



# PUNJAB STATE TRANSMISSION CORPORATION LIMITED

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

Corporate Identity Number: U40109PB2010SGC033814

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

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

Accounts Circular No. 03/2015/PSTCL

To

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

(In-charge of Accounting Units)

Memo No. 600-644/CFO/A&R-20

Dated: 24.04.2015

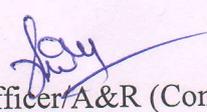
**Subject: - Opening of new Cash Book from the beginning of each financial year (i.e. w.e.f. 1<sup>st</sup> April).**

It has come to notice that accounting units are maintaining cash book on continuous basis without any break at the end of each financial year and some accounting units maintain 2 no. alternate cash books, one for odd months and the other for even months. This is gross violation of accounting principles and rules. This has been viewed seriously by the management.

Therefore it is directed that a new cash book must be started at the beginning of each financial year (i.e. w.e.f. 1<sup>st</sup> April) and should be maintained on continuous basis upto the end of the financial year. The practice of maintaining alternate cash books for odd and even months (if any) should be stopped.

The meticulous compliance of these instructions should be ensured from the beginning of FY 2015-16.

This issues with the approval of Director/F&C, PSTCL, Patiala.

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

Endst. No. 645-670/CFO/A&R-20

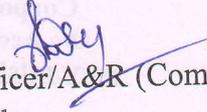
Dated: 24.04.2015

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

1. Chief Engineer/TS PSTCL Patiala.
2. Chief Engineer/SLDC PSTCL Patiala.
3. Chief Engineer/P&M PSTCL Ludhiana.
4. Financial Advisor PSTCL Patiala.
5. Chief Accounts Officer (WM&G) PSPCL Patiala.
6. All Dy.CEs/SEs under PSTCL.
7. All Dy. CAOs / Dy. CAs / Dy. FAs under PSTCL.
8. Company Secretary, PSTCL.
9. All AOs under P & M Circles.

10. RAO, PSTCL, Patiala.

11. SE/IT, PSTCL, Patiala for placing the circular on website of PSTCL.

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

CC:

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

Date: 24.04.2015

Memo No. 600-614/CP/A&R-20

Subject - Opening of new Cash Book from the beginning of each financial year (i.e. w.e.f. 1<sup>st</sup> April)

It has come to notice that accounting units are maintaining cash book on continuous basis without any break at the end of each financial year and some accounting units maintain 2 no. alternate cash books, one for odd months and the other for even months. This is gross violation of accounting principles and rules. This has been viewed seriously by the management.

Therefore it is directed that a new cash book must be started at the beginning of each financial year (i.e. w.e.f. 1<sup>st</sup> April) and should be maintained on continuous basis upto the end of the financial year. The practice of maintaining alternate cash books for odd and even months (if any) should be stopped.

The meticulous compliance of these instructions should be ensured from the beginning of FY 2015-16.

This issue with the approval of Director/F&C, PSTCL, Patiala.

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

Date: 24.04.2015

Memo No. 615-570/CP/A&R-20

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

1. Chief Engineer/TS PSTCL, Patiala.
2. Chief Engineer/SDC PSTCL, Patiala.
3. Chief Engineer/WM PSTCL, Patiala.
4. Financial Adviser PSTCL, Patiala.
5. Chief Accounts Officer (W/M) PSTCL, Patiala.
6. All Dy. CEOs under PSTCL.
7. All Dy. CAOs/Dy. CAS/Dy. FAs under PSTCL.
8. Company Secretary, PSTCL.
9. All AOs under P & M Circle.