



# PUNJAB STATE TRANSMISSION CORPORATION LIMITED

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

Corporate Identity Number: U40109PB2010SGC033814

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

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

Accounts Circular No. 07/2014/PSTCL

To

All Addl. SEs/Sr. Xens  
under PSTCL

(All P&M/Protection/Construction/  
CO&C accounting units)

Memo No. 1734-78/A&R/20

Dated: 07.08.2014

**Subject: Pre-audit of payment against stale cheques.**

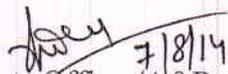
It has been observed by higher authorities that while issuing cheques against the stale cheques, the reversal of stale cheques is not being carried out properly by the field offices. As a result, in some cases the payment is being accounted for twice in the accounts and a huge amount is being accumulated in credit of GH 46.910 which has resulted into audit para by statutory auditors.

To avoid this practice, it is desired by the higher authorities that in future before making payment against stale cheque, it must be got pre-audited from an Accounts Officer. So the pre-audit of these payments shall be got done from Account Officer as stated below:

| Name of Division  | From whom pre-audit must be got done |
|---|--------------------------------------|
| All P & M and Protection Divisions  | Concerned AO/P&M Circle              |
| Grid Construction Division, Jalandhar<br>TLSC Division, Jalandhar<br>Civil Division, Jalandhar  | AO/P&M Circle, Jalandhar             |
| Grid Construction Division, Moga  | AO/P&M Circle, Bathinda              |
| Grid Construction Division, Patiala<br>TLSC Division, Patiala<br>Civil Division, Patiala<br>TLSC Division, Mohali<br>Civil Division, Mohali | AO/TS, Patiala                       |
| CO&C Division, Amritsar   | AO/P&M Circle, Amritsar              |
| CO&C Division, Ludhiana   | AO/P&M Circle, Ludhiana              |

Hence, in future, no payment shall be made against a stale cheque without pre-audit as above.

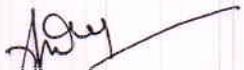
This issues with the approval of Chief Financial Officer, PSTCL, Patiala.

  
Accounts Officer/A&R,  
PSTCL, Patiala.

Endst. No. 1779-96/CAO/A&R/20

Dated: 07.08.2014

Copy of the above is forwarded to all Accounts Officers of P&M Circles and AO/TS with the instructions to pre-audit all cases of payment against stale cheques as mentioned above.

  
Accounts Officer/A&R,  
PSTCL, Patiala.

PTO

CC:

1. Sr. PS to Director/F&C, PSTCL, Patiala for kind information of Director please.
2. Chief Engineer/TS, Patiala.
3. Chief Engineer/P&M, Ludhiana.
4. All Dy. CE's/SE's, P&M Circles.
5. Dy. CE/Grid Construction Circle, Ludhiana.
6. Dy. CE/TLSC Circle, Patiala.
7. Dy. CE/Civil Works Circle, Jalandhar.
- ✓ 8. SE/IT, PSTCL, Patiala for placing the instructions on website of PSTCL.