
61.209	Revenue from sale of power – domestic-adjustment to past billing

Account Codes Account Head

61.211	Revenue from sale of power-Commercial – energy charges
61.212	Revenue from sale of power-Commercial –demand charges
61.213	Revenue from sale of power-Commercial – monthly minimum charges
61.214	Revenue from sale of power-Commercial – Winter Charges
61.215	Revenue from sale of power-Commercial – Consumer Service Charges.
61.217	Revenue from sale of power- commercial – other charges (Stabilization surcharge)
61.219	Revenue from sale of power – commercial- adjustment to past billing
61.221	Revenue form sale of power- Small power- energy charges
61.222	Revenue form sale of power- Small power- demand charges
61.223	Revenue form sale of power- Small power- monthly minimum charges
61.224	Revenue form sale of power- Small power- load factor charges
61.225	Revenue form sale of power- Small power-. Winter Charges
61.226	Revenue form sale of power- Small power- Consumer Service Charges
61.227	Revenue form sale of power- Small power-Other charges (stab. Surcharge)
61.229	Revenue form sale of power- Small power- adjustment to past billing
61.231	Revenue from sale of power- Medium Supply-energy charges
61.232	Revenue from sale of power- Medium Supply- demand charges
61.233	Revenue from sale of power- Medium Supply- monthly minimum charges
61.234	Revenue from sale of power- Medium Supply- load factor charges
61.235	Revenue from sale of power- Medium Supply- power factor charges
61.236	Revenue from sale of power- Medium Supply- Winter Surcharges
61.237	Revenue from sale of power- Medium Supply-Other charges (stab. Surcharges)
61.238	Revenue from sale of power- Medium Supply- steel rolling/ voltage/ A.R.C.twin surcharges
61.239	Revenue from sale of power- Medium Supply-adjustment to past billing
61.240	Revenue from sale of power- Medium Supply-Consumer Service Charges.

Account Codes Account Head

61.241	Revenue form sale of power-Large Supply-energy charges
61.242	Revenue form sale of power-Large Supply- demand charges
61.243	Revenue form sale of power-Large Supply- monthly minimum charges
61.244	Revenue form sale of power-Large Supply- load factor charges
61.245	Revenue form sale of power-Large Supply- power factor charges
61.246	Revenue form sale of power-Large Supply- Winter Surcharges
61.247	Revenue form sale of power-Large Supply-other charges (stab. Surcharges)
61.248	Revenue form sale of power-Large Supply- steel rolling/ voltage/ A.R.C.twin surcharges
61.249	Revenue form sale of power-Large Supply- adjustment to past billing
61.250	Revenue form sale of power-irrigation & agriculture-Consumer Service Charges
61.251	Revenue form sale of power-irrigation & agriculture-energy charges
61.252	Revenue form sale of power-irrigation & agriculture- demand charges
61.253	Revenue form sale of power-irrigation & agriculture-monthly minimum charges
61.254	Revenue form sale of power-irrigation & agriculture-load factor charges
61.255	Revenue form sale of power-irrigation & agriculture- Winter Surcharge
61.256	Revenue form sale of power-irrigation & agriculture-Consumer Service Charges
61.257	Revenue form sale of power-irrigation & agriculture-Other charges (stab. Surcharges)
61.259	Revenue form sale of power-irrigation & agriculture-adjustment to past billing
61.261	Revenue form sale of power-Public lighting-energy charges
61.262	Revenue form sale of power-Public lighting-demand charges
61.263	Revenue form sale of power-Public lighting- lamp MTC & renewal charges
61.264	Revenue form sale of power-Public lighting-winter Surcharge
61.265	Revenue form sale of power-Public lighting-Consumer Service Charges

Account Codes Account Head

61.267	Revenue form sale of power-Public lighting- other charges (stab. surcharges)
61.269	Revenue form sale of power-Public lighting-adjustment to past billing
61.271	Revenue from sale of power-Bulk Consumer- energy charges
61.272	Revenue from sale of power-Bulk Consumer-other demand charges
61.273	Revenue from sale of power-Bulk Consumer-other monthly minimum charges
61.274	Revenue from sale of power-Bulk Consumer-other load factor charges
61.275	Revenue from sale of power-Bulk Consumer-other power factor surcharges
61.276	Revenue from sale of power-Bulk Consumer-Winter Surcharge
61.277	Revenue from sale of power-Bulk Consumer-other charges (stab. Surcharges)
61.278	Revenue from sale of power-Bulk Consumer-Consumer Service Charges
61.279	Revenue from sale of power-Bulk Consumer-adjustment to past billing.
61.281	Revenue form sale of power-Gird Supply-energy charges
61.282	Revenue form sale of power-Gird Supply-fuel surcharge
61.283	Revenue form sale of power-Gird Supply-capacitor surcharge
61.284	Revenue form sale of power-Gird Supply-load surcharge
61.285	Revenue form sale of power-Gird Supply-power factor charge
61.286	Revenue form sale of power-Gird Supply-demand surcharges
61.287	Revenue form sale of power-Gird Supply-other surcharges(stab. surcharges)
61.288	Revenue form sale of power-Gird Supply-Winter Surcharges
61.289	Revenue form sale of power-Gird Supply-adjustment to past billing
61.290	Revenue form sale of power-Gird Supply-Consumer Service Charges
61.291	Revenue form sale of power-other (common pool)-energy charges

Account Codes Account Head

61.292	Revenue form sale of power-other (common pool)-fuel charges
61.293	Revenue form sale of power-other (common pool)-capacitor surcharge
61.294	Revenue form sale of power-other (common pool)-load surcharge
61.295	Revenue form sale of power-other (common pool)-power factor surcharge
61.296	Revenue form sale of power-other (common pool)-demand charges
61.297	Revenue form sale of power-other (common pool)-other surcharges (stab. surcharges)
61.298	Revenue form sale of power-other (common pool)-Winter Surcharge
61.299	Revenue form sale of power-other (common pool)-adjustment to past billing
61.300	Revenue form sale of power-other (common pool)-Consumer Service Charges
61.301	Non-Domestic and non-Commercial- Energy Charges
61.302	Non-Domestic and non-Commercial- Demand Charges
61.303	Non-Domestic and non-Commercial-Monthly minimum Charges
61.304	Non-Domestic and non-Commercial-Winter Surcharge
61.305	Non-Domestic and non-Commercial-Service Charge
61.307	Non-Domestic and non-Commercial- other charges (stab. s/charges)
61.309	Non-Domestic and non-Commercial-Adjustment of past billing
61.350	Revenue from sale of power-public water works and sewerage pumping
61.357	Revenue form sale of power-other charges (stab. s/charges)
61.373	Revenue form sale of power- Temp. Metered Supplies
61.5	Electricity duty and other state levies recovery (Credit) account
61.501	Electricity duty recovery – domestic
61.502	Electricity duty recovery –commercial
61.503	Electricity duty recovery –Small power
61.504	Electricity duty recovery –medium supply
61.505	Electricity duty recovery –large supply
61.506	Electricity duty recovery –irrigation and agriculture

Account Codes Account Head

61.507	Electricity duty recovery –public lighting
61.508	Electricity duty recovery –bulk consumer -others
61.509	Electricity duty recovery –grid supply
61.510	Electricity duty recovery –common pool
61.511	Electricity duty recovery –public water works and sewerage pumping
61.512	Electricity duty recovery – Non-Domestic and Non-Commercial
61.513	Electricity duty recovery –Temp. Metered Supplies
61.521 to 61.539	Other states levies recovery-(Credit Account)-Temp.Metered Supplies
61.541 to 61.559	Electricity duty payable (Contra) Debit Account- Temp. Metered Supplies
61.561 to	Other states levies payable (Contra) Debit Account- Temp. Metered Supplies
61.6	Meter Rent/ Service line rental account
61.601	Meter rent
61.602	Service line rentals
61.6	Recoveries for theft of power/malpractices.
61.601	Meter rent
61.602	Service line rentals
61.7	Recoveries for theft of power/ malpractices.
61.711	Recoveries for theft of power- domestic consumers
61.712	Recoveries for theft of power-commercial
61.713	Recoveries for theft of power-small power
61.714	Recoveries for theft of power-medium supply
61.715	Recoveries for theft of power-large supply
61.716	Recoveries for theft of power-irrigation & agriculture
61.717	Recoveries for theft of power-others
61.718	Recoveries for theft of power-Non-Domestic and non- Commercial

Account Codes Account Head

61.719	Recoveries for theft of power-Temp. Metered Supplies
61.721	Recoveries for malpractices-domestic consumers
61.722	Recoveries for malpractices-commercial
61.723	Recoveries for malpractices-small power
61.724	Recoveries for malpractices-medium supply
61.725	Recoveries for malpractices-large supply
61.726	Recoveries for malpractices-irrigation & agriculture
61.727	Recoveries for malpractices-others
61.728	Recoveries for malpractices-Non-Domestic and non-Commercial
61.729	Recoveries for theft of power malpractices-Temp. Metered Supplies
61.741	Recoveries for Peak Load Violation charges (small power)
61.742	Recoveries for Peak Load Violation charges (Medium charges)
61.743	Recoveries for Peak Load Violation charges (Large supply)

61.8 Wheeling charges Recoverable

61.801	PSEB
61.802	Haryana
61.803	UPSEB
61.804	Rajasthan
61.805	Baira Siul Project
61.806	BBMB
61.807	Delhi
61.808	Beas satluj link Project
61.809	U.T.Chandigarh
61.810	Sangroli
61.811	Badarpu
61.812	Chamera Project
61.813	132 Kv Bassi-Hamirpur line (O&M charges)
61.814	Malana Project
61.815	Uttranchal Power Corporation Ltd.

Account Codes Account Head

61.816	Raskot H.E.D.(O&M)
61.817	Titang H.E.D.(O&M)
61.818	O&M charges/wheeling charges receivable from NTPC (Kol Dam)
61.819	O&M charges/wheeling charges receivable for –M/S Power Trading Corp. of India

61.9 Miscellaneous charges from consumers

61.901	Fuse charges
61.902	Reconnection fee
61.903	Public lighting maintenance charges- line maintenance
61.904	Public lighting maintenance charges- lamp renewal
61.905	Public lighting maintenance charges- service renewal
61.906	Public lighting maintenance charges- Misc. service charges
61.914	Public lighting maintenance charges-Meter Box charges
61.915	Cost of Burnt Meter (s)

61.94&95 Electricity Consumption Tax Levied by Municipal Committees/ Nagar Panchayt Credit Account)

61.941	Domestic
61.942	Commercial
61.943	Small power
61.944	Medium Supply
61.945	Large supply
61.946	Irrigation & Agriculture
61.947	Public Lighting
61.948	Bulk Consumers
61.949	Grid supply
61.950	Others
61.951	Public water works & Sewarage pumping

Account Codes Account Head

61.952 Non-domestic & Non commercial

61.953 Temp Metered Supplies

**61.96 & 97 Electy. consumption tax levied Municipal Committees/Nagar Panchayats
(Contra debit)**

61.961 Domestic

61.962 Commercial

61.963 Small power

61.964 Medium supply

61.965 Large supply

61.966 Irrigation & Agriculture

61.967 Public Lighting

61.968 Bulk consumers

61.969 Grid supply

61.970 Others

61.971 Public water works & Sewerage pumping

61.972 Non-Domestic-Non commercial

61.973 Temp. Metered Supplies

62 OTHER INCOME

62.2 Interest on loans advances, investments

62.21 Interest on staff loans advances

62.210 House building advance

62.211 Scooter/Motor cycle advance

62.212 Car advance

62.213 Warm clothing advance

62.214 Cycle advance

62.215 Fan advance

Account Codes Account Head

62.22 Income from Investments

- 62.225 Interest on investments in Government securities
- 62.226 Interest on bonds / debentures of other electricity Boards
- 62.227 Interest on bonds/ debentures of other bodies
- 62.228 Interest on shares in corporations and other public limited companies
- 62.229 Interest on fixed deposits with banks / companies etc.
- 62.230 Interest on deposits with Government Treasury
- 62.231 Interest on other investments
- 62.232 Interest on investments on shares in subsidiaries
- 62.233 Interest on investments in debentures / bonds in subsidiaries
- 62.234 Interest on loans to subsidiaries
- 62.235 Interest on investments in capital of partnerships/Joint ventures
- 62.236 Interest on loans to partnerships / Joint ventures

- 62.240 Interest on loans and advances to licensees
- 62.250 Delayed payment charges from consumers
- 62.260 Interest on advances to contractors/suppliers
- 62.270 Interest from banks (other than interest on fixed deposits)

62.3 Income From Trading

- 62.310 Profit on sale of electrical plant manufacture by the Board (Profit after deducting cost from the sale proceeds)
- 62.321 Profit on sale , Hire Purchase of Hire of Apparatus (Profit after deducting cost from sale proceeds)
- 62.322 Profit on sale, Hire Purchase or hire of wiring (Profit after deducting cost from sale proceeds)
- 62.323 Hire charges & Rentals from contractors for T & P etc.

- 62.330 Profit on sale of stores (Profit after deducting cost from the sale proceeds)
- 62.340 Sale of Scrap – Sale Proceeds

Account Codes Account Head

62.350 Sale of Steam – Sale Proceeds

62.351 Sale of Fly ash – Sale Proceeds

62.360 Other Miscellaneous Receipts from Trading

To 62.369

62.4 Gain on sale of fixed assets

62.6 Income / fees/ collection against staff, welfare activities

62.610 Film show collections

62.620 Fees from library members

62.630 Recoveries for transport facilities

62.7 Excess Found on Physical Verification on Fuel Stocks

62.9 Miscellaneous Receipts

62.901 Rental From staff quarters

62.902 Rental from contractors for hire of buildings

62.903 Sale of tender forms

62.904 Registration fee

62.905 Excess found on physical verification of material stock

62.906 Excess found on physical verification of fixed assets

62.907 Receipts under Right to information Act Fee and pope. Changes

62.910 Recovery for transport and vehicle expenses (Other than reconvenes from staff)

62.912 Sundry credit balance written back

62.913 Refunds from customs authorities

62.914 Refunds form port trust authorities

62.916 Commission for collection of electricity duty

62.917 Income from t houses/ guest houses

Account Codes Account Head

62.920	Supervision charges on sale of stores
62.921	Receipt on account of liquidated damages for delayed supplies etc
62.922	Others non account cost covered above
62.923	Processing fee deposited by different companies for their evaluation / suitability as I.P.P.s
62.924	Rebate on timely cash cheque payment by HPSEB to control public Sector undertaking.
62.925	Incentive under trupastil agreement yor regulating timely payment by HPSEB to control public sector undertaking .
62.930	Receipt on a/c of open access provided to various from companies for transmission of power through HPSEB lines

63 SUBSIDIES AND GRANTS

63.1 Revenue Subsidies and grants

63.110	R.E. Subsidies
63.120	Grants for research and development expenses
63.121	--- from State Government (General)
63.122	Subsidies against loss on account of flood, fire cyclone, etc

65 PRIOR PERIODS INCOME

65.1 Fuel related gain on prior periods transactions

65.110	Coal related gains of prior periods
65.120	Oil related gains of prior periods
65.130	Gas related gains of prior periods

65.2 Receipts from consumers relating to prior periods

65.4 Interest income for prior periods

65.5 Excess provision for income tax in prior periods

65.6 Excess provision for depreciation in prior periods

65.7 Excess provision for interest and finance charges in prior periods

Account Codes Account Head

65.8 Other excess provision in prior periods

65.801 Excess provision for power purchased in previous years

65.9 Other income relating to prior periods

70 POWER PURCHASED ACCOUNT

70.1 Power purchased account

70.101 Purchase of power – P.S.E.B.

70.102 Purchase of power – H.S.E.B.

70.103 Purchase of power –U.P.S.E.B.

70.104 Purchase of power –Rajasthan

70.105 Purchase of power –Baira Suil Project

70.106 Purchase of power – B.B.M.B.

70.107 Purchase of power –Delhi (DESU)

70.108 Purchase of power –Beas Sutlej Link Project

70.109 Purchase of power – U.T.Chandigarh

70.110 Purchase of power –N.T.P.C.(Sangroli Super Thermal Plant)

70.111 Purchase of power – N.T.P.C. (Badarpu Thermal Power Plant)

70.112 Purchase of power –Nuclear Power Corporation Narora Atomic Power
Station Bulandsahar (U.P.)

70.113 Purchase of power form NHPC (Tanakpur HEP)

70.114 Purchase of power from Power Grid corporation of India

70.115 Purchase of power from Salal Hydro Electric Project (NHPC)

70.116 Purchase of power from Chamera Hydro Electric Project (NHPC)

70.117 Purchase of power from Uri HEP (Under NHPC)

70.118 Purchase of power from J & K

70.119 Purchase of power from Rajasthan Atomic Power Project of NPCIL

70.120 Purchase of power from Malana Project

70.121 Purchase of power from Uttranchal Power Corporation Ltd.

70.122 Purchase of power from POP from Uttranchal Power corp. Ltd.

Account Codes Account Head

70.123	Purchase of power –POP from NHPC Ltd.
70.124	Purchase of power –POP of Reactive Energy from various CPUs/SEBs.
70.130	Purchase of power –POP UT charges NREB through PGCIL
70.131	Expenses related to doc schemes in Northern Design under unified schemes
70.3	Write off of cost of acquired rights to receive power from other bodies
70.4	Wheeling charges payable
7.05	O & M charges payable
70.6	Transmission charges payable to Power Grid Corporation of India Ltd.
70.601	Short term open access payable to NRLDC
70.602	Long term open access payable to NRLDC
70.701	Free power royalty payment to H.P.Govt. respect of free power being received from Bair—Chamera Projects
70.702	Free power Royalty payment to H.P. Govt. on account of power received from Malana Project.
70.731	Expenses related to ULDC scheme in the Northern Region under uniform
70.732	Expenses related to AMR changes for wide Board system installed under unified scheme of power Grid in Northern Region H.P. Portion
70.816	Purchase of power from Raskat H.E.P.
70.817	Purchase of power from Titang Mini H.E.P.
70.818	Purchase of power from Bespa-II HEP through M/s Jai Parkash HEP Ltd.
70.819	Purchase of power from Satluj Vidyut Jal Nigam Ltd.
70.820	Purchase of power from Manghi HEP M/S D.Shala Hydro Power Ltd.
70.821	Purchase of power from Dehar HEP M/S Astha Project India Ltd.
70.822	Purchase of power from from Baragaon HEP M/S K.K.K.Hydro Power Ltd. Faridabad
70.823	POP from ching HEP M/S Hateshwari Om Power Enterprise (Ltd)
70.824	Purchase of power POP Abo Hydro Project
70.825	Purchase of power Manal Hydro Electric Project

Account Codes Account Head

- 70.826 Purchase of power from Power Trading Corp. of India Ltd.
- 70.827 Purchase of power from Manhal Hydro Electric Project M/S Virender Dogra Power Project Pvt.Ltd.
- 70.828 POP from Salog Hydro Electric Project M/S Dhauladhar Hydro system Pvt. Ltd.

71 COST OF GENERATION OF POWER

71.1 Fuel consumption

- 71.110 Cost of coal consumed – Steam Power Generation

- 71.120 Cost of Diesel Oil consumed – Internal Combustion Power Generation
- 71.121 Cost of Furnace Oil – Internal Combustion Power Generation

- 71.130 Cost of Gas Consumed – Steam Power Generation

- 71.140 Cost of L.D.O./L.S.H.S./Gas Consumed/Internal Combustion

71.2 Fuel Related Costs

71.21 Coal Related costs

- 71.211 Coal handling contract charges
- 71.212 Demurrage on coal wagons
- 71.213 Siding charges
- 71.214 Penalties for over loading
- 71.215 Commission to agents
- 71.216 Payments to railway staff posted at Thermal power Stations
- 71.217 Coal Stock maintenance costs
- 71.218 Derailment costs
- 71.219 Other coal related costs

71.22 Oil Related Costs

- 71.221 Oil handling contract charges – diesel oil

Account Codes Account Head

- 71.222 Demurrage on oil tankers – diesel oil
- 71.223 Siding charges for oil receipts – diesel oil
- 71.224 Oil handling contract charges – furnace oil
- 71.225 Demurrage on oil tankers – furnace oil
- 71.226 Siding charges for oil receipts – furnace oil

71.23 Gas related costs

- 71.237 Gas handling contract changes – LDO/LSHA/Gas
- 71.238 Demurrage on LDO/LSHS/ Gas tankers
- 71.239 Siding charges for LDO/LSHS/Gas receipts

71.3 Freight Variance on Coal Receipt

71.4 Stock shortages on Physical Verification of Fuel Stocks

- 71.410 Stock shortages on Physical Verification of Coal Stock

- 71.420 Stock shortages on Physical Verification of oil Stock – diesel oil stock

- 71.421 Stock shortages on Physical Verification of oil stock – furnace oil
- 71.422 Stock shortages on Physical Verification of stock – LDO/LSHS/Gas Stock

71.5 Cost of water

71.51 Bills from irrigation department or any other body on account of cost of water

- 71.510 Hydraulic power generation

- 71.520 Steam power generation

- 71.530 Internal combustion generation

Account Codes Account Head

71.6 Lubricants and Consumable stores

71.610 Hydraulic power generation

71.620 Steam power generation

71.630 Internal combustion generation

71.7 Station Supplies

71.710 Hydraulic power generation

71.720 Steam power generation

71.730 Internal combustion generation

71.8 Excise duty on generation

71.9 Cost of generation during trail stage charged to capital works

72 FUEL RELATED LOSSES

72.1 Transit loss of Fuel

72.100 Total transit loss coal

72.131 Transit loss of oil –furnace

72.132 Transit loss of oil – diesel

72.133 Transit loss of LDO/LSHS / Gas

72.141 Loss on short receipt of Gas

72.2 Loss on settlement of claims for fuel

72.210 Loss on settlement of railway claims for coal

72.220 Loss on settlement of railway claims for oil

Account Codes Account Head

72.3 Differences in grades of coal account

74 REPAIRS AND MAINTENANCE

74.1 Repairs and maintenance to plant and machinery

74.110 R &M to generating plant and machinery – hydro power generation

74.111 R & M to other plant and machinery – hydro power generation

74.115 R &M to generating plant and machinery – steam power generation

74.116 R &M to generating plant and machinery– steam power generation

74.117 R &M to generating plant and machinery –solar power generation

74.119 R&M to generating plant and machinery – Wind power generation

74.120 R&M to generating plant and machinery – Internal combustion Power Plant

74.121 R&M to generating plant and machinery –Internal combustion Power Plant

74.125 R&M to generating plant and machinery –work shop

74.191 Employee costs reallocated to R&M – Plant & machinery construct units
(Credit)

74.192 Administration and general expenses reallocated to R&M- Plant and
Machinery – Construct units (Credit)

74.195 Employee costs reallocated to R&M – Plant & machinery O&M units
(Credit)

74.196 Administration and general expenses reallocated to R&M- Plant and
Machinery – O&M units (Credit)

74.2 Repairs and maintenance to buildings

74.210 R&M to buildings containing generating plant –Hydro power generation

74.211 R&M to other buildings – Hydel power generation

74.215 R&M to buildings containing generating plant –steam power generation

74.216 R&M to other buildings – steam power generation

Account Codes Account Head

74.217	R&M to buildings containing generating plant –solar power generation
74.219	R&M to buildings containing generating plant – wind power generation
74.220	R&M to buildings containing generating plant – internal combustion power plant
74.221	R&M to others buildings – internal combustion power plant
74.225	R&M to buildings containing transmission installation transmission
74.226	R&M to other buildings – transmission
74.230	R&M to buildings containing transmission installations – distribution
74.231	R&M to other buildings – distribution
74.235	R&M to work shop buildings
74.241	R&M to residential buildings – Chairman
74.242	R&M to residential buildings –other members of the Board
74.243	R&M to residential buildings – others
74.251	R&M to office buildings – chairmen
74.252	R&M to office buildings – other members of the Board
74.253	R&M to office buildings – others
74.254	R&M to buildings – pole factory buildings
74.255	R&M to buildings – recreation centers
74.256	R&M to buildings – temporary buildings
74.257	R&M to buildings – rest houses/guest houses
74.258	R&M to buildings – school buildings
74.259	R&M to buildings – hospitals
74.260	R&M to buildings – other buildings
74.291	Employee cost reallocated to R&M for buildings – construction units (credit)

Account Codes Account Head

74.292 Administration & general expenses reallocated to R&M for buildings – construction units (credit)

74.295 Employee cost reallocated to R&M for buildings – O&M units (Credit)

74.296 Administration & general expenses reallocated to R&M for buildings – O&M units (credit)

74.3 Repairs & maintenance to Civil Works

74.310 R&M to Civil works – hydro power generation

74.315 R&M to Civil works – steam power generation

74.320 R&M to Civil works – internal combustion power generation

74.325 R&M to Civil works – transmission

74.330 R&M to Civil works – distribution

74.335 R&M to Civil works –water supply and sewerage to residential buildings

74.340 R&M to Civil works – water supply and sewerage to non-residential buildings

74.345 R&M to Civil works – kuchha roads

74.350 R&M to Civil works – pucca roads

74.391 Employee costs reallocated to R&M – Civil work-construction units (Credit)

74.392 Administration & general expenses reallocated to R&M – Civil works – construction units (Credit)

Account Codes Account Head

74.395 Employee costs reallocated to R&M – Civil work- O&M units (credit)

74.396 Administration & general expenses reallocated to R&M – Civil works –
O&M units (credit)

74.4 Repairs and maintenance to hydraulic works

74.410 R&M to hydraulic works- hydraulic power generation

74.415 R&M to hydraulic works-steam power generation

74.420 R&M to hydraulic works- internal combustion

74.421 R&M to hydraulic works- soil & concrete laboratory

74.491 Employee costs reallocated to R&M – hydraulic works construction units
(Credit)

74.492 Administration and general expenses reallocated to R&M – hydraulic
works – O&M units (Credit)

74.5 Repairs and maintenance to lines, cable net work etc.

74.510 R&M to overhead lines, lowers, poles, fixtures, overhead conductors and
devices (lines, cable networks above 66 KV transmission)

74.511 R&M to overhead lines, lowers, poles, fixtures, overhead conductors and
devices (Lines cable networks transmission between 13.2 to 66 KV)

74.512 R&M to underground cable- transmission

74.513 R&M to underground tunnels and conduits – transmission

74.514 R&M to station equipment – transmission

74.520 R&M to overhead lines, lowers, poles, fixtures, overhead conductors and
devices (lines, cable network below 13.2 KV) – distribution

Account Codes Account Head

74.522	R&M to underground cable- distribution
74.523	R&M to underground tunnels and conduits –distribution
74.524	R&M to station equipment – distribution
74.525	R&M to transformers – distribution
74.526	R&M to service connections - distribution
74.527	R&M to metering equipment - distribution
74.528	R&M to public lighting - distribution
74.529	R&M to telephone lines
74.530	R&M to carrier and communication equipment
74.531	R&M to meter testing laboratory tools and equipment
74.532	R&M to consumer billing section
74.591	Employee costs reallocated to R&M- lines, cable, network etc. construction units (credit)
74.592	Administration & general expenses reallocated to R&M lines, cable network etc.-construction units (credit)
74.595	Employee costs reallocated to R&M- lines, cable, network etc. O&M units (credit)
74.596	Administration & general expenses reallocated to R&M lines, cable network etc.- O&M units (credit)
74.6	<u>Repairs and maintenance to vehicles</u>
74.601	R&M to trucks, tempo and trekkers
74.602	R&M to buses and mini buses
74.603	R&M to jeeps and motor cars
74.604	R&M to tractors, trailers and trolleys
74.605	R&M to motor cycles/ scooters
74.606	R&M to maintenance vans
74.607	R&M to construction equipments – earth moving equipment and bulldozers

Account Codes Account Head

74.608	R&M to construction equipments - cranes
74.609	R&M to construction equipments – cement mixers and other civil construction equipment
74.610	R&M to construction equipments - haulage
74.611	R&M to construction equipments - tramways
74.612	R&M to construction equipments – fabrication shop, workshop equipment
74.613	R&M to other apparatus
74.670	R&M cost on vehicles – recovery from O&M works (credit)
74.671	R&M cost on vehicles – recovery from other units (credit)
74.691	Employee costs reallocated to R&M- Vehicles construction units (credit)
74.692	Administration and general expenses reallocated to R&M – vehicles – construction units (credit)
74.693	Depreciation and other charges reallocated to R&M – vehicles- O&M units (credit)
74.7	<u>Repairs and maintenance to furniture & Fixtures</u>
74.701	R/M to furniture and fixtures – office
74.702	R/M to furniture and fixtures – rest houses/ guest houses and hostels
74.703	R/M to furniture and fixtures – internal wiring including fitting apparatus
74.791	Employee costs reallocated to R&M- furniture & fixtures – construction units (credit)
74.792	Administration and general expenses reallocated to R&M – furniture & fixtures – construction (credit)
74.795	Employee costs reallocated to R&M- furniture & fixtures – O&M units (credit)
74.796	Administration and general expenses reallocated to R&M- furniture & fixtures- O&M units (credit)

Account Codes Account Head

74.8 Repairs and maintenance to office equipments

74.801 R/M to calculators

74.802 R/M to typewriters

74.803 R/M to cash registers in cash offices

74.804 R/M to computers

74.805 R/M to printing plant machinery

74.806 R/M to intercom system

74.807 R/M to drawing instruments

74.808 R/M to duplicating machine

74.809 R/M to photostat machine

74.891 Employee costs reallocated to R&M-office equipments– construction units
(credit)

74.796 Administration and general expenses reallocated to R&M- office
equipments– construction units (credit)

74.895 Employee costs reallocated to R&M-office equipments– O&M units
(credit)

74.796 Administration and general expenses reallocated to R&M- office
equipments– O&M units (credit)

74.9 R&M cost charged to capital works (credit A/c.)

74.910 R&M cost on vehicles reallocated to capital works

74.911 R&M cost reallocated to capital works (other than vehicles)

75 EMPLOYEE COSTS

75.1 Salaries

75.110 to Salaries – Permanent & Temporary Employees (Regular)

75.129 75.190 & 75.191

Account Codes Account Head

75.130 to Salaries- Work charged Employees

75.149 75.192 & 75.193

75.150 to Salaries – Casual & Daily Employees

75.169,75.194&75.195

75.170 to Salaries – Apprentices

75.189,75.196&75.197

75.2 Over Time – Allowance

75.210 to Overtime Allowance- Permanent & Temporary Employees (Regular)

75.229,75.290 & 75.291

75.230 to Overtime Allowance – work Charged Employees

75.249,75.292 & 75.293

75.250 to Overtime Allowance – Casual & Daily Employees

75.269,75.294 &75.295

75.270 to Overtime Allowance – Apprentices

75.289,75.296 &75.297

75.3 Dearness Allowance

75.310 to Dearness Allowance- Permanent & Temporary Employees

75.329,75.390 & 75.391

75.330 to Dearness Allowance – work Charged Employees

75.349,75.392 & 75.393

75.350 to Dearness Allowance – Casual & Daily Employees (not applicable at present)

Account Codes	Account Head				
	(4) Apprentices	75.170	75.270	75.370	75.470
2. Hydel generation (Operation and Maintenance) Applicable to REs and other Generating units And also for the Office staff of The operation divisions & sub- divisions (including M&T)	(1) Permanent and Temporary Employees (Regular)	75.111	75.211	75.311	75.411
	(2) Work charged) employees	75.131	75.231	75.331	75.431
	(3) Casual & daily employees	75.151	75.251	75.351	75.451
	(4) Apprentices	75.171	75.271	75.371	75.471
3. Construction of Sub- stations and lines below 66 KV.(Commonly Applicable to Operation and T& C divisions)	(1) Permanent and Temporary Employees (Regular)	75.112	75.212	75.312	75.412
	(2) Work charged employees	75.132	75.232	75.332	75.432
	(3) Casual & daily Employees	75.152	75.252	75.352	75.452
	(4) Apprentices	75.172	75.272	75.372	75.472
4. Construction of Sub-stations and lines between 66 KV and 132 KV (applicable to T & C divisions and circles)	(1) Permanent and Temporary Employees (Regykar)	75.113	75.213	75.313	75.413
	(2) Work charged employees	75.133	75.233	75.333	75.433
	(3) Casual & daily	75.153	75.253	75.353	75.453

Account Codes Account Head

			employees				
		(4)	Apprentices	75.173	75.273	75.373	75.473
5.	Construction of	(1)	Permanent and	75.114	75.214	75.314	75.414
	Sub-stations and		Temporary				
	Lines above 132 KV		Empoyees				
	(applicable to T&C		(Regular)				
	divisions and circles						
	on inter state	(2)	Work charged	75.134	75.234	75.334	75.434
	& State Transmi-		employees				
	ssion works)	(3)	Casual & daily	75.154	75.254	75.354	75.454
	Employees						
		(4)	Apprentices	75.174	75.274	75.374	75.474
6.(1)	Local distribution	(1)	Permanent &	(1)75.115	75.215	75.315	75.415
	system (operation)		Temporary	(2)75.116	75.216	75.316	75.416
	and maintenance		Employees	(3) 75.117	75.217	75.317	75.317
			(Regular)				
(2)	Transmission	(2)	Work-charged	(1)75.135	75.235	75.335	75.435
	(O&M)			(2)75.136	75.236	75.336	75.436
				(3)75.137	75.237	75.337	75.437
(3)	Consumer service	(3)	Casual & daily	(1)75.155	75.255	75.355	75.455
	sale billing and		Employees	(2)75.156	75.256	75.356	75.456
	collection (include-			(3)75.157	75.257	75.357	75.457
	ing public lighting)						
	(applicable to oper-	(4)	Apprentices	(1)75.175	75.275	75.375	75.475
	ation divisions in			(2)75.176	75.276	75.376	75.476
	respect of field			(3)75.177	75.277	75.377	75.477
	technical staff						
7. (1)	Member's office	(1)	Permanent &	(1)75.118	75.218	75.318	75.418
			temporary				
			Employees				
			(Regular)				

Account Codes Account Head

(2) Secretariat	(2)75.119 75.219 75.319 75.419
(3) Finance & Accounts	(3)75.120 75.220 75.320 75.420
(4) Technical staff office at HQ (CEs. O&T, Projects and field offices)	(4) 75.121 75.221 75.321 75.421
(5) Director Commercial	(5) 75.122 75.221 75.321 75.421
(6) Stores purchase organisation	(6)75.123 75.223 75.323 75.423
(7) Internal Audit	(7)75.124 75.224 75.324 75.424
(8) D.I.G. Security	(8)75.125 75.225 75.325 75.425
(9) Planning and Design units (Civil and electrical)	(9)75.126 75.226 75.326 75.426
(10)Transport/Vehicles (running & main- tenance)	(10)75.127 75.227 75.327 75.427
(11) Workshops inclu- ding plant and machinery (R&M)	(11)75.128 75.228 75.328 75.428
(12) Survey and Investigation Divisions/circles	(12)75.129 75.229 75.329 75.429
(13) Hydel generation (O&M) Regular expenses field technical staff	(13)75.190 75.290 75.390 75.490
(14) Internal combustion (O&M) Regular	(14)75.191 75.291 75.391 75.491

Account Codes Account Head

expenses field

technical staff

Note: Account heads 10 and 11 is common to all units.

		Pay	O.T	D.A	O.A.
2. Work charged	(1)	75.138	75.238	75.338	75.438
employees	(2)	75.139	75.239	75.339	75.439
	(3)	75.140	75.240	75.340	75.440
	(4)	75.141	75.241	75.341	75.441
	(5)	75.142	75.242	75.342	75.442
	(6)	75.143	75.243	75.343	75.443
	(7)	75.144	75.244	75.344	75.444
	(8)	75.145	75.245	75.345	75.445
	(9)	75.146	75.246	75.346	75.446
	(10)	75.147	75.247	75.347	75.447
	(11)	75.148	75.248	75.348	75.448
	(12)	75.149	75.249	75.349	75.449
	(13)	75.192	75.292	75.392	75.492
	(14)	75.193	75.293	75.393	75.493
3. Casual and	(1)	75.158	75.258	75.358	75.458
Daily emp-	(2)	75.159	75.259	75.359	75.459
loyees	(3)	75.160	75.260	75.360	75.460
	(4)	75.161	75.261	75.361	75.461
	(5)	75.162	75.262	75.362	75.462
	(6)	75.163	75.263	75.363	75.463
	(7)	75.164	75.264	75.364	75.464
	(8)	75.165	75.265	75.365	75.465
	(9)	75.166	75.266	75.366	75.466
	(10)	75.167	75.267	75.367	75.467

Account Codes Account Head

- (11) 75.168 75.268 75.368 75.468
- (12) 75.169 75.269 75.369 75.469
- (13) 75.194 75.294 75.394 75.494
- (14) 75.195 75.295 75.395 75.495

(4) Apprentices

- (1) 75.178 75.278 75.378 75.478
- (2) 75.179 75.279 75.379 75.479
- (3) 75.180 75.280 75.380 75.480
- (4) 75.181 75.281 75.381 75.481
- (5) 75.182 75.282 75.382 75.482
- (6) 75.183 75.283 75.383 75.483
- (7) 75.184 75.284 75.384 75.484
- (8) 75.185 75.285 75.385 75.485
- (9) 75.186 75.286 75.386 75.486
- (10) 75.187 75.287 75.387 75.487
- (11) 75.188 75.288 75.388 75.488
- (12) 75.189 75.289 75.389 75.489
- (13) 75.196 75.296 75.396 75.496
- (14) 75.197 75.297 75.397 75.497

75.5 Bonus/Exgrtia

Common to all units in purely construction units, this expense will be capitalized whereas in Operation & Maintenance Units, the cost will be charged to Revenue

75.6 OTHERS STAFF COSTS

- 75.610 Fees and Honoranum
- 75.611 Medical expenses (reimbursement)
- 75.612 Leave Travel Assistance

- 75.617 Earned leave encashment

Account Codes Account Head

75.629	Payment under workman compensation act
75.633	Leave salary contribution (employees on deputation)
75.634	Boards contribution to employees state insurance fund
75.7	Staff Welfare Expenses
75.710	Medical expenses
75.720	Canteen expenses
75.730	Education expenses
75.740	Uniform & Livery expenses
75.750	Recreation expenses
75.751	Expenditure on sports activities
75.760	Other welfare expenses
75.761	Expenses on a/c of difference between actual out-turn charges and that of concessional rates to be charged from HPSEB employees towards hiring of vehicles in emergent cases such as illness, accident & death etc.
75.762	Life saving drugs/medicines etc. for the smooth running of dispensary at Vidyut Bhawan Complex shimla-4
75.770	Exp. On Guest/ Rest houses including expenses on maintenance (as well as salary of staff employed)
75.8	Terminal benefits
75.810	Terminal benefits (PF)- Board's contribution
75.820	Terminal benefits (FPS)- Board's contribution
75.830	Terminal benefits (Superannuation)- Board's contribution

Account Codes Account Head

75.840	Terminal benefits (Gratuity)
75.841	Terminal benefits – pension payments adhoc relief thereon
75.842	Ex-gratia to the dependents of the deceased employees
75.843	Medical expenses reimbursement to pensioners
75.844	Pension contribution (employees on deputation)
75.850	Provident fund- inspection and audit charges
75.851	Administration charges towards deposit link scheme
75.870	Board’s contribution to deposit linked insurance scheme
75.871	Board’s contribution to staff benevolent fund
75.872	Board’s contribution to Group Insurance Scheme
75.873	Board’s contribution towards CPF – Employees on deputation with HPSEB
	Note : Account Heads 75.6 to 75.8 Employees cost are common to all the units of the Board
75.9	Employee costs charged to (Other) works (credit Account)
75.910	Employee costs reallocated to a/c group 74 (credit) (construction units)
75.920	Employee costs reallocated to a/c group 74 (O&M units) (credit)
75.930	Department charges levied on capital works
75.931	Employee costs reallocated to capital works (Credit)
75.940	Head office pro-rata share charged to capital
75.950	Employee costs reallocated to a/c group 74 (construction units) Contra head (debit)
75.960	Employee costs reallocated to a/c group 74 (O&M units) Contra head (debit)
76	<u>ADMINISTRATION GENERAL EXPENSES & OTHER DEBITS</u>
76.1	Administration expenses
76.10	Property related expenses
76.101	Rent including lease rentals

Account Codes Account Head

- 76.102 Rates & taxes
- 76.103 Fringe Benefit additional I.T. quarterly advance Tax
- 76.104 Insurance on fixed assets
- 76.105 Insurance on Stocks
- 76.106 Insurance on assets under construction
- 76.107 Insurance on machinery in transit

76.11 Communication

- 76.111 Telephones and trunk calls
- 76.112 Postage and telegrams
- 76.113 Telex charges

76.12 Professional charges

- 76.121 Legal charges
- 76.122 Audit Fees
- 76.123 Consultancy charges
- 76.124 Technical fees
- 76.125 Other professional charges
- 76.126 Income Tax uploading expense regarding TDS returns of Income Tax to Private Agency

76.13

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76.13 Conveyance and traveling

- 76.131 Conveyance expenses
- 76.132 Travelling for sports festivals
- 76.133 Travelling allowance to employees
- 76.134 Travelling to apprentices

Account Codes Account Head

76.136	Vehicles running expenses – Petrol & Oil (other than trucks, delivery vans)
76.137	Vehicles running expenses – Petrol & Oil (trucks and delivery van)
76.138	Vehicles license and registration fees
76.139	Use of vehicles by officers/officials for official purposes
76.140	Expenditure on foreign travel
76.141	Travelling expenses to candidates appearing in the interviews
76.142	Expenses related to high committee for Formulation of Power Palicy bring tax/Deptt veb (capitalized by Larji HEP 2-4-05)

76.15

to

76.19 Other Expenses

76.151	Fees and subscriptions
76.152	Books and periodicals
76.153	Printing and stationery
76.154	Expenses under right to information Act proper and processing
76.155	Advertisement expenses
76.156	Public Interaction Programme by HPERC
76.157	Contribution/donations
76.158	Electricity charges
76.159	Cold weather expenses
76.160	Water charges
76.161	Expenditure on gifts/presentations
76.162	Entertainment
76.163	Incentive to informers regarding theft of energy etc.
76.164	Expenditure on display on models
76.165	Expenditure on training to staff within the State
76.166	Expenditure outside the State

Account Codes Account Head

76.167 Petition fee payment to Himachal Pradesh State Electricity Regulatory Commission

76.180 Expenses related to High Level committee for formulation of power policy – other charges (capitalized by Larij HEP) 2-4-2005

76.190 Miscellaneous expenses

76.191 Publicity expenses

76.194 Expenditure on account Science Technology and Environment activities

76.195 Expenses on news scan services

76.196 Expenses for providing of identity cards to staff posted in Vidyut Bhawan complex

76.197 Expenditure in connection with celebration of 50th year of Independence.

76.198 Expenditure on IPA VAST Connectivity/charges etc.

76.2 Materials related expenses

76.210 Freight on capital equipments

76.220 Other freight

76.230 Transit insurance

76.240 Vehicle running expenses – truck/delivery vans

76.250 Vehicle running expenses – other than truck/delivery vans

76.250 Octroi

76.260 Advertisement of tenders notices and other purchase related advertisement

76.270 Incidental stores expenses

76.281 Fabrication charges

Account Codes Account Head

76.282	Fabrication charges absorbed in cost of fabrications/Credit
76.283	Wharfage and demurrage charges on material
76.290	Incidental stores expenses reallocated to O&M works
76.291	Incidental stores expenses reallocated to inter-store transfer
76.9	Administrative and general expenses charged to works (Credit account)
76.910	General & administration expenses reallocated to a/c group 74 (construction units) other than incidental stores expenses
76.920	General & administration expenses reallocated to a/c group 74 (O&M) other than incidental stores expenses
76.930	Admn. and general expenses reallocated to capital works (credit) – other than incidental stores expenses
76.931	Incidental store expenses reallocated to capital works
76.980	General and administration expenses reallocated to a/c group 74 (construction units) con.
76.990	General and administration expenses reallocated to a/c group 74 (O&M) contra head
77	<u>DEPRECIATION AND OTHER COSTS RELATED TO FIXED ASSETS</u>
77.1	
&	
77.2	Depreciation
77.110	Amortisation of lease hold assets
77.120	Depreciation on buildings
77.130	Depreciation on hydraulic works
77.140	Depreciation on other civil works
77.150	Depreciation on plant and machinery
77.160	Depreciation on lines and cable network etc
77.170	Depreciation on Vehicles
77.180	Depreciation on furniture and fixtures

Account Codes Account Head

77.190	Depreciation on office equipments
77.210	Depreciation on capital expenditure resulting in an asset not belonging to the Board
77.220	Depreciation on spare units/service units
77.230	Depreciation on capital spares at generating stations
77.250	Depreciation on assets taken over from licencees pending final valuation
77.5	Assets Decommissioning Cost
77.510	Site Restoration costs
77.520	Buildings/civil works demolition costs
77.530	General
77.540	Transmission lines/sub-stations – decommissioning costs
77.550	Others – decommissioning costs
77.6	Small and Low value items written off
77.610	Small and low value items written off
77.7	Losses relating to fixed assets
77.710	Written down value of assets scrapped
77.712	Written down value of assets scrapped - building
77.713	Written down value of assets scrapped – Hydraulic works
77.714	Written down value of assets scrapped – other civil works
77.715	Written down value of assets scrapped –plant and machinery
77.716	Written down value of assets scrapped – cable and net work
77.717	Written down value of assets scrapped - vehicles
77.718	Written down value of assets scrapped – furniture & fixtures
77.719	Written down value of assets scrapped – office equipment
77.720	Written down value of assets absorbed on physical verification
77.223	Write off deficits of fixed assets absorbed on physical verification – hydraulic works
77.224	Write off deficits of fixed assets absorbed on physical verification –other civil works

Account Codes Account Head

- 77.225 Write off deficits of fixed assets absorbed on physical verification – plant and machinery
- 77.226 Write off deficits of fixed assets absorbed on physical verification – lines, cables & net work
- 77.227 Write off deficits of fixed assets absorbed on physical verification –vehicles
- 77.228 Write off deficits of fixed assets absorbed on physical verification – furniture and fixtures
- 77.229 Write off deficits of fixed assets absorbed on physical verification –office equipments

77.8 Loss on Sale of fixed assets

- 77.731 Loss on sale of fixed assets – land and land rights
- 77.732 Loss on sale of fixed assets –buildings
- 77.733 Loss on sale of fixed assets – hydraulic works
- 77.734 Loss on sale of fixed assets –other civil works
- 77.735 Loss on sale of fixed assets –plant and machinery
- 77.736 Loss on sale of fixed assets –lines, cables and net work
- 77.737 Loss on sale of fixed assets –vehicles
- 77.738 Loss on sale of fixed assets –furniture & fixtures
- 77.739 Loss on sale of fixed assets – office equipment

77.9 Depreciation and related cost charged to capital works (Credit Account)

- 77.910 Depreciation charges reallocated to R&M estimates a/c group 74 (construction units)
- 77.920 Depreciation charges reallocated to a/c group 74 (O&M units)
- 77.930 Depreciation and other charges reallocated to capital works (credit)
- 77.980 Depreciation cost reallocated A/c group 74 (construction units) Contra head
- 77.990 Depreciation cost reallocated to A/c group 74 (O&M) Contra head

78 INTEREST AND OTHER FINANCE CHARGES

Account Codes Account Head

78.1	Interest on State Government loans
78.2	Interest on bonds guaranteed under section 66 of the Electricity (supply) Act 1948
78.3	Interest on debentures
78.4	Interest on foreign currency loans and credits
78.5	Interest on other loans/ deferred credits (In Rupees)
78.501	Interest on loans from LIC
78.502	Interest on loans from REC
78.503	Interest on loans from AFC
78.504	Interest on loans from ARFC
78.505	Interest on loans from bonds not guaranteed under section 66 of Electricity (supply) Act,1948.
78.506	Interest on stock guaranteed under section 66 of Electricity (supply) Act,1948
78.507	Interest on stock not guaranteed under section 66 of Electricity (supply) Act,1948.
78.508	Interest on stock – IDBI loans
78.509	Interest on stock
78.510	Interest on stock – other loans
78.511	Interest on PFC loans
78.512	Interest on PNB loans
78.513	Interest on Canara bank loans
78.514	Interest on Punjab & Sind bank loans
78.515	Interest on SIDBI loans
78.516	Interest on Private Bonds
78.517	Interest on UCO Bank loans
78.518	Interest on Bank of India Shimla
78.519	Interest on United Bank of India Shimla
78.520	Interest on Power Bonds to related to energy charges outstanding purchased by H P Govt.

Account Codes Account Head

78.59 Penal Interest On Capital Liabilities

78.6 Interest to consumers

78.601 Interest to interest payouts to consumers for Security deposit .

78.7 Interest on borrowings for working capital

78.8 Other interest and finance charges

78.82

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78.83 Discounts to Consumers

78.821 Discounts to consumers for timely payment – domestic

78.822 Discounts to consumers for timely payment – commercial

78.823 Discounts to consumers for timely payment – small power

78.824 Discounts to consumers for timely payment – medium supply

78.825 Discounts to consumers for timely payment – large supply

78.826 Discounts to consumers for timely payment – agriculture/irrigation

78.827 Discounts to consumers for timely payment – public lighting

78.828 Discounts to consumers for timely payment – bulk consumers

78.829 Discounts to consumers for timely payment – Grid supply - Bulk

78.830 Discounts to consumers for timely payment – Other supply

78.831 Rebate allowed for timely payments of energy bills receivable by HPSEB
from inter state consumers for Bulk Supply under bilateral agreements.

78.84 Interest to suppliers/ contractors]

78.841 Interest to suppliers/contractors – capital

78.842 Interest to suppliers/contractors – O&M

78.85 Interest on FDs. CPF,GPF,SDs, etc.

78.850 Interest on fixed deposits

Account Codes Account Head

78.851 Interest on CPF
78.852 Interest on GPF
78.853 Interest on security deposits from staff

78.86 Cost of raising finance

78.861 Stamp duty
78.862 Legal charges
78.863 Advertisements
78.864 Service fee
78.865 Credit fee
78.866 Commitment charges
78.867 Other expenses

78.87 Discount/Premium on redemption of bonds/ debentures

78.871 Discount on bonds/debentures

78.873 Premium on redemption of bonds/debentures

78.88 Other charges

78.681 Bank charges for remittance between Board's offices
78.682 Bank commission for collection from consumers
78.683 Other bank charges
78.684 Guarantee charges
78.685 Interest tax on LIC loans
78.686 Interest tax on REC loans
78.687 Interest tax on PFC loans
78.688 Banking cash Transaction Tax

78.89 Interest on payments by State Government under guarantee

78.890 Interest on sums paid by the State Government under guarantee

78.9 Capitalisation of interest on funds used during construction

Account Codes Account Head

78.910 Interest Funds used during construction (Credit Account)

79 OTHER DEBITS TO REVENUE ACCOUNTS

79.1 Materials cost variance

79.110 Materials cost variance – capital

79.120 Materials cost variance – O&M

79.2 Research & Development expenses

79.210 R & D expenses

79.3 Cost of trading/manufacturing activities

79.4 Bad and doubtful debt written off/provided for

79.410 Bad debts written off – dues from consumers

79.420 Bad debts written off – advances to suppliers/contractors

79.430 Bad debts written off – others

79.460 Bad and doubtful debts provided for dues from consumers

79.470 Bad and doubtful debts provided for advance to suppliers/contractors

79.480 Bad and doubtful debts provided for others

79.5 Miscellaneous Losses & Write off

79.510 Shortages on physical verification of stock

79.511 Loss of materials by pilferage etc.

79.520 Loss of cash written off

79.530 Compensation for injuries, death and damages – staff

79.531 Compensation for injuries, death and damages – outsiders

79.532 Infructuous capital expenditure written off

79.560 Loss on obsolescence of fixed assets

79.561 Loss on obsolescence of stores, etc. in stock

79.570 Losses on exchange rate variation

79.571 Sundry debit balances written off

Account Codes Account Head

79.572 Loss on sale of scrap

79.573 Loss on sale of stores

79.6 Sundry expenses

79.710 Intangible assets written off

79.72 Write off of deferred revenue expenditure

79.720 Write off of compensation for premature takeover of licensees

79.730 Provision for contingencies

79.7 Losses on account of flood, cyclone. Fire, etc.

79.881 Loss to fixed assets on account on flood. Cyclone, fire, etc.

79.882 Loss to stocks on account of flood, cyclone, fire, etc.

79.883 Loss to assets under construction on account of flood, cyclone, fire, etc.

79.884 Loss on write off of dues from consumers in areas affected by flood, cyclone, fire, etc.

80 PROVISION FOR INCOME TAX FOR THE YEAR

81.1 Provision for income tax for the year

82 PRIOR PERIODS EXPENSES/LOSSES

83.1 Short provision for power purchased in previous years

83.102 Excess provision for power purchased in previous years

83.2 Fuel related expenses and losses relating to previous years

83.210 Coal related expenses and losses of previous years

83.220 Oil related expenses and losses of previous years

83.230 Gas related expenses and losses of previous years

83.3 Operating expenses of previous years

83.4 Excise duty of generation relating to previous years

83.5 Employee costs relating to previous years

83.6 Depreciation under provided in previous years

83.7 Interest and other finance charges relating to previous years

Account Codes Account Head

83.8 Other charges relating to previous years

83.810 Short provision for income tax- previous years

83.820 Administrative expenses – previous years

83.840 Material related expenses – previous years

91 COSTS AND REVENUE AT TRIAL STAGE

91.1 Debit account for costs at trial stage

91.101 Fuel costs at trial stage (debit account)

91.106 Fuel related gains at trial stage

91.121 Fuel related losses at trial stage

91.131 Repairs and maintenance costs at trial stage

91.141 Employee costs at trial stage

91.151 Administrative and general expenses at trial stage

91.161 Depreciation and other costs relating to fixed assets – during trial stage

91.171 Interest and other finance charges during trial stage

91.2 Memorandum credit account for the debits of costs

Contra entry of account code 91.1 shall be passed as under.

91.201 Fuel costs at trial stage

91.206 Fuel related gains at trail stage

91.221 Fuel related losses at trial stage

Account Codes Account Head

91.231 Repairs and maintenance costs at trial stage

91.241 Employee costs at trial stage

91.251 Administrative and general expenses at trial stage

91.261 Depreciation and other finance charges during trial stage

91.271 Interest and other finance charges during trial stage

91.3 Credit accounts for revenue at trial stage

91.301 Credit accounts for revenue from power generated at trial stage – Hydel
Power

91.4 Memorandum debit account for credits of revenue

**92 MEMORANDUM ACCOUNTS FOR RECORDING NUMBER OF
UNITS OF POWER === GENERATION, SALE, ETC.**

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

The accounts being memorandum account, shall be closed at the year end by reversal entries to be passed by H.O. Information of units of power generation, auxiliary consumption, purchase and sale are being recorded for various power stations, distribution and other divisions, sub-divisions at head office. For an easy and accurate compilation sale and auxiliary consumption shall be converted into monetary terms by valuing a unit at a notional cost of Rupee one.

- (1) H.O for purchase of power
- (2) Generating stations for generation and auxiliary consumption

Account Codes Account Head

- (3) Distribution divisions for sale of power other than inter state sale
- (4) Head office for inter state sale of power

92.1 Total units account

92.2 Units generated accounts

- 92.201 Hydel power
- 92.202 Steam power
- 92.203 Internal combustion
- 92.204 Units generated account – solar power
- 92.205 Units generated account – wind power

92.3 Auxiliary consumption account

- 92.301 Credit account for revenue from power generated at trial stage – Hydel
Power
- 92.302 Steam Power
- 92.303 Internal combustion
- 92.304 Auxiliary consumption account – solar power
- 92.305 Auxiliary consumption account – wind power

92.4 Units purchased account

- 92.401 PSEB
- 92.402 HSEB
- 92.403 UPSEB
- 92.404 Rajasthan
- 92.405 Baira Siul Project
- 92.406 B.B.M.B
- 92.407 Delhi
- 92.408 Beas sutlej Link Project
- 92.409 U.T.Chandigrah
- 92.410 NTPC Sangrauli Super Thermal Power Plant

Account Codes Account Head

92.411	NTPC Badarpur Thermal Power Plant
92.412	Nuclear power Crop. Narora –Atomic Power station Bulandshahar (U.P)
92.413	NHPC Tanakpur (HEP)
92.414	Power grid Crop. Of India
92.415	Salal Hydro Electric Project (NHPC)
92.416	Chamera Hydro Electric Project (NHPC)

92.5 Units sold account

92.501	Domestic
92.502	Commercial
92.503	Small power
92.504	Medium supply
92.505	Large supply
92.506	Agriculture / irrigation
92.507	Public lighting
92.508	Bulk consumers
92.509	Grid Supply
92.510	Others

Account Codes Account Head

Guidie Lines For The Use of Chart of Account

Appendix

Account Code Account Head

10 FIXED ASSETS

Cost of assets purchased or constructed shall be recorded in the accounts under this up ---- following transactions shall be recorded in these accounts for the cost of assets involved ---- transactions.

ADDITIONS

1. Commissioning of assets purchased or constructed.
2. Subsequent additions to assets in use

TRANSFERS

3. Transfer of assets from other accounting units.
4. Transfer of assets to another accounting units.

DEDUCTIONS

5. Sale of assets
6. Scrapping of assets
7. Loss of assets
8. Deduction of obsolete assets

Cost of assets under construction/installation shall not be directly recorded in these account --. They shall be treated as capital works in progress and booked to account group code 14.

Account Codes Account Head

The main account codes under this AG are given below:

10.1 Land and land rights

All expenditure for acquisition/ purchase of land its development including cost of land will be debited to this account head irrespective of its purpose. Development cost include resettlement of displaced persons and cost of protection to and removal, renovation and re-construction of existing roads streets, railway and other property. It would also include legal charges, stamp duty, land revenue and other taxes, etc. related to the acquisitions / purchase of land but would not include cost of construction of new roads, etc.

- (1) Purchase of land
- (2) Compensation for acquisition of land
- (3) Compensation for trees and crops on the acquired land
- (4) Legal charges, stamp duty, etc., incurred in order of land development.
- (5) Land revenue and other taxes paid during the stage of land development.
- (6) Site preparation costs such as cost of leveling hills and filling low areas
- (7) Cost of demolishing an unwanted structure, if the land is acquired with structure.

10.101 Land owned under full title

Similar to 10.1

10.102 Land held under lease

Similar to 10.1 but excluding development of lease hold land for which separate Account (10.103) has been prescribed.

10.103 Cost of land development on lease hold land

Development cost of land acquired/purchased under lease will be debited to this account head. This would include land revenue and other taxes paid at the time of land development, Site preparation cost, leveling hills or filling low spots, clearing trees and cost of demolishing an unwanted structure if any, etc.

Account Codes Account Head

Buildings

- (1) This account head would include all expenditure for purchase/acquisition of a building. The building costs shall consist of the following items:
 - (a) Purchase price
 - (b) Compensation for acquisition of building
 - (c) Payment to tenants to cancel their tenancy rights
 - (d) Expenses such as legal charges, stamp duty, etc. incurred for an effective title
 - (e) Repairs, alterations and improvements to put the building in usable condition.
 - (f) Architect's fees for remodeling, alterations and improvements before the building is first put to use.

- (2) Cost of constructed building shall include the following items:
 - (a) Cost of construction comprising of material, labour, contractor charges and depreciation on construction machinery
 - (b) Surveying
 - (c) Cost of obtaining permits, sanctioned plans, occupation certificates from Municipal or other bodies
 - (d) Architectural fees
 - (e) Insurance on uncompleted structure
 - (f) Cost of excavation (excavation cost is not a cost of land development)

- (3) Contractors for large contracts of construction/ supply and erection of plant may undertake to construct the building also with a condition that the building will be their property and therefore used by their workers, supervisors, engineers, etc. until their contract is over. On completion of the contract the

Account Codes Account Head

building will be sold to the Board at the predetermined price. Even if such building is on Board's land, the building should not be incorporated in Board's account as an asset until the ownership is transferred to the Board.

10.20 Buildings containing generating plant, transmission and distribution installations

Buildings containing generating plant transmission and distribution installations shall be dealt under this account code

10.201 Buildings containing thermo- electric generating plant

The cost of buildings containing thermo- electric generating plant only shall be charged to this account head as explained in 10.2

10.202 Buildings containing hydro-electric generation plant

The cost of buildings containing hydro- electric generating plant only shall be charged to this account head as explained in 10.2

10.203 Buildings containing diesel – electric generating plant

The cost of buildings containing diesel- electric generating plant only shall be charged to this account head as explained in 10.2

10.204 Building containing steam generation plant

The cost of buildings containing steam generating plant only shall be charged to this account head as explained in 10.2

10.205 Building containing solar energy generation plant

The cost of buildings containing solar- energy generating plant only shall be charged to this account head as explained in 10.2

10.206 Buildings containing wind- energy generating plant

Account Codes Account Head

The cost of buildings containing wind energy generating plant only shall be charged to this account head as explained in 10.2

10.207 Buildings containing transmission installations

The cost of buildings used in connection with transmission operation shall be charged to this account head as explained in 10.2

10.208 Buildings containing distribution installations

The cost of buildings used in connection with distribution (high, medium and low voltage) operations shall be charged to this account head as explained in 10.2

ANCILLARY BUILDINGS.

10.211 Office buildings

The cost of buildings used for office purposes shall be charged to this account head as explained

10.222 Residential colony for staff

The cost of buildings used for residence purpose shall be charged to this account head as explained.

10.233 Other buildings

The cost of buildings not covered in other accounts such as for post offices, police stations banks barracks for security forces, fire service stations, show rooms, stores, godowns and test labs, etc. shall be charged to this account head as explained in 10.2

10.244 Temporary erections

Account Codes Account Head

10.254	Buildings – Schools
10.255	Buildings – Hospitals
10.266	Buildings – Recreation
10.277	Buildings – Workshop

10.3 Hydraulic Works

10.301 Hydraulic works forming part of Hydro-Electric System, Dams, Spillways, Weirs, Canals, Reinforced Concreted Flumes and Syphones.

The account shall include the cost of facilities like dam, barrage, etc. small works which and required for impounding, collecting, storing , regulating and diverting waters for generation of electricity head. Items included are given below :

- (1) Bridge and culverts when not a part roads or rail road
- (2) Clearing and repairing land
- (3) Dams/ diversion structures including spillways sluices, tunnels, gate house, etc associated with them
- (4) Dies and embarkments, retaining walls
- (5) Electric system for providing electricity supply for lighting and operation and control of gates, valves, sluices, associated with works under this account head.

Account Codes Account Head

10.305 Hydraulic works forming parts of hydro- electric system, reinforced concrete pipe lines and surge tanks, steel pipelines, service gate, steel surge, hydraulic control valves and other hydraulic works.

This account shall include intake structures including trash racks, control gates and valves, tunnels, channels, flumes, balancing, reservoirs/ponds pile conductors forebays, surge tanks, perrtecks, tailrace, service gates, etc. small works which are required for conveying the waters from the storage /diversion works to the power generating plants.

10.310 Cooling water system

This account head shall include the cost relating to cooling water system

10.311 Cooling towers

This account head shall include the cost of cooling towers not included in code 10.310 above

10.315 Sweet water arrangement including reservoir, etc.

This account head shall include the cost of sweet water arrangement including reservoir, etc.

10.320 Plant and pipe lines for water supply in residential colony

This cost of plant and pipe lines for water supply in the residential colonies shall be charged to this head of account.

Account Codes Account Head

10.321 Drainage and Sewerage – Residential colony

The cost of drainage and sewerage system in the residential colonies shall be charged to this head of account.

10.4 OTHER CIVIL WORKS

10.401 Pucca Roads

The cost of roads and bridges used primarily as production facilities including cost of their cleaning, grading, etc. shall be charged to this account. This account shall also include facilities necessary to connect the plant with highway transportation system or railways.

10.402 Kutcha Roads

The cost of roads other than that for Pucca roads shall be charged to this account head.

10.412 Railway sidings

The cost of railway sidings shall be charged to this account head

10.420 Other Misc. civil works

All costs not covered in account code 10.401, 10.402 and 10.412 above shall be debited to this account

Account Codes Account Head

10.5 PLANT AND MACHINERY

10.501 Boiler plant and equipments

This account head shall include the cost of boiler plant and equipments installed but excluding plant foundations which are to be covered in account head 10.504. The boiler plant and equipments would include :-

- (1) Boiler and accessories including super heaters, economizers, water walls, insulation, associated motors and other power equipment.
- (2) Feed water equipment including feed water heaters, evaporators, condensers, deaerators, feed pumps and all associated devices.
- (3) Ash handling equipment including hoppers, gates cars, conveyers, hoists, pumps, motors, sluicing waterpipe and fittings , etc.
- (4) Water treatment and supply system including treatment plant, storage tanks, pumps, motors, strainers, piping, etc.
- (5) Instruments and control including wiring, boards, panels, etc.
- (6) Station piping including valves, fittings, legging separators, traps, etc.

10.502 Furnace/ Burners

This account includes the cost of furnace and burners consisting the following :

- (1) Fuel burning equipment including holders, burners equipment, tanks, heaters, piping control equipment, etc.

Account Codes Account Head

(2) Draft equipment including air pre-heaters and accessories, induced and forced Draft fans, combustion control equipments.

(3) Pressure oil and lubricating oil system including gauge filter water separation tanks, piping motors, etc.

10.503 Turbine-generator steam power generation

The cost of turbine generator excluding auxiliaries shall be charged to this account head

10.504 Plant foundation for steam power plant

The cost of plant foundation shall be charged to this account head.

10.509 Auxiliaries in steam/gas power plant

The cost all auxiliaries shall be charged to this head of account

10.510 Locomotives and wagons

The cost of locomotives and wagons shall be charged to this account head.

10.515 Coal handling plant and handling equipment

The account shall include coal handling and storing facilities coal towers, coal cars, unloading and hoisting equipment, conveyers, housing and supports for coal handling equipment, pulverizers cyclones and duct, compressors, tockers, etc.

10.516 Oil storage tanks, oil handing plant and equipments

Account Codes Account Head

This cost of oil tanks, oil handling plant and equipments shall be charged to this account head

10.517 Gas station – gas pipelines, etc.

This account shall include the cost of gas stations gas pipe lines, etc.

10.521 Solar power generating plant

10.522 Plant foundation for solar power generating plant

10.523 Auxiliaries in solar power generating plant

10.527 Wind power generating plant

10.528 Plant foundation for wind power generating plant

10.529 Auxiliaries in wind power generating plant

10.531 Hydel power generating plant

The account shall include the installed cost of hydraulic turbines and generator associate with production of electricity. The items to be included are:

- (1) Main turbines (and water wheels) including scroll case draft tubes, draft tube supports, draft tube gates, governors and pressure regulators.

Account Codes Account Head

- (2) Scroll case filling and drain system including gates, valves and fittings.
- (3) Metering and recording instruments associated with hydraulic turbine system operation.
- (4) Main hydraulic control system and appurtenances including main valves, control bypass valve and fittings, other accessories and piping, etc. needed at the power house.
- (5) Main generations including field thermostats and excitation system when identified with the generating unit.
- (6) Generator cooling system including cooling apparatus, air fans and accessories, airducts, pumps, motor etc.
- (7) Fire extinguishing equipment associated with main generating equipment.

10.532 Plant foundation for hydel power generating plant

The cost relating to plant foundation of hydel generating plant shall be included in this account..

10.535 Auxiliaries in hydel power plant

The items not included in any other account relating to plant and machinery of hydel power plant shall be included in this account.

10.536 Gas power plant

The cost of gas power plant shall be included in this account.

10.537 Plant foundation for gas power plant

The cost relating to plant foundation for gas power plant shall be included in this account

Account Codes Account Head

11.538 Auxiliaries in gas power plant.

The items not included in any other account relating to plant and machinery of gas power plant shall be included in this account

10.541 Transformers plant – transformers having a rating of 100 kva and above including foundation

The cost of transformers having a rating of 100 KVA and above shall be included in this account including foundation expenses.

10.542 Other transformers

The cost of transformers having rating less than 100 KVA shall be booked in this account including installation costs.

10.543 Other transmission plant – Transformers kiosks, substation equipment and fixed apparatus.

This account shall include the installed cost of transforming, conversion and switching equipment used for the purpose of changing the characteristics of electricity in connection with the transmission or for controlling transmission circuits. Items to be included are :

- (1) Bus compartments concrete, brick and sectional steel, including items permanently attached thereto.
- (2) Control equipment including battery charging equipment, transformer remote relay boards, switch board, meters, relays, control wiring, etc.
- (3) Conversion equipment including transformers, indoor and outdoor, frequency changers, motor generator sets, rectifiers, motors, cooling equipment and associated connections.
- (4) Primary and secondary voltage connections including bus runs supports, insulators, potheads, etc.

Account Codes Account Head

10.544 Distribution plant – transformers having a rating of 100 kva and above including foundations

10.545 Other transformers

10.546 Other distribution plant transformers kiosks, sub-station equipments and other fixed apparatus

As in the case of account code 10.543.

10.551 Material handling equipment – Earth movers, bulldozers

The cost of earth movers and bulldozers shall be included in this account.

10.552 Material handling equipment – cement mixers

The cost of cement mixers shall be included in this account

10.553 Materials handling equipment – cranes

The cost of cranes shall be included in this account

10.554 Materials handling equipment – others

The cost of other machinery to be used in construction but not included above shall be book account.

10.561 Switchgear including cable connections

This head of account shall include the cost of switchgear including cable connections associated equipments.

10.562 Batteries including charging equipment

Account Codes Account Head

The account shall include the cost of batteries & others related charging equipment

10.565 Fabrication shop/workshop plant and equipments

The cost of fabrication shop/workshop plants and equipments shall be booked to this account

10.566 Lightning arrestors – station type

10.567 Lightning arrestors – pole type

10.568 Synchronous condensers

The cost of lightning arrestors (I) station type (II) pole type and (III) synchronous condensers be included in these accounts.

10.571 Communication equipment : radio and high frequency carrier system

This account shall include the cost of radio and other high frequency carrier system not include code 10.572 below.

10.572 Communication equipment : telephone lines and telephones

The cost of telephone lines and telephones shall be included in this account.

10.574 Static machine, tools and equipment

The cost of machine, tools and equipment of static nature shall be included in this account.

10.576 Air conditioning plant : Static

Account Codes Account Head

The cost of all air-conditioning plants of static nature shall be included in this account.

10.577 Air-conditioning plant :Portable

The cost of all air-conditioning plants of portable nature shall be included in this account.

10.58 & Miscellaneous equipments

10.59

10.580 Refrigerators and water coolers

The cost of refrigerators and water coolers shall be included in this account.

10.581 Meter testing laboratory : tools and equipment

This account shall include the cost of laboratory and meter testing and equipments used for general laboratory and meter testing purposes and not specifically provided for or includible in other departments of functional plant accounts. Items are:

- (1) Ammeters
- (2) Current batteries
- (3) Frequency chargers
- (4) Galvano meters
- (5) Inductometers

Account Codes Account Head

- (6) Laboratory standard volts and millvolt meters
- (7) Meter- testing equipment
- (8) Motor generating sets
- (9) Phantom loads
- (10) Portable graphic ammeters, voltmeters and watt meters
- (11) Panels
- (12) Portable loading devices
- (13) Potential batteries
- (14) Potential Meters
- (15) Standard cells reactance resistor and shunt
- (16) Synchronous times
- (17) Testing panels, testing resistors
- (18) Volt meters
- (19) Switch boards, transformers
- (20) Other testing laboratory or research equipment not provided elsewhere

10.582 Equipments in hospitals/ clinics

The account shall include the cost of all equipments to be used in hospitals and clinics

10.583 Tools and tackles

Account Codes Account Head

The cost of tools and tackles not included any where shall be included in this account

10.585 Solar energy equipments

The cost of solar energy equipment shall be included in this account.

10.6 Lines cable net work, etc.

10.601 Overhead lines (towers, poles, fixtures, overhead conductors and devices) – lines on fabricated steel supports operating at nominal voltage higher than 66 KVA.

This account shall include the installed cost of towers, transmission lines, poles, woods, street, concrete or other material together with related fixtures used for supporting over head transmission conductors. The items included are :

- (1) Anchors, head arm and other guys, braces, including guides, clamps, strain insulators, used guys, pole plates etc.
- (2) Brackets, cross arms, extension arms, braces insulation pins and suspension bolt, etc.
- (3) Foundations including excavation, backfill and disposal of excess excavated material.
- (4) Ladders, steps, railings, etc.

Account Codes Account Head

- (5) Shaving painting, etc.
- (6) Towers, poles, wood, steel, concrete or other material
- (7) Conductors including insulated and bare wires and cables etc.

10.602 Overhead lines (towers, poles, fixtures, overhead conductors and devices) – lines on steel operating at nominal voltage higher than 13.2 KVA but not exceeding 66KVA.

The items to be included would be same as for account code No. 10.601 but only for voltage than 13.2 KVA and not exceeding 66KVA.

10.603 Overhead lines (towers, poles, fixtures, overhead conductors and devices) – lines reinforced concrete Same as for account code No. 10.601

10.604 Overhead lines (towers, poles, fixtures, overhead conductors and devices) – lines on treated wood supports Same as for account code No. 10.601.

10.611 Underground cables including joint boxes and disconnecting boxes

This account shall include the cost of underground cables, joint boxes and disconnecting boxes and other devices.

10.612 Underground cables – cable duct system

This account shall include the cost of cable duct system.

10.621 Service connections – general

10.622 Service connections – small power

Account Codes Account Head

10.623	Service connections – medium supply
10.624	Service connections – large supply
10.625	Temporary connections for supply of power
10.626	Service connections – tube well
10.627	Service connections –public lighting
10.628	Service connections –bulk & others

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

- (1) Bracket, bearer, suspension wire, conduit, etc.
- (2) Cable wire, insulation, etc.
- (3) Pavement distributed insulation cutting and replacing pavement, pavement box and
- (4) Service switches, cable and boxes, etc.

10.631	Metering equipments – general
10.632	Metering equipments – small power
10.633	Metering equipments – medium supply
10.634	Metering equipments – large supply
10.635	Metering equipments – temporary
10.636	Metering equipments – tube well

Account Codes Account Head

10.637 Metering equipments – public lighting

10.638 Metering equipments – bulk and others

These accounts heads shall include the cost of the meters or devices and appurtenances thereto for use in measuring the electricity delivered to consumers whether actually in service or held in reserve.

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

10.641 Street lighting and signal system

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

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

Account Codes Account Head

(7) Pavements distributed including ducting and replacing pavements, base and side walls, etc.

10.685 Miscellaneous equipment

Any other equipment relating to transmission and distribution not covered already in the above mentioned codes shall be included in this head of account.

10.7 VEHICLES

10.710 Trucks, tempos, trekkers, etc.

The cost of trucks, tempos and trekkers, etc. shall be included in this account.

10.720 Buses including mini buses

The cost of buses including mini buses shall be included in this account head.

10.730 Jeeps and motor cars

The cost of jeeps and cars shall be included in this account head.

10.740 Other vehicles

The cost of vehicles not included in any of the previous account heads shall be included under this account head.

10.8 FURNITURE AND FIXTURES

10.801 Furniture and fixtures – office

10.802 Furniture and fixtures –rest/guest houses and field hostels

10.803 Furniture and fixtures – internal wiring including fittings and apparatus

Account Codes Account Head

- 10.804 Office equipments- room heaters, water heaters etc.
- 10.805 Dispensary equipments and other laboratory items for HPSEB Dispensary

10.9 Office Equipments

- 10.901 Calculators**
- 10.902 Typewriters**
- 10.903 Cash registers in cash offices/cash register machine**
- 10.904 Computers**
- 10.905 Printing plant and machinery**
- 10.906 Intercom system**
- 10.907 Drawing instruments**
- 10.908 Duplicating instruments**
- 10.909 Photostat machines**

The above accounts shall be debited by the purchase and allied costs of relevant items

A.G.11 OTHER CAPITAL EXPENDITURE/FIXED ASSETS ACCOUNT

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

The expenditure incurred by the Board which creates an asset for which ownership asset does remain with the Board viz. roads on municipal land, Board's contribution to Railway siding or supply pip-lines, etc. would be included under this account head.

Account Codes Account Head

Expenditure for laying a road on municipal land is capital expenditure but the resultant asset (road not strictly the property owned by the Board although the Board may obtain exclusive right of use road.

Similarly if the Board make any contribution such as contribution to Railway for railway siding or – other facilities or to water supply authorities for laying of water supply pipe lines to a remote ---- Board's project where resultant asset belongs to Railways , Jal Sansthan etc. then such contribute should also be debited under this account head with separate accounts for each different type of cash expenditure.

11.101 Roads in municipal land

11.102 Roads in PWD land

Capital expenditure incurred on construction of roads on Municipal, PWD land shall be include this account head.

11.103 Contribution for railway siding

11.104 Contribution for works undertaken by irrigation department

Contribution given by the HPSEB to Railway and irrigation Departments for the execution of com---utility works shall be debited to this account head

11.105 Contribution for construction of school, collage buildings

11.106 Vehicles/buildings purchased from central assistance for investigation on projects

11.2 Spare units / service units

This account shall be used for recording of cost of large value spare units such as Rotor, Turbine assemblies, large transformers, etc. which are purchased to meet emergencies arising from break down of similar units which are installed. On use of such spare units in emergencies the cost of assets recorded under this account shall be transferred to asset heads, unless the installation of such spare units is perceived to be permanent or for a long period for reasons such as irreparability of original units.

Account Codes Account Head

Large value assets purchased for use during the time of periodic maintenance/ overhaul of installed assets shall also be recorded in this account.

10.3 Capital spares at generating stations

Generating stations require ready stock of a large number of spares to prevent interruption in power generation in cases like break down or damage to original spares in the installed assets. Such spares are normally procured at the initial stage of installation of the plant.

The cost of such capital spares at generating stations shall be debited to this account head. No accounting shall be necessary when the spares are issued for use. Instead the entire stock of spares shall be depreciated "as one lot" from year to year over the life of the generating plant

10.4 Assets transfer inward

This is an intermediary account to be used for recording cost of assets transferred from other locations. The cost shall later be transferred to relevant asset head under account group 10. The accounting units shall use this account head only in exceptional cases where the details of assets transferred are not available. They will, however, keep regular watch over the balances under this account head and reconcile/ transfer them to account group 10 as soon as full details of exact asset classification accumulated depreciation etc. are received.

11.401 to Assets Transfer inward debit (Debit on Receipt)

11.409

The assets received on transfer shall be debited under this head. The following account codes would be used for this purpose namely:

11.401 Land and land rights

11.402 Buildings

11.403 Hydraulic works

11.404 Other civil works

Account Codes Account Head

- 11.405 Plant and machinery
- 11.406 Lines, cable network, etc.
- 11.407 Vehicles
- 11.408 Furniture & Fixtures
- 11.409 Office equipment

11.421to Assets transfer inward credit (Credit on Transfer to Account Group 10.)

11.429

On receipt of full details of exact assets classification accumulated depreciation, etc.

The same shall be transferred to account group 10 and credited to the following subaccount codes.

- 11.421 Land and land rights
- 11.422 Buildings
- 11.423 Hydraulic works
- 11.424 Other civil works
- 11.425 Plant and machinery
- 11.426 Lines, cable network, etc.
- 11.427 Vehicles
- 11.428 Furniture & Fixtures
- 11.429 Office equipments

11.5 Assets taken over from licenses – pending final valuation

Disputes on the exact compensation payable on take over of licensee's assets or such other matters may delay proper recoding of assets taken over. Similarly, valuation of assets taken over which requires additional charge in respect of any solatium etc. paid to licensee may also involve some time period.

Account Codes Account Head

This account shall be used for recording provisional values assigned to the taken over assets. On the final valuation, the cost of asset shall be transferred to respective asset head under account group 10. This account shall be kept licensee – wise. In other words, separate account codes shall be allotted to each licensee.

11.50	Licensee-A
11.501	Land and land rights
11.502	Buildings
11.503	Hydraulic works
11.504	Other civil works
11.505	Plant and machinery
11.506	Lines, cables and network, etc.
11.507	Vehicles
11.508	Furniture & fixtures
11.509	Office equipment

Note : (Similarly for licensees B.C.D. etc. account codes 11.51,11.52,11.53 can be used)

A.G.12 PROVISION FOR DEPRECIATION ON FIXED ASSETS

Annual charges of depreciation on the fixed assets as per A.G.10 shall be credited to this account with corresponding debit to A.G.77 (Depreciation and other costs related to fixed assets). The provision for depreciation in respect of an asset shall be updated for any transaction such as transfer, sale, scrapping or obsolescence of an asset. The balance in this account

Account Codes Account Head

group represents accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under A.G.10

This account head will have similar sub-account codes as that for account group 10.

The following account heads shall be operative under this account group.

- 12.1 Depreciation provision – lease hold land and land development costs**
- 12.102 Land held under lease
- 12.103 Cost of land development on lease hold land

- 12.2 Depreciation provision – buildings**

- 12.20 Buildings containing generating plant, transmission and distribution installations**
- 12.201 Buildings containing thermo – electric generation plant
- 12.202 Buildings containing hydro – electric generation plant
- 12.203 Buildings containing diesel – electric generation plant
- 12.204 Buildings containing steam – electric generation plant
- 12.205 Depreciation provision – Buildings containing solar energy generating plant
- 12.206 Depreciation provision – Buildings containing wind energy generating plant
- 12.207 Buildings containing transmission installations
- 12.208 Buildings containing distribution installations

- 12.21 Ancillary buildings**
- 12.211 Office buildings

- 12.222 Residential colony for staff

- 12.233 Other buildings

Account Codes Account Head

12.244 Temporary erections

12.254 Buildings- Schools

12.255 Buildings – Hospitals

12.266 Buildings – Recreation

12.277 Buildings – Workshops

12.3 Depreciation provision – Hydraulic works

12.301 Hydraulic works – forming part of hydro electric system, dams, spillways, weirs, canals reinforced concreted flumes and siphons.

12.305 Hydraulic works forming part of hydro electric system, reinforced concrete pipeline and surge tanks, steel pipe lines, service gates, steel surge tanks, hydraulic control valves and other hydraulic works.

12.310 Cooling water system

12.311 Cooling towers

12.315 Sweet water arrangement including reservoir etc.

12.320 Plant and pipelines for water supply in residential colony

12.322 Drainage and sewerage – residential colony

12.4 Depreciation provision – other civil works

Account Codes Account Head

12.401 Railway sidings

12.402 Kutcha roads

12.412 Railway sidings

12.420 Other Miscellaneous civil works

12.5 Depreciation provision – plant and machinery

12.501 Boiler plant and equipments

12.502 Furnace/Burners

12.503 Turbine Generator – steam power Generation

12.504 Plant foundations for steam power plant

12..509 Auxiliaries in steam power plant

12.511 Locomotives and wagons

12.515 Coal handling plant and handling equipments

12.516 Oil storage tanks, oil handling plant and equipments

12.517 Gas station, gas pipe lines, etc.

12.521 Solar power generating plant

12.522 Plant foundation for solar power generating plant

12.523 Auxiliaries in solar power generating plant

Account Codes Account Head

12.527	Wind power generating plant
12.528	Plant foundation for wind power generating plant
12.529	Auxiliaries in wind power generating plant
12.531	Hydel power generating plant
12.532	Plant foundation for Hydel power generating plant
12.535	Auxiliaries in hydel power plant
12.536	Gas power plant including plant foundation
12.537	Plant foundation for gas power plant
12.538	Auxiliaries in gas power plant
12.541	Transmission plant-transformers having a rating of 100 KVA and above
12.542	Other transformers
12.543	Other transmission plant, transformer kiosks, sub-station equipment and other fixed apparatus
12.544	Distribution plant-transformers having a rating of 100KAV and above including foundation
12.545	Other transformers
12.546	Other distribution plant, transformer kiosks, sub-station equipment and other fixed assets
12.551	Material handling equipment – earth movers, bull-dozer
12.552	Material handling equipment –cement mixers
12.553	Material handling equipment –cranes
12.555	Material handling equipment –others
12.561	Switchgear including cable connections

Account Codes Account Head

- 12.563 Batteries including charging equipment

- 12.565 Fabrication shop/workshop plant and equipments
- 12.566 Lightning arrestors-station type
- 12.567 Lightning arrestors – pole type
- 12.568 Synchronous condensers
- 12.571 Communication equipment – radio and high frequency carrier system
- 12.572 Communication equipment – telephone lines and telephones

- 12.574 Static machine tools and equipment

- 12.576 Air-conditioning plant-static
- 12.577 Air-conditioning – portable

12.58 & Miscellaneous equipments

12.59

- 12.580 Refrigerators and water coolers
- 12.581 Mater testing laboratory tools and equipment
- 12.582 Equipment in hospitals/clinics
- 12.583 Tools and tackles

- 12.585 Solar energy equipments

- 12.599 Other miscellaneous equipments

12.6 Depreciation provision – lines, cable network etc.

Account Codes Account Head

12.601	Overhead lines (Towers, poles, fixtures, overhead conductors and devices) – lines on fabricated steel supports operating at nominal voltage higher than 66 KVA
12.602	Overhead lines (Towers, poles, fixtures, overhead conductors and devices) – lines on steel fabricated supports operating at nominal voltage higher than 13.2 KVA but not exceeding 66 KVA
12.603	Overhead lines (Towers, poles, fixtures, overhead conductors and devices) – lines on reinforced concrete supports
12.604	Overhead lines (Towers, poles, fixtures, overhead conductors and devices) – lines on treated wood supports
12.611	Underground cables including joint boxes and disconnecting boxes
12.612	Underground cables – cables –duct system
12.621	Service connections – general
12.622	Service connections – Small power
12.623	Service connections – medium supply
12.624	Service connections – large supply
12.625	Temporary connections for supply of power
12.626	Service connections – tube well
12.627	Service connections – public lighting
12.628	Service connections – bulk and others
12.631	Metering equipments – general
12.632	Metering equipments –small power
12.633	Metering equipments –medium supply
12.634	Metering equipments –large supply
12.635	Metering equipments –temporary
12.636	Metering equipments –tube wells
12.637	Metering equipments –public lighting
12.638	Metering equipments –bulk and others

Account Codes Account Head

12.641 street lighting and signal system

12.685 Miscellaneous equipments

12.7 Depreciation provision – vehicles

12.710 Trucks, tempos, trekkers, etc.

12.720 Buses including minibuses

12.730 Jeeps and motor cars

12.740 Other vehicles

12.8 Depreciation provision – furniture & fixtures

12.801 Furniture and fixtures – office

12.802 Furniture and fixtures- Rest/Guest houses and field hostels

12.803 Furniture and fixtures – internal wiring including fittings and apparatus

12.804 Office equipment – Room heater, water filters etc.

12.805 Purchase of dispensary equipment & other laboratory items

12.9 Depreciation provision – office equipment

12.901 Calculators

12.902 Typewriters

12.903 Cash Registers in cash offices

12.904 Computers

12.905 Printing plant and machinery

12.906 Intercom system

12.907 Drawing instruments

Account Codes Account Head

12.908 Duplicating machines

12.909 Photostat machines

Given below are the advance depreciation accounts. The advance depreciation account which shall be used at the time of providing depreciation in the intervening accounting periods i.e. quarterly. At the year end amounts lying in these accounts shall be transferred to the provision for depreciation account after giving effect to adjustments such as scrapping of assets, obsolescence, improvements etc.

12.991 Advance depreciation (debit account) – land and land rights

12.992 Advance depreciation (debit account) – buildings

12.993 Advance depreciation (debit account) – hydraulic works

12.994 Advance depreciation (debit account) – other civil works

12.995 Advance depreciation (debit account) – plant and machinery

12.996 Advance depreciation (debit account) – lines, cable network, etc.

12.997 Advance depreciation (debit account) – vehicles

12.998 Advance depreciation (debit account) – furniture & fixtures

12.999 Advance depreciation (debit account) – office equipment

**13. PROVISION FOR DEPRECIATION ON OTHER CAPITAL
EXPENDITURE/FIXED ASSETS**

**13.1 Depreciation provision on capital expenditure resulting in an asset not
belonging to the Board**

13.101 Roads on Municipal land

13.102 Roads on PWD land

13.103 Contribution for railway siding

13.104 Contribution for works undertaken by irrigation department

13.105 Contribution for construction of school/college buildings

Account Codes Account Head

13.106 Vehicles/buildings purchased form central assistance for investigation on projects

13.2 Depreciation provision on spare unit/service units

13.3 Depreciation provision on capital spares at generating stations

13.4 Depreciation provision on assets transfer inward

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

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

13.403 Depreciation provision on assets transfer inward (credit)- hydraulic works

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

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

13.406 Depreciation provision on assets transfer inward (credit)- lines, cable network

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

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

13.409 Depreciation provision on assets transfer inward (credit)- office equipment

13.421 Depreciation provision on assets transfer inward (debit classified to Account Group 12)- land and land rights

13.422 Depreciation provision on assets transfer inward (debit classified to Account Group 12)-Buildings

13.423 Depreciation provision on assets transfer inward (debit classified to Account Group 12)- hydraulic works

Account Codes Account Head

13.424	Depreciation provision on assets transfer inward (debit classified to Account Group 12)- other civil works
13.425	Depreciation provision on assets transfer inward (debit classified to Account Group 12)- plant and machinery
13.426	Depreciation provision on assets transfer inward (debit classified to Account Group 12)- lines, cable network, etc.
13.427	Depreciation provision on assets transfer inward (debit classified to Account Group 12)- vehicles
13.428	Depreciation provision on assets transfer inward (debit classified to Account Group 12)- furniture & fixtures
13.429	Depreciation provision on assets transfer inward (debit classified to Account Group 12)- office equipments
13.5	Depreciation provision on assets taken over from licensees-pending final valuation
13.501	Depreciation provision on assets taken over from licensees – pending final valuation – land and land rights
13.502	Depreciation provision on assets taken over from licensees –buildings
13.503	Depreciation provision on assets taken over from licensees –hydraulic works
13.504	Depreciation provision on assets taken over from licensees – other civil works
13.505	Depreciation provision on assets taken over from licensees –plant and machinery
13.506	Depreciation provision on assets taken over from licensees – lines, cable net work, etc.
13.507	Depreciation provision on assets taken over from licensees – vehicles
13.508	Depreciation provision on assets taken over from licensees –furniture & fixtures
13.509	Depreciation provision on assets taken over from licensees – office equipment

Account Codes Account Head

Thus there will be separate sub-account groups e.g. 511 to 519, 521 to 529 for each licensee whose assets taken over are pending final valuation.

A.G.14 CAPITAL WORKS-IN-PROGRESS ACCOUNT

A concept of project/scheme accounting has been introduced under this group. Accordingly, the divisions shall compile their account projectwise/scheme wise.

The project would be codified and the division shall have to show the expenditure under the prescribed codes with a further detailed breakup under various asset account heads prescribed under account groups 10 and 11.

All expenditure on projects shall initially be booked under AG 14 and to AG 10 or 11.

The expenditure booked in AG 14 shall, however, be transferred to AG 10 or 11 on commissioning of the assets.

Account heads in this group shall be structured to record costs projectwise and within a project, main asset groupwise.

Sub accounts will be structured as follows :

14	3 rd & 4 th digits of code	5 th digit
Capital	Project	Indicating the main asset group
WIP	Scheme Code No.	

1.	Land
2.	Buildings

Account Codes Account Head

3. Hydraulic works
4. Other civil works
5. Plant and machinery
6. Lines, cable, network, etc.
7. Vehicles
8. Furniture & fixtures
9. Office equipment

Illustration :

14	22	1
Capital work	Code assigned	Land for
In progress	to a project	that project

Similarity 14.222 would mean ‘building under construction’ for the said project.

The cost which is booked main asset group wise shall require analysis into sub-heads at the time of transferring the cost on commissioning of the assets.

A.G.15 OTHER ACCOUNTS FOR ASSETS AT CONSTRUCTION STAGE

15.1 Contracts – in – progress

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

The payments shall be recorded project wise by using the fourth and the fifth digit as the sub account code as follows :

15.1	22
Contract-in-progress	Code assigned to project for hydel power station

Account Codes Account Head

Similarly account code 45.134 would mean contracts-in-progress relating to project number 34.

The transaction in this account shall not be analysed asset groupwise, however, at the time of transfer of cost of contracts to accounts for capital work-in-progress, the cost shall have to be analysed asset groupwise.

15.2 Capital work in progress-revenue expenses reclassified

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

The amount of revenue expenses transferred to this account would later be transferred to capital work-in-progress accounts.

Sub account 15.201 to 15.205 shall be used for recording transfer from each expense account group such as 15.202 for employee costs, 15.203 for general administration expenses, 15.204 for depreciation and 15.205 for interest and finance charges.

Sub account 15.220 shall be used for recording the amount of head office supervision charges capital ised by field office. The corresponding credit for these expenses shall be given by the field offices.

Thus the serials subaccount codes to be operated under this account head are as follows:

15.201	Repairs and maintenance
15.202	Employee costs
15.203	Administration and general expenses
15.204	Depreciation and other costs, relating to fixed assets
15.205	Interest and other finance charges

Account Codes Account Head

- 15.220 Head office supervision charges
- 15.225 Expenses/consultancy fee relating to UMS study under work reinforcement and expenses of 132 KV transmission line in H.P.
- 15.226 Expenses / Consultancy fee for management information system and accounting study under work reinforcement and expansion 132 KV transmission in H.P.

15.5 Provision for completed work

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

- Contractor's bills are not received , or
- Contractor's bills are received but not passed
- At the year end, accounts department shall make a provision for such work :
- On the basis of contractor's bills as certified by the engineers, or
- On the basis of engineer's certificate for physical parameters of work as valued at

Work order rates wherever the bill are not received

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

15.6 Construction facilities and provision for Depreciation on construction facilities

The accounts under this accounts head shall be operated in the same way as other fixed assets in AG 10. The objective of providing this account is to

Account Codes Account Head

ensure that the cost of construction machinery and construction equipments which are exclusively used on capital jobs should not be included in the fixed assets base for the purpose of section 59 requiring a minimum surplus of 3% on fixed assets base.

This account has been classified in the following sub-accounts and booking under them may be done accordingly :

- 15.601 Earthmoving equipment and bull-dozers
- 15.602 Cranes
- 15.603 Cement mixtures and other civil construction equipment
- 15.604 Haulage
- 15.605 Tramways

- 15.631 Fabrication shop/construction workshop equipment

15.65 Since the cost is to be excluded from fixed assets base, the provision for depreciation on construction facilities should also be kept separate from the provisions for depreciation considered for section 59. The construction machinery and equipment which are used only for O&M jobs should, however, be recorded under accounts head 10.551 to 10.555 and 10.565.

This account has been further classified in the following sub accounts for the purpose of provision for depreciation construction facilities.

- 15.651 Provision for depreciation – construction equipment – earthmoving equipment and bulldozers
- 15.652 Provision for depreciation – construction equipment – cranes
- 15.653 Provision for depreciation – construction equipment – cement mixers and other civil construction equipment
- 15.654 Provision for depreciation – construction equipment haulage.

Account Codes Account Head

- 15.655 Provision for depreciation – construction equipment- tramways
- 15.681 Provision for depreciation – fabrication shop/construction workshop equipment

16. ASSETS NOT IN USE

16.1 Written down value of obsolete/ scrapped assets

Fixed assets which are identified as obsolete and therefore decommissioned should be recorded in this account . Both the cost of such assets (from the relevant Account in AG 10 or 11) and provision for depreciation (from the relevant account in AG 12 or 13) should be transferred to this account so that the account represents written down value. No further depreciation shall be provided on such assets. The account shall be closed in respect of a particular asset after write off or sale of that asset. If the asset is written off without any salvage value, the total value shall be treated as loss and debited to account head 77.7 per contra credit to this account (16.1) making nil balance in it. If however, the obsolete asset is sold at profit i.e. the money realized is more than the value of obsolete account (16.1), the Bank / Cash (AG 24) account will be debited with credit to 16.1 and 62.4, If , however, the sale proceed is not enough to meet the balance in 16.1 the difference will be debited to 77.710 with the difference value and the sale proceed will be debited to cash/bank (AG 24) per contra credit to Account head 16.1.

Sub accounts 16.101 to 16.109 be used for recording obsolete assets of different asset groups. These are given below :

- 16.101 Land and land rights
- 16.102 Buildings
- 16.103 Hydraulic work
- 16.104 Other civil works
- 16.105 Plant & machinery

Account Codes Account Head

16.106	Lines, cable, network, etc.
16.107	Vehicles
16.108	Furniture & fixtures
16.109	Office equipments

16.2 Written down value of retired assets

16.201	Land and land rights
16.202	Buildings
16.203	Hydraulic work
16.204	Other civil works
16.205	Plant & machinery
16.206	Lines, cable, network, etc.
16.207	Vehicles
16.208	Furniture & fixtures
16.209	Office equipments

A.G.17 DEFERRED COSTS

17.2 Deferred revenue expenditure

Revenue expenditure which is not to be charged fully to year of expense but is deferred for write off over number of years shall be debited to this account. The amount write off shall be debited to the following accounts from year to year with corresponding credit to this account.

- (1) Discount on Bonds etc. – 78.871
- (2) Redemption premium on Bonds etc. 78.873
- (3) Compensation for premature takeover of Licencees – 79.720
- (4) Other relevant heads revenue a/c

17.221 Compensation for premature take over of licensees

Account Codes Account Head

The amount of compensation given to any licensee on account of premature take over shall be debited to this head. The amount of annual write off shall be debited to AG 79 (79.720) from year to year.

17.222 Special repairs to vehicles

The expenditure on special repairs of vehicles shall be charged to this account. The amount shall be written off in suitable No. of years by debit to revenue account with corresponding credit to this account.

17.223 Deferred Revenue Expenditure for special repairs to Residential Buildings

17.3 Expenditure on survey/feasibility studies of projects not yet sanctioned

The expenditure on preliminary survey and investigation of a new project not yet sanctioned shall be debited to this head. If the project is sanctioned, such expenses should be capitalised. If the project is not sanctioned, the expenditure should be written off debiting to A.G.79 (79.532) "Infructuous Capital Expenditure written off" in the year of rejection of the project.

17.4 to Expenditure on survey study ongoing Projects shall be exhibited
17.9 separately e.g. (I) work 17.9 wise for investigation & (II) for assets/machinery acquired & used during survey & investigation including dep. On sanction/abandonment of a project, the expenditure incurred should be transferred to relevant AG. 14,15,16,10,78 and 79 as the case may be.

17.4 Expenditure on survey/ Feasibility Study of Parbati Hydro electric Project

17.5 Expenditure on survey and feasibility study of Renuka Dam Project

17.6 Expenditure on investigation and Implementation of Allian Duhangan Project

17.7 Expenditure of Investigation and Implementation of Malana Hydro Electric Project

17.8 Expenditure of Investigation and Implementation of Neogal Hydro Electric Project

17.9

Account Codes Account Head

- 17.901 Expenditure on “Hydro Power Development” under Ind. 040 Institutional Corporation programme between HPSEB, India and state Kraft Engineering (SE) Norway
- 17.902 Custom duty and other expenditure not covered under AG.17.901.

A.G. 18 INTANGIBLE ASSETS

This account shall represent the total of the unwritten off balance of assets of intangible nature. This has been classified as under.

18.100 Payment to acquire right to receive power from other bodies

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

18.200 Expenses for forming and organizing the board

All expenditure in connection with formation and initial organizing of the State Electricity Board shall be debited to this account. This may include fee and expenses incurred for the formation of the Board and other office expenses incidental to organizing the Board and making it ready for operations. The expenses shall be reflected as intangible asset without any amortization.

A.G. 20 INVESTMENTS

20.1 Investments against funds

Account Codes Account Head

The investment against funds shall be debited to different sub codes under this main account. All investments of fund monies of pension fund, gratuity fund and other funds shall be recorded at cost in those accounts. The income from such investments shall be directly credited to the respective fund account and not to revenue account. Similarly any profit or loss arising on sale of such investments shall also be credited or debited to respective fund account.

The Sub accounts under this account head can be used for recording each type of investment separately under the following account heads.

- 20.110 Staff pension fund investments
- 20.120 Gratuity fund investments
- 20.130 Depreciation reserve fund investments
- 20.140 GPF/CPF investment account with banks
- 20.150 GPF/CPF investment with post offices
- 20.160 Benevolent fund investment with banks
- 20.165 Benevolent fund investment with post offices

20.2 Investments other than fund investments

- 20.210 Investments in Government securities

- 20.230 Investments in bonds/ debentures of other Electricity Boards

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

- 20.270 Investments in shares in corporations and public limited companies

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

It should be noted that fixed deposits although with banks should be shown under this head and not under “cash and bank account.”

Account Codes Account Head

20.290 Other investments

20.291 Amont invested in the Bank as short term fixed deposit out of funds received against ASIDE

20.292 Amont invested in the Bank as short term fixed deposite out of funds received for strengtheing of supply system of Palampur town and surrounding rural areas of Tehsil Palampur.

20.294 Deposits with Government treasuries

20.3 Investments in Subsidiaries

All investments in subsidiaries companies in the shape of shares, bonds, debentures or loans shall be recorded at cost in respective sub accounts under this main head of account. Income, profit or loss shall be treated similar to account code 20.2 above.

20.310 Investments in shares in subsidiaries

20.320 Investments in debentures/ bonds of subsidiaries

20.330 Loans to subsidiaries

20.4 Investments in partnership/joint ventures

All investments in partnership and joint ventures shall be recorded at cost in respective sub accounts under this main account. Income, profit or loss shall be treated similar to account code 20.2 for the purpose or consolidation of Board's Annual Accounts, the investment shall be treated in accordance with the accounting policy recommended in the manual on final accounts

Account Codes Account Head

20.410 Investments in capital of partnerships/joint ventures

24.420 Loans to partnerships/joint ventures

20.430 PFC loan against scheme “Upgradation/modernization of Bhakra Power House Generating unit from 5x120 MW to 5x 157 MW

20.431 PFC loan investment in the Bank as short-term fixed deposit out of funds for main civil packages related to Larji Const. Division No. III.

A.G. 21 FUEL STOCK AND RELATED ACCOUNTS

21.1 Fuel stock accounts

21.101 Coal Stock

This account reflect the coal cost and fright cost of coal stocks on hand at any time. Receipts and issues will be debited and credited to this account head.

21.105 Oil Stock – furnace oil

21.106 Oil Stock – diesel/LDO/LSHS

The above two accounts show the value of oil in stock with the power stations. Receipts and issues will be debited and credited to these accounts. The balance in these accounts should tally with the value of oil stocks at the year end.

21.108 Gas Stock

This account will be debited on receipt of gas be credit to account code 40.520. On Con-sumption of gas, credit will be given to this accounts head. It should be ensured that this account has no balance at the end of each of each accounting period because the gas is not kept in stock but consumed through the pipe line.

Account Codes Account Head

21.121 Coal in transit

This account code will show the amount of pending coal bills against account code 40.7.

This shows the value of coal wagons in transit at close of the year. This excludes freight cost. At the beginning of next year, this entry will be reversed.

21.125 Oil – in transit

The balance in this account will show the value of oil for which the title has passed on to the Board but which has not yet reached the power station. It will indicate the value of these bills. Which have been received by the power station but for which the bankers have not been received irrespective of whether payment has been made for the bills or not.

21.2 Fuel stock excess/shortage pending investigation

Any excess/ shortage noticed shall initially be booked to this account head. On completion of investigation the account shall be credited accordingly.

21.201 Coal stock excess pending investigation

21.202 Oil stock excess pending investigation – furnace oil

21.203 Oil stock excess pending investigation – diesel/LDO/LSHS

21.211 Coal stock shortage pending investigation

21.212 Coal stock shortage pending investigation – furnace oil

21.213 Coal stock shortage pending investigation – diesel/LDO/LSHS

A.G. 22 MATERIALS STOCK AND RELATED ACCOUNTS

Materials stocks and related account other than fuel stocks and related accounts shall be dealt under this account group as under.

Account Codes Account Head

22.1 Insurance spares stock account

All spares which are essential for break down maintenance of plant and machinery should be booked under this head. The rationale for segregating these materials is that though the spares may be slow moving, they are essential for smooth running of plant.

22.2 Materials Purchase Account

This account would correspond to physical receipt of materials through purchases under capital and O&M account to specific material groups as given below.

- (a) Steel
- (b) Cement
- (c) Transformers
- (d) Metering equipments
- (e) Cable and conductors
- (f) Poles
- (g) Electric light fittings
- (h) Spares
- (i) Others

Debits to this account would be dependent on bill passing or payment and will be based on valuation of physical receipt of materials on purchase. The debit balance in this account will reflect total purchase for the year (capital and O&M.) At the end of the year the balances under this account for each material group shall be transferred to material stock Account (Capital/O&M.) under main account 22.6. Thus there will be nil balance in this account at the close of the year.

22.20 & Materials Purchase Account (Capital)

22.21

22.201 Capital materials purchase- Steel

Account Codes Account Head

22.202	Capital materials purchase- cement
22.203	Capital materials purchase-transformers
22.204	Capital materials purchase- metering equipment
22.205	Capital materials purchase- cable & conductors
22.206	Capital materials purchase- Poles
22.207	Capital materials purchase- electric light fittings
22.208	Capital materials purchase- spares
22.218	Capital materials purchase- others
22.219	Capital materials purchase- A/c Contra

These accounts would identify materials purchase under capital account to specific materials group. A construction unit would initially book all its purchases to this account although a part of it may be consumed on O&M account. The proportion of such O&M consumption shall be transferred to O&M Material Purchase Account (22.22, and 22.23). At the end of the year the account shall be closed by transfer to Material stock (Capital) Account (code 22.60 and 22.61) under relevant materials group. Thus there will be nil balance in these accounts at the close of the year.

22.22 & Material Purchase Account (O&M)

22.23

22.221	O&M materials purchase – steel
22.222	O&M materials purchase – cement
22.223	O&M materials purchase – transformers
22.224	O&M materials purchase – metering equipments
22.225	O&M materials purchase – cable & conductors
22.226	O&M materials purchase – poles
22.227	O&M materials purchase – electric light fittings
22.228	O&M materials purchase – spares

Account Codes Account Head

22.238 O&M materials purchase – others

22.239 O&M materials purchase – contra

These accounts would identify materials purchases under O&M account to specific materials group. O&M unit would initially book all its purchases to this account although a part of it may be consumed on capital Account. The proportion of such capital consumption shall be transferred to capital material Purchase Account (22.20 and 22.21). At the end of the year the account shall be closed by transfer to materials stock account (O&M). Account code 22.62 and 22.63 under relevant material group. Thus there will be nil balance in these account at the close of the year.

22.3 Materials issues account

This account would identify materials issue under capital/O&M account to specific materials groups (given in account head 22.2) The issue under materials at site account (22.64 and 22.65) shall also be credited to this account under respective account code (Capital/ O&M). At the end of the year, the balances under this account shall be transferred to materials stock account (capital / O&M) under relevant material group under main account head 22.6) to derive the closing stock. Thus, there will be nil balance under this account at the close of the years.

**22.30 & Materials issue (capital)
22.31**

22.301 Materials issue (capital)- steel

22.302 Materials issue (capital) – cement

22.303 Materials issue (capital) – transformers

22.304 Materials issue (capital) – metering equipments

22.305 Materials issue (capital) – cable & conductors

22.306 Materials issue (capital) – poles

Account Codes Account Head

22.307	Materials issue (capital) – electric light fittings
22.308	Materials issue (capital) – spares
22.318	Materials issue (capital) – others
22.319	Materials issue (capital) – contra

These accounts would identify materials issued for consumption on capital works to specific materials group. The account codes allotted to specific materials group under these account are 22.301 to 22.319 in the same order as under account codes 22.20 and 22.21. The credit balance under this account will reflect the total consumption for each materials group on capital works for the year. At the end of the year, the balance under this account shall be transferred to Materials Stock Account (capital) (22.60 and 22.61) under relevant materials group heads. The issues under Material at site account- Capital (22.640) shall also be credited to this account. Thus there will be nil balance at the close of the year in this account.

**22.32 & Materials issue (O&M)
22.33**

22.321	Materials issue (O&M) – Steel
22.322	Materials issue (O&M) –cement
22.323	Materials issue (O&M) – transformers
22.324	Materials issue (O&M) – metering equipment
22.325	Materials issue (O&M) – cable & conductors
22.326	Materials issue (O&M) –poles
22.327	Materials issue (O&M) – electric light fittings
22.328	Materials issue (O&M) – spares
22.338	Materials issue (O&M) –others
22.339	Materials issue (O&M) –contra

Account Codes Account Head

These account would identify materials issued for consumption on O&M works to specific materials group. The account codes allotted to specific material group under this account shall be 22.321 to 22.339 in the similar order as under Account Code 22.22 and 22.23. The credit balance under this account will reflect the total consumption for each material group in O&M works for the year. At the end of the year, the balance under this account shall be transferred to Material stock Account (O&M) (22.62 and 22.63) under relevant materials group head. The issues under materials at site Account (O&M) 22.650 shall also be credited to this account. Thus there will be nil balance at the close of the year in this account.

These account would identify materials issued to contractors for each materials group Whether on loan or against work orders. Return of materials by contractors should not be debited to this head but to separate account code 22.36 and 22.37. The account codes allotted to specific materials group under this account are 22.341 to 22.359 same as in case of purchase and consumption accounting.

22.34 & Materials issued to contractors account (common for capital and 22.35 (O&M)

22.341	Materials issued to contractors – steel
22.342	Materials issued to contractors –cement
22.343	Materials issued to contractors – transformers
22.344	Materials issued to contractors – metering equipments
22.345	Materials issued to contractors –cable & conductors
22.346	Materials issued to contractors – poles
22.347	Materials issued to contractors –electric light fittings
22.348	Materials issued to contractors – spares
22.358	Materials issued to contractors –Others

Account Codes Account Head

22.359 Materials issued to contractors – A/c contra

22.36 & Materials returned by contractors (common for capital and O&M)
22.37

22.361 Materials returned by contractors – steel

22.362 Materials returned by contractors – cement

22.363 Materials returned by contractors – transformers

22.364 Materials returned by contractors – metering equipment

22.365 Materials returned by contractors –cable & conductors

22.366 Materials returned by contractors – poles

22.367 Materials returned by contractors –electric light fittings

22.368 Materials returned by contractors – spares

22.378 Materials returned by contractors –others

22.379 Materials returned by contractors –A/c contra

These accounts would identify all materials returned by the contractors to each materials group. The account codes allotted to specific materials group under this account are 22.361 to 22.379 on the similar basis as for account codes 22.20 and 22.21.

The balance under this account shall be transferred to Material stock Account (Capital/O&M) (code 22.60 and 22.61 or 22.62 and 22.63 as the case may be) Under relevant materials group at the end of the year. Thus there will be nil balance at the close of the year in this account.

22.4 Materials transfer account (common for capital & O&M)

The inter-unit transactions of stock materials be routed through this account. The account is also divided into two groups (i) materials –

Account Codes Account Head

Transfer inward (22.40 and 22.41) and (ii) Materials – Transfer outward (22.42 and 22.43).

22.40 & Materials transfer inward account (by materials group)(common 22.41 for capital & O&M)

The accounts would identify materials received in a unit through transfer from other units of the Board for each material group. The account codes allotted to specific materials group under this account are 22.401 to 22.419 on the same basis as recommended for purchase and issue accounts.

The balance under this account shall be transferred to material stock account (Capital/ O&M) (code 22.60 and 22.61 and 22.63 as the case may be) under relevant materials group at the end of the year. Thus there will be nil balance at the close of the year in this account.

22.401	Materials transfer inward – steel
22.402	Materials transfer inward –cement
22.403	Materials transfer inward –transformers
22.404	Materials transfer inward –metering equipments
22.405	Materials transfer inward –cable & conductors
22.406	Materials transfer inward – poles
22.407	Materials transfer inward – electric light fittings
22.408	Materials transfer inward –spares
22.418	Materials transfer inward –others
22.419	Materials transfer inward –A/c contra

22.42 & Material transfer outward (common for capital & O&M) 22.43

These accounts would identify materials issued to other units of the Board for the year for each material group. The codes allotted to materials group under this account are 22.421 to 22.439 as in other cases.

Account Codes Account Head

The balance under this account at the end of the year shall be transferred to materials stock Account (Capital / O&M) (code 22.60 and 22.61 or 22.62 and 22.63 as the case may be) under relevant materials group at the end of the year. Thus there will be nil balance at the year in this account.

22.421	Materials transfer outward - steel
22.422	Materials transfer outward – cement
22.423	Materials transfer outward –transformers
22.424	Materials transfer outward –metering equipments
22.425	Materials transfer outward –cable & conductors
22.426	Materials transfer outward –poles
22.427	Materials transfer outward –electric light fittings
22.428	Materials transfer outward –spares
22.438	Materials transfer outward –others
22.439	Materials transfer outward –A/c contra

22.50 & Materials Stock adjustment (Capital) 22.51

There may be debit or credit balance at the end of the year under this head of account depending on the nature of transaction. The balance shall be transferred to materials stock Account (22.60 and 22.61) at the year end. The sub account codes under these account heads are 22.501 to 22.519 for different material groups.

22.501	Materials Stock Adjustment account (Capital) – steel
22.502	Materials Stock Adjustment account (Capital) – cement
22.503	Materials Stock Adjustment account (Capital) –transformers
22.504	Materials Stock Adjustment account (Capital) –metering equipments
22.505	Materials Stock Adjustment account (Capital) –cable & conductors
22.506	Materials Stock Adjustment account (Capital) –poles
22.507	Materials Stock Adjustment account (Capital) –electric light fittings

Account Codes Account Head

22.508 Materials Stock Adjustment account (Capital) –spares

22.518 Materials Stock Adjustment account (Capital) –others

22.519 Materials Stock Adjustment account (Capital) –contra

22.52 & Material Stock adjustment (O&M)

22.53

This is similar to materials stock adjustment (capital)- except that it is in respect of O&M transactions. This account shall be closed at the end of the year by transfer of Materials Stock (O&M) Account 22.62 and 22.63. Thus there will be nil balance at the close of the year under this account. The codes allotted to each materials group under this head are 22.521 to 22.539 for different material groups.

22.521 Materials Stock Adjustment Account (O&M) - Steel

22.522 Materials Stock Adjustment Account (O&M) –cement

22.523 Materials Stock Adjustment Account (O&M) –transformers

22.524 Materials Stock Adjustment Account (O&M) –metering equipments

22.525 Materials Stock Adjustment Account (O&M) –cable & conductors

22.526 Materials Stock Adjustment Account (O&M) –poles

22.527 Materials Stock Adjustment Account (O&M) –electric light fittings

22.528 Materials Stock Adjustment Account (O&M) –spares

22.538 Materials Stock Adjustment Account (O&M) –others

22.539 Materials Stock Adjustment Account (O&M) –contra

22.5 Materials Stock Account

This accounts will be the control account of stock in which the balance to all stock account would be posted at the year end.

22.60 & Capital materials stock account

22.61

Account Codes Account Head

This is a stock control account reflecting the opening balance of capital material at the beginning of the year for each material group. There will be no posting of any transaction to this account during the year. At the end of the year, all capital stock accounts shall be transferred and merged into this account and closing balances will be computed accordingly for each material group. The accounts to be merged are:

- (1) Capital material purchase account (Dr.)22.20 and 22.21
- (2) Capital materials issues account (Cr.)22.30 and 22.31
- (3) Materials issued to contractors account (Cr.)22.34 and 22.35
- (4) Materials returned by contractors account (Dr.) 22.36 and 22.37
- (5) Materials transfer inward account (Dr.) 22.40 and 22.41
- (6) Materials transfer outward account (Cr.) 22.42 and22.43
- (7) Materials Stock adjustment account – 22.50 and 22.51

The account codes allotted to this head for each material group are 22.601to 22.619 in the same order as was done earlier.

22.601	Capital materials stock account – steel
22.602	Capital materials stock account –cement
22.603	Capital materials stock account –transformers
22.604	Capital materials stock account –metering equipments
22.605	Capital materials stock account –cable & conductors
22.606	Capital materials stock account –poles
22.607	Capital materials stock account –electric light fittings
22.608	Capital materials stock account –spares

22.619 Capital materials stock account –others

22.64 & Materials at site account (MASA)

22.65

On issue of material from store, MASA A/c – capital or O&M as the case may be, shall be debited and Materials issue A/c 22.30 and 22.31 or 22.32 and 22.33 credited. On consumption, this accounts shall be scheme shall be

Account Codes Account Head

treated as consumption and directly charged to work / scheme instead of routing the transaction through MASA account.

This is an intermediate stock account reflecting balance value of materials issued to site engineers pending accounting for end use. Materials issued to site Engineers, the consumption in respect of which cannot be related to end use at the time of issue of materials are charged to this account. This account is cleared as and when site Engineers submit consumption statement identify end use for the materials issued to them. Detailed Engineer wise balance of materials at site will be maintained in support of this account. All materials transactions issue, returns and consumption in respect of the Engineer will be routed through this account.

Issue on MASA (Materials at site account) shall be valued at the issue rate applicable for the month of which issues are made. However, the consumption shall be accounted for at the issue rate for the month to which the consumption statement relates. Year end stock of each item with each Engineer at site shall be valued for the quantity of stock lying in stores. Such an exercise is to adjust the stock values on MASA at proper rates. The difference between stock value before and after adjustment shall be transferred to materials cost variance Account Code 79.1.

Separate account for capital and O&M will be operated as below:

22.640 Materials at site (capital) account

22.650 Materials at site (O&M) account

22.66 & Materials pending inspection account

22.67

This account is created only at the end of the year with the object of valuing materials which are pending inspection and in respect of which the property has already passed on to the Board in terms of the purchase order. In the

Account Codes Account Head

beginning of the year the above account shall be closed, since the material shall be received and accounted for in the normal way. This account shall be maintained separately for capital and O&M materials as under:

22.660 Materials pending inspection (capital) account

22.670 Materials pending inspection (O&M) account

**22.68 &
22.69 Materials in transit**

This account will be created only at the end of the year to value materials in transit in cases where in terms of the purchase order, the property in the goods has already passed on to the Board but they have not been received till the close of the year. In the beginning of the year the above account shall be closed, since the material shall be received and accounted for in the normal way. This account shall be maintained separately for capital and O&M materials as under.

22.680 Materials – in- transit (capital) account

22.690 Materials –in – transit (O&M) account

22.6 Other Materials Account

22.710 Workshop suspense – materials

Materials issued for re-rolling, fabrication, etc. will be initially charged to this account. Value of all return of rolled, fabricated materials will be credited to this account. Thus, this account would reflect at all times, the balance value of materials issued to workshops awaiting rolling and fabrication. At the time of closing of a job card, the amount of materials issued should be debited to manufactured components account with a corresponding credit to this account.

22.711 Manufactured components not transferred to stores

Account Codes Account Head

This account should be operated at the year end in respect of job/work orders for which only part of work is completed. This account should be closed at the beginning of next year at which point of time normal entries for closing job/work orders will be passed.

22.712 Job-in-progress

The account should be operated at the end of accounting period for unfinished jobs/works.

The jobs in progress should be valued at standards. The valuation of jobs in progress should be based on the job cost cards.

22.713 Manufactured component account

At the time when an order is completed and the manufactured components are transferred to stores, such components should be valued at standards and debited to this account with a corresponding credit to workshop suspense account and revenue expenses reclassified account. Variance if any between standards and actuals should be booked to variance account. At the same time when the manufactured components are transferred to user divisions, the same should be credited to this account.

22.720 Materials issued to fabricators

Steel or other materials issued to fabricators shall be valued at the issue rate and debited to this account. Fabricated materials received from them shall be credited to this account at the same rate to the extent of cost of materials consumed in such fabrications. Thus the balance in this accounts would reflect the stock of materials lying with fabricators at a given time.

22.730 Materials issued on loan to parties other than contractors

Materials issued on loan to parties other than contractors shall be valued at the normal issue rate and recorded in this account. The return shall also be valued at the same rate at which the materials were given on loan. Thus the balance at any time will reflect the materials on loan yet to be recovered.

Account Codes Account Head

22.740 Capital equipments and capital spares in bonded warehouse

Carriage, insurance and freight (CIF) value of imported goods kept in bonded warehouse should be recorded in this account by crediting liability for supply of materials works (capital) account 42.1. This account shall finally be closed by transferring to account code 22.20 and 22.21

22.750 Materials in bonded warehouse

C.I.F. value of imported materials kept in bonded warehouse shall be recorded in this account on similar basis as for account code 22.740

22.760 Obsolete materials stock account (capital)

This account is operated on identification of obsolescence of the materials through a credit to materials issues accounts. The balance in this account, thus, represents the value of obsolete materials in respect of which final action (sale or write off) is awaited to be taken. The account will be cleared either by debit to write off accounts (79.572 or 79.573) or sale of obsolete items (28.103)

22.770 Obsolete materials stock account (O&M)

22.780 Scrap (capital)

This account shall be operated on the same basis as for account code 22.760.

22.790 Scrap (O&M)

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

22.7 Materials stock excess/ shortage pending investigation

Account Codes Account Head

22.810 Stock excess pending investigation account

This account is created immediately on discovery, pending investigation of shortages noticed upon physical verification of materials in stores. This account will be cleared by debiting to shortages in physical verification of stock (79.510) or to amount recoverable from employees/ex-employees (28.4).

This would be done on orders from the competent authority.

The block heading 22.810 and 22.830 should however be cleared as soon as possible to final heads of account on completion of investigation.

22.832 Shortage pending investigation – shortages in transit

This account should be maintained for shortages in transit pending investigation and will be operated similar to stock shortages pending investigation.

23. RECEIVABLE AGAINST SUPPLY OF POWER

The accounts of debtors for supply of power shall be maintained under this account head. The accounts shall be maintained separately for each consumers category relevant under the tariff structure of the board.

23.1 Sundry debtors for sale of power account

This account reflects amount due from customers of the Board on account of sale of power to them. It excludes dues on account of electricity duty and any other miscellaneous recoverable. The account is debited on billing and credited on realization from consumers (through collection account 23.3). The account shall be maintained consumers categorywise as per sub-codes allotted as under.

- 23.101 Domestic
- 23.102 Commercial
- 23.103 Small power
- 23.104 Medium supply

Account Codes Account Head

23.105	Large supply
23.106	Irrigation and agriculture
23.107	Public lighting
23.108	Bulk consumers
23.109	Grid supply
23.110	Others
23.111	Public water works & sewerage pumping
23.112	Non-Domestic & Non-Commercial

23.2 Sundry debtors for electricity duty account

The amount assessed to consumers on account of electricity duty is debited to this account per contra credit to account code 61.5. The realization against it shall be credited through collection account 23.3. The balance in this account shows amount due from on summers on account of electricity duty. The account shall be maintained consumer categorywise as per sub-codes allotted to them which are as follows.

23.201	Domestic
23.202	Commercial
23.203	Small power
23.204	Medium supply
23.205	Large supply
23.206	Irrigation and agriculture
23.207	Public lighting
23.208	Bulk consumers
23.209	Grid supply
23.210	Others
23.211	Public water works & sewerage pumping
23.212	Non-Domestic & Non-Commercial

23.3 Sundry debtors – collection account

Account Codes Account Head

This account shall be used as a intermediary account that will be credited on collection of cash and debited on credit to consumers account 23.1,23.2,23.5,23.6,23.7 & 23.8. It should reflect a nil balance at the end of an accounting period.

23.4 Provision for unbilled revenue

At the end of the year, a provision for unbilled revenue shall be made consumer categorywise. In the beginning of the next year, this account shall be zorised by reverse entry and billing shall be done in normal way. The sub accounts under this account head are as follows.

22.401	Domestic
22.402	Commercial
22.403	Small power
22.404	Medium supply
22.405	Large supply
22.406	Irrigation and agriculture
22.407	Public lighting
22.408	Bulk consumers
22.409	Grid supply
22.410	Others
22.411	Public water works & Sewerage pumping
22.412	Non- Domestic & Non-Commercial

23.5 Dues from permanently disconnected consumers account

This account reflects the amount due from permanently disconnected consumers. On the issue of permanent disconnection orders. Individual consumers account heads shall be transferred to this account. On realization this account shall be credited through sundry debtors collection account 23.3. The account shall also be maintained consumer categorywise as per the sub-codes given below.

Account Codes Account Head

23.501	Domestic
23.502	Commercial
23.503	Small power
23.504	Medium supply
23.505	Large supply
23.506	Irrigation and agriculture
23.507	Public lighting
23.508	Bulk consumers
23.509	Grid supply
23.510	Others
23.511	Public water works & Sewerage pumping
23.512	Non- Domestic & Non-Commercial
23.521	Dues for E.D. from permanently disconnected consumers-Domestic
23.522	Dues for E.D. from permanently disconnected consumers-Commercial
23.523	Dues for E.D. from permanently disconnected consumers-Small power
23.524	Dues for E.D. from permanently disconnected consumers-Medium supply
23.525	Dues for E.D. from permanently disconnected consumers-Large supply
23.526	Dues for E.D. from permanently disconnected consumers-Agriculture
23.527	Dues for E.D. from permanently disconnected consumers-Public lighting
23.528	Dues for E.D. from permanently disconnected consumers-Bulk Consumers
23.529	Dues for E.D. from permanently disconnected consumers-Grid supply
23.530	Dues for E.D. from permanently disconnected consumers-Others
23.531	Dues for E.D. from permanently disconnected consumers-Public water works & Sewerage pumping
23.532	Dues for E.D. from permanently disconnected consumers-Non-Domestic & Non-Commercial

Account Codes Account Head

The account codes heads 23.501 to 23.512 will henceforth be used to accommodate outstanding dues for E.C. only from permanently disconnected consumer.

23.541	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats- Domestic
23.542	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-Commercial
23.543	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-Small power
23.544	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-Medium supply
23.545	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-Large supply
23.546	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-Irrigation & Agriculture
23.547	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-Public lighting
23.548	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-Bulk consumers
23.549	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-Grid supply
23.550	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-others
23.551	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats-Public water works & Sewerage Pumping
23.552	Electy. Consumption tax levied by Municipal Committees/Nagar Panchayats- Non-Domestic & Non-Commercial

23.6 Sundry debtors for inter-state sale of power account

Account Codes Account Head

This account reflects amount assessed and due from other State Electricity Boards and Power Corporations for power sold to them. The sub-codes allotted to SEBs/ Corporations purchasing electricity from HPSEB are as under.

23.601	P.S.E.B.
23.602	Haryana
23.603	U.P.S.E.B.
23.604	Rajasthan
23.605	Baira Suil Project
23.606	B.B.M.B.
23.607	Delhi
23.608	Beas Sutluj Link Project
23.609	U.T.chandigarh
23.610	Sangrauli
23.611	Badarpur
23.612	Utranchal Hydel Power Corporation Ltd.
23.618	J&K

23.7 Sundry debtors-miscellaneous receipts from consumers

Assessment, realization and dues from consumers other for sale of power, shall be shown by this account.

23.701 sundry debtors miscellaneous receipts from consumers-public lighting and maintenance charges

23.702 Sundry debtors miscellaneous receipts from consumers-others

23.741 to Receivables against supply of sundry Debtors-Miscellaneous receipts from consumes

23.752 Electricity consumption tax levied by Municipal Committees/Nagar Panchayats are as under:-

23.741	Domestic
22.742	Commercial

Account Codes Account Head

22.743	Small power
22.744	Medium supply
22.745	Large supply
22.746	Irrigation & Agriculture
22.747	Public lighting
22.748	Bulk Consumers
22.749	Grid Consumers
22.750	Others
22.751	Public water works & sewerage Pumping
22.752	Non-Domestic & Non-Commercial

23.8 Sundry debtors for wheeling/O&M charges.

23.801	PSEB.
23.802	Haryana
23.803	UPSEB
23.804	Rajasthan
23.805	Baira siul Project
23.806	BBMB
23.807	Delhi
23.808	Beas satluj Link Project
23.809	U.T.Chandigarh
23.810	Sagroli
23.811	Badarpu
23.812	Chamera Project
23.813	132KV Bassi-Hamirpur line (O&M charges)
23.814	Malana H.E.P. Project
23.815	Utranchal Power Corporation Ltd.

Account Codes Account Head

Note : Opening Balances as on 1.4.97 in 23.8 (23.801 to 23.815) may be generated from the account heads already operated by the respective units/ H.O. and transaction from 1.4.97 for the financial year 1997-98 and onward may be routed as under.

- (i) **On assessment and billing**
Dr. to 23.8 (23.801 to 23.815)
Cr. to 61.8 (61.801 to 61.815)

- (ii) **On Realisation.**
Cr. to 23.3 (Sundry debtors – Collection Account).
Dr. to Cash or Cheques in hand as the cash may).

- (iii) **At the month end**
Dr. to 23.3
Cr. to 23.8 (23.801 to 23.815)
(Debit balance under 23.8 will represent out-standing receivables)

23.9 Provision for doubtful dues from consumers (Cr/A/c.)

This account represents the amount of the dues from consumers considered doubtful. A certain percentage of dues from consumers shall be credited to this account at the year end on accounts of doubtful dues by debiting account code 79.400. This entry shall be reversed in the beginning of the next year. The account codes allotted to each consumer category are as under.

23.901	Domestic
23.902	Commercial
23.903	Small power
23.904	Medium Supply
23.905	Large supply
23.906	Irrigation and agriculture
23.907	Public lighting
23.908	Bulk consumers
23.909	Grid supply

Account Codes Account Head

- 23.910 Others
- 23.911 Pubic water works & sewerage pumping
- 23.912 Non-Domestic Non-Commercial.

A.G.24 CASH AND BANK

24.1 Cash account

24.110 Cash on hand

This account will be debited and credited for all cash receipts and payments respectively. The balance should be tallied every month end with cash balance in hand.

24.120 Postage stamps on hand

The purchase, usage and stock of postage shall be recorded in this account. Postage stamps include revenue stamps also. Purchases shall be debited and usages shall be credited.

The value of postage stamps conserved during the month/year should be adjusted by adjustment entry by credit to BH24.120 per contra debit to 76.112

24.130 Postal orders, cheques, drafts, etc. On hand

Postal orders, cheques, drafts etc. On hand should be treated as cash until they are deposited in the bank. They should be debited to this account at the time of receipt. The account should be credited at the time of deposit in to bank for cashing.

24.2 Cash imprests with staff accounts

24.210 Permanent imprest with staff

Imprest allowed to various officials to enable them to incur expenditure for day to day petty expenses shall be debited in this account. The credits in

Account Codes Account Head

this account will be on account of this imprest. Imprest holder shall be required to submit its account atleast once in a month, so that the necessary credit may be given to it. There should be no balance in this account at the year end.

The accounting units shall record item wise details in the cash Book at the month end and submit imprest balance report with monthly account.

24.220 Temporary imprest with staff

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

24.260 Cash transfer to S.D.Os.

Funds transferred to S.D.Os. to meet day to day expenses shall be debited to this account.

The payments made by them shall be adjusted to expense head and credited to this account code.

24.3 Collecting bank account (receipt fund)

(A) At Divisional Level

Collection bank account shall be opened at all work locations including head office. The Board's bank accounts at tehsil station wherever the function of collections from con-sumers is performed will also fall in this category. All collection moneys shall be deposited in these bank accounts whereupon these accounts shall be debited. On raising of debit advices by the field offices for onward remittances to HO either directly or Via an immediary bank account, these accounts shall be credited with corresponding debit to account group 33. The balance shown in this account will represent the difference between the money deposited by the field units in these bank accounts but not yet remitted to HO At the end of each month, such balances must be reconciled with the balance in bank statements.

Account Codes Account Head

(B) At H.O.Level

Based on the money received in the bank account as per bank statements, this account shall be debited at the head office with credit to account code 24.5 “Remittances from Divisions.” When the amounts are transferred from these bank accounts to the main disbursement bank accounts, credit will be given to these accounts with debit to account code 24.4. “Disbursement bank account”. The sub codes for the different collective banks are as under.

24.301	State Bank of India
24.302	State Bank of Patiala
24.303	United Commercial Bank
24.304	Bank of India
24.305	New Bank of India
24.306	Bank of Baroda
24.307	Kangra Co-op. Bank
24.308	Union Bank of India
24.309	H.P.Co.Op. Bank
24.310	Indian Overseas Bank
24.311	Punjab National Bank
24.312	Central Bank of India
24.313	Punjab National Bank
24.314	The Oriental Bank Of Commerce
24.315	Syndicate Bank
24.316	Canara Bank
24.317	Indian Bank
24.318	J&K Bank
24.319	United Bank of India
24.320	Vijaya Bank
24.321	Government Treasuries’

Account Codes Account Head

Bank Account For PFC Loans

24.331	Gaj Hydro Electric Project
24.332	Baner Hydro Electric Project
24.333	Giri Power Houses Renovation Scheme
24.334	Shunt capacitors
24.335	Loan assistance by PFC for strengthening an improvement of urban distribution, network of Shimla Town
24.336	PFC loan for construction of 132 KV S/C transmission line, Shimla
24.337	PFC loan for construction of 132 kv S/C transmission line from Jassure to Dehra
24.338	Collecting Bank A/c. for PFC loan for construction of 132 KV transmission line from Giri To Poanta.
24.339	Collecting Bank A/c. for PFC loan for repair & Maintenance of Bhaba Hydro Power Station
24.340	Collecting Bank A/c. for PFC loan against Ghanvi Hydro Electric Project
24.341	Collecting Bank A/c. for PFC Assistance against 66/11. KV S/Stn. at Badi
24.342	Collecting Bank A/c. for PFC loan Assistance against R/M of Bassi Power House
24.343	Collecting Bank A/c. for PFC loan, against Establishment/ const. of 66 K.V.Sub-stn.at Kotkhai
24.344	Collecting Bank A/c. for PFC loan against establishment const. of 66 K.V. Sub-Stn. at Rohroo.
24.345	Collecting Bank A/c. for PFC loan against installation of 132/11 K.V. 1x16MVA Transformers in 132/33K.V. 2x16MVA Sub-Station at Kala-Amb (H.P.)
24.346	Collection Bank Account for PFC loan against execution of 3x42MW Larji HEP.
24.347	Loan assistance by PFC for larji project

Account Codes Account Head

- 24.360 Collection/Disbursement bank account for ASIDE Govt. of India
- 24.361 Collection/Disbursement bank account for Strengthening of supply system of Palampur Town (Govt. of india)
- 24.362 Connection/Disbursement bank account for construction/installation of 220 KV/D/C line funds from state Govt.
- 24.371 Collection Bank account with UCO Bank in respect of receipt for Construction of Parbati Hydro Electric Project
- 24.372 Collection Bank A/c with UCO Bank in respect of receipt for Construction of Renuka Dam Project
- 24.373 Collection Bank Account with S.B.I. in respect of receipt for const. of “Hydro Power Development “ under IND.040 institutional Corporation Programme between HPSEB, India and statecraft Engineering (SE) NORWAY

24.4 Disbursement banks account (expenditure account)

Sub codes 401 to 420 and 430 are to be operated for individual bank accounts on the same basis as for account code 24.301 to 24.320 & 24.330.

24.44 Disbursement Bank A/c.

- 24.440 Disbursement Bank A/c. for PFC loan against Ghanvi Hydro Electric Project.
- 24.441 Disbursement Bank A/c for PFC Assistance against 66/11PKV s/stn. at Badi
- 24.442 Disbursement Bank A/c for PFC loan Assistance R/M of Bassi Power House
- 24.443 Disbursement Bank A/c for PFC loan against Establishment/Const. of 66 K.V. Sub-Stn. at Kothkai
- 24.444 Disbursement Bank A/c for PFC loan against Establishment/Const. 66K.V. Sub-Stn. at Rohroo

Account Codes Account Head

24.445	Disbursement Bank A/c for PFC loan against installation of 132/11KV 1x16 MVA transformers in 132 33KV 2x16 MVA Sub-Station at Kala – Amb (H.P)
24.446	Disbursement Bank A/c for PFC loan against execution of 3x42 MW Larji HEP
24.471	Disbursement Bank A/c (Drawing a/c.) with UCO Bank for Construction of Parbati Hydro(E) Project
24.472	Disbursement Bank A/c (Drawing a/c.) with UCO Bank for Construction of Renuka Dam Project
24.473	Disbursement Bank A/c (Drawing a/c.) with S.B.I Shimla for const. of “Hydro power devel opment”under Ind.040 institutional Corporation programme betwwin HPSEB India And statecraft Engineering (SE) NORWAY.
24.490	Funds transfer for payment on Interest of Bonds
24.491	Funds transfer for payment on Interest on RE Debentures

(A) At Divisional Level

This account would be operated at the work location on the basis of drawing limits fixed by Head Office to meet the payments out of it. The intimation fork banks for receipt of funds transferred form head office will be the basis of debiting the account with credit to Transfer from H.O. (Account Code 24.6) credit to this account shall be given when payments are made out of it. The balance in this account will represent balance funds available for future payments.

(B) At H.O. Level

Account Codes Account Head

The account shall be debited on receipt of funds from collecting bank accounts (code 24.3). The amounts transferred from this account to various work locations shall be credited to this account with debit to AG 34 for which the debit advice will be raised on concerned work location. The balance in this account will represent funds available for transfer to field units. The account codes allotted to each bank will remain in the same order as in 24.3 above but the sub codes under this code would bear No. 24.401 to 24.420 and 24.430.

24.5 Remittances to H.O. in transit accounts

This account shall be operated at H.O. on receipt of intimation from bank regarding fund received from division. Collecting bank (Account code 24.3) shall be debited and this account shall be credited. On receipt of debit advice from divisions for onwards remittances by them, this account shall be debited with credit to Inter Unit Account. Remittances to Head Offices (AG 33.). This balance in this account will represent the advices awaited from the divisions. The account shall be maintained under following heads.

- 24.501 Remittances from divisions

- 24.551 Remittances from circles
- 24.552 Remittances of loan in transit from financial institutions
- 24.553 Remittances in transit in respect of Parbati Hydro Electric Project
- 24.554 Remittances in transit in respect of Renuka Dam Project Fund Account

24.6 Transfers from head office in transit accounts

This account will be operated by the divisions and circles. It will be debited on receipt of the debit advice from H.O. for funds remitted and credited on receipt of funds in their bank accounts. The balance in this account will refer the amount in transit between division/circle and H.O.

Account Codes Account Head

24.601 Transfers from H.O.

24.7 Margin money retained by bank against letter of credit

24.9 Cash inflow and outflow accounts

The purpose of Sub-accounts under this main account head is to record, cumulative receipts and payments made by the accounting units. On completion of Board's account, the consolidated balances in these accounts shall reflect total cash inflow and cash out flow of the Board. These accounts are memorandum accounts. Both, credit as well as debit of an accounting entry shall be booked within this group only and entries to these accounts shall not affect any account other than sub-accounts of this main head.

Each office shall analyse its cash receipts (including cheques deposited in banks and direct credits in banks) into the cash inflow (capital a/c.) and cash inflow (Revenue A/c.). Similarly cash and bank payments shall also be classified into cash Outflow (Capital) and cash outflow (Revenue A/c.). The capital and revenue accounts for both cash inflow and cash outflow shall be further analysed into sub account heads as given below:

24.911 to Cash outflow (Capital payments) A/c. (Credit A/c.)

24.919

24.921 to Cash outflow (Capital payments) A/c. (Dr. A/c.)

24.929

24.931 to Cash inflow (Revenue Receipts) A/c.

24.939

24.941 to Cash outflow (Revenue payments) (Dr. A/c.)

24.959

24.991 Total cash inflows account (Dr. A/c.)

Account Codes Account Head

The total cash and bank receipts of capital and revenue nature would be booked to this account. The entry passed shall be :

Total cash inflow A/c. Dr.

To various accounts provided for analysing inflows

24.995 Total Cash outflows (Cr. A/c.)

The total cash and bank payments of capital and revenue nature would be booked to this account. The entry passed shall be :

Various accounts provided for analyzing outflows Dr. to cash out flow A/c.

Such analysis can be easily done from monthly cash and bank abstracts.

All the accounts under 24.9 shall be closed by the Head office by reversal entries, after the information compiled through these accounts are included in management information reports.

A.G. 25 ADVANCES TO SUPPLIERS/CONTRACTORS (CAPITAL) ACCOUNT

The advances to suppliers and contractors in respect of capital works shall be recorded under this account group. This account will show the adjustment of advances as well as their balances.

25.1 Advances to Suppliers/contractors (Capital)-Interest bearing account

This account shall be debited at the time if making advances that bear interest to capital suppliers/contractors and credited at the time of adjusting the advance while passing their bills. The balance in this account, at any time, will reflect the outstanding advances at that point of time. The debit and credit entries under this head shall be supported with details in sub-ledger account. Interest chargeable shall be debited to this account per contra credit to account code 62.260.

25.5 Advances to Suppliers/Contractors (Capital) Interest Free

This account shall be operated on similar basis as for account code 25.1

Account Codes Account Head

25.6 Suppliers/Contractors materials control account (Capital)

(For material issued on works other than on loan)

This account reflects value of balance materials lying with the contractors. This account will be debited with materials issued to contractors (22.34 and 22.35) and will be adjusted for return of materials by contractors (22.36 & 22.37). The account will be operated for material transactions with contractors under capital works orders. Materials issued/returned on loan will not be routed through this account.

A.G.26 ADVANCES TO SUPPLIERS/CONTRACTORS (O&M) ACCOUNT

The advances to suppliers and contractors and its adjustment in respect of O&M shall be recorded under this account group. Further classification is as under :

26.1 Advances to suppliers/Contractors (O&M) – Interest Bearing

Similar to 25.5 in respect of O&M supplies and works.

26.5 Advances to Suppliers/Contractors (O&M) – Interest Free

Similar to 25.5 in respect of O&M supplies/works.

26.7 Suppliers/contractors material control account (O&M)

Similar to 25.7 in respect of O&M suppliers and works.

26.8 Advances to Fuel supplies

26.801 Advances to coal suppliers

This account represents the amount paid to coal suppliers on bills received from them. The advance shall be adjusted on matching of physical receipts

Account Codes Account Head

with the bills. Thus the advances and their adjustments in respect of coal suppliers shall be recorded in this account. At the year end, debit balance in this account shall be closed by transfer to coal-in-transit Account (21.121). In the beginning of the next year, this entry shall be reversed and the transaction shall be recorded in the normal way.

26.805 Advances to oil suppliers

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

A.G.27 OTHER LOANS ADVANCES

Loans and advances granted to and recovered from staff, licensees and others shall be routed through this account.

27.1 Loans and advances to staff – interest bearing

This account is debited with the interest bearing loans given to employees. Recoveries made from the employees through the pay bill/cash deposit towards the loan are credited to this account. The balance in this account represent balance of loan yet to be recovered from employees. The interest on loans and advances shall not be debited/credited to this account.

There will be a separate sub account for different types of loans/advances as given below.

- 27.101 House building
- 27.102 Scooter/motor cycle
- 27.103 Car
- 27.104 Warm clothing

Account Codes Account Head

27.105 Cycle

27.106 Fan

27.2 Loans and advances to staff – interest free

Similar to account code 27.1 there will be a separate sub accounts for different types of loans/advances under this account head also. These are given below.

27.201 T.A.advance

27.202 Pay advance

27.203 Festival advance

27.204 Wheat advance

27.205 Flood relief

27.206 Sundry/others

27.207 LTC advance

27.208 Medical advance

27.3 Loans and advances to licensees

Loans and advances given to licensees will be debited to this account irrespective of whether they are interest bearing or interest free. Interest, if any, shall not be accounted for in this account.

27.4 Advance income tax and tax deduction at source

Advance income tax and taxes deduction at source shall be dealt under this account. The sub-codes are allotted as under.

27.410 Advance income tax

Account Codes Account Head

The amount paid by the Board in advance on account of income tax will be debited to this account. This account will be cleared on assessment against the provision of income tax (81.1) or on receiving refund.

27.421 Income tax deducted at source – income from investments

The income tax deducted at source on the income from investments shall be debited to this account. The account shall be credited on final assessment of income for the year by debiting the account code 81.1 or on receipt of refund per contra debit to A.G.24.

27.425 Income Tax Deducted as Source – Other Receipts

Similar to 27.421 for income tax deducted on other receipts.

27.8 Loans and advances – Others

Loans and advances not covered above shall be dealt under this account head and shall be specified in each case.

27.9 Provision for doubtful loans and advances (Cr. A/c.)

All types of loans and advances to contractors, suppliers and others, remaining outstanding at the year end should be reviewed and necessary provision should be made for doubtful loans and advances by debit to account codes 79.470 & 79.480 and credit to this account.

A.G.28 SUNDRY RECEIVABLES

28.1 Sundry Debtors – Trading account

Debtors for various trading activities of the Board shall be recorded under this account as follows:

28.101 Sundry debtors for sale of electrical plant manufactured by the board

Account Codes Account Head

The amount recoverable from the customers on account of sale of electrical plant manufactured by the Board will be debited to this account. The account will be credited on realization of sale proceeds

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

The amount recoverable on account of sale, hire purchases or hire of apparatus and wiring will be debited to the account. This account shall be cleared on realization of sale proceeds of hire charges.

28.103 Sundry debtors for sale of stores

The amount recoverable on account of sale of stores will be debited to this account. The account shall be credited on realization of sale proceeds.

28.104 Sundry debtors for rental from property

The assessment on account of rent of quarters occupied by the staff of the Board or the other buildings given on rent to outside parties will be debited to this account. Recoveries/ Realisation effected shall be credited to this account.

28.107 Sundry debtors for sale of steam

The amount recoverable on account of sale of steam shall be debited to the account. The account shall be credited on realization on sale price.

28.108 Sundry debtors for other miscellaneous income

The amount recoverable on account of sale of any other reasons pertaining to trading activities of the board shall be debited to this account. This account shall be credited on recovery/realisation .

28.2 Income accrued and due

Account Codes Account Head

All types of income pertaining to the current year such as interest due on various types of investments shall be debited to this account and credited to other income (account code 62.2) or Reserve funds-(A.G.57). This account will be maintained as per sub account detailed below.

28.211 Income accrued and due on staff pension fund investments

28.212 Income accrued and due on gratuity fund investments
Interest accrued and due on gratuity fund investments (account code 20.1) shall be debited to above mentioned accounts and credited to concerned fund A.G.57. On realization of interest this account, shall be credited and closed.

28.213 Income accrued and due on depreciation reserve fund investments

28.214 Income accrued and due on GPF/CPF investment with banks
To account for interest accrued and due on fund investments (synchronized with account head 20.1)

28.215 Income accrued and due on GPF/CPF investment with post offices
To account for interest accrued and due on fund investments (Synchronized with account head 20.1)

28.216 Income accrued and due on benevolent fund investment with banks
To account for interest accrued and due on fund investments (synchronized with account head 20.1)

28.217 Income accrued and due on benevolent fund investment with post offices
To account for interest accrued and due on fund investments (synchronized with account head 20.1)

28.220 Income accrued and due on investments other than fund investments

28.221 Income accrued and due on Govt. Securities

Account Codes Account Head

28.228 Income accrued and due on investments in the form of fixed deposits-
bank/company deposits

28.230 Income accrued and due on investments in subsidiary companies

28.240 Income accrued and due on investments in partnership/ joint ventures

28.250 Income accrued and due on loans/ advances to licensees

28.26 **Income accrued and due on loans/ advances to staff**

28.261 Income accrued and due on loan/advances to staff – house buildings

28.262 Income accrued and due on loan/advances to staff –motor cycle/scooter

28.263 Income accrued and due on loan/advances to staff –car advance

28.264 Income accrued and due on loan/advances to staff –warm clothing advance

28.265 Income accrued and due on loan/advances to staff –cycle advance

28.266 Income accrued and due on loan/advances to staff –fan advance

28.290 Income accrued and due – others

28.3 **Income accrued but not due**

The amount of income accrued but not due shall be provided at the end of the year and be recorded in the following accounts. This shall be reversed in the beginning of the next year.

28.310 Income accrued but not due – fund investments

Account Codes Account Head

Interest accrued but not due on fund investments (account code 20.1) shall be debited to this account and credited to concerned fund under account group 57. In the beginning of the next year the entry shall be reversed.

28.320 Income accrued but not due – Investments other than fund investments

28.321 Income accrued but not due –Govt. securities

28.328 Income accrued but not due – investments in the form of fixed deposit with bank/ company deposits

Interest accrued but not due on investments other than funds investments (accounts code 20.2) shall be debited to the above mentioned two accounts and credited to other income account code 62.22 at the end of the year. In the beginning of the next year this entry shall be reversed.

28.330 Income accrued but not due – investments in subsidiary companies

Similar to 28.320

28.340 Income accrued but not due – investments in partnerships/joint ventures

Similar to 28.320

28.350 **Interest accrued but not due on loans and advances to licensees**

Interest on loans and advances given under account code 27.3 accrued but not due shall be debited to the account and credited to account code 62.240 at the year end. In the beginning of the next year this entry shall be reversed and dealt in normal way.

Moreover on transfer of any official it may be informed through LPC as other loans/advances

28.36 **Interest accrued but not due on loans and advances**

Interest accrued on loans and advances given to staff under account code 27.1 shall be debited to this account and credited to account code 62.21. The account is credited on recovery of interest amount. Generally recovery is affected through salary bills in installment. However the revised

Account Codes Account Head

instruction vide t/o No. 4205-35 dt. 30-03-2001 has been imparted as under. The accounting entries will be made in future so far as interest accrued but not due B.H-28.360 to 366 and income accrued and due on loans and advances to staff under B.H-28.260 to 266 are concerned.

By Field Units	Debit	Credit	Remarks
	Appropriate B.H.28.360 to 366 interest accrued but not due.	B.H.62	On accrual basis

On actual recovery the amount will be credited under H.H.28.260 to 266.

Head office : At year end the A & R Section will pass in the following entries :

Debit	Credit
28.260 to 266	26.360 to 366

Moreover, on transfer of any officer/official it may be informed through LPC as other loans/ advances.

28.361	Interest accrued but not due on loans and advances – house building advance
28.362	Interest accrued but not due on loans and advances – motor cycle/scooter
28.363	Interest accrued but not due on loans and advances – car
28.364	Interest accrued but not due on loans and advances – warm clothing advance
28.365	Interest accrued but not due on loans and advances – cycle
28.366	Interest accrued but not due on loans and advances –fan
28.390	Income accrued about not due – others

Account Codes Account Head

Any other income accrued but not due shall be debited to this account and credited to account code 62.23 at the year end. This entry shall be reversed in the beginning of the next year.

28.4 Amount recoverable from employees/ex-employees

28.401 Amount recoverable from employees

Any excess payment on account of salaries, traveling, allowance, and expenses/losses recoverable from Board employees shall be debited to this account and credited to concerned account. On recovery of the sum, this account shall be cleared.

28.402 Amount recoverable from ex-employees

Similar to account code 28.401

28.411 Amount recoverable from employees on deputation from other organizations

Any amount recoverable from employees shall be debited to this account. The amount lying unrecovered under loans and advances shall also be transferred to this account and recovery shall be monitored through this account. On recovery this account shall be credited/closed.

28.5 Fuel related receivables and claims

28.511 Grade difference – Inferior grade of coal

This account indicates the value difference on interior grades received, for which acceptance/ rejection by collieries is pending. Thus account is debited by crediting retentions on account of inferior grades (account code 40.230). On acceptance of claims by the collieries the entry will be

Account Codes Account Head

reversed. If however, the claims are rejected by the collieries, the account shall be cleared by debit to A/c. code 72.3 and/or 28.512 to the extent provision is available.

28.512 Provision for loss on inferior grade of coal

This account shows the provision for the amount of loss expected to arise on rejection by collieries, of claims for inferior grades of coal. This provision shall be created at the end of the year by debiting to account code 72.3.

28.513 Railway claims for coal – coal cost account

This account represents the value of claims lodged with railways for coal cost of wagons not received. On lodging of claim with railway, this account shall be closed by debiting to DEWs of coal cost (account code 40.170 or 40.180) respectively. In case of any loss on settlement of such claims, difference of settlement of railway claims for coal (account code 72.210) shall be debited.

28.514 Railway claims for coal – freight

This account represents the value of claims lodged with railways for freight paid on wagons not received and remaining unsettled. On lodging of the claim with railways this account shall be debited by crediting to account code 28.551.

28.531 Quantity Difference – Short receipt of gas account

This account represents the value of claims for cost of gas short received.

28.532 Provision for loss on short receipt of gas (credit account)

Similar to account code 28.512 in respect of gas.

Account Codes Account Head

28.551 Freight paid on coal wagons no received

Freight paid to Railways on account of coal wagons actually not received shall be debited to this account and credited to bank/railway credit note for coal (account code 24.4/46/911). This account will be cleared on the railways (account code 28.514) or adjusted against freight payable on DIWs, DEWs or UCWs (account code 40.120,40.130 or 40.140).

28.552 Freight paid on oil tankers not received

Freight paid for such tankers which are not received will be debited to this account by crediting to bank/railway credit note for oil (account code 46.912). This account will be cleared on the lodgment of a freight claim on railways (account code 28.555).

28.553 Coal cost of wagons not received

28.554 Claims for missing tankers – oil cost account

This account will reflect the claims lodged on the railways for missing tankers of oil.

28.555 Claims for missing tankers – freight account

This account represents the value of claims for freight paid on tankers not settled. On lodging the claims, this account will be debited per contra to account code 28.552. On settlement of claims, claims, this account will be debited per contra debit to code 40.310 and or 40.330. This account will be cleared by debit to cash/bank (A.G.24) in case of cash/bank settlement. Losses, if any, on settlement shall be debited to account code 72.220.

28.558 Claims for short receipts of gas account

Account Codes Account Head

This account represents the value of gas received short for which claim has been lodged. The total of account code 28.531 is transferred to this account on lodging the claim. On settlement of claims, are rejected the account code 72.133 and /or 28.352 will be debited per contra credit to this account. In case of acceptance, account code 40.540 and /or 24.1 will be debited per contra to this account.

28.6 Subsidy/grants receivable account

Subsidy and grants receivable shall be debited under this account with credit to respective subsidies/ grants accounts.

28.610 Capital subsidy/grant receivable account

Any subsidy or grants receivable of capital nature shall be debited to this account by crediting to account code 55.2 and/ or 55.3.

28.620 Revenue subsidy/grant receivable account

Any subsidy or grants receivable of revenue nature shall be debited to this account by crediting to AG 63.

28.621 Revenue subsidy/grant receivable from HP Govt. on account of concession announced in the Vidhan Sabha on 7-3-2002 in respect of Thrashers.

28.622 –do- Floor Mills

28.623 –do- Temples and other religious places in villages.

28.624 Revenue subsidy/grant recoverable form HP Govt. on a/c of tariff consumers for domestic con-sumers announced w.e.f. 1.6.2002.

Note : Bills will be prepared in respect of all the categories of consumers at the existing traiff applicable w.e.f. 1.11.2001 by debiting to relevant block Heads under Accounts Group 23 per contra credit to relevant Block Heads Under Accounts Group 61. Rebate as per concession announced shall be allowed through sundry charges and allowance register by carrying out

Account Codes Account Head

accounting adjustment crediting the amount of rebate to relevant Block Head Under A.G.23 per contra debit to new Block Head 28.621 to 28.623 so that HPSEB could lodge the claim with the State Govt. for its reimbursement on quarterly basis. Accounts Officer (Compilation) will get the booking reconciled on quarterly basis and lodge a claim for the same with Addl. Secretary (Power) to H.P. Govt. with copies to Chief Engineer (Commercial)/ Chief Engineer (P&W), Sr. Accounts Officer (Budget) /A&R/LOAN/Tariff/Commercial.

28.7 Other claims

28.701 Amount incurred on NJPC & recoverable from NJPC

28.702 Exp. Incurred on deposit works of const. of HRTC Bus stands at various places in Himachal Pradesh

28.703 Exp. Incurred on deposit works for stabilization of slopes of Baba Balaknath temple at Deoth sidh in Distt. Hamirpur

28.704 Expenditure incurred and reimbursement received in r/o Parbati HEP from NHPC.

28.705 Expenditure incurred on deposit works for const. /renovation/improvement etc. in R/O Municipal corporations/committees/NACs in H.P.

28.706 Expenditure incurred on pay & allowances of staff others charges in R/O Regulatory commission by the Board & recoveries to be debited/credited against this head.

Account Codes Account Head

28.707 Settlement of claims with NJPC in respect of expenditure incurred on Rampur Hydel Project by HPSEB.

28.708 Settlement of claims with N.T.P.C. in respect of expenditure incurred on Kol Dam Project.

28.709 Settlement of claims with Malana Power Corporation Ltd. in respect of expenditure incurred on Malana Project.

28.710 Settlement of claims with Alian Dhungan Power Corporation Ltd. in respect incurred on Alian Duhangan Project.

28.711 Amount recoverable from NHPC (Chamera HEP)

28.712 Settlement a/c with H.P. JVVN Ltd. in respect of all kinds of assits to liabilities on its independent function.

28.713 Cash transfer transition a/c with H.P JVVN Ltd.

28.72 Claims for loss/damage to materials account

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

28.721 Claims for loss/damage to materials- Railways

The amount of all claims relating to materials lodged with RAILSAYS will be debited to this account be credit to concerned account. The account will be cleared on acceptance or rejection of the claim. In case of rejection the balance shall be written off by debit to account code 79.5 with the sanction of competent authority. The balance under this account shall represent the unsettled claims with railways. In case of acceptance, it shall be credited on settlement.

Account Codes Account Head

28.722 Claims for loss/damage to materials – customs authorities

Similar to account code 28.721 in respect of customs authorities

28.723 Claims for loss/damage to materials – port trust authorities

Similar to account code 28.721 in respect of P.T.A.

28.724 Claims for loss/damage to materials - post trust authorities

Similar to account code 28.721 in respect of insurance company

28.724 Claims for loss/damage to materials – suppliers

Similar to account code 28.721 in respect of suppliers.

28.729 Claims for loss/damage to materials – others

Any other claims not covered above shall be dealt in this account.

28.74 Claims for loss/damage to capital assets

The claims under this account shall be dealt in respect of capital assets only. It will be operated on similar basis as account code 28.72 under the following sub-codes

28.741 Claims for loss/damage to capital assets – railways

28.742 Claims for loss/damage to capital assets –customs authorities

Account Codes Account Head

28.743 Claims for loss/damage to capital assets –port trust authorities

28.744 Claims for loss/damage to capital assets –insurance companies

28.745 Claims for loss/damage to capital assets –suppliers

28.749 Claims for loss/ damage to capital assets – others

28.8 Other receivable

28.810 Expenses recoverable from suppliers/contractors

Any item not covered in account codes 28.725 but recoverable from suppliers/contractors shall be debited to this account by crediting the concerned account.

28.820 Prepaid expenses

Expenses not due but paid in advance such as insurance premium, annual taxes on buildings and vehicles, etc. would be dealt under this account.

28.830 Amount recoverable from other State Electricity Boards other than to supply of power

28.849

28.831 Amount recoverable from UPSEB

28.832 Amount recoverable form PSEB

28.833 Amount recoverable from HSEB

Account Codes Account Head

28.834 Amount recoverable from RSEB

28.835 Amount recoverable from Baria Suil Project

28.836 Amount recoverable from DESU

28.837 Amount recoverable from UT Chandigarh

28.838 Amount recoverable from N.T.P.C. (Singroll Power Station)

28.839 Amount recoverable from N.T.P.C. (Badarpu Power Station)

28.840 Amount recoverable from Parbati Hydro Electric Project

28.841 Amount recoverable from Renuka Dam Project

28.845 Settlement of accounts with B.B.M.B.

28.846 Settlement of accounts with Beas Project

28.847 Pensionary liability of composite Boards

28.857 Excess payment of State Government loans

Any excess payment on account of refund of loan to government shall be dealt under this account.

28.858 **Group insurance scheme**

Amount recoverable form employees towards GIS shall be dealt under this account head.

Account Codes Account Head

28.864 Amount recoverable from PFC towards reimbursement of sums spent form Board's fund.

28.865 Amount recoverable Nathpa Jhakhri Finance – Central Govt. Share

28.866 Amount recoverable Nathpa Jhakhri Finance – State Govt. Share

28.867 Amount recoverable from M/s. Jai Prakash Hydro Power Ltd. Exp. On cost control, safety & quality control cell for Baspa Stage – II project

28.868 Settlement Account of pending IUT advices (originating) with NJPC after Formation of NJPC .

28.870

to Amount recoverable form Government Departments

28.875

28.870 H.P.P.W.D. (B&R)

28.871 Irrigation & Public Health Deptt.

28.872 Revenue Deptt.

28.873 Education Deptt.

28.874 Forest Deptt.

28.875 Other Deptt. to be specified

28.876

to Amount recoverable from local bodies

28.879

28.876 Amount recoverable Municipal bodies

Account Codes Account Head

28.877 Small town committee

28.878 Public health

28.879 Leave & Pensionary Contribution recoverable from outside parties

28.885 Theft of property pending investigation

Written down value of fixed assets gross value (A/c. codes 10& 11) less depreciation (A/c. codes 12 & 13) found short on physical verification should be transferred to this account. On completion of the investigation, the amount would be transferred to claim recoverable (A/c. group 28) / Losses relating to fixed assets (A/c. code 77.7) as the case may be.

28.890 Share of stipend paid to graduate technicians recoverable from Central Government

28.9 Deposits

Deposits placed with various parties shall be recorded under the following sub-accounts.

28.911 Deposits with customs authorities

To avoid frequent handling of cash required for payment of customs duty on consignments received from abroad, lumpsum deposits are made with the customs authorities at the port where the consign ment on behalf of the Board are received. Such deposits when paid by the Board shall be debited to this account. This account shall be credited on receipt of details of payment for final adjustment against these deposits.

28.912 Deposits with port trust authorities

Account Codes Account Head

Similar to account code 28.911 in respect of deposits with P.T.A.

28.913 Deposits with excise authorities

Similar to account code 28.911 in respect of deposits excise authorities

28.914 Deposits with telephone authorities

Similar to account code 28.911 in respect of deposits telephone authorities

28.916 Deposits with clearing agents

28.919 Other deposits

Any other deposits made by the Boards but not covered in specific accounts shall be debited to this account. This account shall also be debit similar to account code 28.911.

28.920 Deposits with railway for credit note facilities

28.922 Deposits with DGS&D

28.923 Deposits with NHPC for Purchase of power

28.924 Deposits with Govt treasury

28.925 Miscellaneous short term Deposits.

28.930 Securities form suppliers/ contractors other than cash

Securities deposits from suppliers/contractors other than in cash viz. Fixed deposit receipts, national saving certificates, pass books, bonds, debentures, etc. shall be debited to this account and a corresponding liability shall be created. This account shall be credited at the time of release of security per contra debit to A.G. 46. The balance in account should tally with the physical balance of securities is any time.

Account Codes Account Head

28.931 Securities from consumers – Other than cash

Similar to account code 28.930 but credit shall be given to account code 48.2 under concerned sub account.

28.932 Security from employees – other than cash

30 INTER UNIT ACCOUNTS

**to
39**

The structure of inter unit accounts and the logic for separation by inter unit accounts for various types of transaction has been discussed below:

- (1) 31.189 Account for recording materials related transactions with accounting unit code 326.
- (2) 31.207 Account for recording funds, transfer from head office to accounting unit code 207.

Each accounting unit shall be assigned a three digit location code and this location code shall be provided to all account codes at that location.

In relation to inter unit accounts, the account codes would be structured as illustrated below:

- 165 31.189 Account code used at the accounting unit (Code) 165, for responding to the material related transaction originating at accounting unit (code) 165.
- 189 31.165 Account code used at the accounting unit (Code) 165, for responding to the material related transaction originating unit (Code) 165.

29 INTER UNIT ACCOUNTS – FUEL

Account Codes Account Head

Inter divisional transfers relating to “Fuel” shall be dealt under this account. Separate sub account shall be maintained for transactions within circles and outside circles as under :

30.01 With in Circles

30.02 Out side circles

Separate schedules for these two account heads shall be prepared for posting and pairing by the circles and Central Account office respectively these 30 XXX i.e. XXX are kept blank for use of location codes in each case.

31 INTER UNIT – ACCOUNTS – MATERIALS

Operation of this account shall be on the same basis as for A.G.30.

31.999 Transfer of materials between units – capital & O&M (Credit)

This account code shall be used to account for liability for material received from other accounting units till the time the inter unit advice is received. This will be a trace account on material transfers.

32 INTER UNIT – ACCOUNTS – CAPITAL EXPENDITURE & FIXED ASSETS

Inter divisional transfers relating to “Capital Expenditure and Fixed assets” shall be dealt under this account similar basis for AG 30.

33 INTER UNIT-ACCOUNTS –REMITTANCE TO H.O.

Remittances to Head office by field offices shall be dealt under this account. Booking shall be made in accordance with instruction against account code 24.5

34 INTER UNIT ACCOUNTS-FUNDS TRANSFERRED FROM H.O.

Account Codes Account Head

Funds transfers from Head office to field offices shall be made in accordance with instruction against account code 24.6.

35 INTER UNIT ACCONTS-TRANSACTIONS WITH H.O.

The nomenclature of the existing head has been revised as this code was used for transactions between the field and H.O.

36 INTER UNIT ACCOUNTS-PERSONAL

Inter divisional transactions relating to “ personal” shall be dealt under this account through ATD/LPC & ATC/NDC.

37 INTER UNIT ACCOUNTS-OTHER TRANSACTIONS/ADJUSTMENTS

Inter divisional transactions other than shown in account groups 30,31,32,33,34 and 36 shall be dealt under this account.

38 H.O. RESERVE A/c

This head will be used to close the revenue and expenditure heads of the field accounting units at the year end. Further this head would also be used to transfer the reconciled amounts of IUT heads (appearing in unit’s books) to the H.O. at the year end.

39 INTER UNIT ACCOUNTS-PAYMENTS MADE BY CPC OF H.O. ON BEHALF OF FIELD OFFICS

Similar treatment as explained under AG 33 and AG 34 above.

40 FUDL RELATED LIABILITIES

40.1 Liabilities payable-allotted wagons account

This account represents the liability for freight payable (at standard rates) on allotted wagons received. It shall be credited on receipt of allotted wagons by debiting to coal stock (A/c. code 21.10) Liability shall be

Account Codes Account Head

cleared on payment of freight by crediting to Bank A/c. or railway credit note for coal (A/c. code 24.4 or 46.911).

40.120 Freight payable – diverted internal wagons account

This account represents the liability for freight payable (at standard rates) on diverted internal wagons received and shall be credited by debiting to coal stock (A/c. code 21.101). This account shall be debited by crediting to Bank account /Railway credit notes for coal (A/c. code 24.4 or 46.911). This may also be cleared against freight paid on wagons not received (account code 28.551).

40.130 Freight payable – diverted external wagons account

Similar account code 40.120 in respect of diverted external wagons

40.140 Freight payable – Unconnected wagons account

Similar account code 40.120 in respect of diverted external wagons

40.160 Diverted internal wagons – coal cost account

This account represents the coal cost of diverted internal wagons received for which debit advices from concerned power station are yet to be received. Initially this accounts shall be credited giving debit entry to coal stock account (account code 21.101). On receipt of debit advices, this account shall be credited

40.170 Diverted external wagons – coal cost account

Similar account code 40.160 in respect of diverted external wagons

40.180 Unconnected wagon – coal cost account

Account Codes Account Head

This account reflects the liability for cost of diverted external wagons received remaining to be set off against missing wagons or paid for the railways.

40.2 LIABILITIES TO COLLIERIES

40.210 Garde differences – Superior grade account

This account indicates the value difference on superior grade of coal received the payment for which is yet to be decided. This account is credited by corresponding debit to coal stock account (code 21.101). If the amount is ultimately paid to collieries for superior grades, this account shall be debited per contra to Banks (A/c. 24.4). However., if the amount is not payable to collieries, this account shall be debited per contra credit to difference in coal grade received (A/c. code 72.3) and / or provision for gain on superior grade (A/c. 40.220).

40.220 Provision for gain on superior – grade account (Dr. A/c.)

This account is opened at the year end by crediting to difference in grade of coal account (account code 72.3). Thus this account represents the gain expected to arise on eventual non-payment of amount due to collieries for superior grades of coal received from them.

40.230 Retention on account of inferior grade of coal account

This account represents a liability on account of retentions made from collieries bills for inferior grades of coal received from them. The account is credited by corresponding debit to the grade difference inferior grade of coal account (code 28.511). It shall be cleared by adjustment against the grade difference – inferior grade account on acceptance of such retention by

Account Codes Account Head

collieries or by actual payment adjustment in case of rejection of Board's claims by collieries.

40.3 Liability to railways for oil receipts

40.310 Freight payable – Oil account

This account will initially be credited with the freight element of every consignment at the time of its receipt with corresponding debit to oil stock accounts (code 21.105 and 21.106). On payment, either in cash or by issue of railway credit notes, this account shall be debited per contra credit to account codes 24.4 or 46.192. The balance in this account will signify the freight payable for consignments received. This account should be used only in case oil is received on a freight to pay basis.

40.320 Unconnected tankers – Oil cost account

This account shall be credited on receipt of unconnected tankers with the value of oil, and will be debited when the railways settle the claims of missing takers (By adjusting them against the value of unconnected tankers) making adjustments for profit or loss on such settlement.

40.330 Unconnected tankers- fright payable account

This account represents the freight that is payable for unconnected oil tankers received. Operation of this account will be similar to freight payable account (account code 40.310)

40.4 Liabilities to Oil suppliers

40.410 Provision for unpaid oil bills account

This account is created at the very end by debiting to oil in transit account (account code 21.125). It will reflect value of oil bills for which payment has not been but which have been provided for as oil in transit at the year end. In the beginning of the next year, this entry shall be reversed.

Account Codes Account Head

40.5 Liabilities for supply of gas

40.510 Gas suppliers account

This account reflects the amount due to gas suppliers on account of receipts of gas from them. Credits to this account will be for that portion of the bill amount which will be payable to suppliers and the debits will be given at the time of payments to suppliers.

40.520 Liability for purchase of gas

This account will be credited on receipt of gas by debiting to gas stock account (code 21.108). On Passing of suppliers bills, this account will be debited. The balance of this account represents the value of gas receipts for which suppliers bills are awaited or yet to be passed.

40.530 Quantity difference – excess receipts of gas

This account will be credited with the value of excess of quantity actually received over the billed quantity pending investigation. On completion of investigation, this account shall be debited as payment will be made to the extent that liability for receipts has been acknowledged. The balance in this account signifies the value of excess receipts for which the investigation is not yet complete.

40.540 Retentions for short receipts of Gas Account

This account is credited with the value of short receipt of gas while passing the bills of the gas supplier by debiting to account code 28.531. (Quantity Difference –Short Receipt of Gas). The amount to this extent represents the amount retained pending investigation. On completion of investigation, (in case of rejection by suppliers) this account shall be closed by crediting disbursement bank (A/c. code 24.4) and in case of acceptance, clearance will be made through the reverse entry.

Account Codes Account Head

40.6 Liability for fuel related costs

40.610 Coal related costs

This account shall be used for crediting the bills from coal commission agent and railway memos for demurrage, siding charges etc. On payment of these bills the account will be debited. Balance would show amount of unpaid bills. Freight amount would however not be included in this account. Sub account for each type of cost are to be operated by using 1 to 9 in the last digit of the accounts code.

40.611 Coal handing contractors

Similar to account code 40.610 code for cost relating to coal handing contractors.

40.620 Oil related costs

This account is similar account to account code 40.61. The balance in this account reflects unpaid bills for oil related costs. Sub account for each type of costs may be operated by using 1 to 9 in the last digit of the account code.

40.621 Oil handling contractors

Similar to account 40.611 in respect of oil handling contractors.

40.641 Provision for coal related costs

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

40.642 Provision for oil related costs

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

Account Codes Account Head

40.643 Provision for gas related costs

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

40.7 Unpaid coal bills account

This account is created at the year end by debiting to coal –in- transit (A/c. code 21.101) and represent the liability in respect of bills not paid for coal wagons received or in transit. In the beginning of this next year, this account shall be zeroised by a reversal entry.

40.701 Provision for unpaid coal bills

41 LIABILITY FOR PURCHASE OF POWER

41.1 Sundry creditors for purchase of power

This account will reflect the amount due to other states/bodies on account of power purchased from them. Initially this account shall be credited by debiting to power purchased account (A.G.7.) and shall be cleared on payment made or adjusted as the case may be.

This account shall be maintained under the following sub-accounts :

41.101 P.S.E.B.

41.102 H.S.E.B.

41.103 U.P.S.E.B.

41.104 Rajasthan

41.105 Baira suil Project

41.106 B.B.M.B.

41.107 Delhi

41.108 Beas Satluj Link Project

Account Codes Account Head

- 41.109** UT Chandigarh
- 41.110** NTPC Singrauli Super Thermal Plant
- 41.111** NTPC Badarpur Thermal Power Plant
- 41.112** Purchase of Power from Nuclear Power corporation – Narora Atomic Power Station, Bulandshahar (UP)
- 41.113** Purchase of Power from NHPC Tanakpur (HEP)
- 41.114** Sundry creditor for purchase of power from Grid Corp. of India Ltd. Faridabad
- 41.115** Sundry creditor for purchase of power from Salal Hydro Electric Project (NHPC)
- 41.116** Sundry creditor for purchase of power from Chamera Hydro Electric Project (NHPC)
- 41.117** Sundry Creditors for purchase of power from URI HEP (Under NHPC)
- 41.118** Sundry Creditors for purchase of power from J&K
- 41.119** Sundry Creditors for purchase of power from Rajasthan Atomic Power Project, of NPCIL.
- 41.120** Sundry Creditors for purchase of power from Malana Project
- 41.121** Sundry Creditors for purchase of power from Utranchal power Corporation Ltd.

41.2 Provision for liability for purchase of power

Provision made at the end of the year for liability for purchase of power in respect of unpassed bills or for purchase for which bills are not received shall be recorded in this account by debiting to power purchased account (A.G.70). In the beginning of next year, the provision shall be reversed.

41.7

- 41.701** Sundry creditors on account of free power Royalty payable to H.P. Govt. in respect of Barira Suil & Chamera Projects.

Account Codes Account Head

41.702 Sundry creditors on account of free power Royalty payable to H.P. Govt. in respect of Malana Project
This account shall have sub accounts 41.201 to 41.220 in the similar order as 41.101 to 41.120.

41.8

41.801 **Sundry Creditors for purchase of power from Raskat HEP.**

41.802 **Sundry Creditors for purchase of Titang mini HEP.**

42 **LIABILITY FOR CAPITAL SUPPLIES/CAPITAL WORKS**

42.1 **Liability for supply of materials/ works-capital account**

On receipt of materials and/or execution of works relating to capital works, this account shall be credited by debiting to materials purchase A/c. (Capital) (A/c. code 22.20 and 22.21) and /or concerned works. On passing the supply/works bills the liability set up in this account is cleared by debiting this account head per contra credit to suppliers/contractors control A/c. (capital) (A/c. Code 42.2) The balance in this account would reflect the liability provisionally created for supplies of bills that are not passed liability should be identified to specific projects by using sub-codes 42.101 to 42.199.

42.2 **Provision for supply of materials/Works – capital account**

This liability is created in respect of capital supplies made by suppliers in terms of purchase order at the year end. In addition at the year end, this liability account is used in respect of materials pending inspection and materials in transit.

43 **LIABILITY O&M SUPPLIES/O&M WORKS**

43.1 **Liability for supply of materials/works – O&M**

Account Codes Account Head

This account is similar to account code 42.1 except that this account will be operated for O&M materials.

43.2 Sundry creditors/contractors control account-O&M supplies

Similar to account code 42.3 in respect of O&M supplies.

43.3 Provision for liability for supply of materials/works

Similar to account code 42.3 except that it is in respect of O&M materials.

44 STAFF RELATED LIABILITIES AND PROVISIONS

44.1 Staff related provisions

44.110 Provision for Gratuity

This account will be set up in the books of accounts by the H.O. for terminal benefit of gratuity. Since actual payment of gratuity takes place after considerable lapse of time liability towards this expense shall be built up over several years. Account will be cleared upon actual payment of gratuity as and when they will take place. Balance in this account will represent undischarged liability on account of gratuity.

44.120 Provision for pension

Similar to provision of gratuity (account code 44.110) except that it is in respect of provision for pension.

44.130 Provision for ex-gratia

44.140 Provision for bonus

Account Codes Account Head

44.2 Unpaid salaries, bonus etc.

The accounts under this head shall be credited at the end of each month with the amount returned to chest on account of unpaid salaries, wages and bonus. Debit shall be passed on to this head as and when the payment is released. Details of unpaid salaries and wages shall be maintained in a back up registers.

44.210 Unpaid salaries account-regular staff

44.211 Unpaid wages/salary of work charged establishment

44.212 Unpaid wages of M. Roll labour

44.220 Unpaid bonus account

44.230 Unpaid pension account

44.3 Salaries, bonus etc. payable

44.310 Net salary payable

The total net salary payable to employees as per pay bill shall be credited to this account by debit to employees costs (AG 75) / Actual disbursement of salaries are charged to this account head.

44.320 Bonus payable

Similar to account code 44.310 in respect of bonus.

44.330 Liability for medical expenses

Liability under this account is credited at the year end for medical expenses sanctioned but not paid. In the beginning of the next year, this provision is reversed and necessary accounting shall be done in normal way on payment

Account Codes Account Head

basis. Reimbursement of medical expenses shall be directly charged to medical expense (reimbursement) account code 75.611 and there will be no transaction under this account head.

44.340 Liability for earned leave encasement

Similar to 44.330 except that this account is to be operated in respect of earned leave encasement.

44.350 Amount payable to NJPC on account of differential amount of existing emoluments payable to daily waged workers & work charged employees in respect of persons retained by NJPC.

Note: The above classification is being provided for account of differential amount of daily wages of HPSEB working on the rolls of NJPC for the difference on account of existing emoluments payable a daily waged employee & a work charged employee as a result of bringing them on workcharged cadre. On receipt of bill from NJPC for differential amount the same shall be initially credited to BH 44.350 per contra debit to 75.141 i.e. workcharged establishment of chief Engineer (Projects)

Presently some of the daily wage workers of HPSEB who are being accommodated against deposit work provided by NJPC. The wage bill of such workers is recoverable from NJPC and the amount of such wages is being debited to BH 28.701 by BH 28.701 per contra debit to 44.350. Thus only the net credit lying in Bh 44.350 shall be payable to NJPC.

44.4 Staff deduction and recoveries payable

44.401 Income tax deducted at source from staff

This amount is initially credited with tax deducted at source from employees salaries by debiting to account group 75. On payment to income tax department, this account is cleared by crediting to account code 24.4.

Account Codes Account Head

The credit balance in the account reflects tax deducted at source but not yet paid to the Government.

44.402 Employees contribution to provident fund (PF)

Initially this account is created with deduction made from pay bills on account of E.P.F. debiting to account group 75. Thereafter this account is cleared on actual payment to P.F. commissioner. The balance, if any, in this account represents deductions made from employees towards P.F. but not yet paid to P.F./C.P.F.Commissioner.

44.403 Employees contribution to family pension scheme (FPS)

Similar to account code 44.402 in respect of FPS.

44.404 Board's contribution to EPF

This account is set up recognizing terminal benefit to EPF-as an expense in the account books by debit to AG 75. This account is debited on discharge of liability on payment to E.P.E. Commissioner per contra credit to 24.4. The balance, if any, in this account represents the Board's contribution to EPF recorded as an expense but not yet paid.

44.405 Family pension scheme – Board's contribution to FPS

Similar to account code 44.404 except that it is in respect of F.P.S.

44.406 life insurance premium recovered from employees

Similar to account code 44.404 except that it is in respect of LIC premium recovered from employees. This account shall be debited every month by payment to life Insurance Corporation. The balance, if any, on this account will represent the recoveries made but not yet transferred.

44.407 Professional tax recovered

44.408 Sports fund deductions

Account Codes Account Head

44.409 State Insurance Corporation

44.410 House rent deduction payable to outside parties

44.411 GPF deduction payable to other accounts offices

44.412 Pay roll saving scheme

44.413 Employees contribution towards group insurance scheme

Recovery made from the pay of officials covered under group insurance scheme shall be credited to this account. This account shall be cleared as and when payment is made to GIS authorities.

44.414 Employees contribution towards Chief Ministers relief fund.

44.415 Employees contribution / premium towards index group personal accident insurance policy and disbursement there of to Insurance company.

Note : Employees contribution/premium towards index group personal accident insurance policy and disbursement thereof insurance company at the time of recovery from the employees, the amount shall be credited above head of account and detailed scheduled indicating fathers name, date of birth & primum recovery from Cash employee shall be sent by D.D.O. to F & A. wing (Fund section) who will maintain the individual account at the time of passing the amount to insurance company centrally at H.O. by the wing, the above head of account shall be detailed. 'The claim of recovery and further payment to individually shall also be watched through the above head of account.

44.420 Others miscellaneous recoveries

45 OTHER LIABILITIES AND PROVISIONS

46.1 Deposit from suppliers/contractors

Various types of deposits may be received in connection with works or supply of materials. The supply/works may be capital and/or O&M. Security deposits may be received in the form of cash and/or in the form of receipts of fixed deposits etc. security may be provided through a bank guarantee as well. The bank guarantee, FDR's investment certificates, etc.

Account Codes Account Head

being valuable documents, the deposits received in such form are also proposed, to be recorded in the accounts provided for this purpose under this head. Corresponding debit shall be given to securities from suppliers/contractors account (account code 28.930).

Retentions made out of suppliers/contractors bills shall also fall under this account. Earnest money deposited will also be dealt under this account. Retention money may be released by payment of the amount along with any bill payment to them or as a separate payment. Forfeiture of retention money, earnest money deposit or security deposit shall also be recorded in their respective sub accounts. Subsidiary records shall be maintained for each of sub-accounts which are as follows:

- 46.101** Security deposits in cash – capital
- 46.102** Security deposits other than in cash – capital (see A/c code 28.930)
- 46.103** Earnest money deposits – capital
- 46.104** Retention money from suppliers/contractors – capital

- 46.121** Security deposits in cash – O&M
- 46.122** Security deposits other than in cash – O&M
- 46.123** Earnest money deposit – O&M
- 46.124** Retention money from suppliers/contractors – O&M

- 46.2**
- 46.200** **Electricity consumption tax levies payable to Municipal committees Nagar Panchyats**

- 46.2** **Electricity duty and other levies payable to Government**

Account Codes Account Head

46.300 Electricity duty and other levies payable to Government

The electricity duty (and other levies, if any assessed as recoverable from consumers shall be credited to this account by debiting to account code 61.541 to 61.559. On payment of duty to Government, this account shall be debited. The balance under this account head shall represent the duty assessed but not yet paid to the Government.

46.3 Liability for expenses

46.410 Sundry creditors for expenses account

Bills for expenses like transport, telephone, rent, rate and taxes etc. shall on bill passing be credited to this account by debiting to concerned expenses group. On payment, this account shall be debited.

46.430 Provision for liability for expenses account

This account is set up in books at the end of the year to provide for the various expenses such as freight, incidental store expenses that are due but no incurred by debiting to concerned expense group., In the beginning of the next year, the provision on created shall be reversed and expense accounted for in the normal way.

46.5 Liability for excise duty on generation

46.6 Amount owing to licensees

The amount owing to licensees if any, shall be credited to this account head by debiting to concerned asset account.

46.7 Accrued/ unclaimed amount related to borrowings

This account should be operated for all accrued/ unclaimed amounts of borrowings. It will be cleared at the time of actual payments. The interest accrued but not due accounts should be operated at the year end and

Account Codes Account Head

reversed in the beginning of the subsequent year. The following sub-accounts shall be operated.

- 46.710** Interest accrued but not due on borrowings from LIC
- 46.711** Interest accrued but not due on borrowings from REC
- 46.712** Interest accrued but not due on borrowings from AFC
- 46.713** Interest accrued but not due on borrowings from ARFC
- 46.714** Interest accrued but not due on borrowings from HPSEB bonds
- 46.715** Interest accrued but not due on borrowings from
- 46.716** Interest accrued but not due on borrowings from
- 46.717** Interest accrued but not due on borrowings from
- 46.718** Interest accrued but not due on borrowings from
- 46.719** Interest accrued but not due on borrowings from
- 46.720** Interest accrued but not due on borrowings from

- 46.730** Interest accrued but not due on borrowings from
- 46.731** Interest accrued but not due on borrowings from
- 46.732** Interest accrued but not due on borrowings from
- 46.733** Interest accrued but not due on borrowings from
- 46.734** Interest accrued but not due on borrowings from

46.8 Provision for Income tax

At the year end, necessary provision shall be made under account by debiting to account code 81.1 on assessment for any year, the provision should be utilized to set off advance income tax deductions at source (account code 27.4). Short fall or excess of a Provision should be treated as prior period expense or income.

Account Codes Account Head

46.9 Sundry liabilities and provisions

46.91 Cheques, etc. in Transit

46.910 Stale cheques

This account will reflect the value of cheques which have been reversed as the period of validity has expired and fresh cheques remain to be issued against the same. When the cheque is revalidated, this account will be credited by debiting to account code 24.4.

46.911 Railway Credit Notes For Coal

On issue of railway credit notes for freight, demurrage, etc. to coal suppliers, this account shall be credited by debiting to liabilities to railways for coal receipts (account 40.1). On encashment of railway credit notes, this account shall be debited. The balance under this account shall represent railway credit notes issued but not encashed.

46.912 Railway credit notes for oil

Similar to account code 46.911 except that it is in respect of oil supplies.

46.913 Other railway credit

Similar to account code 46.911 for other than coal and oil supplies .

46.914 Interest warrants issued for payment of interest on bonds.

Refer comments given for account codes 24.940 and 24.491.

46.915 Interest warrants issued for payment of interest on debentures.

Refer comments given for account codes 24.490 and 24.491.

46.920 Security deposits from employees – cash

Account Codes Account Head

Security deposits received from employees is credited to this account. This account is debited on refund or adjustment towards any dues. Interest on deposits under this head shall be charged to account code 78.853.

46.921 Security deposit from employees – other than cash

46.922 Advance received from sale of stores, scrap, etc.

The amount received against the proposed sale of items of stores, scrap. etc. shall be credited to this account. On actual delivery of stores, etc. this account shall be debited. After putting through normal sales and sale proceeds transaction, the balance in this account would reflect profit or loss on sale of stocks items and this would be eventually transferred to revenue account.

46.923 Income tax deducted at source on payment of interest on borrowings

The income tax deducted at the time of payment of interest on borrowings shall be credited to this account. On actual payment of I.T. department this account shall be debited. The balance in this account will reflect the tax deductions which remain to be paid to tax authorities. Records should be maintained for the certificates issued to each party for tax deducted from payments to them.

46.924 Income tax deducted at source for payment to contractors/ suppliers

Similar to account code 46.923 in case of contractors payment

46.925 Income tax deducted at source on other payments

Similar to account code 46.923 in respect of payments other than interest on borrowings and contractors payment.

46.926 Public works miscellaneous deposits

46.927 Deposits by B.B.M.B.

Account Codes Account Head

46.929 Unclaimed credit balance

46.931 Liability for unissued cheques

All cheques which are made but not dispatched to the payee at the year end should be credited to this account. At the beginning of the subsequent year, such cheques should be entered in the bank both with corresponding debit to this account.

46.934 Amount received in advance for which services have to be rendered

This head shall be credited for the amounts received in advance for which services have to be rendered and will be debited on actual rendering of these services.

46.935 Government subsidy refundable

In case subsidies are received for specific programmes and amount released by the Government is not exhausted and thus is refundable, then such amount should be shown under this account.

46.936 Common receipts of composite Board divisible amongst the boards

Common receipts received for composite Board's by the Board will be credited to this account and on payment to the concerned Board, this account shall be debited.

46.937 Liability for central sales tax

46.938 Liability for state sales tax

Liability for above taxes, shall be set up in those account and on payment these accounts will be cleared.

46.938 Provision for losses pending investigation

Account Codes Account Head

Losses pending investigation shall be provided in this account. On final outcome/settlement the provision from this account shall be re-allocated to relevant heads.

46.940 Provision for outstanding cheques

46.941 Outstanding cheques relating to Parbati Hydro Electric Project fund account

46.942 Outstanding cheques relating to Renuka Dam Project fund account

46.943 Adjustment account of Pension payments made by Banks.

Explanation Note : On receipt of Bank statement in respect of lumpsum debit by bank to our account on account of pension payments, the bank Reconciliation section will account for the same be credit to relevant Bank account per contra debit to account head 46.963 and intimate the same to pension section. The pension section on receipt of Scrolls from Bank will clear the account Head 46.943 per contra debit to relevant pension head of account. Thus the account heading 46.943 will be a ransitory faciliate proper reconciliations with Banks on A/c of pension payments.

46.95 Provision for doubtful loans and advances

46.951 Provision for doubtful advances to suppliers/contractors (capital)

46.952 Provision for doubtful advances to suppliers/contractors (O&M)

46.953 Provision for other doubtful loans and advances

46.96 Provision for loss on obsolescence

Account Codes Account Head

Provision made for the loss on account of obsolescence for assets, capital spares and stock should be recorded in the relevant sub account head under this main account by debiting miscellaneous losses and write offs.

- 46.961** Provision for loss on obsolescence of capital assets
- 46.962** Provision for loss on obsolescence of capital spares
- 46.963** Provision for loss on obsolescence of stores in stock – spares
- 46.964** Provision for loss on obsolescence of stores in stock – O&M

46.97 Amount payable to different bodies

- 46.971** Amount payable to H.P. Government (Other than loan, loan interest and electricity duty)
- 46.972** Amount payable to P.S.E.B. (Other than sale of Power)
- 46.973** Amount payable to H.S.E.B. (Other than sale of power)
- 46.974** Amount payable to U.P.S.E.B. (Other than sale of Power)
- 46.975** Amount payable to other local bodies
- 46.976** Amount payable to State Government on account of resale of power realized from other SEB-U.P.S.E.B.
- 46.977** Amount payable to State Government on account of resale of power realized from other SEB-P.S.E.B.

47 DEPOSITS FOR ELECTRIFICATION, SERVICE CONNECTIONS, ETC.

Electrification work of various types may involve payment of an initial deposit on estimation of the cost. On completion of the electrification work, the excess of deposit of over the exact amount spent is refunded or a short fall is recovered. On completion of the work, the expenditure shall be transferred from AG 14 to AG 10 (Fixed asset Account) with a national entry crediting 55.1 and debiting AG 47 with the amount spent on such works. The balance left in this account would reflect the amount of deposits

Account Codes Account Head

received for which the works are not yet completed and their transfer from AG 14 to AG 10 are awaited.

47.1 Deposits for electrification of villages

47.2 Deposits for electrification of industrial estates

47.3 Deposits for service connections

47.301 Deposits for low or medium voltage service connections

47.302 Refundable deposits from consumers for getting tube well priority

47.303 Refundable deposits from consumers under own your connections scheme

47.311 Deposits for HT service connections

47.312 Receipts for deposits works

47.313 Repair as well as expenditure for carrying out detailed survey and investigation of MICRO Hydel Schemes against deposit works of HIMURJA.

47.5 Deposit form Govt./Deptts.

47.501 Assistance to State for developing Export Infrastructure and other Allied Activities (ASIDE)

47.511 Strengthening of supply system of Palampur Town and surrounding rural areas of Distt. Kangra (Govt. of India)

47.521 Construction/installation of 22.Kv/D/C line funds from State Govt.

47.6 Other deposits from consumers

Any amount received by HPSEB as deposits from consumers is to be credited to the relevant sub-account under this account head. At the time

Account Codes Account Head

when deposits are repayed in full or part, these accounts are to be debited. Any amount adjusted against security deposit/ consumer's contribution for capital works should also be debited to this account. The sub account heads are:

47.601 Deposits received against burnt meters

47.602 Deposits received against challenged meters

47.603 Miscellaneous deposits from consumers

47.7 Finances for construction of Parbati Project

47.701 Contribution of Rajasthan Govt. for Const. of Parbati Hydro (E) Project

47.702 Contribution of Haryana Govt. for Const. of Parbati Hydro (E) Project

47.703 Contribution of Gujarat Govt. for Const. of Parbati Hydro (E) Project

47.704 Contribution of Govt. National capital Territory of Delhi fro construction of Parbati Hydro (E) Project

47.705 Contribution of H.P. Govt. for const. of Parbati Hydro (E) Project

47.706 Receipts from HRTC on account of const.of Bus stands at various places in H.P.

47.707 Receipts for deposit works for stabilization of slopes of Baba balaknath Temple at Deothsidh Distt. Hamirpur

47.708 Receipts for deposit works for const./ renovation / improvement etc. in R/O Municipal Corporation/ committees/ NACs in H.P.

47.8 Finances for The Const. of Renuka Dam Project

47.801 Finance for the const. of Renuka Dam Project re-imbursed by Engineer in Chief DWS & SDU Delhi or his executives on behalf of U.T. of Delhi

47.802 Cost re-imbursed by the HP Govt. to HPSEB for the Const. of Power House and its anci-

Account Codes Account Head

47.9

- 47.901** Cost for carrying out investigation & implementation of Alian Duhangan Project reimbursed by R.S.W.M.
- 47.902** Cost for carrying out investigation & implementation of Malana Hydro Electric Project
- 47.903** Cost for carrying out investigation & implementation of Neogal Hydro Electric
- 47.904** Cost for carrying out “Hydro Power Dev” under IND 040 Institution Corporation Programme between HPSEB, India, and Statekraft Engineer (SE) Norway.

46

SECURITY DEPOSITS FROM COMSUMERS

48.1

Security deposits from consumers (In cash)

This account shall reflect the security deposits amount received from consumers. It shall be cleared on the repayment of the deposit or on adjustment thereof against dues from permanently disconnected consumers. The following sub-account shall be maintained for each con-sumer category.

- 48.101** Security deposits from consumers (in cash)- domestic
- 48.102** Security deposits from consumers (in cash)- commercial
- 48.103** Security deposits from consumers (in cash)- small power
- 48.104** Security deposits from consumers (in cash)- medium supply
- 48.105** Security deposits from consumers (in cash)-large supply
- 48.106** Security deposits from consumers (in cash)-agriculture and irrigation
- 48.107** Security deposits from consumers (in cash)-public lighting
- 48.108** Security deposits from consumers (in cash)-bulk supply
- 48.109** Security deposits from consumers (in cash)-grid supply

Account Codes Account Head

48.110 Security deposits from consumers (in cash)-others

48.2 Security deposits from consumers (other than in cash)

All bank guarantees, fixed deposit receipts, etc. received from consumers as security against receivables shall be recorded in this account, corresponding debit shall be given to securities from consumers (account code 28.932). The following sub accounts shall be maintained for each consumer category.

48.201 Security deposits from consumers (other than in cash) – domestic

48.202 Security deposits from consumers (other than in cash) –commercial

48.203 Security deposits from consumers (other than in cash) –small power

48.204 Security deposits from consumers (other than in cash) –medium supply

48.205 Security deposits from consumers (other than in cash) –large supply

48.206 Security deposits from consumers (other than in cash) –agriculture and irrigation

48.207 Security deposits from consumers (other than in cash) – public lighting

48.208 Security deposits from consumers (other than in cash) – bulk consumers

48.209 Security deposits from consumers (other than in cash) –grid supply

48.210 Security deposits from consumers (other than in cash) –others

48.3 Interest payable on consumers deposits

This account reflects the liability on account of interest payable to consumers on security deposits received from them. The following sub-accounts shall be maintained for each consumer category.

48.301 Interest payable of consumers deposits – domestic

48.302 Interest payable of consumers deposits –commercial

Account Codes Account Head

48.303	Interest payable of consumers deposits –small power
48.304	Interest payable of consumers deposits –medium supply
48.305	Interest payable of consumers deposits –large supply
48.306	Interest payable of consumers deposits –agriculture and irrigation
48.307	Interest payable of consumers deposits –public lighting
48.308	Interest payable of consumers deposits –bulk supply
48.309	Interest payable of consumers deposits –grid supply
48.310	Interest payable of consumers deposits –others

49 BORROWINGS FOR WORKING CAPITAL

50.1 Cash credit from banks

50.2 Bank Overdraft

The bank accounts for which a cash credit or an overdraft is sanctioned should be classified under these main heads. However other current accounts with banks at which an overdraft has arisen although not sanctioned, should be operated under normal account codes in account group 24.

Interest due on such bank credits will be debited by the bank to the C.C./O.D. account itself. Therefore, the interest due should not be booked in account group 51.2

Interest accrued but not due should, however, be recorded along with other accrued interest in account group 51.2.

50.3 Loans from banks

50.301 Loans from banks against fixed deposits

Account Codes Account Head

Note: Sub account codes from 50.101 to 120, 50.201 to 220 and 50.301 to 50.320 may be operated bankwise in the same serial as under head 24.301 to 24.320.

Loans taken against fixed deposits from various banks shall be monitored through these accounts.

51. REPAYMENTS DUE ON CAPITAL LIABILITIES

51.1 Repayments due

All capital liabilities such as State Government loans etc. under account groups 52 and 53 shall be initially credited to this account on their becoming due for repayment in lump sum in installments as the case may be per contra debit to A.G.52 and 53. On actual payment this account shall be debited and closed. The balance under this account shall reflect the amount due (as per the terms of borrowings) but that are yet to be actually paid. The balances would thus, assist funds management at head office.

Loan ledger shall be maintained along with details of repayment schedule of each type of loan/ bond/ debenture etc. Every month, an entry shall be passed to segregate the amount due on each type of loan.

In case of bonds and debentures, amount due for repayment to individual bond-holder or debenture holder will be known from individual folios in the loan ledger maintained for this purpose.

Separate sub-account shall be maintained under this account for each category of loan as under :

51.101	Repayments due – LIC
51.102	Repayments due – REC
51.103	Repayments due –AFC
51.104	Repayments due –ARFC

Account Codes Account Head

51.105	Repayments due –HPSEB bonds
51.106	Repayments due –IDBI
51.107	Repayments due –Government loans
51.108	Repayments due – RE debentures
51.109	Repayments due – RE debentures (public)
51.110	Repayments due – Commercial banks in participation with REC
51.111	Repayments due – Co-operative society sector loans
51.112	Repayments due – Inventory loans
51.113	Repayments due –Banks over drafts
51.114	Repayments due – PFC loans
51.115	Repayments due –UCO bank
51.116	Repayments due –Bank of India Shimla
51.117	Repayments due – Union Bank of India Shimla
51.2	Interest accrued and due
51.201	Interest accrued and due – LIC
51.202	Interest accrued and due – REC
51.203	Interest accrued and due –AFC
51.204	Interest accrued and due –ARFC
51.205	Interest accrued and due –HPSEB bonds
51.206	Interest accrued and due –IDBI
51.207	Interest accrued and due –Government loans
51.208	Interest accrued and due – RE debentures
51.209	Interest accrued and due –RE debentures (public)
51.210	Interest accrued and due –Commercial banks in participation with REC
51.211	Interest accrued and due – Co-operative society sector loans
51.212	Interest accrued and due – Inventory loans
51.213	Interest accrued and due – Banks over drafts
51.214	Interest accrued and due – PFC loan
51.215	Interest accrued and due – UCO Bank
51.216	Interest accrued and due –Bank of India Shimla

Account Codes Account Head

51.217 Interest accrued and due –Union Bank of India Shimla

52

**& CAPITAL LIABILITIES (OTHER THAN STATE GOVERNMENT
LOANS)**

53

Balance in these accounts reflect borrowings not due for Repayment
Subsidiary records should be maintained for each account. Repayments
which are due should be transferred to separate liability accounts under
A.G.51.

Sub account shall be operated for break up of various loans/ borrowings
under each main account as under.

52.1 Bonds

52.110 Public bonds

52.120 Private bonds

52.170 Bonds subscription moneys pending allotment

52.2 Debentures

Similar to account code 52.1 except that it is in respect of debentures. Sub-
account under this head shall be as under.

52.210 RE debentures

Account Codes Account Head

52.250 RE debentures – matching contribution

52.270 Others debentures

52.290 Debentures subscription money pending allotment

52.3 Foreign currency loans/ credits

Foreign currency loans/ credits are defined as a loan or a credit repayable in a foreign currency regard less of the currency or form in which the loan was received. On repayment due of the loan, this account shall be debited by crediting account code 51.1

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

Exchange rate variations relating to the foreign currency transaction should be treated in accordance with the recommended accounting policy. Separate sub account shall be maintained for loans and credits in a supporting ledger. These are as under.

52.310 Foreign currency loans

52.350 Foreign currency deferred credit

Account Codes Account Head

52.4 Deferred payment credit in Rupees

52.5 Loans from life Insurance Corporation

52.501 Loans from L.I.C.

53.1 Loans from Agriculture Refinance Corporation

53.101 Loans from A.R.C.

53.2 Loans form Agriculture Finance Corporation

53.201 Loans from A.F.C.

53.3 Loans from Rural Electrification Corporation

53.301 Loans from R.E.C.

53.4 Loans from N.A.B.A.R.D.

53.401 Loans form N.A.B.A.R.D.

53.5 Loans from commercial banks

53.501 Loans from commercial banks for electrification schemes

53.502 Loans from commercial banks for other than electrification schemes

53.6 Financial participation by Consumers

53.610 Financial participation by Consumers Interes bearing

In case of electrification schemes where under a part of the cost of electrification of village, tubewells etc. is financed by loans from consumers, such loans whether interest bearing or interest free, should be booked under appropriate sub-accounts under this main head.

53.620 Financial Participation by consumers – Interest free.

Records for such loans may be maintained at the respective district offices in addition to records at the head office. Since accounting of borrowing is

Account Codes Account Head

centralized at head office, the accounting entries should be passed by H.O. interest payments on such moneys may be made through a set off against the energy bills payable by consumers. In such cases, the procedure recommended in the manual on “sale of power” should be followed.

53.7 Loans from co-op. Societies/ Sectors

53.8 VARIOUS LOANS

53.801 Inventory loan

53.810 I.D.B.I. loan

53.811 PFC loan against Gaj Hydro electric project

53.812 PFC loan against Baner Hydro electric Project

53.813 PFC loan against Giri Power House renovation scheme

53.814 PFC loan against Shunt capacitors

53.815 Loan assistance by PFC for strengthening and Improvement of urban distribution network of Shimla town

53.816 Loan from PFC for construction of 132 KV s/c transmission line, Shimla

53.817 Loan from PFC for construction of 132 KV Dc transmission line from Jassore to Dehra

53.818 Loan from PFC for construction of 132 KV transmission line from Giri to Ponta

53.819 Loan from PFC for repair and maintenance of Bhaba Hydro Power Station

53.820 PFC loans against scheme “Uprating & Modernization of Bhakra Right Bank Power House enerating Unit from 5x120 MW to 5x157 MW” Passed on to BBMB by the PFC directly

53.821 Loan from S.I.D.B.I. Shimla

53.822 PFC loan against Ghanvi Hydro Electric Project.

53.823 PFC loan Assistance against 66/11 KV S/stn. at Badi

53.824 PFC loan assistance R/M of Bassi Power House.

53.825 PFC loan against : Renovation / Modernisation and uprating of Ganguwal HPS unit No. 2(24x2MW)”

Account Codes Account Head

53.826	PFC loan against : Renovation / Modernisation & uprating of Kotla HPS unit No.3(24x2 MW)”
53.827	PFC loan against establishment/ const. of 66 K.V. sub stn. at Kotkhai
53.828	PFC loan against establishment/const. of 66 K.V. Sub-Stn. at Rohroo
53.829	PFC loan for S&I schemes of Thopan Karcham, Poweri and Shong-tong.
53.830	PFC loan for S&I schemes of Tangnu Karcham, Poweri and Shong-tong.
53.831	PFC loan for S&I schemes of works (I, Bharaur (II) Kutehr.
53.832	Financial assistance for constn. of 220 KV Thein Jassure single Circuit line.
53.833	Financial assistance for augmentation of Transformation capacity of existing 220 KV Jassure Sub-station
53.834	Financial assistance for augmentation of 66/11 KV 2x20 NVA at Parwanoo.
53.835	Financial assistance for augmentation of 132,11 KV 1x16 MVA Transformers to 132x33 KV 1x50 MVA(4x16.66MVA single phase with one spare) and other works at solan S/stn.
53.836	Financial assistance for installation of 66/22, 4x33 MVA single phase transformer Bank at Nogli sub-Station
53.837	Financial assistance for creation of 80/100 KV S/Stn. at Hamirpur
53.838	Installation of 71 MVAR shunt capacitor in the power system of HPSEB
53.839	PFC loan against installation of 132/11KV 1x16 MVA Transformers in 132x33KV 2x16 MVA sub-station at Kala Amb (H.P.)
53.840	PFC loans against Execution of 3x42 MW Larji HEP.
53.841	PFC loans for providing electric meters in consumers premises Excluding Shimla, Solan, Nahan and Hamirpur distribution circle of HPSEB.
53.842	loan assistance by PFC for Larji Project.
53.860	PFC Loans in respect of Generation Schemes.
53.865	PFC Loans in respect of Distribution Schemes

Account Codes Account Head

53.870 PFC Loans in respect of Transmission Schemes

53.875 PFC Loans in respect of Survey and Investigation Schemes

53.880 PFC Loans in respect of Motors and Testing/Telephone Scheme.

53.885 PFC Loans against working Capital.

53.9 Loans from Nationalized Banks

53.901 Loan from P.N.B. Shimla

53.902 Loan from Canara Bank Shimla

53.903 Loans from Punjab & Sind Bank Shimla

53.904 Loans from Bank of India Shimla

53.905 Loans from Union Bank of India Shimla

54 FUNDS FROM STATE GOVERNMENT

Loans advanced by State Government shall be dealt under this account. Subsidiary record shall be maintained for each account. The sub-accounts under this account head are:

54.1 State Government loans under section 60 of Electricity (Supply) act,1948

The amount which is deemed as loan advanced by the State Government as on the date of formation of the Board and declared as such by the State Government under section 60 (2) of Electricity (supply) Act, 1948 shall be accounted for under this account.

54.2 State Government loan under section 64 of Electricity (Supply) Act, 1948

All loans advanced by the State Government under section 64 of Electricity (Supply) Act, 1948 shall be accounted for under this account.

54.3 Amount received from State Government for repayments guaranteed.

Account Codes Account Head

All amount received from state Government for repayments of loans for which the guaranteed was given by the State Government shall be credited to this head of account.

54.4 Amount received from State Government for interest guaranteed

54.5 Amount received from state Government towards share capital

Similar to account code 54.3 in respect of interest guaranteed on share capital.

54.501 Loan converted into Equity by H.P.Govt.

54.502 Equity share for Larji Hyder Electric Project contributed by the H.P. Govt.

54.6 Amount received from State Govt. towards natural calamity relief funds (Refundable).

54.601 Special ways and means. Advance on account of natural calamity relief fund (Refundable)

55 CONTRIBUTION, GRANTS & SUBSIDIES TOWARDS COST OF CAPITAL ASSETS

Capital receipts as indicated in the sub account under this account head are to be credited to the relevant sub accounts at the time of their receipt subject to conditions if any which are to be fulfilled by HPSEB. These are not to be treated as deferred revenue.

Certain amounts receivable by HPSEB may be such that they are computed with reference to the cost to capital assets or progress on capital project but

Account Codes Account Head

which are in nature of interest free loan. Such amounts shall not be treated as grants or subsidy towards cost of capital assets.

55.1 Consumers contribution towards cost of capital assets

Electrification work of various types may involve a contribution from consumers which may be calculated with reference to estimated cost of electrification. But the contribution once paid would not vary with any variation in actual cost as compared to estimated cost. Such consumers contribution received for service connections and lines will be credited to this account. Moreover, the deposit collected and booked under AG 47 Shall also be transferred to this account through a notional entry by crediting this account and debiting AG 47 with the value of completed works transferred from AG 14 to AG 10. Sub accounts under this account head shall be maintained as under.

55.101 General

55.102 Small power

55.103 Medium supply

55.104 Large supply

55.105 Agriculture

55.106 Others

55.120 Contribution for assisted wiring scheme

55.140 Contribution for deep tube well irrigation scheme

55.2 Subsidies towards cost of capital assets

Account Codes Account Head

Any central subsidy received towards meeting the cost of any capital assets or project will be credited to this account head.

55.3 Grants towards cost of capital assets

55.301 M.N.E.S. Grants form Govt. Of India.

55.302 Kutir Jyoti from R.E.C.

55.303 P.F.C. Grants for various system studies in the power system of H.P.

55.304 Grants/Assistance against Accelerated Power Development Programme (APDP) from State Govt.

55.305 Grant/Assistant against Pardhan Mantri Gramodya Yojna

55.4 Assistance for ASIDE

55.501 Assistance to State for Developing Export infrastructure and other Allied Activities (ASIDE) Govt. of India

55.511 Strengthening of supply system of Palampur Town and surrounding rural areas of Distt. Kangra (Govt. of India)

55.521 Contribution/Installation of 220 KV/D/Cline fund from (State Govt.)

55.531 Finical support for Aug sustotion of S/Stn. Barotiwala Baddi from H.P. Govt.

55.541 Special grant from H.P. Govt. for Barotiwala area sub plan through respect D.C.

56 RESETVES

Account Codes Account Head

Various reserves created out of operating surplus or from capital receipts should be recorded under respective accounts under this group. In accordance with the accounting policies laid down in respect of various reserves, certain losses may be debited to reserve accounts.

Reserves, transferred to Board on take over of a licensee or reserve arising on payment of higher or lower compensation to licensees as compared with net assets taken over should also be recorded in these accounts

56.1 General Reserve

Amount appropriated to general reserve under section 67 (III) of Electricity (Supply) Act, 1948 will be accounted for under this head of account by debiting contribution to general reserve (account code 58.222).

56.2 Capital Reserve

Gains, if any, in excess of the accumulated depreciation charged by the Board on the sold assets shall be treated to this account. Any other gain on capital account shall also be credited to this account.

56.3 Sinking Fund for repayment of borrowings

As per provision of the Electricity (Supply) Act, 1948 the board is required to create sinking fund for repayment of the borrowings. This account shall be credited with yearly contributions by debiting contribution to sinking fund for repayment of borrowings (account code 58.221).

The land donated by any party to the Board should be valued at prevailing market rates and the value/ cost so fixed should be accounted for in the accounts by debit assets accounts per contra credit to capital reserve B H 56.2. The matter for transferring the ownership in revenue records in the name of the Board also need to be pursued with concerned reveue authorities rigorously.

Account Codes Account Head

56.4 Investment allowance reserve

Similar to AG 56.1 except that this shall be operated in respect of investment allowance reserve.

56.410 Investment allowance reserve

56.450 Investment allowance reserve – utilized

56.5 Tariff reserve

Similar to A.G. 56.1

56.6 Other reserves

56.610 Reserve for materials cost variance account

The materials are valued on receipt at the standard rates and accounted for in the books. The difference, if any, with the suppliers bills on bill passing shall be debited or credited to materials cost variance account (account code 79.1). The credit or debit balance in account code 79.1 at the year end shall be transferred to this account. The debit balance, if any, in this account shall be charged to Revenue account for the year.

56.620 Exchange variance reserve

All assets, liabilities, income and expenses arising from the foreign currency transactions shall be booked at the official exchange rate in force of the date of transaction. The amounts owing or owed by the Board in foreign currency outstanding at the balance sheet date shall also be

Account Codes Account Head

translated at the official exchange rate in force as on that date. The difference shall be accounted for as under :

- (1) Decrease in the amount of receivables or increase in the amount of liability shall be treated as a loss and shall be debited to this account per contra credit to the concerned accounts.
- (2) Increase in the amount of receivables or decrease in the amount of the liability shall be treated as a gain and credited to this account by increasing the value of receivables or decreasing the value of liabilities.
- (3) The net balance, whether debit or credit, under this account shall be transferred to Revenue account as loss or profit on exchange rate variations.

56.660 Property insurance reserve

Reserve created to meet the expenses of property insurance shall be credited to this account. The account shall be debited on payment of property insurance.

56.7 Development rebate reserve

57 RESERVE FUNDS

Various reserve funds shall be created and operated in accordance with the recommended accounting policy. The accounts under this group will record (A) creation of reserve funds (B) credits for income from investment made

Account Codes Account Head

out of fund moneys (C) credits for profit and debit for loss arising on sale of fund investment and (D) Utilisation of fund.

57.1 Staff reserve funds

57.110 Contributory provident fund

Contributory of employees as well as of the Board towards C.P.F. including accumulation of interest thereon will be credited under this account. The payments if any shall be debited to this account.

57.120 General provident fund

Contribution of the employees towards GPF shall be credited ton this account. The payments shall be debited to this account. Interest earned on such balance shall also be credited to this account.

57.130 Gratuity fund

Any amount specifically allotted and transferred to meet the liability of the Board towards gratuity payment shall be credited to this account head and shall be debited when utilized for gratuity benefits admissible to its employees. The balances under this account will represent the amount reserved to meet the liability of the Board.

57.140 Staff Pension fund

Similar to account code 57.130 except that this is in respect of staff pension fund.

57.150 Staff welfare funds

57.160 Bonds insurance – reserve fund

57.170 Staff benevolent fund

Account Codes Account Head

57.2 Development funds

58 SURPLUS

The operation of sub accounts under this account head shall be based on accounting policies and Electricity (Supply) Act, 1948.

58.1 Revenue Account

The difference of income and expenditure shall be transferred to this account. The balance in this account shall be transferred to account code 58.2 (Net Revenue and Appropriation account). Credit balances, if any, will reflect profit on revenue account not appropriated.

58.2 Net revenue and appropriation account

58.210 Net revenue and appropriation account

The balance in revenue account (58.1) shall be transferred to this account for suitable appropriation as laid down in account codes 58.22.

58.22 Appropriation of surplus/contribution to reserves/reserve fund

These accounts shall indicate details of appropriations made for the surplus transferred to the following accounts.

58.221 Contributions to sinking fund for repayment of borrowings

58.222 Contributions to general reserve

61 REVENUE FROM SALE OF POWER

61.1 Revenue form Sale of Power- Inter State Consumers

Account Codes Account Head

This represents the revenue earned by the Board from sale of power to S.E.Bs. or parties in other states. At the year end, the provision for revenue in respect of bills not yet raised shall also be made under this account. In the beginning of the next year, this provision shall be reversed and billing shall be done in normal way. Separate sub accounts shall be maintained for each State Electricity Boards or Corporation as per the sub accounts given below.

61.101	P.S.E.B.
61.102	H.S.E.B.
61.103	U.P.S.E.B.
61.104	Rajasthan
61.105	Baira Suil Project
61.106	B.B.M.B.
61.107	Delhi (DESU)
61.108	Beas Satluj link Project
61.109	UT Chandigarh
61.110	NTPC Singrauli Super Thermal Plant
61.111	NTPC Badarpur Thermal Power Plant
61.112	Uttanchal Power Corporation Ltd.
61.118	J&K

61.2

&

REVENUE FROM SALE OF POWER- OTHER CONSUMERS

61.3

These accounts reflect the revenue of the Board from sale of power other than interstate sales. At the year end the provision for the assessment in respect of revenue for bills not yet raised shall also be accounted for under these accounts. In the beginning of the next year, this provision shall be

Account Codes Account Head

reversed and the assessment shall be accounted for in normal way. Separate sub-account shall be maintained for each consumer's category as under.

61.201	Revenue from sale of power- Domestic- energy charges
61.202	Revenue form sale of power- Domestic- demand charges
61.203	Revenue from sale of power- Domestic-monthly minimum charges
61.204	Revenue from sale of power- Domestic-Winter Surcharge
61.205	Revenue from sale of power- Domestic-Consumer Service Charges.
61.209	Revenue from sale of power- Domestic-adjustment to past billing
61.211	Revenue form sale of power- Commercial-energy charges
61.212	Revenue form sale of power- Commercial- demand charges
61.213	Revenue form sale of power- Commercial-monthly minimum charges
61.214	Revenue form sale of power- Commercial-Winter Surcharge
61.215	Revenue form sale of power- Commercial-Consumer Service Charges
61.219	Revenue form sale of power- Commercial-adjustment to past billing
61.221	Revenue form sale of power- small power -energy charges
61.222	Revenue form sale of power- small power -demand charges
61.223	Revenue form sale of power- small power -monthly minimum charges
61.224	Revenue form sale of power- small power -load factor charges
61.225	Revenue form sale of power- small power- Winter Charges
61.226	Revenue form sale of power- small power-Consumer Service Charges
61.227	Revenue form sale of power- small power-other charges
61.229	Revenue form sale of power- small power-adjustment to past billing
61.231	Revenue from sale of power- medium supply-energy charges
61.232	Revenue from sale of power- medium supply-demand charges
61.233	Revenue from sale of power- medium supply-monthly minimum charges

Account Codes Account Head

61.234	Revenue from sale of power- medium supply-load factor charges
61.235	Revenue from sale of power- medium supply-power factor charges
61.236	Revenue from sale of power- medium supply-Winter Surcharge
61.237	Revenue from sale of power- medium supply-other charges
61.238	Revenue from sale of power- medium supply-steel rolling/voltage/A.R.C.twin surcharges
61.239	Revenue from sale of power- medium supply-adjustment to past billing
61.240	Revenue from sale of power- medium supply-Consumer Service Charge.
61.241	Revenue from sale of power-large supply- energy charges
61.242	Revenue from sale of power- large supply-demand charges
61.243	Revenue from sale of power-large supply-monthly minimum charges
61.244	Revenue from sale of power- large supply-load factor charges
61.245	Revenue from sale of power- large supply-power factor charges
61.246	Revenue from sale of power- large supply-Winter Surcharge
61.247	Revenue from sale of power- large supply-other charges
61.248	Revenue from sale of power- large supply-steel rolling/voltage/A.R.C.twin surcharges
61.249	Revenue from sale of power- large supply-adjustment to past billing
61.250	Revenue from sale of power- large m supply-Consumer Service Charge.
61.251	Revenue from sale of power- irrigation & agriculture- energy charges
61.252	Revenue from sale of power- irrigation & agriculture-demand charges
61.253	Revenue from sale of power- irrigation & agriculture-monthly minimum charges
61.254	Revenue from sale of power- irrigation & agriculture-load factor charges
61.255	Revenue from sale of power- irrigation & agriculture-Winter Surcharge
61.256	Revenue from sale of power- irrigation & agriculture-Consumer Service Charges
61.257	Revenue from sale of power- irrigation & agriculture-other charges
61.259	Revenue from sale of power- irrigation & agriculture-adjustment to past billing

Account Codes Account Head

61.261	Revenue from sale of power- Public lighting- Energy charges
61.262	Revenue from sale of power- Public lighting-demand charges
61.263	Revenue from sale of power- Public lighting-lamp MTC & Renewal charges
61.264	Revenue from sale of power- Public lighting-Winter Surcharge
61.265	Revenue from sale of power- Public lighting-Consumer Service Charges
61.266	Revenue from sale of power- Public lighting-
61.267	Revenue from sale of power- Public lighting-Other charges
61.268	Revenue from sale of power- Public lighting-
61.269	Revenue from sale of power- Public lighting-adjustment to past billing
61.270	Revenue from sale of power- Public lighting-
61.271	Revenue from sale of power- bulk consumer-energy charges
61.272	Revenue from sale of power- bulk consumer- other demand charges
61.273	Revenue from sale of power- bulk consumer-other monthly minimum charges
61.274	Revenue from sale of power- bulk consumer-other load factor charges
61.275	Revenue from sale of power- bulk consumer-other power factor surcharges
61.276	Revenue from sale of power- bulk consumer-Winter Surcharge
61.277	Revenue from sale of power- bulk consumer-other charges
61.278	Revenue from sale of power- bulk consumer-Consumer Service Charges
61.279	Revenue from sale of power- bulk consumer-adjustment to past billing
61.280	Revenue from sale of power- bulk consumer-
61.281	Revenue from sale of power- grid supply- energy charges
61.282	Revenue from sale of power- grid supply-fuel surcharge
61.283	Revenue from sale of power- grid supply-capacitor surcharge
61.284	Revenue from sale of power- grid supply-load surcharge
61.285	Revenue from sale of power- grid supply-power factor surcharge
61.286	Revenue from sale of power- grid supply-demand charges
61.287	Revenue from sale of power- grid supply-Other charges
61.288	Revenue from sale of power- grid supply-Winter Surcharges

Account Codes	Account Head
61.289	Revenue from sale of power- grid supply-adjustment to past billing
61.290	Revenue from sale of power- grid supply-Consumer Service
61.291	Revenue from sale of power- other (common pool)- energy charges
61.292	Revenue from sale of power- other (common pool)- fuel surcharges
61.293	Revenue from sale of power- other (common pool)-capacitor surcharge
61.294	Revenue from sale of power- other (common pool)-load surcharge
61.295	Revenue from sale of power- other (common pool)-power factor surcharge
61.296	Revenue from sale of power- other (common pool)-demand charges
61.297	Revenue from sale of power- other (common pool)-other surcharge
61.298	Revenue from sale of power- other (common pool)-Winter Surcharge
61.299	Revenue from sale of power- other (common pool)-adjustment to past billing
61.300	Revenue from sale of power- other (common pool)-Consumer Service Charges
61.301	Non-Domestic and non-Commercial – Energy Charges
61.302	Non-Domestic and non-Commercial –Demand Charges
61.303	Non-Domestic and non-Commercial –Monthly Minimum Charges
61.304	Non-Domestic and non-Commercial –Winter Surcharge
61.305	Non-Domestic and non-Commercial –Service Charges
61.309	Non-Domestic and non-Commercial –Adjustment of past billing
61.350	Revenue from sale of power-Public water works and sewerage Pumping

Account Codes Account Head

61.5 Electricity duty and other state levies recovery (credit) account

This account will show the amount assessed for recovery from consumers on account of electricity duty per contra debits to account code 23.2. Separate sub-accounts shall be maintained in respect of each category of consumers as under:

- 61.501** Electricity duty recovery – Domestic
- 61.502** Electricity duty recovery – Commercial
- 61.503** Electricity duty recovery –small power
- 61.504** Electricity duty recovery –Medium supply
- 61.505** Electricity duty recovery –Large supply
- 61.506** Electricity duty recovery –Irrigation and agriculture
- 61.507** Electricity duty recovery –Public lighting
- 61.508** Electricity duty recovery –Bulk consumer-others
- 61.509** Electricity duty recovery –Grid supply
- 61.510** Electricity duty recovery –Common Pool
- 61.511** Electricity duty recovery –Public water works and sewerage pumping
- 61.512** Non-Domestic and non-Commercial – Electricity Duty

61.521
to Other states levies recovery (Credit Account)
61.539

61.541
to Electricity duty payable (Contra) Debit Account
61.559

Then amount of electricity duty realized as per account code 23.2 shall be accounted for through a notional entry crediting account code 46.3 and debiting this account.

61.561 Other states levies payable (Contra) Debit Account
to

Account Codes Account Head

61.589 **As per account 61.541 to 61.559.**

61.6 Meter rent/service line rentals account

This account will show the amount earned on account of rentals for metering equipment and service lines of the Board used by consumers. Sub-account 61.601 and 61.602 shall be operated under this account head. These are :

61.601 Meter Rent

61.602 Service line rentals

61.7 Recoveries for theft of power/malpractice

These account show the amount recovered by the Board from consumers or to persons for theft of power and malpractices indulged in by them such as unauthorized load, tampering etc. The following sub-accounts shall be operated.

61.711 Recoveries for theft of power – Domestic consumers

61.712 Recoveries for theft of power –commercial

61.713 Recoveries for theft of power –Small power

61.714 Recoveries for theft of power –Medium supply

61.715 Recoveries for theft of power –Large supply

61.716 Recoveries for theft of power –Irrigation and agriculture

61.717 Recoveries for theft of power –Others

61.718 Recoveries for theft of power –Recovery of Theft of Power

61.721 Recoveries for malpractices – Domestic consumers

61.722 Recoveries for malpractices – commercial

61.723 Recoveries for malpractices –Small power

61.724 Recoveries for malpractices –Medium supply

Account Codes Account Head

- 61.725** Recoveries for malpractices –Large supply
- 61.726** Recoveries for malpractices –Irrigation & agriculture
- 61.727** Recoveries for malpractices –others
- 61.728** Recoveries for malpractices –Non- Domestic and non-Commercial

61.8 Wheeling charges / O&M charges recoverable

- 61.801** PSEB
- 61.802** Haryana
- 61.803** UPSEB
- 61.804** Rajasthan
- 61.805** Baira Siul Project
- 61.806** BBMB
- 61.807** Delhi
- 61.808** Beas Satluj Link Project
- 61.809** U.T.Chandigarh
- 61.810** Sangroli
- 61.811** Badarpur
- 61.812** Chamera Project
- 61.813** 132 KV Bassi-Hamirpur line (O&M Charges)
- 61.814** Malana Project
- 61.815** Uttranchal Power Corporation Ltd.

61.9 Miscellaneous charges from consumers

This account will show all miscellaneous recoveries made from consumers e.g. meter replacement/ repositioning charges, charges from investigation, accuracy of bills, fuse replacement charges, etc. This shall be maintained under the following sub-accounts.

- 61.901** Fuse charges

Account Codes Account Head

- 61.902** Reconnection fee
- 61.903** Public lighting maintenance charges-Line maintenance
- 61.904** Public lighting maintenance charges-Lamp renewal
- 61.905** Public lighting maintenance charges-service renewal charges

61.914 Meter box charges

61.915 **Cost of Burnt Meter** At the year end, the cast if burnt meters initially received/credited under B.H.47.601 and not found refundable to the consumers should be credited/transferred to this head by debiting to B.H.47.60/I through TEO.

61.94 Revenue from sale of power

To

97

Miscellaneous charges from consumers

Electy. Consumption tax levied by Municipal committees/ Nagar Panchayat
(Contra Credit Account)

61.941 Domestic

61.942 Commercial

61.943 Small power

61.944 Medium supply

61.945 Large supply

61.946 Irrigation & Agriculture

61.947 Public lighting

61.948 Bulk Consumers

61.949 Grid Supply

61.950 Others

61.951 Public water works & sewerage Pumping

Account Codes Account Head

61.952 Non-Domestic and non-Commercial – Electricity Consumption Tax, MC/Nagar Panchyats etc.

61.961 Electy. Consumption tax levied Municipal Committees/ Nagar Panchayat (Contra Debit Account) – Domestic

61.962 Commercial

61.963 Small Power

61.964 Medium supply

61.965 Large supply

61.966 Irrigation & Agriculture

61.967 Public Lighting

61.968 Bulk Consumers

61.969 Grid Supply

61.970 Others

61.971 Public water works & Sewerage Pumping

61.972 Non-Domestic and non-Commercial Tax, MC/Nagar Panchyats etc.

62 Other Income

62.2 Income from loans, advances, Investments, etc.

62.21 Interest on staff loans advances account

This is an income account which is credited with interest accrued for the period of loans and advances to employees. Credit to this account is not based on actual deduction from payments to employees but is calculated on an over all basis on the loans and advances outstanding at the beginning and end of the period. Sub accounts 62.210 to 62.215 shall be operated for interest on various types of loans and advances to staff.

62.210 House building advance

62.211 Scooter/motor cycle advance

62.212 Motor/car advance

Account Codes Account Head

62.213 Warm clothing advance

62.214 Cycle advance

62.215 Fan advance

62.22 Income from investments

All income accrued on investments, whether due or not and whether actually received or not, should be recorded under various sub-accounts given below for various types of investment as classified in A.G.20.

62.225 Interest on investments in Government securities

62.226 Interest on bonds/debentures of other Electricity Boards

62.227 Interest on bonds/debentures of other bodies

62.228 Interest on shares in corporations and other public limited companies

62.229 Interest on fixed deposits with banks/companies, etc.

62.230 Interest on deposits with Government Treasury

62.231 Interest on other investments

62.232 Interest on investment on shares in subsidiaries

62.233 Interest on investment in debentures/bonds in subsidiaries

62.234 Interest on loans to subsidiaries

62.235 Interest on investments in capital of partnerships/joint ventures

62.236 Interest on loans to partnerships/Joint ventures

62.240 Interest on loans and advances to licensees

Similar to account code 62.21 except that it is recovered either in cash or through adjustments

62.250 Delayed payment charges from consumers

This account will show the amount charged by the Board to consumers, for payment of bill beyond the due date.

62.260 Interest on advances to contractors/Suppliers

Account Codes Account Head

All interest accrued on advance to contractors and suppliers shall be credited to this account by debiting to A.G. 25 and/or 26. No part of the interest shall be credited to capital works, even if, the advance was given for capital supplies/capital works.

62.270 Interest form banks (other than on fixed deposit)

This account represents the interest on all bank deposits other than fixed deposits (which shall be treated as income from investment). Such income is credited to this account per contra debit to account code 28.290 and /or 28.390.

62.3 Income from trading

Income arising from various trading activities shall be credited under respective sub-account under this account as given below. It may be clarified that only profit portion will be credited in this account and cost price shall be credited to the respective accounts. Where the cost of such items are not known or ascertainable, the sale price may be credited to this account.

62.310 Profit on sale of electrical plant manufactured by the Board (Profit after deducting cost from sale proceeds)

Profit on sale (Sale proceeds less cost) of electrical plant manufactured by the Board shall be credited under this account by debiting to account code 28.101.

62.321 Profit on sale, hire purchase or hire of apparatus

Similar to account code 62.310 except that this is in respect of apparatus and the account is credited by debiting account code 28.102.

62.322 Profit on sale, hire purchase from contractor for T & P etc.

62.323 Hire charges and rentals recoverable from contractors for T&P shall be credited to this account by debiting to account code 42.2 and/or 43.2.

Account Codes Account Head

62.330 Profit on sale of stores

Similar to account code 62.310 in respect of stores. Its contra will be recorded in account code 28.108.

62.340 Sale of scrap – sale proceeds

The sale proceeds of scrap shall be credited to this account by debiting to account code 28.108.

62.350 Sale of steam – sale proceeds

62.351 Sale of fly ash – sale proceeds

62.360 Other miscellaneous receipts from trading

To

62.369

Separate sub-accounts should be operated for each type of miscellaneous receipts from trading received normal course and account code 62.369 should be used for balance miscellaneous receipts from trading.

62.4 Gain on sale of fixed assets

Excess of proceeds from sale of fixed assets over the “Written Down Value” (WDV) of the asset is again. Such gain be split into two items as follows”

(1)	Total gain	XX	
	Less: Gain to be credited		X
	To capital reserve	-----	
	Balance gain credit to this		
	Account	X	

Account Codes Account Head

(2) Excess of sale proceeds plus WDV over cost of the asset= capital gain which should be credited to capital reserve.

62.5 Income/fees/collections against staff, welfare activities

The following sub account shall be operated under this account head

62.610 Film show collections

62.620 Fees from library members

62.630 Recoveries from transport facilities

62.6 Excess found on Physical verification of fuel stocks

Any excess found on physical verification of fuel stocks viz. Coal, oil and gas shall be credited to this account be debiting to A.G. 21.

62.8 Miscellaneous receipts

62.901 Rental from staff quarters

The house rent assessed in respect of employees shall be credited to this account by debiting account code 28.104.

62.902 Rentals from contractors for hire of buildings

Similar to account code 62.901 except that it is respect of contractors.

62.903 Sale of tender forms

62.904 Registration fee

62.905 Excess found on physical verification of materials stock

Excess found on physical verification of materials stock shall be credited to this account debiting account code 22.810.

Account Codes Account Head

- 62.906** Excess found on physical verification of fixed assets
- 62.910** Recovery for transport and vehicle expenses (Other than recoveries from staff)
This account shall be credited by corresponding debit to account code 28.108.
- 62.912** **Sundry credit balance written back**
Sundry credit balance written back shall be credited to this account.
- 62.913** **Refunds from customs authorities**
Refunds from customs authorities shall be treated as revenue and credited to this account.
- 62.914** Refunds from port trust authorities
- 62.916** **Commission for collection of electricity duty**
Any commission for received/receivable on account of collection of electricity duty shall be credited to this account.
- 62.918** Income from rest houses/Guest houses
- 62.920** Supervision charges on sale of stores

Account Codes Account Head

- 62.921** Receipts on account of liquidated damages for delayed supplies etc.
- 62.922** Other-non-account cost covered above
- 62.923** Processing fee deposited by different companies for their evaluation/suitability as I.P.Ps.

63 SUBSIDIES AND GRANTS

63.1 Revenue subsidies and grants

63.110 R.E. Subsidies

Subsidies received against RE works on revenue account shall be accounted for under this account head.

63.120 Grants for research and development expenses

63.130 Subsidy from State Government (General)

63.2 Subsidies against loss on account of flood, fire, cyclone, etc.

Revenue subsidy received either to compensate the loss on account of flood, fire cyclone or for general purposes but not for rural electrification will be credited to this account.

64 PRIOR PERIOD INCOME

The objective of maintaining this account group is that the Revenue account (Through the account groups 61 and 62) should properly reflect the income for the year. Therefore, separate accounts have been provided to record various types of income relating to previous years. This account group shall have the following sub heads.

65.1 Fuel related gains on prior periods transactions

Account Codes Account Head

65.110 Coal related gains of prior periods

65.120 Oil related gains of prior periods

65.130 Gas related gains of prior periods

65.2 **Receipts from consumers relating to prior periods**

65.4 **Interest income for prior periods**

65.5 **Excess provision for income tax in prior periods**

65.6 **Excess provision for depreciation in prior periods**

65.7 **Excess provision for interest and finance charges in prior periods**

65.8 **Other excess provision in prior periods**

65.801 Excess provision for power purchase in previous years

65.9 **Other income relating to prior periods**

70 **POWER PURCHASED ACCOUNT**

70.1 **Power purchased account**

Account Codes Account Head

This account reflects the cost of power purchased by the Board from other states parties by crediting to account group 41. Separate sub accounts shall be maintained for each supplier.

- 70.101** Purchase of power- P.S.E.B.
- 70.102** Purchase of power – H.S.E.B.
- 70.103** Purchase of power –U.P.S.E.B.
- 70.104** Purchase of power –Rajasthan
- 70.105** Purchase of power –Baira suli Project
- 70.106** Purchase of power –B.B.M.B
- 70.107** Purchase of power –Dehli (DESU)
- 70.108** Purchase of power – Beas Satluj Link project
- 70.109** Purchase of power – UT Chandigarh
- 70.110** Purchase of power – NTPC Sangrauli Super Thermal Plant
- 70.111** Purchase of power – NTPC Badarpur Thermal Power Plant
- 70.112** Purchase of power – Nuclear power corporation –Narora Atomic Power station Bulandshahar (UP).
- 70.113** Purchase of power from NHPC (Tanakpur HEP)
- 70.114** Purchase of power –from power Grid Corporation of India
- 70.115** Purchase of power Salal Hydro Electric Project(NHPC)
- 70.116** Purchase of power from Chamera Hydro Electric Project (NHPC)
- 70.117** Purchase of power from URI HEP (Under NHPC)
- 70.118** Purchase of power from J&K
- 70.119** Purchase of power from Rajasthan Atomic Power Project of NPCIL.
- 70.120** Purchase of power from Malana Project
- 70.121** Purchase of power from Uttranchal Power corporation.

- 70.3** **Write off of cost of acquired rights to receive power from other bodies**
See account code 18.100

- 70.4** **Wheeling charges payable**

Account Codes Account Head

Wheeling charges, if any, payable shall be debited to this account code by crediting to A.G.24 and/or 46.

70.5 O&M Charges payable

70.6 Transmission charges payable to Power Grid Corp. of India Ltd.

70.7

70.701 Free Power royalty payment to H.P.Govt. in respect of free power being received from Baira suil & Chamera Projects

70.702 Free Power royalty payment to H.P.Govt. on account of power received from Malana Project

70.8

70.801 Purchase of power from RASKAT H.E.P.

70.802 Purchase of power from Titany Mini HEP.

71 COST OF GENERATION OF POWER

71.1 Fuel consumption

71.110 Cost of coal consumed (Steam power generation) account

This account represents the coal and freight cost of coal consumed. It excludes the transit losses and any other coal related costs. This account is debited by crediting account code 21.101.

71.120 Cost of Diesel oil Consumed – Internal combustion Power Generation

Consumption of oils will be debited to this account on a monthly basis. In this account the consumption of oils would relate to steam power generation plants only. Contra entry will be passed through account code 21.106.

Account Codes Account Head

71.130 Cost of gas consumed (steam power generation) account

This account will be debited on a monthly basis for the gas consumed in steam power generation plants per contra credit to 21.108.

71.140 Cost of L.D.O./L.S.H.S./Gas Consumed/Internal Combustion

Consumption of LDO/LSHS/Gas will be debited to this account on a monthly basis by crediting to account code 21.106. In this account the consumption of gas would relate to gas turbines.

71.2 Fuel related costs

71.21 Coal related costs

71.211 Coal handling contract charges

This account shows costs for manual unloading, stacking and movement of coal at power station. The account debited per contra credit to liability for coal related costs (account code 40.61).

71.212 Demurrage on coal wagons

This account shall be debited for demurrage costs payable by the Board and corresponding credit will be passed to account code 40.61.

71.213 Siding charges

This account shall be debited with the amount payable for siding charges to the Railways. Credit shall be given to account code 40.61.

71.214 Penalties for over loading

This account shall be debited with the amount payable for penalties for overloading to the Railways Credit will be given to account code 40.61.

71.215 Commission to agents

Account Codes Account Head

This account shall be debited with the commission due to agents for coal dispatches made. Credit will be given to account code 40.61.

71.216 Payments to Railway staff posted at Thermal Power Stations

This account shall be debited with the payments made to Railways staff stationed at power stations. Credit will be given to account code 40.61.

71.217 Coal stock maintenance costs

This account shall be debited with the coal stock maintenance costs Per contra credit to account code 40.61.

71.218 Derailment costs

This account shall be debited with derailment costs per contra credit to account code 40.61.

71.219 Other coal related costs

Costs for coal handling for which no specific code is available shall be debited to this account crediting account code 40.61.

71.22 Oil related costs

71.221 Oil handling contract charges – diesel

71.222 Demurrage on oil tankers – diesel oil

71.223 Siding charges for oil receipts – diesel oil

71.224 Oil handling contract charges – furnace oil

71.225 Demurrage on oil tankers – Furnace oil

71.226 Sinding charges for oil receipts – furnace oil

71.23 Gas related costs

The sub- accounts under this group shall record gas related costs accrued during the year.

Account Codes Account Head

71.237 Gas handling contract charges – LDO/LSHS/Gas

71.238 Demurrage of LDO/LSHA/Gas Tankers

71.239 Sinding charges for LDO/LSHS/Gas receipts

71.3 Freight variance on coal receipts account

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

71.4 Stock shortage on physical verification of fuel stocks

The value of shortages of oil stock as determined on physical verifications will be debited to this account.

71.410 Stock shortages on physical verification of coal stock

This account represent the value of coal stock determined as short on physical verification

71.420 Stock shortages on physical verification of oil stock – Diesel oil stock

71.421 Stock shortages on physical verification of oil stock –furnace oil

71.422 Stock shortages on physical verification of oil stock –LDO/LSHA/Gas stock

71.5 Cost of water

Payments to be made to Government, any local body, irrigation department or any other bodies in respect of supply of water for power generation shall be debited to this account. The following sub-accounts shall be operated under this account head.

71.51 Bills from irrigation department or any other body on account of cost of water

71.510 Hydraulic power generation

Account Codes Account Head

71.520 Steam power generation

71.530 Internal combustion generation

71.6 Lubricants and consumable stores

Value of issues of lubricants and consumable stores made out of stores for the operation of generating plant shall be debited to this account. However, lubricants and consumable stores issued for repair and maintenance of generating plant shall be booked under account group 74. The account shall be maintained under the following sub accounts

71.610 Hydraulic power generation

71.620 Steam power generation

71.630 Internal Combustion generation

71.7 Station Supplies

All stores other than lubricants and consumables issued for operation (But not for repairs or maintenance) of various plants at a generating station should be debited to this account. The account shall be maintained under the following sub accounts.

71.710 Hydraulic Power Generation

71.720 Steam Power Generation

71.730 Internal Combustion Generation

Account Codes Account Head

71.8 Excise duty on generation

71.8 Cost of generation during trial stage – Charged to capital works

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

72 FUEL RELATED LOSSES

72.1 Transit losses of Fuel

72.100 Total Transit loss-coal

This account represents the total value of coal lost in transit as reduced by the freight cost of transit loss.

72.131 Transit loss of oil – furnace

72.132 Transit loss of oil – diesel

72.133 Transit loss of LDO/LSHS/GAS

Value of short receipts of oils which cannot be recovered from the railways/transporters will be reflected in the above mentioned accounts.

72.141 Loss on short receipt of gas

72.2 Loss on settlement of claims for fuel

72.210 Difference on settlement of railways claim for coal

72.220 Difference on settlement of railways claims for oil.

74.1 Repairs and maintenance to plant and machinery

74.110 R/M to generating plant and machinery – Hydro power generation

74.111 R/M to other plant and machinery – Hydro power generation

Account Codes Account Head

- 74.115** R/M to generating plant and machinery – Steam power generation
- 74.116** R/M to other plant and machinery – Steam power generation
- 74.117** R/M to generating plant and machinery – solar power generation
To account for R&M on solar and wind power generating plant & machinery and building
- 74.119** R&M to generating Plant & machinery – wind power generation
- 74.120** R/M to generating plant and machinery- internal combustion power plant
- 74.121** R/M to other plant and machinery – internal combustion power plant
- 74.125** Repairs and maintenance to buildings
- 74.191** Employees cost reallocated to R&M –plant & machinery construction units (credit)
A separate account has been provided for construction and O&M units under each main
A/c. code of 74 to account for expenditure transferred from other A/c. groups (i.e. 75, 76and 77)
- 74.192** Administrative and general expenses reallocated to R&M – plant & machinery – construction units (credit)
- 74.195** Employees cost reallocated to R&M- Plants & Machinery O&M units (credit)74
- 74.196** Administrative and general expenses reallocated to R&M – Plants & Machinery – O&M unit (credit)

Account Codes Account Head

74.2	Repairs and maintenance to buildings
74.210	R/M to Buildings containing generating plant- hydro power generation
74.211	R/M to other buildings – hydel power generation
74.215	R/M to other buildings containing generating plant- steam power generation
74.216	R/M to other buildings – steam power – generation
74.217	R/M to generating plant & machinery – solar power generation
74.219	R/M to generating plant & machinery – wind power generation
74.220	R/M to building containing generating plant-internal combustion power plant
74.221	R/M to other buildings – internal combustion power plant
74.225	R/M to buildings containing transmission installation – transmission
74.226	R/M to other buildings-transmission
74.230	R/M to building containing distribution installations – distribution
74.231	R/M to other buildings – distribution
74.235	R/M to workshop buildings
74.241	R/M to residential buildings – chairman
74.242	R/M to residential buildings –other members of Board
74.243	R/M to residential buildings –others

Account Codes Account Head

74.251	R/M to office buildings – chairman
74.252	R/M to office buildings –other members of the Board
74.253	R/M to office buildings –others
74.254	R/M to buildings – pole factory buildings
74.255	R/M to buildings –recreation centres
74.256	R/M to buildings –temporary buildings
74.257	R/M to buildings –rest houses/ guest houses
74.258	R/M to buildings –school buildings
74.259	R/M to buildings –Hospitals
74.260	R/M to buildings –other buildings
74.291	Employees cost reallocated to R&M for buildings-Construction units (credit)
74.292	Administrative & general expenses reallocated to R&M for buildings-Construction unit (credit)
74.295	Employees cost reallocated to R&M for buildings – O&M units (credit)
74.296	Administration and general expenses reallocated to R&M for buildings – O&M units (credit)
74.3	Repairs and maintenance to Civil Works
74.310	R/M to civil Works – hydro power generation
74.315	R/M to civil works – steam power generation
74.320	R/M to civil works- internal combustion power generation

Account Codes Account Head

74.325	R/M to civil works – transmission
74.330	R/M to civil works – distribution
74.335	R/M to civil works – water supply and sewerage to residential buildings
74.340	R/M to civil works – water supply and sewerage to non-residential buildings
74.345	R/M to civil works - kuchha roads
74.350	R/M to civil works – pucca roads
74.391	Employees cost reallocated to R&M – Civil Works – construction units (credit)
74.392	Administration & General expenses reallocated to R&M – Civil works- Construction units (credit)
74.395	Employees cost reallocated to R&M –Civil works-O&M units (credit)
74.396	Administration and general expenses reallocated to R&M – Civil Works – O&M units (credit)
74.4	Repairs and maintenance to hydraulic works
74.410	R/M to hydraulic works – hydraulic power generation
74.415	R/M to hydraulic works – steam power generation
74.420	R/M to hydraulic works – internal combustion
74.421	R/M to hydraulic works – soil & concrete laboratory

Account Codes Account Head

74.491	Employees cost reallocated to R&M- Hydraulic works construction units (credit)
74.492	Administration & general expenses reallocated to R&M – Hydraulic works – O&M units (credit)
74.495	Employees cost reallocated to R&M – Hydraulic works- O&M units (credit)
74.496	Administration & general expenses reallocated to R&M – Hydraulic works – O&M units (credit)
74.5	Repairs and maintenance to Lines, Cable network etc.
74.510	R/M to overhead lines, towers, poles, fixtures, overhead conductors and devices (lines, cable networks above 66 KV transmission)
74.511	R&M to overhead lines, towers, poles, fixtures, overhead conductors and devices (Lines Cable networks transmission between 13.2 to 66 KV)
74.512	R&M to underground cable- transmission
74.513	R&M to underground tunnels and conduits – transmission
74.514	R&M to station equipment- transmission
74.520	R&M to overhead lines, towers, poles, fixtures, overhead conductors and devices (lines, cable network below 13.2 KV) – distribution
74.522	R&M to underground cable – distribution
74.523	R&M to underground tunnels and conduits – distribution
74.524	R&M to station equipment – distribution
74.525	R&M to the transformers – distribution
74.526	R&M to service connections – distribution
74.527	R&M to metering equipment- distribution

Account Codes Account Head

74.528	R&M to public lighting – distribution
74.529	R&M to telephone lines
74.530	R&M to carrier and communication equipment
74.531	R&M to meter testing laboratory tools and equipments
74.532	R&M to consumer billing section
74.591	Employees cost reallocated to R&M- lines, cable, network etc. Construction units (credit)
74.592	Administration & general expenses reallocated to R&M – lines, cable, network etc. con-struction units (credit)
74.595	Employees cost reallocated to R&M- lines, cable, network etc. O&M (credit)
74.596	Administration & general expenses reallocated to R&M – lines, cable, network etc. O&M (credit)
74.6	Repairs and maintenance to vehicles
74.601	R/M to trucks, tempos and trekkers
74.602	R/M to buses and mini buses
74.603	R/M to jeeps and motor cars
74.604	R/M to tractors, trailers and trolleys
74.605	R/M to motor cycles/ Scooters
74.606	R/M to maintenance vans
74.607	R/M to construction equipments – earth moving equipment and bulldozers
74.608	R/M to construction equipments – cranes
74.609	R/M to construction equipments – cement mixers and other civil construction equipment
74.610	R/M to construction equipment – haulage
74.611	R/M to construction – equipment- tramways
74.612	R/M to construction to equipment – fabrication shop, workshop equipment

Account Codes Account Head

74.613 R/M to other apparatus

74.670 R&M cost on vehicles – Recovery from O&M works (credit)

74.671 R&M cost on vehicles – Recovery from other units (credit)

74.691 Employees cost reallocated to R&M- Vehicles-construction units (credit)

74.692 Administration & general expenses reallocated to R&M –Vehicles – construction –units (credit)

74.693 Depreciation and other charges related to R&M –Vehicle-construction unit (credit)

74.695 Employees cost reallocated to R&M- Vehicles-O&M units (credit)

74.696 Administration & general expenses reallocated to R&M –Vehicles – O&M –units (credit)

74.697 Depreciation and other charges related to R&M –Vehicle- O&M unit (credit)

74.7 Repairs and maintenance to furniture & fixtures

74.701 R/M to furniture & Fixtures – Office

74.702 R/M to furniture & fixtures – rest houses/Guest houses and hostels 74174

74.703 R/M to furniture & fixtures – Internal wiring including fitting apparatus

74.791 Employees cost reallocated to R&M- Furniture & fixtures- construction units (credit)

74.792 Administration of general expenses reallocated to R/M furniture & fixture- Construction unit (credit)

Account Codes Account Head

74.795 Employees cost reallocated to R&M- Furniture & fixtures- O&M units
(credit)

74.796 Administration of general expenses reallocated to R&M-Furniture &
Fixture- O&M unit (credit)

74.8 Repairs and maintenance to office equipments

74.801 R/M to calculators

74.802 R/M to typewriters

74.803 R/M to cash registers in cash offices

74.804 R/M to computers

74.805 R/M to printing and machinery

74.806 R/M to intercom system

74.807 R/M to drawing instruments

74.808 R/M to duplicating machines

74.809 R/M to Photostat machines

74.891 Employees cost reallocated to R&M- office equipments-construction units
(credit)

74.892 Administration & General expenses reallocated to R&M – office
equipments-construction units (credit)

74.895 Employees cost reallocated to R&M –office equipments-O&M units
(credit)

74.896 Administration and general expenses reallocated to R&M –office
equipments –O&M units (credit)

Account Codes Account Head

74.9 R&M cost charged to capital works (credit A/c.)

This account head shall be used to reclassify R&M expenditure to capital works

74.910 R&M cost of vehicles reallocated to capital works

74.911 R&M cost of vehicles reallocated to capital works (Other than vehicles)

75 EMPLOYEE COSTS

- (1) The accounts under this group would record all the employees costs category wise i.e. permanent, temporary, casual and apprentices.
- (2) There will not be any distinction regarding booking of employees costs on O&M or on capital. However, the employees cost relating to capital works shall be transferred to capital works through a separate transfer account : employees costs charged to capital works (75.910). The amount of employees costs booked in the respective account shall remain unchanged on any such transfer.
- (3) Salaries earned by casual employees based on attendance (as hitherto) will be debited to this account group but simultaneously, the expenses shall be reclassified to capital and R/M works through a separate account 75.9. The procedure and other relevant rules for casual labour shall remain as hitherto.
- (4) A new main account head : staff welfare expenses has been introduced. (In the income account group 62 a sub account head 62.6 has also been provided to record income, fee, collections against staff welfare activities. The expenses as reduced by income, fee, collections will provide net amount incurred by the Board on staff welfare activities).

Account Codes Account Head

75.1 Salaries

Salary earned by the employees of the Board is charged to this account code. This account is debited on passing of pay bill per contra credit to various recoveries and net salaries payable. This account will have nothing to do with the disbursement of salary. The account shall be maintained under the following sub-account code.

75.110 Salaries Permanent & Temporary Employees (Regular)

to

75.129, 75.190&75.191

75.130 Salaries work charged employees

to

75.149, 75.192&75.193

75.150 Salaries-casual & daily employees

to

75.169, 75.194 & 75.195

75.170 Salaries Apprentices

to

75.189, 75.196 & 75.197

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

75.2 Over time allowance

Over time/holiday earnings as computed and authorized (supported by overtime authorization slip) will be charged to this account related to specific employee categories. This account will be charged with overtime/holiday earned and is not dependent on actual payment.

75.210 Overtime allowance- permanent and temporary employees (Regular)

to

Account Codes Account Head

75.229, 75.290 & 75.291

75.230 Overtime allowance- work charged employees

to

75.249, 75.292 & 75.293

75.250 Overtime allowance-casual and daily employees

to

75.269, 75.294 & 75.295

75.270 Overtime allowance-apprentices

to

75.289, 75.296 & 75.297

75.3 Dearness allowance

Similar to account code 75.1 in respect of DA based on earnings (and not on disbursement)

75.310 Dearness allowance – permanent and temporary employees

to

75.329, 75.390 & 75.391

75.330 Dearness allowance – work charged employees

to

75.349, 75.392 & 75.393

75.350 Dearness allowance – casual and daily employees (Not applicable Present)

to

75.369, 75.394 & 75.395

75.370 Dearness allowance – Apprentices (not applicable at present)

to

Account Codes Account Head

75.389, 75.396 & 75.397

75.4 Other allowances

75.410 Other allowances- Permanent and temporary employees (Regular)

to

75.429, 75.490 & 75.491

75.430 Other allowance- work charged employees

to

75.449, 75.492 & 75.493

75.450 Other allowance-casual and daily employees (Not applicable at present)

to

75.469, 75.494 & 75.495

75.470 Other allowance- Apprentices (Not applicable at present)

to

75.489, 75.496 & 75.497

Account codes 75.1 to 75.5

		Pay	O.T	D.A.	O.A
1 Hydel generation	(1) Permanent and	75.110	75.210	75.310	75.410
(construction) Applic-	Temporary Employees				
able to all project cons-	(Regular)				
truction circles/divisions	(2) Work charged	75.130	75.230	75.330	75.430
including chief Engineer's	employees				
offices	(3) Casual & daily	75.150	75.250	75.350	75.450
	Employees				
	(4) Apprentices	75.170	75.270	75.370	75.470

Account Codes Account Head

2 Hydel generation (Operation and Maintenance) Applicable to REs and other generating units And other generating units And also for the office staff of the operation divisions & sub-divisions (Including M&T)	(1) Permanent and temporary Employees (Regular)	75.111	75.211	75.311	75.411
	(2) Work charged employees	75.131	75.231	75.331	75.431
	(3) Casual & daily employees	75.151	75.251	75.351	75.451
	(4) Apprentices	75.171	75.271	75.371	75.471
3 Construction of Sub-station and lines below 66 KV.(Commonly applicable to operating and T&C divisions)	(1) Permanent and Temporary Employees (Regular)	75.112	75.212	75.312	75.412
	(2) Work charged employees	75.132	75.232	75.332	75.432
	(3) Casual & Daily employees	75.152	75.252	75.352	75.452
	(4) Apprentices	75.172	75.272	75.372	75.472
4 Construction of Sub-station and line between 66 KV.and 132kv (Applicable to operating and T&C divisions circles)	(1) Permanent and Temporary Employees (Regular)	75.113	75.213	75.313	75.413
	(2) Work charged employees	75.133	75.233	75.333	75.433
	(3) Casual & Daily employees	75.153	75.253	75.353	75.453

Account Codes Account Head

	(4) Apprentices	75.173	75.273	75.373	75.473
5 Construction of Sub-station and lines above 132 KV. (Applicable to T&C divisions circles) On inter State& state Transmission works) employees	(1) Permanent and Temporary Employees (Regular)	75.114	75.214	75.314	75.414
	(2) Work charged employees	75.134	75.234	75.334	75.434
	(3) Casual & Daily employees	75.154	75.254	75.354	75.454
	(4) Apprentices	75.174	75.274	75.374	75.474
6 (1) Local distribution system (operation and maintenance)	(1) Permanent & temporary employees (Regular)	(1) 75.115	75.215	75.315	75.415
		(2) 75.116	75.216	75.316	75.416
		(3) 75.117	75.217	75.317	75.417
(2) Transmission (O&M)	(2) Work-charged	(1) 75.135	75.235	75.335	75.435
		(2) 75.136	75.236	75.336	75.436
		(3) 75.137	75.237	75.337	75.437
(3) Consumer service sale billing and collection (including public lighting) (applicable to operation division in respect of field technical staff	(3) Casual & daily employees	(1) 75.155	75.255	75.355	75.455
		(2) 75.156	75.256	75.356	75.456
		(3) 75.157	75.257	75.357	75.457
	(4) Apprentices	(1) 75.175	75.275	75.375	75.475
		(2) 75.176	75.276	75.376	75.476
		(3) 75.177	75.277	75.377	75.477
7. (1) Member's office	(1) Permanent & temporary employees (Regular)	(1) 75.118	75.218	75.318	75.418

Account Codes Account Head

(2) Secretariat	(2) 75.119 75.219 75.319 75.419
(3) Finance & Accounts	(3) 75.120 75.220 75.320 75.420
(4) Technical staff office at HQ (CEs. G&T,Projects and field Operation circle offices)	(4) 75.121 75.221 75.321 75.421
(5) Director commercial	(5) 75.122 75.222 75.322 75.422
(6) Stores Purchase organization	(6) 75.123 75.223 75.323 75.423
(7) Internal Audit	(7) 75.124 75.224 75.324 75.424
(8) D.I.G. Security	(8) 75.125 75.225 75.325 75.425
(9) Planning and Design units (civil and electrical)	(9) 75.126 75.226 75.326 75.426
(10) Transport/vehicles (running & maintenance)	(10) 75.127 75.227 75.327 75.427
(11) Workshop including plant and machinery (R&M)	(11) 75.128 75.228 75.328 75.428
(12) Survey and investigation divisions/circles	(12) 75.129 75.229 75.329 75.429
(13) Hydel generation (O&M) Regular Expenses filed technical staff	(13) 75.190 75.290 75.390 75.490
(14) Internal combustion (O&M) Regular expenses field technical staff	(14) 75.191 75.291 75.391 75.491

Note: Account head 10 and 11 is common to all units.

2. Work charged	(1) 75.138 75.238 75.338 75.438
employees	(2) 75.139 75.239 75.339 75.439
	(3) 75.140 75.240 75.340 75.440
	(4) 75.141 75.241 75.341 75.441
	(5) 75.142 75.242 75.342 75.442

Account Codes Account Head

- (6) 75.143 75.243 75.343 75.443
- (7) 75.144 75.244 75.344 75.444
- (8) 75.145 75.245 75.345 75.445
- (9) 75.146 75.246 75.346 75.446
- (10) 75.147 75.247 75.347 75.447
- (11) 75.148 75.248 75.348 75.448
- (12) 75.149 75.249 75.349 75.449
- (13) 75.192 75.292 75.392 75.492
- (14) 75.193 75.293 75.393 75.493

3. Casual &
Daily
Employees

- (1) 75.158 75.258 75.358 75.458
- (2) 75.159 75.259 75.359 75.459
- (3) 75.160 75.260 75.360 75.460
- (4) 75.161 75.261 75.361 75.461
- (5) 75.162 75.262 75.362 75.462
- (6) 75.163 75.263 75.363 75.463
- (7) 75.164 75.264 75.364 75.464
- (8) 75.165 75.265 75.365 75.465
- (9) 75.166 75.266 75.366 75.466
- (10) 75.167 75.267 75.367 75.467
- (11) 75.168 75.268 75.368 75.468
- (12) 75.169 75.269 75.369 75.469
- (13) 75.194 75.294 75.394 75.494
- (14) 75.195 75.295 75.395 75.495

4. Apprentices

- (1) 75.178 75.278 75.378 75.478
- (2) 75.179 75.279 75.379 75.479
- (3) 75.180 75.280 75.380 75.480
- (4) 75.181 75.281 75.381 75.481
- (5) 75.182 75.282 75.382 75.482
- (6) 75.183 75.283 75.383 75.483
- (7) 75.184 75.284 75.384 75.484

Account Codes Account Head

- (8) 75.185 75.285 75.385 75.485
- (9) 75.186 75.286 75.386 75.486
- (10) 75.187 75.287 75.387 75.487
- (11) 75.188 75.288 75.388 75.488
- (12) 75.189 75.289 75.389 75.489
- (13) 75.196 75.296 75.396 75.496
- (14) 75.197 75.297 75.397 75.497

75.5 Bonus/Exgratia

Similar to account code 75.1. In purely construction units the expenses will be capitalized and in O&M unit the same will be charged to revenue. The bonus payable to employees will be identified to specific employee categories and charged to the appropriate head of account.

75.6 Other Staff Cost

75.610 Fees and Honorarium

75.611 Medical expenses (reimbursement)

This account is debited with actual reimbursement of medical expense to Board employees. The premium paid for medical insurance scheme, if any, will also be debited to this account. However, medical allowance payable with pay will be charged to other allowance account. 75.4.

75.612 Leave Travel Assistance

This account will be charged with actual settlement of LTA claims made by employees. Advance paid to employees against LTA will not be routed through this account.

75.617 Earned leave encashment

Account Codes Account Head

Payment in respect of actual encashment of earned leave will be debited to this account.

75.629 Payment under workman compensation act

Actual payment to board's personnel in respect of claims under workmen's compensation act will be debited to this account.

75.633 Leave salary contribution (employees on deputation)

75.634 Board's contribution to employees state insurance fund

75.7 Staff welfare expenses

All staff welfare expenses will be debited to this account. In the income account group 62, a main account head 62.6 has been provided to record income/fees/collections from staff welfare activities.

75.710 Medical expenses

75.720 Canteen expenses

75.730 Education expenses

75.740 Uniform & Livery expenses

75.750 Recreation expenses

75.751 Expenditure on sports activity

75.760 Other welfare expenses

75.761 Expenses on a/c of difference between actual out-turn charges and that of confessional rates to be charged from HPSEB employees towards hiring of vehicles in emergent cases such as illness accident & death etc.

75.762 Life saving drugs/medicines etc. fro the smooth running of dispensary at Vidyut Bhawan Complex shimla-4

Account Codes Account Head

75.770 Exp. On Guest/Rest Houses including expenses on maintenance (as well as salary of staff employed)

75.8 **Terminal benefits**

75.810 **Terminal benefits (PF) – Board’s contribution**

This is an expense account for contribution towards EPF. This account is debited by crediting account code 44.404.

75.820 **Terminal benefits (FPS) – Board’s contribution**

Similar to account code 75.810 in respect of FPS. Its contra will be passed through account code 44.405.

75.830 **Terminal benefits (Superannuation) – Board’s contribution**

This account would record annual premium payable under a superannuation scheme and annual contribution to be made by Board to a superannuation fund.

75.840 **Terminal benefits (Gratuity) A/c.**

This is an expense account which is charged with estimated share of the liability the Board has towards its employees as regards payment of gratuity . The gratuity liability is identified to specific employee classification.

75.841 Terminal benefits-Pension payments adhoc relief thereon

75.842 Ex-gratia to the dependents of the deceased employees

75.843 Medical expenses reimbursement to pensioners

75.844 Pension contribution (employees on deputation)

75.850 Provident fund- inspection and audit charges

Expenses incurred by the Board in PF administration will be booked under this head.

Account Codes Account Head

75.851 Administration charges towards deposit link scheme

75.870 Board's contribution to deposit linked insurance scheme

75.871 Board's contribution to staff benevolent fund

75.872 Board's contribution to Group insurance scheme.

Note: Account heads 75.6 to 75.8 Employees cost are common to all the units of the Board

75.9 **Employee costs charged to other works (credit Account)**

75.910 Employee costs reallocated to a/c group 74 (credit) (construction units)

75.920 Employee costs reallocated to a/c group 74 (credit) O&M units

75.930 Department charges levied on capital works

75.931 **Employee costs reallocated to capital works (credit)**

To allocate employee costs to different capital works

75.940 Head office pro-rata share charged to capital

75.980 Employee costs reallocated to A/c. group 74 (construction units) contra head (debit) Contra heads have been provide separately for construction & O&M units to pass a reversal entry for expenditure reallocated to A/c. group 74. Refer Sl. No.2 of Appendix III for detailed explanation.

75.890 Employee costs reallocated to A/c. group 74 (O&M units) contra head (debit)

76 **ADMINISTRATION GENERAL EXPENSES & OTHER DEBITS**

76.1 **Administrative expenses**

Account Codes Account Head

76.10 Property related expenses

76.101 Rent (Including lease rentals)

76.102 Rates & taxes

76.104 Insurance on fixed assets

76.105 Insurance on stocks

76.106 Insurance on assets under construction

76.107 Insurance on machinery in transit

76.11 Communication

76.111 Telephone and trunk calls

76.112 Postage and telegrams

76.113 Telex charges

76.12 Professional charges

76.121 Legal charges

76.122 Audit fees

76.123 Consultancy charges

76.124 Technical fees

76.125 Other professional charges

76.13 to Conveyance and traveling

76.14

76.131 Conveyance expenses

76.132 Travelling sports festivals

76.133 Travelling allowance to employees

76.134 Travelling to apprentices

76.136 Vehicles running expenses-Petrol & oil (other than trucks, delivery vans)

Account Codes Account Head

76.137	Vehicles running expenses – Petrol & oil (trucks and delivery vans)
76.138	Vehicles license and registration fees
76.139	Use of vehicles by officers/officials for official purposes
76.140	Expenditure on foreign travel
76.141	Travelling expenses to candidates appearing in the interviews
76.15 & 76.19	Other expenses
76.151	Fees and subscriptions
76.152	Books and periodicals
76.153	Printing and stationery
76.155	Advertisement expenses
76.157	Contribution/donation
76.158	Electricity charges
76.159	Cold weather expenses
76.160	Water charges
76.161	Expenditure on gifts/presentations
76.162	Entertainment
76.163	Incentives to informers regarding theft of energy etc.
76.164	Expenditure on display of models
76.165	Expenditure on training to staff within the state.
76.166	Expenditure on training to staff out side the state
76.167	Petition fee payment to H.P. State Electricity Regulatory Commission
76.190	Miscellaneous expenses
76.191	Publicity expenses

Account Codes Account Head

- 76.194** Expenditure on Science, Technology and environment activities
- 76.195** Expenditure on news scan services'
- 76.196** Expenditure for providing of identity cards to staff posted in vidyut Bhawan Complex
- 76.197** Expenditure in connection with celebration of 50th year of independence.
- 76.198** Expenditure on IPA VAST Connectivity/ Charges etc.

76.2 Materials related expenses

Various expenses incurred in connection with purchase of materials shall be recorded in respective sub accounts under this account head. Initially all materials related cost shall be booked under this account and the year end be treated in accordance with the recommended accounting policies. The sub-account heads are as follows.

- 76.210** Freight and capital equipment
- 76.220** Other fright
- 76.230** Transit insurance
- 76.240** Vehicle running expenses – truck/delivery vans
- 76.241** Vehicle running expenses – other than truck/delivery vans
- 76.250** Octroi
- 76.260** Advertisement of tenders, notices and other purchase related advertisement
- 76.270** Incidental stores expenses
- 76.281** Fabrication charges

Account Codes Account Head

- 76.282** Fabrication charges absorbed inn cost of fabrications/credit
- 76.283** Wharfage and demurrage charges on material
-
- 76.290** Incidental stores expenses re-allocated to O&M works
Stores expenses recovered on issue to O&M works and other units would be credited to these heads. The stores expenses recovered from capital works shall be credited to account code 76.931.
- 76.291** Incidental stores expenses reallocated to inter-store transfer
Stores expenses recovered on issue to O&M works and other units be credited to these heads. The stores expenses recovered from capital works shall be credited to account code 76.931.
-
- 76.9** **Administration and General expenses charged to works (credit Account)**
- 76.910** Administration and General expenses charged to capital works
-
- 76.920** Administration and General expenses charged to R/M works
-
- 76.930** Administration & general expenses reallocated to capital works (credit)-
other than incidental stores expenses
To reallocate administration & general expenses (other than incidental stores expenses) to various capital works
- 76.931** Incidental stores expenses reallocated to capital works
Separate A/c. head provided to account for recovery of incidental stores expenses form capital works
-
- 76.980** General & administration expenses reallocated to A/c. group 74
(construction) contra head Contra heads have been provided separately for construction and O&M units to pass a reversal entry for expenditure reallocated to A/c. group 74. Refer Sl. No. 2 of Appendix III for detailed explanation.

Account Codes Account Head

76.990 General & administration expenses reallocated to A/c. group 74 (O&M units) Contra head Contra heads have been provided separately for construction and O&M units to pass a reversal entry for expenditure reallocated to A/c. group 74. Refer Sl. No. 2 of Appendix III for detailed explanation.

77 DEPRECIATION AND OTHER COSTS RELATED TO FIXED ASSETS

77.1 & Depreciation

77.2

Annual charge of depreciation on the various asset groups as per account group 10 and 11 shall be debited to this account by crediting to account group 12 and/ or 13. The provision for depreciation in respect of assets shall be updated for any transaction such as transfer, sale, scrapping or obsolescence of an asset. The account shall be maintained in respect of each main category of assets as given below. Full amount of depreciation shall be recorded in these accounts regardless of the adequacy of otherwise of revenue to absorb this charge.

77.110 Amortisation of lease hold buildings

77.120 Depreciation on buildings

77.130 Depreciation on hydraulic works

77.140 Depreciation on other civil works

77.150 Depreciation on plant and machinery

77.160 Depreciation on lines and cable network etc.

77.170 Depreciation on vehicles

Account Codes Account Head

77.180 Depreciation on furniture and fixtures

77.190 Depreciation on office equipments

77.210 Depreciation on capital expenditure resulting in an asset not belonging to the board

77.220 Depreciation on capital spares at generating stations

77.230 Depreciation on capital spares at generating stations

77.250 Depreciation on assets taken over from licencees pending final valuation

77.5 Assets Decommissioning costs

This account is operated for recording all costs incurred on decommissioning/ dismantling of fixed assets and the costs incurred for site/ restoration etc. at the erstwhile power stations/sub-stations, etc. Sale proceeds realized on sale of decommissioning assets or scrap and debris, etc. shall be taken into account for computing profit or loss on sale assets. The following sub-accounts shall be maintained under this account head.

77.510 Site Restoration costs

77.520 Building/civil works demolition costs

77.530 Generation plants- decommissioning costs

77.540 Transmission lines/sub-stations-decommissioning costs

77.550 Others – decommissioning costs

Account Codes Account Head

77.6 Small and low value items written off

77.610 Small and low value items written off

The assets of small and low value items shall be debited to this account. The objective of such write off to avoid accounting work on capitalization, depreciation and adjustments on sale, transfer, scrapping etc. of items which are not material in value.

77.7 Loss relating to fixed assets

In case of scrapped assets for which no salvage value is realized, the written down value of such assets shall be charged to this account for the year in which the scrapped assets are found unrealizable. Loss on account of shortage of fixed assets should also be booked under this head of account. The account code 16.1 shall be credited on debit to this account. The following sub-accounts shall be operated.

77.710 Written down value of assets scrapped

77.711 Written down value of assets scrapped- Land & Land rights

77.712 Written down value of assets scrapped buildings

77.713 Written down value of assets scrapped Hydraulic works

77.714 Written down value of assets scrapped -other civil works

77.715 Written down value of assets scrapped -plant and machinery

77.716 Written down value of assets scrapped -cable and net work

77.717 Written down value of assets scrapped -vehicles

77.718 Written down value of assets scrapped -furniture & fixtures

77.719 Written down value of assets scrapped -office equipment

77.720 Write off of deficits of fixed assets absorbed on physical verification

On physical verification of fixed assets, any deficit observed shall be written off under the orders of the competent authority by debiting this account and crediting account group to Accumulated depreciation on that

Account Codes Account Head

asset shall also be withdrawn from A.G. 12 provision for depreciation shall be debited per contra credit to this account. Thus the net loss shall be charged to this account. The following sub-accounts shall be operated.

- 77.723** Write off of deficits of fixed assets absorbed on physical verification-hydraulic works
- 77.724** Write off of deficits of fixed assets absorbed on physical verification – other civil works
- 77.725** Write off of deficits of fixed assets absorbed on physical verification –plant and machinery
- 77.726** Write off of deficits of fixed assets absorbed on physical verification –lines, cables & net work
- 77.727** Write off of deficits of fixed assets absorbed on physical verification – vehicles
- 77.728** Write off of deficits of fixed assets absorbed on physical verification – Furniture & fixture
- 77.729** Write off of deficits of fixed assets absorbed on physical verification office equipments

77.73 Loss on sale of fixed assets

Excess of written down value over the sale proceeds is loss on sale of assets and shall be charged to this account. The following sub-accounts shall be maintained for each major category of fixed assets.

- 77.730** Loss on sale of fixed assets
- 77.731** Loss on sale of fixed assets-land and land rights
- 77.732** Loss on sale of fixed assets-buildings
- 77.733** Loss on sale of fixed assets-hydraulic works
- 77.734** Loss on sale of fixed assets-other civil works
- 77.735** Loss on sale of fixed assets-plant and machinery

Account Codes Account Head

77.736 Loss on sale of fixed assets-lines, cables and net work

77.737 Loss on sale of fixed assets-vehicles

77.738 Loss on sale of fixed assets-furniture & fixtures

77.739 Loss on sale of fixed assets- office equipment

77.8 Depreciation and related cost charged to capital works (Credit Account)

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

77.910 Depreciation charges reallocated to R&M estimates a/c. group 74 (Construction units)

77.920 Depreciation charges reallocated to a/c group 74 (O&M units)

77.930 Depreciation charges reallocated to capital works (credit)

To reallocate depreciation and other charges to various capital works.

77.980 Depreciation cost reallocated to A/c. group 74 (construction units) contra head

Contra heads have been provided separately for construction and O&M units to pass a reversal entry for expenditure reallocated to A/c. group 74.

77.990 Depreciation cost reallocated to A/c. group 74 (O&M units) Contra head.

78 INTEREST AND OTHER FINANCE CHARGES

Main account codes 78.1 to 78.5 would record interest payable on capital liabilities. Sub accounts under these main heads would conform to classification of capital liabilities under A.G. 52, 53 and 54. These are:

Account Codes Account Head

78.1 Interest on State Government loans

Interest payable on state government loans shall be debited to this account by crediting account code 51.207.

78.2 Interest on bonds guaranteed under section 66 of the electricity (supply) Act 1948

Interest payable on bonds shall be debited to this account by crediting account code 51.205.

78.3 Interest on debentures

Interest payable on Debentures shall be debited to this account by crediting account code 51.208 & 51.209.

78.4 Interest on foreign currency loans and credits

Interest payable on foreign currency and credits shall be debited to this account.

78.5 Interest on other loans/deferred credits (In Rupees)

Penal interest on delay/default in payment of interest or repayments of borrowings shall be recorded in this account. Correspondingly, any rebates (reduction from normal interest rate) earned by the Board for timely payments shall be recorded as income in separate sub account under A.G. 62. The following sub-accounts shall be maintained for each category of loans/ borrowings.

78.501 Interest on loans from LIC

78.502 Interest on loans from REC

78.503 Interest on loans from AFC

78.504 Interest on loans from ARFC

78.505 Interest on loans from bonds not guaranteed under section 66 of Electricity (Supply) Act, 1948.

Account Codes Account Head

- 78.506** Interest on stock guaranteed under section 66 of Electricity (Supply) Act, 1948.
- 78.507** Interest on stock not guaranteed under section 66 of Electricity (Supply) Act, 1948
- 78.508** Interest on stock – IDBI
- 78.509** Interest on stock
- 78.510** Interest on stock – Other loans
- 78.511** Interest on PFC loans
- 78.512** Interest on PNB loans
- 78.513** Interest on Canara Bank Loans
- 78.514** Interest on Punjab & Sind Bank Loans
- 78.515** Interest on SIDBI loan
- 78.516** Interest on Private Bonds
- 78.517** Interest on UCO Bank Shimla
- 78.518** Interest on Bank of India Shimla
- 78.519** Interest on Union Bank of India Shimla

78.59 Penal interest on capital liabilities

78.6 Interest to consumers

Interest payable to consumers for (I) financial participation and moneys received from them, and (II) security deposits from consumers shall be dealt through this account.

78.7 Interest on borrowings for working capital

Interest payable on (i) cash credits from banks, (ii) bank overdrafts, and (iii) short term loans for meeting working capital requirements shall be debited to this account.

78.8 Other interest and finance charges

Account Codes Account Head

78.82 & Discounts to Consumers
78.83

Discounts to consumers for timely payment of bills shall be recorded as a finance charges and shall be debited under this account by crediting to A.G.23. The following sub-account codes shall be operated.

- 78.821** Discounts to consumers for timely payment- domestic
- 78.822** Discounts to consumers for timely payment- commercial
- 78.823** Discounts to consumers for timely payment-small power
- 78.824** Discounts to consumers for timely payment- medium supply
- 78.825** Discounts to consumers for timely payment-large supply
- 78.826** Discounts to consumers for timely payment-agriculture/Irrigation
- 78.827** Discounts to consumers for timely payment-public lighting
- 78.828** Discounts to consumers for timely payment-bulk consumers
- 78.829** Grid supply-bulk
- 78.830** Other supply
- 78.831** Rebate allowed for timely payment of energy bills receivable by HPSEB from inter state consumers for Bulk supply under bilateral agreement.

78.84 Interest to suppliers/ contractors

Interest payable to suppliers/contractors on overdue payments shall be debited to this account by crediting account code 42.2 or 43.2 as the case may be. The account shall be maintained under the following sub- accounts

- 78.841** Interest to suppliers/ Contractors – Capital
- 78.842** Interest to suppliers / contractors – O&M

78.85 Interest on FDs, CPF, GPF, SDs, etc.

78.850 Interest on fixed deposits

Interest payable on fixed deposits, if any, shall be debited to this account.

78.851 Interest on CPF

Account Codes Account Head

Interest payable on provident fund shall be debited to this account by crediting account code 57.110.

78.852 Interest on GPF

Interest payable on general provident fund shall be debited to this account by crediting account code 57.120.

78.853 Interest on security deposits from staff

Interest payable on security deposits from staff shall be debited to this account.

78.86 Cost of raising finance

Various types of costs/ expenses incurred in raising finance shall be debited to this account by crediting account code 46.110 and /or 24.1 or 24.4 Separate sub accounts shall be maintained for each type of costs as given below.

78.861 Stamp duty

78.862 Legal charges

78.863 Advertisements

78.864 Service fee

78.865 Credit fee

78.866 Commitment charges

78.867 Other expenses

78.87 Stamp duty

Any discount on issue of bonds/debentures or premium on their redemption shall be debited to this account by crediting account group 52,53 and/or 24. The account shall be maintained under the following sub accounts.

78.871 Discount on bonds/debentures

Account Codes Account Head

78.873 Premium on redemption of bonds/debentures

78.88 Other charges

Other charges not covered already shall be included under this account. Sub accounts for some of them are as under.

78.881 Bank charges for remittance between Board's offices

Bank charges (T.T. Charges) for remittances (Form H.O. to division and vice versa) shall be debited to this account by crediting account code 24.4.

78.882 Bank commission for collection from consumers

Bank commission for collection from consumers (For electricity bills) shall be debited to this account by crediting account code 24.4

78.883 Other bank charges

Any other bank charges (not covered in account code 78.881 and 78.882) shall be debited to this account by crediting account code 24.1 and / or 24.4.

78.884 Guarantee charges

Guarantee charges taken by banks shall be debited to this account by crediting account code 24.4.

78.885 Interest tax on LIC loans

78.886 Interest tax on REC loans

78.887 Interest tax on PFC loan.

78.89

& Interest on payments by State Government under guarantees

91

78.890 Interest on sums paid by the State Government under guarantees

Interest on sums paid by the State Government under guarantees shall be debited to this account by crediting liability account code 51.2 and /or 24.4.

Account Codes Account Head

78.9 **Capitalisation of interest on funds used during construction (Credit A/c)**
The amount of interest on funds used during construction stage which is computed in the prescribed manner shall be capitalized and booked this account head (Refer comments on account Head 77.9). Such sum shall be debited to A.G. 14 and credited to this account.

A.G.79 **OTHER DEBITS TO REVENUE ACCOUNT**

79.1 **Materials Cost Variance**

The basis of valuation of receipts, issues and stocks of materials recommended in the materials accounting manual would result in certain debits and credits to materials cost variance accounts. In case the balance in this account is a credit balance, the same shall be credited to “ Reserve for materials cost Variance” (account code 56.610)

79.110 Materials cost variance – capital

79.120 Materials cost variance – O&M

79.130 Materials cost variance – capital – Difference in stock value ledgers and closing stock account found untraceable only.

79.140 Materials cost variance – O &M – Difference in stock value ledgers and closing stock account found untraceable only.

79.2 **Research & Development expenses**

Research and development expenses other than employee costs incurred by the Board as a result of which no tangible asset is acquired by it shall be charged off through this account.

79.210 R & D Expenses

Account Codes Account Head

79.3 Cost of trading/manufacturing activities

The cost of trading and manufacturing activities shall be dealt under this account.

79.4 Bad and doubtful debt written off/provided for

Bad debts as well as provision for doubtful debts shall be dealt under this account. Separate sub accounts shall be maintained for the same as under.

79.410 Bad debts written off – dues from consumers

The dues from consumers declared irrecoverable by the competent authority, shall be treated as bad debts. Such bad debts shall be debited to this account by crediting to A.G.23.

79.420 Bad debts written off- advances to supplier/contractors

The advances dealt under account groups 25 and 26 declared irrecoverable/unadjustable shall be debited to this account by crediting to A.G. 25 and /or 26.

79.430 Bad debts written off – others

Bad debts not dealt in account code 79.410 and 79.420 shall be debited to this account.

79.460 Bad and doubtful debts provided for dues from consumers see account code 23.9

79.470 Bad and doubtful debts provided for advances to suppliers/contractors

The percentage of advances to suppliers/contractors that is treated as doubtful (in recovery) is debited to this account by crediting to A.G. 25 and/or 26 and may be written off on sanction of competent authority.

Account Codes Account Head

79.480 Bad and doubtful debts provided for others

Bad and doubtful debts provided for but not covered in account coded 79.460 and 79.470 shall be dealt under this account.

79.5 Miscellaneous Losses & write off

All losses other than those losses in relation to fuel and fixed assets for which no separate account have been provided elsewhere shall be recorded under the respective sub account under this main head. The sub accounts are:

79.510 Shortages on physical verification of stock

Shortages detected on physical verification of stock shall be written off on the orders of competent authority by debiting this account and crediting account code 22.830.

79.511 Loss of materials by pilferage, etc.

Similar to account code 79.510.

79.520 Loss of cash written off

Loss on account of cash written off shall be debited to this account by crediting account code 28.

79.530 Compensation for injuries, death and damages – staff Compensation granted to staff for injuries, death and damages shall be debited to this account by crediting account code 24.

79.531 Compensation for injuries, death and damages – outsiders

Similar to account code 79.530 in respect of outsiders

79.532 In fructuous capital expenditure written off

Account Codes Account Head

The expenditure on survey/feasibility studies of a project which is finally rejected should be written off by debiting this account.

79.560 Loss on obsolescence of fixed assets
Loss due to obsolescence of fixed assets shall be dealt under this account by crediting to account code 46.96

79.561 Loss on obsolescence of stores etc. in stock
Loss on account of obsolescence of stores etc. in stock shall be dealt under this account by crediting account code 46.963

79.570 Losses on exchange rate variation
Loss arising due to variation in exchange rate shall be debited to this account.

79.571 Sundry debit balance written off
Small and petty debits standing in the books shall be written off under the sanction of competent authority and debited to this account by crediting account group 27 and 28.

79.572 Loss on sale of scrap
Loss if any, on sale of scrap shall be debited to this account by crediting account code 16.179.573
Loss on sale of stores
Similar to account code 79.572 in respect of sale of loss of stores.

79.7 **Sundry expenses**
Amortisation of intangible assets write off of deferred revenue expenditure and such other miscellaneous debits to revenue account shall be debited to separate sub-account under this main account head.

79.710 Intangible assets written off

Account Codes Account Head

79.72 Write off of deferred revenue expenditure

79.720 Write off of compensation for premature takeover of licensees
See account code 17.221

79.730 Provision for contingencies

79.8 Losses on account of flood cyclone fire etc.

79.881 Loss to fixed assets on account of flood cyclone fire etc.,
On finalization of claims lodged for the compensation of the losses on account of flood cyclone, fire, etc. the portion of claim rejected shall be charged to this account separate sub accounts shall be maintained for each type of losses as given below.

79.882 Loss to stocks on account of flood, cyclone, fire, etc.

79.883 Loss to assets under construction on account of flood, cyclone, fire, etc.

79.884 Loss on write off of dues from consumers in areas affected by flood cyclone, fire, etc.

Note : Sometime the fixed assets as well as works in progress are damaged due to natural calamities and are to be repaired to bring them to its original capacity. The cost of such repairs is to be treated as Revenue expenditure, as such the repair cost of such assets should be debited to appropriate B.H. under AG-74. However, if the entire assets/material is destroyed completely and nothing could be recovered but entirely new assets is required to be constructed/ procured then in such a situation, the value of such assets/material etc. should be withdrawn from assets. Account BH-10 or 14 or stock and booked immediately to 16 assets not in use or BH – 22.7 as the case may be. Afterwards, on obtaining sanction from competent authority this amount should be booked to BH-79. The amount

Account Codes Account Head

of subsidy against such losses received from the Govt. is also treated as revenue receipt and is required to be credited to BH- 63.2. Normally the amounts of subsidies are received in Head Office Only.

81 PROVISION FOR INCOME TAX FOR THE YEAR

81.1 Provision for income tax for the year

Income tax payable by the board under the provision of Income Tax Act 1961 shall every year be provided for by debiting this account and crediting account code 46.8

83 PRIOP PERIODS EXPENSES/LOSSES

All prior periods expenses and losses for which no provision was made in the previous years shall be recorded in the various sub-accounts under this account head as given below.

Note : The revenue expenses/income pertaining to prior period only should be debited/ credited to revenue account. Therefore, while paying arrears etc. relating to the period prior to the same should be treated as prior period expenses be charged to appropriate account heading under AG-83. Similarly revenue receipts pertaining to the period prior to should also be credited to prior period income account heading under AG-65.

83.1 Short provision for power purchased in previous years

83.102 Excess provision for Power purchased in previous years

83.2 Fuel Related Losses & Expenses Relating to Previous years

83.210 Coal related expenses and losses of previous years

Account Codes Account Head

83.220 Oil related expenses and losses of previous years

83.230 Gas related expenses and losses of previous years

83.3 **Operating expenses of previous years**

83.4 **Excise duty on generation relating to previous years**

83.5 **Employees costs relating to previous years**

83.6 **Depreciation under provided in previous years**

83.7 **Interest and other finance charges relating to previous years**

83.8 **Other charges relating to previous years**

83.810 Short provision for Income Tax – previous years

83.820 Administrative expenses – previous years

83.840 Material related expenses –previous years

91 **COSTS AND REVENUE AT TRIAL STAGE**

91.1 **Debit accounts for costs at trial stage**

91.101 **Fuel costs at trial stage (debit account)**

Fuel related cost and losses at trial stage (as booked in account group 71/72) shall be complied and debited to this account by crediting to account code 91.201.

91.106 Fuel related gains at trial stage

91.121 **Fuel related losses at trial stage**

Account Codes Account Head

Similar to account code 91.101 in respect of fuel related losses.

91.131 Repairs and maintenance costs at trial stage

Similar to account code 91.101 in respect of R/M

91.141 Employee costs at trial stage

Similar to account code 91.101 in respect of employee costs.

91.151 Administrative and general expenses at trial stage

Similar to account code 91.101.

91.161 Depreciation and other cost relating to fixed assets during trial stage

Similar to account code 91.101.

91.171 Interest and other finance charges during trial stage

91.2 Memorandum credit account for the debits of costs

Contra entry of account code 91.1 shall be passed as under.

91.201 Fuel costs at trial stage

91.206 Fuel related gains at trial stage

91.221 Fuel related losses at trial stage

91.231 Repairs and maintenance costs at trial stage

91.241 Employee costs at trial stage

91.251 Administrative and general expenses at trial stage

91.261 Depreciation and other finance charges during trial stage

Account Codes Account Head

91.271 Interest and other finance charges during trial stage

91.3 **Credit accounts for revenue at trail stage**

91.301 Credit account for revenue from power generated at trial stage-Hydel Power

91.4 **Memorandum debit accounts for credits of revenue**

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

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

The accounts being memorandum account, shall be closed at the year end by reversal entries to be passed by H.O. Information of units of power generation, auxiliary consumption, purchase and sale are being recorded for various power stations, distribution and other division, sub-divisions at head office for an easy and accurate compilation sale and auxiliary consumption shall be converted into monetary terms by valuing a unit at a notional cost of Rupee one.

- (1) H.O. for purchase of power
- (2) Generating stations for generation and auxiliary consumption
- (3) Distribution divisions for sale of power other than inter state sale
- (4) Head office for inter state sale of power

92.1 **Total units account**

The account shall be debited by crediting account code 92.2 (generation) and 92.4 (purchase) credit entry shall be passed by debiting account code 92.3 (Auxiliary consumption) and 92.5 (units sold) Units generated shall be

Account Codes Account Head

shown under this account by debiting to account 92.1 various sub account shall be as under.

92.2 Unit generated account

92.201 Hydel Power

92.202 Steam Power

92.203 Internal Combustion

92.204 Units generated account- solar Power

To account for units generated for solar and wind power plant

92.205 Unit generated account- wind power

92.3 Auxiliary consumption account

Auxiliary consumption shall be shown under this account by crediting to account code 92.1 Various sub accounts shall be as under.

92.301 Hydel Power

92.302 Steam Power

92.303 Internal Combustion

92.304 Auxiliary consumption account-solar power

92.305 Auxiliary consumption account – Wind power

92.4 Units purchased account

Units purchased from other SEB's/parties shall be shown under this account by debiting to account code 92.1. Various sub account shall be as under:

92.401 PSEB

92.402 HSEB

92.403 UPSEB

92.404 Rajasthan

92.405 Baria Siul Project

92.406 B.B.M.B.

Account Codes Account Head

92.407	Delhi
92.408	Beas Sutluj link Project
92.409	U.T. Chandigarh
92.410	NTPC Singrauli Super Thermal Power Plant
92.411	NTPC Badarpur Thermal Power Plant
92.412	Nuclear Power corp. Narora Atomic Power station Bulandshahar (U.P)
92.413	NHPC Tanankpur (HEP)
92.414	Power grid corp. of India
92.415	Salal Hydro Electric Project (NHPC)
92.416	Chamera Hydro Electric project (NHPC)

92.5 Units sold account

Total units sold shall be shown under this account by crediting account code 92.1. Various sub accounts shall be as under.

92.501	Domestic
92.502	Commercial
92.503	Small power
92.504	Medium supply
92.505	Large supply
92.506	Agriculture
92.507	Public lighting
92.508	Bulk consumers
92.509	Grid supply
92.510	Others

Appendix III

ADDITION OF A NEW ACCOUNT HEAD IN THE CHART OF ACCOUNTS

Responsibility	Action	Timing
Chief Accounts Officer, HO	1. Receive request from various function heads as from various Field offices from time to time Add a new account head.	As and when
	2. Consider the justification for or permissibility of such an addition, as requested or as deemed necessary or permissible suo moto, whether for additional analysis or a transaction booking or to account for a new transaction or otherwise.	Immediate
	3. In case the purpose is additional analysis, ensure that it is with the board, framework as per CEA chart to accounts,	Immediate
	4. In case it is new transaction not envisaged in the CEA chart	Immediate

Account Codes Account Head

to accounts, obtain CEA's specific approval for the purpose if required as per Rules, 1985 (Note: As per Rules 1985 introduction of New account group requires prior approval of the Central Government.)

- | | | |
|---------------------------------|---|-----------|
| 5. | In case addition is considered necessary, justified or permissible, authorize the addition and sign an account code within the appropriate group of account code. | Immediate |
| 6. | Circulate the order for addition of an account code to all concerned, stating clearly: | Immediate |
| | (1) New account head description | |
| | (2) New account code | |
| | (3) Date effective | |
| | (4) Accounting units authorized to operate the new account | |
| | (5) Treatment to be given to the transaction | |
| Concerned
Accounting unit(s) | 7. Transfer transactions booked till effective date in other account (s) to the new account, if and as Prescribed by the above HO order | |
| | 8. Give the feedback to HO for the accounting so/done Not done or the extent to which done/not done, with Reasons for non compliance in full/in part. | |
| CAO, HO | 9. Take necessary follow up/corrective action for/on the said Feedback. | |

Appendix III

Schedule 2

ADDITION OF A NEW ACCOUNT HEAD IN THE CHART OF ACCOUNTS

Responsibility	Action	Timing
Chief accounts Officer, HO	1. Receive requests from various as also from various functional Heads at HO to delete a sub-account head from the chart of accounts also giving reasons there for.	As and when
	2. Consider the justification for or permissibility of such a deletion such requested or as deemed necessary, or permissible suo moto, whether to avoid an analysis required to be made being now con-	Immediate

Account Codes Account Head

sidered to be too difficult/comber-
some/ impossible to unnecessary,
or to remove account heads relating
to transactions consider to be abso-
lutely unlikely to impossible or other
wise.

3. In case the deletion is sought because Immediate
of absence/likely absence of trans-
actions of a particular nature, check
whether deletion of that account from
chart of accounts itself is warranted
or-non use without such deletion thereof
by a particular accounting unit or by
the Board itself is adequate.
(Note: As per Rules, 1985 Board is
not permitted to delete any account
heads from the prescribed chart of
accounts, even in cases where the
Board does not have the type of trans-
action covered by that account)
4. In case deletion is considered nece- Immediate
ssary, justified or permissible, auth-
orize the deletion and circulate the order
authorizing it to all concerned, stating
clearly:
- (1) Account head(s) deleted
 - (2) Account codes thereof
 - (3) Date effective
 - (4) Accounting units authorized to cease operating
- The account head (s) so deleted

Account Codes Account Head

- (5) Treatment to be given to the transaction booked
Till the date effective in the deleted account (s)
etc.

Appendix IV

Sr. No.	Name of Scheme/Project Code No.	Project/Scheme Code No. allotted	Latest Revised Scheme
1.	<u>PLAN SCHEME:</u>		
	<u>ON GOING GENERATION PROJECT:</u>		
1.	Rongtong Micro Hydel Project	01	01
2.	Sanjay (Bhaba) Hydel Project	02	02
3.	Binwa Hydel Project	03	03
4.	Andhra Hydel Project	04	04
5.	Giri Hydel Project	05	05
6.	Baner Hydel Project	06	06
7.	Thirot Hydel Project	07	07
8.	Gaj Hydel Project	08	08
9.	Chamba Augmentation Scheme	09	09
10.	Kilar Hydel Project	10	10
11.	Larji Hydel Project	11	11

Account Codes Account Head

12.	Bassi Augmentation Project	12	12
13.	Khauli Hydro Electri Project	13	13
14.	Renuka Hydel Electri Project	14	14
15.	Parbati Hydro Electri Project	15	15
16.	Rukti Hydro Elecrti Project	16	16
17.	Salvi Hydro Elecrti Project	17	17
18.	Emergency Agriculture Programme	18	18

19sarwar Kuddu(110
MW) under the
control of Pabber
Vellay power
corporation Ltd.
Rohroo Dt. 14-03-
05

19	.Holi Hydro Electric Project	31	31
20.	Bassi Augmentation Project	32	32
21.	Sal Stage –I &II.	33	33
22.	Dodra Kawan	34	34
23.	Nathpa Jhakri Scheme	35	35
24.	Investigation of Dhamwari Sundra Hydel Project	36	36
25.	Augumentation of Bhaba Project	37	37
26.	Ghanvi Hydel Project	38	38
27.	Investigation of Chamera Project Stage-II	39	39
28.	Small Gumma Hydro Elecrtic Project being executed by HPSEB on 50:50 basis with MNES grant	40	40
29.	Fozal Hydel Project	41	41
30.	Renovation & modernization of	42	42

Account Codes Account Head

	Nogli(2x250KW,2X500KW,3X250KW)		
	Power House		
31.	Renovations and modernization of Chaba		
	Power House (1750KW,2X500KW,3X250KW)	43	43
32.	Kashang Hydro Electric Project	44	44
33.	Ghanvi Hydro Electric Project	45	45
34.	Renovation & Modernization of Giri		
	Power House	46	46
35.	Renovation & modernization of Bassi		
	Power House	47	47
36.	T&D World Bank Aided	50	50
37.	Transmission & Distribution Schemes	51	51
	(State Plan Including T&D Losses)		
38.	Rural electrification schemes (State Plan)	52	52
39.	Rural electrification schemes financed by		
	Rural electrification Corporation.0		
	i) Normal Programme.	53	53
	ii) Minimum Needs Programme.	54	54
40.	Extension of electricity to Harizan Basi houses	55	55
	in H.P.		
41.	Investigation Schemes (State Plan)	56	56
42.	Board's Buildings		
	i) Residential	57	57
	ii) Non- Residential	58	58
43.	System Improvement of REC Scheme	59	59 Schemes codes
	(33 & below)		101to106
			previously issued
44.	System Improvement Schemes T&D	60	60 To Backward
	Schemes (33KV & Above)		Area Sub-Plan
			& Others Have
			been with.

Account Codes Account Head

Sr. No.	Name of Scheme/Project	Project/Scheme Code No. allotted	Latest Revised Scheme Code No.
45.	System Improvement Schemes (66 KV & above)	-	61 drawn and are being covered under the scheme
46.	System Improvement Schemes (132 KV & above)	-	62 Heads mentioned against Sr, No.43 To 49 of this list)
47.	Backward Area Sub-Play by REC (Within the State Plan)	60	63
48.	R.E.(Tribal Sub-Plan) by REC.	-	64
49.	R.E.(Special Component Plan) by REC.	-	65
50.	Rural Electrification (ITDP) against deposits from others	-	66
	Test D (sub plan)	-	67
III	<u>OTHER THAN PLAN SCHEMES</u>		
1.	Inter State transmission line centrally aided	71	71
2.	Survey & Investigation Schemes (grant).	72	72
3.	Providing single light point to Harizan Houses	73	73
4.	Investigation of Chamera Project Stage-II (Central Grants)	74	74
5.	Research Schemes	75	75
6.	Koldam Project	76	76

Account Codes Account Head

7.	Natural calamity relief	77	77
8.	Electrification of Harizan House/Basties	78	78
9.	Kutir Jyoti Scheme	79	79
10.	“Misc Capital Expenditure”	80	80
11.	Grants/assistance against Accelerated Power Development Programme from State Govt. Under A.P.D.P.	81	81
12.	Pardhan Mantri Gram Yojna for Kinnaur/Spiti Sub-Division.	82	82
13.	Providing Electronic Meters in Consumers Permisses under PFC loan	-	83
1.(A)	Deposits for electrification to service connections	100	96
(b)	Consumer contribution towards cost of capital assets		
2.	Expenses relating to Project completed and commissioned.	97	97
3.	Misc.capital expenditure Rural Under Kutir Jyoti Scheme	98	- Scheme code No. 79 already allotted To Kutir Jyoti Scheme.
4.	Expenditure not identifiable to any specific Project.	99	99
5.	<u>System Improvement of REC Scheme:</u>		
i)	System Improvement scheme of sub-The.Lad-Bharol, Distt Mandi (Code No. 060255)	101	Cancelled
ii)	System Improvement Scheme of Teh. Pachhad, Distt Sirmour (Code No. 060256)	102	New Scheme Codes may be considered Form 59 to 65.

Account Codes Account Head

iii)	System Improvement Scheme of Teh Paonta Distt. Sirmour (Code No. 060257)	103
iv)	System Improvement Scheme of Teh. Indora, Distt. Kangra (Code No. 060258)	104
v)	System Improvement Scheme of Gerkhah under (E) Divin. Parwanoo	105
vi)	System Improvement Scheme of Kandaghat under (E) Divin. Solan	106

**STRUCTURE OF LOCATION CODE
INVESTIGATION ON PROJECTS :100-199**

Sr. No.	Name of Unit	LOCATION CODE NO. ASSIGNED	NEW REVISED LOCATION CODE NO. ASSIGNED/ REMARKS
1	2.	3.	4.
1.	Survey & Investigation Circle (P) Mandi	120	Closed
	i) Prabati Invest. Divn. No.1, Sarabai (Bhunter)	122	Closed
	ii) Hydel Invest. Divn. Mandi now Larji Constn. Divn. No II, Mandi	123	Location Code No. 123 is closed due to renaming of the unit New Location Code 237 is allotted under Larji Const. Circle
2.	Survey & Investigation Circle No. II Chamba	-	100

Account Codes	Account Head		
i)	Hydel Investigation Divn.Chamba	102	102
ii)	Hydel Investigation Divn. Bharmour (Now HOLI)	128	103
iii)	Civil Const. Divn. Palampur	264	104 (Transferred from PCC Dharam- shala a/w existing location code)
3.	Ghanvi Hydel Const. Circle, Jeori	242	Renamed as Kashang Constn. Circle Jeori a/w Location Code.
i)	Baspa Invest. Divn. Jeori renamed as Ghanvi Constn. Divn. No II Jeori	127,124	Closed due to rena- ming of the unit may be seen under Kash- ang Const. Circle Jeori
4.	Project Investiigation & Constn. Circle, Rohroo (Now Renamed)	210	210
i)	Renuka Invest. Divn. Dadahu renamed as kashang Divn. No. II Jeori	216	Closed due to rena- ming of the unit may be seen under Kash- ang Const. Circle Jeori
ii)	Renuka Divn. No. II, Chirgaon	211	211

HYDEL GENERATION- CONSTRUCTION OF PROJECTS 200-99

Account Codes Account Head

Sr. No.	PARTICULARS	LOCATION CODE NO. ASSIGNED	NEW REVISIED LOCATION CODE NO ASSIGNED/ REMARKS
1	2	3	4
1.	Bhaba Constn. Circle No.I, Bhabanagar	220	220
	i) Bhaba Constn. Divn. No.I, Bhabanagar	231	223
	ii) Bhaba Const. Divn. No.II Katgaon (Now LCD No. VI, Larji)	221	Renamed
	iii) Holi constn. Divn. Bhar- mour (HID Holi Renamed)	128	Closed and renamed
2.	Larji Hydel Constn. Circle, 230 Bhunter		Location Code 230 stands against Larji Hydel Constn.Circle Bhunter (Sarabai) below
	i) Thirost Const. Divn.No. I Bhunter now Larji Constn. Divn. No. IV, Bhunter	203	Location Code 203, 204 are closed due to renaming of Divn & new location code are allotted under LCD No.IV, Bhunt- Er & Civil Const. Div. Palampur
	ii) Thirost const. Divn. No. II Bhunmter renamed as Civil Cinstn. Divn. Palampur	204	
3.	Larji Hydel Constn. Circle,	230	230

Account Codes Account Head

	Bhunter-I (Sarabai)		
	i) Larji Const.Divn. no.I, Sarabai	222	231
	ii) Larji Const. Divn. No. II, Larji	232	232
	iii) Larji Const. Divn No.IV, Sarabai	203	233
	iv) Larji Store Division Bhunter renamed as Hydrel Investiagtion Division Bharmour again re-naned & opened as Larji Store Divn. Sarabai	234	closed & renmed
	v) L.C.D. No VI Thalout (Bhunter)	-	234
4.	Larji Hydrel Const. Circle No. II Sarabai	-	236
	i) LCD No. III, Pandoh	-	237
	ii) LCD No. V Sarabai	-	238
	iii) LCD No. VII,Thalout(Bhunter)	-	239
5.	Ghanvi Hydrel Constn. Circle, Jeori now Kashang.	242	242
	i) Kashang Constn. Divn. No.I, Jeori	243	243
	ii) Kashang Constn. Divn. No II. Jeori	124	244
6.	Project Constn. Circle, Dharamshala	260	260
	i) Baner Constn Divn. Jia	261	Closed & renamed
	ii) Gaj Constn. Divn. Chari Now Khauli Constn. Divn. Shahpur	262	262
	iii) Gaj & Baner P/House Divn. Kangra	263	Closed & re-named
	iv) Civil Constn. Divn Palampur	264	Closed & re-named
	v) P & M Div. Pandoh	-	265
	vi) UhI Constn. Divn. Jogindernagar	-	266

Account Codes Account Head

TRANSMISSION & DISTRIBUTION-CONSTRUCTION 300-399

Sr	NAME OF UNIT	LOCATION	NEW REVISED
No.		CODE NO.	LOCATION
		ASSIGNED	CODE NO
			ASSIGNED/ REMARKS
1	2	3	4
1.	Transmission Constn. & Maint. Circle, Shimla	300	400
	i) Trans. Divn. Shimla	302	302
	ii) Trans. Divn. Bilaspur	305	305
	iii) Trans. Divn. Nahan	311	311
	iv) Trans. Divn. Solan	312	312
	v) Trans. Divn. Bhabanagar	-	313
	vi) 220/33/22 KV Sub-Stn. Div. Kunihar	518	314
	vii) 220/66/22 KV Sub-Stn. Divn. Jeori Kotla	536	315
	viii) 400KV Trans./Constn. Divn. Nalagarh	334	316
2.	TRANSMISSION CONSTN & MAINTENANCE CIRCLE HAMIRPUR	330	330
	i) Transmission Divn. Bijni (Mandi) - Renamed		332
	ii) Trans. Divn. Una	333	333
	iii) Trans. Divn. Hamirpur	301	334
	iv) Trans. Divn. Jassore	332	335
	v) 220 KV Sub-Stn. Divn. Jassore	556	336

Account Codes Account Head

	Garoh		
iv)	RE Baner P/House Divn.	261	405
	Jia		
3.	Generation Circle Bhabanagar	415	415
i)	RE Bhaba P/House	416	416
	Divn. Bhabanagar		
ii)	Xen (E) P/House	417	417
	Divn. Bhabanagar		
iii)	Xen Civil Mtc. P/House	418	418
	Divn. Bhabanagar		
iv)	RE Ganvi P/House	-	419
	Divn. Jeori		
4.	Director Design	-	425
	P/House (E) Sundernagar		
5.	Director Design (E) Larji Project	-	430
	Mandi		
1)	P&M Div. Pandoh	265	431

TRANS./OPERATION/DISTRIBUTION- O&M

500-5 99

Sr. No.	NAME OF UNIT	LOCATION CODE NO. ASSIGNED	NEW REVISIONS LOCATION CODE NO ASSIGNED/	REMARKS
1	2	3	4	5
1.	(OP)CIRCLE, SHIMLA	500	500	
	I) (E) Divn. No-1 Shimla	501	501	
	ii) (E) Divn. No-II Shimla	502	502	
	iii) City (E) Divn. Shimla	503	503	

Account Codes Account Head

	iv) (E) Divn. Theog	504	504	
	v) (E) Divn. Suni	508	508	
2.	(OP)CIRCLE, SOLAN	510	510	Location Codes, 512 513,516 allotted to Divn. Under (OP) Circle Solan are bei- ng closed and new Nos under series of Nahan Circle are be- ing issued
	i) (E) Divn, Solan	511	511	
	ii) (E) Divn, Nalagarh	514	514	
	iii) (E) Divn, Arki	515	515	
	iv) (E) Divn, Parwanoo	517	517	
3.	(OP) CIRCLE, BILASPUR	520	520	
	i) (E) Divn, Bilaspur	521	521	
	ii) (E) Divn, Ghumarwin	522	522	
	iii) (E) Divn, Sundernagar	523	523	
	iv) (E) Divn, Karsog	524	524	
4.	(OP) CIRCLE, RAMPUR	530	530	
	i) (E) Divn, Rampur	531	531	
	ii) (E) Divn, Kumarsain	532	532	
	iii) (E) Divn, Reckongpeo	533	533	
	iv) (E) Divn, Kaza	534	534	
	v) (E) Divn, Ani	535	-	Transferred to Kullu
5.	(OP) CIRCLE, MANDI	540	540	Location Codes,544, 545 & 547 under (OP) Circle Mandi are being closed & new Nos. under Se-

Account Codes Account Head

ries of (OP) Circle
Kullu are being
Issues

	i) (E) Divn, Mandi	541	541
	ii) (E) Divn, Jogindernagar	542	542
	iii) (E) Divn, Sarkaghat	543	543
	iv) (E) Divn, Gohar	546	546
	v) (E) Divn, Dharampur	-	548
6.	(OP) Circle Dalhousie	550	550
	i) (E) Divn, Dalhousie	551	551
	ii) (E) Divn, Chamba	552	552
	iii) (E) Divn, Jawali	553	553
	iv) (E) Divn, Nurpur	554	554
	v) (E) Divn, No. II, Chamba	555	555
	/Palampur (Killar)		
7.	(OP) CIRCLE,KANGRA	560	560
	i) (E) Divn, Dharamshala	561	561
	ii) (E) Divn, Kangra	562	562
	iii) (E) Divn, Palampur	563	563
	iv) (E) Divn, Baijnath	564	564
	v) (E) Divn.Lambagaon	565	565
	vi) (E) Divn. Dehra	566	566
	vii) (E) Divn. Shahpur	-	567
8.	(OP) CIRCLE HAMIRPUR	570	570
	i) (E) Divn,Hamirpur	571	571
	ii) (E) Divn, Barsar	572	572
	iii) (E) Divn, Nadaun	573	573

Location Code 573 is
allotted to (E) Divn.

Account Codes Account Head

				Badaun instead of 575.
9.	(OP) CIRCLE, UNA	577	574	Location Code of OP. Circle Una is being Revised and reallocated As per symmetrical series
	i) (E) Divn, Amb	576	576	
	ii) (E) Divn, Una	573	577	
	iii) (E) Divn, Gagret	574	578	
10.	Maintenance Divn, Vidyut Bhawan, Shimla-4	579	579	
11.	(OP) CIRCLE, NAHAN	580	580	
	i) (E) Divn, Paonta	516	581	
	ii) (E) Divn, Rajgrah	512	582	
	iii) (E) Divn, Nahan	513	583	
12.	(OP) CIRCLE, ROHROO	590	590	
	i) (E) Divn, Jubbal	505	591	
	ii) (E) Divn, Rohroo	506	592	
	iii) (E) Divn, Chopal	507	593	
13.	(OP) CIRCLE, KULLU	700	595	Location codes related to (Op.) Circle Kullu are being revised and re- allotted as per symmetrical series
	i) (E) Divn, Kullu	544	596	
	ii) (E) Divn Manali	545	597	
	iii) (E) Divn Keylong	547	598	
	iv) (E) Divn Anni	535	599	Transferred from (OP)

Account Codes Account Head

Circle, Rampur

CARRIER & COMMUNICATION – M&T-PSP**600-699**

Sr. No.	NAME OF UNIT	LOCATION CODE NO.	NEW ASSIGNED	REVISED LOCATION CODE	REMARKS
1	2	3	4	5	
1.	M&T CIRCLE, BILASPUR	600	600		
	i) M&T Divn. Sundernagar	601	601		
	ii) M&T Divn. Solan	603	603		
	iii) M&T Divn. Kangra	604	604		
2.	C.E. (PSP)SHIMLA	909	610		
	i) PLCC Divn Sundernagar	602	611		
	ii) State Load Despatch &	908	612		Reorganised as per

Account Codes Account Head

	Communication Centre at Shimla		existing list of C.E Wise office
3.	C.E.(Civil & Tech, P&D Units C.E.) & Architect Cells 800-899		
	i) Chief Engineer (P) Shimla	800	800
	ii) C.E. Larji Hydel Project Bhunter	801	801
	iii) C.E. (Design) Sundernagar	804	804
	iv) C.E. (Trans.) Hamirpur	805	805
	v) C.E. (Op) North, Dharamshala	806	806
	vi) C.E. (Op) South, Shimla	807	807
	vii) Chief Architect	808	808
	vii) Director Planning, Shimla	809	809
	(Mini Micro)		
	ix) Director (P&D) Civil II, Sundernagar	130	810 Location code 130 for tis unit may be read as 810, so that it could be covered under symmetrical Nos.
	x) Director P&D (C) 1, Sundernagar	811	811
	xi) C.E. (OP) Central Zone Mandi	841	841
	xii) Director (P&D) (M) Sundernagar	813	813
	xiii) Director (Design) P&D No.III Sundernagar	-	814
	xiv) Director Design Trans Hamirpur	816	816
	xv) Director Design Sub-Stn. Hamirpur	817	817
	xvi) Director P&D units C&E	818	818
	xvii) Director Design P&D (REC)	819	819

Account Codes Account Head

unit Dalhousie (Subhashnagar)

xviii) C.E. (Gen.) Sundernagar	820	820
xix) Director Planning Circle No.1 Sundernagar	822	822
xx) Director Planning Mandi (Design Elect. Larji Project) Mandi	830	830
xxi) C.E. (Investigation & Planning) Sundernagar	832	832
xxii) C.E. (System & Planning) Shimla	835	835
xxiii) Director Planning (P/H & Trans) Shimla	836	836
xxiv) Director Power System (Planning) (E) Shimla	837	837
xxv) C.E. Contract & Arbitration Shimla	-	840

HEAD OFFICE UNITS 900-999

1. Members	900	900	
2. Board Secretariat (Admn.)	901	901	
3. Security (DIG)	902	Closed	
4. Internal Vigilance.	903	Closed	
5. C.E. (Comm.)	904	904	
6. F & A Wing.	905	905	
7. Internal Audit	906	906	
8. C.E.(MM)	907	907	
9. State Laod Despatch & Communication Centre	908	908	Transferred from here as its control Is now under. C.E.

Account Codes Account Head

(PSP) Shimla

10.	Director Training	910	910
11.	C.E. (P&M) Shimla	803	911

APPENDIX V

Addition of new account heads/ Deletion of old Account Heads/ Scheme Codes inserted/issued in the Chart Accounts

Account Code Account Head

23.613	Sundry debtors for Inter State Sale of Power form Utranchal Jal Vidyut Nigam Ltd.
41.122	Sundry creditors for Purchase of Power from Utranchal Jal Vidyut Nigam Ltd.
41.731	Provision for liability of Expenses related to ULDC Scheme in Northem Region under unified scheme
55.531	Financial Support for Augumentation of Sub- Stn. at Barotiwala (Badi) from H.P. Govt.
61.113	Revenue from sale of Power from Utranchal Jal Vidyut Nigam Ltd.
70.122	Purchase of Power from Utranchal Jal Vidyut Nigam Ltd.
70.731	Expenses related to ULDC Scheme in the Norhern Region under unified scheme.

Old Account Heads Deleted**New/Revised Account Heads inserted**

23	23.816	Sundry debtors for wheeling/ O&M charges from Rasket H.E.P.
	23.817	Sundry debtors for wheeling/O& M charges fromTitangMini H.E.P.
41.105		Sundry creditors for purchase

Account Codes Account Head

	Of power from Baira Suil project	
41.113	Sundry creditors for purchase Of power from Tanakpur H.E.P	
41.115	Sundry creditors for purchase Of power from Slal H.E.P.	41.123 Sundry creditors for purchase of power from N.H.P.C.Ltd.
41.116	Sundry creditors for purchase Of power from, Chamera H.E.P	
41.117	Sundry creditors for purchase Of power from Uri H.E.P	
41.801	Sundry creditors for purchase Of power from Rasket H.E.P	41.816 Sundry creditors for purchase of power form Titang Mini H.E.P.
41.802	Sundry creditors for purchase Of power from Titang Mini H.E.P.	
61		61.816 Wheeling/O&M charges recove- rable from Rasket H.E.P 61.817 Wheeling/O&M charges recove- rable from Titang Mini H.E.P.
70.105	Purchase of power from Baira Suil Project	
70.113	Purchase of power from NHPC (Tanakkpur H.E.P.)	
70.115	Purchase of power from Salal H.E.P. (NHPC)	70.123 Purchase of power from NHPC Ltd
70.116	Purchase of power from Chamera H.E.P. (NHPC)	
70.117	Purchase of power from Uri H.E.P. (Under NHPC)	
70.801	Purchase of power from Rasket	70.816 Purchase of power from Rasket H.E.P.
70.802	Purchase of power from Titang Mini HE.P.	70.817 Purchase of power from Titang Mini H.E.P.

Account Codes Account Head

Account Codes Account Head