



**Dakshin Haryana Bijli
Vitran Nigam**

A large, lattice-structured power line tower stands in a field of dry, golden-brown grass. In the background, other similar towers are visible, and a range of mountains is silhouetted against a clear, light blue sky.

Accounting Entries

The bottom half of the image shows an open book with white pages in the foreground. The background is a blurred office or classroom setting with bright, out-of-focus lights and a person sitting at a desk.

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Head Office

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
1	Accounting for transfer of energy charges collected by the Field bank branch to Head Office main bank branch						
	24.3	Collecting Banks Account	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	33. (Division Code)	IUT – Remittance to Head Office	Cr	XXX			
	(Being transfer of energy charges collection by the division to bank)						
2	Accounting for remittance or adjustment of Electricity duty to the government						
	46.300	Electricity duty payable to Govt.	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	34.906	IUT – Funds transfer from Head Office	Cr	XXX			
	(Being remittance of Electricity duty to the government)						
3	Accounting for adjustment of Electricity duty against loan taken						
	46.300	Electricity duty payable to Govt.	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
		Loan Account concerned	Cr	XXX			
	(Being adjustment of Electricity duty against loan taken)						
4	Accounting for cash withdrawal from bank						
	24.110	Cash in hand	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	34.906	IUT – Funds transfer from Head Office	Cr	XXX			
	(Being cash withdrawn from Bank)						
5	Accounting for initial payment/ replenishment of Imprest						
	24.210/ 24.220	Permanent Imprest with staff/ Temporary Imprest with staff	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	24.110	Cash in hand	Cr	XXX			
	34.906	IUT – Funds transfer from Head Office	Cr	XXX			
	(Being initial payment/ replenishment of Imprest)						
6	Accounting for payment by cheque						
		Relevant expense head	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	34.906	IUT – Funds transfer from Head Office	Cr	XXX			
	(Being payment made through cheque)						
7	Accounting for Loans and advances given to employees						

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	27.1	Loans and advances to staff – Interest bearing	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	27.2	Loans and advances to staff – Interest free	Dr	XXX				
	34.906	IUT – Remittance to Head Office	Cr		XXX			
	24.110	Cash in hand	Cr		XXX			
	(Being payment made for advance)							
8	Accounting for stale cheques							
	34.906	IUT – Funds transfer from Head Office	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.910	Stale cheque Account	Cr		XXX			
	(Being stale cheques accounted for)							
9	Accounting for collection of other income at Head Office (in Cash Book)							
	24.110	Cash in Hand	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
		Relevant account head	Cr		XXX			
	(Being collection of non-energy charges at head office)							
10	Accounting for depreciation on assets							
	77	Depreciation A/C	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	12	Provision for Depreciation A/c	Cr		XXX			
	(Being depreciation charged on assets)							
11 a	Accounting for physical verification of assets – Shortage (Investigation entry)							
	12	Provision for Depreciation A/c	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	28.872	Pending Investigation	Dr	XXX				
	10	Fixed Asset	Cr		XXX			
	(Being shortage on physical verification of assets accounted for)							
11 b	Accounting for physical verification of assets – Shortage (Provision for loss)							
	77	Depreciation and other cost related to fixed assets	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.209	Provision for losses on account of shortage/theft of fixed asset	Cr		XXX			
	(Being shortage on physical verification of assets accounted for)							
12	Accounting for physical verification of assets – Excess							
	10	Fixed Asset	Dr	XXX			Head Of Office	

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
	56.2	Capital Reserve A/c	Cr	XXX	Dealing Hand - LDC/UDC/DA/SO	DGM/AGM	
(Being excess on nominal value on physical verification of assets accounted for)							
13	Accounting Entries for De-capitalisation / Scrapping / Sale / Disposal						
	12	Provision for depreciation	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	16	Residual value	Dr	XXX			
	10	Fixed Asset	Cr	XXX			
(Being approval obtained from competent authority for declaring any asset as beyond economic repair (BER), obsolete, de-capitalization, scrap etc. accounted for)							
14	Accounting for recovery of amount from sale						
	33	IUT - Bank Account	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	79.572	Loss on sale of asset (Scrap)	Dr	XXX			
	79.562	Loss on sale of asset (Healthy)	Dr	XXX			
	16	Residual Value	Cr	XXX			
	62.4	Gain on sale of Asset (Healthy)	Cr	XXX			
	62.340	Gain on sale of Asset (Scrap)	Cr	XXX			
(Being recovery of any amount on account of sale of assets lying in the above account accounted for)							
15	Accounting for lodging of claim with Insurance Company						
	12	Provision for Depreciation A/c	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	79.562	Loss on Asset	Dr	XXX			
	28.810	Sundry Debtors - Insurance Co. A/C	Dr	XXX			
	10	Fixed Asset	Cr	XXX			
(Reduction of the fixed asset amount in the books of account)							
16	Accounting on settlement of insurance claim						
	33	Bank A/C	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	28.810	Sundry Debtors - Insurance Co. A/C	Cr	XXX			
(Being receipt of claim amount accounted for)							

Operations Division

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
1	Accounting for sale of power (Cumulative Entry)						
	23.1001-81	Sundry Debtors for Sale of Power	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	23.1101-81	Sundry Debtors for Fixed Charges	Dr	XXX			
	23.1301-81	Sundry Debtors for FSA	Dr	XXX			
	23.1701-81	Sundry Debtors for Surcharge	Dr	XXX			
	23.2001-81	Sundry Debtors for Electricity Duty	Dr	XXX			
	23.2301-81	Sundry Debtors for Municipal Tax	Dr	XXX			
	61.2001-81	Revenue - Sale of Power	Cr	XXX			
	61.6001-81	Revenue - Meter Service	Cr	XXX			
	61.6301-81	Revenue - Line Service	Cr	XXX			
	61.903	Maintenance charges for street light	Cr	XXX			
	61.2101-81	Revenue - Fixed Charges	Cr	XXX			
	61.2301-81	Revenue - FSA	Cr	XXX			
	62.2401-81	Delayed payment - Surcharge	Cr	XXX			
	46.300	Electricity duty payable to Govt.	Cr	XXX			
	46.501	Municipal Tax payable	Cr	XXX			
	(Being revenue on sale of power accounted for)						
1a	Accounting for sale of power - Sale of power						
	23.1001-81	Sundry Debtors for Sale of Power	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	61.2001-81	Revenue - Sale of Power	Cr	XXX			
	61.6001-81	Revenue - Meter Service	Cr	XXX			
	61.6301-81	Revenue - Line Service	Cr	XXX			
	61.903	Maintenance charges for street light	Cr	XXX			
	(Being revenue on sale of power accounted for)						
1b	Accounting for sale of power - Fixed Charges						
	23.1101-81	Sundry Debtors for Fixed Charges	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	61.2101-81	Revenue - Fixed Charges	Cr	XXX			
1c	Accounting for sale of power - FSA						
	23.1301-81	Sundry Debtors for FSA	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	61.2301-81	Revenue - FSA	Cr	XXX			

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
	(Being revenue on sale of power accounted for)						
1d	Accounting for sale of power – Surcharge						
	23.1701-81	Sundry Debtors for Surcharge	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	62.2401-81	Delayed payment – Surcharge	Cr	XXX			
	(Being revenue on sale of power accounted for)						
1e	Accounting for sale of power – Electricity Duty						
	23.2001-81	Sundry Debtors for Electricity Duty	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.300	Electricity duty payable to Govt.	Cr	XXX			
	(Being revenue on sale of power accounted for)(Being revenue on sale of power accounted for)						
1f	Accounting for sale of power – Municipal Tax						
	23.2301-81	Sundry Debtors for Municipal Tax	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.501	Municipal Tax payable	Cr	XXX			
	(Being revenue on sale of power accounted for)						
2	Accounting for collection of energy charges from consumer (In Revenue Cash Book)						
	24.110	Cash in hand	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	23.3001-81	Sundry Debtors Collection for Sale of Power – Current Year	Cr	XXX			
	23.3101-81	Sundry Debtors Collection for Sale of Power – Previous Year	Cr	XXX			
	23.3201-81	Sundry Debtors Collection for Fixed Charges – Current Year	Cr	XXX			
	23.3301-81	Sundry Debtors Collection for Fixed Charges – Previous Year	Cr	XXX			
	23.7301-81	Sundry Debtors Collection for FSA – Current Year	Cr	XXX			
	23.7401-81	Sundry Debtors Collection for FSA – Previous Year	Cr	XXX			
	23.7701-81	Sundry Debtors Collection for SC – Current Year	Cr	XXX			
	23.7801-81	Sundry Debtors Collection for SC – Previous Year	Cr	XXX			
	23.3401-81	Sundry Debtors Collection for ED – Current Year	Cr	XXX			
	23.3501-81	Sundry Debtors Collection for ED – Previous Year	Cr	XXX			
	23.3601-81	Sundry Debtors Collection for M.Tax – Current Year	Cr	XXX			

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	23.3701-81	Sundry Debtors Collection for M.Tax - Previous Year	Cr		XXX			
	(Being collection of energy charges from consumer)							
3	Accounting for deposition of cash collected to bank (in Main Cash Book)							
	33.906	IUT - Remittance to Head Office	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	24.110	Cash in hand	Cr		XXX			
	(Being cash collected from consumers deposited in bank)							
4	Accounting for adjustment of collection charges for municipal tax collected by division							
	46.501	Municipal Tax payable	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	62.923	Collection fee on Municipal Tax collected	Cr		XXX			
	46.936	Service tax deducted	Cr		XXX			
	(Being collection charges for municipal tax collected by division)							
5a	Accounting for adjustment of Municipal tax collected against street light connection realization due							
	46.501	Municipal Tax payable	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	23.3001-81	Sundry Debtors Collection for Sale of Power - Current Year	Cr		XXX			
	23.3101-81	Sundry Debtors Collection for Sale of Power - Previous Year	Cr		XXX			
	23.3201-81	Sundry Debtors Collection for Fixed Charges - Current Year	Cr		XXX			
	23.3301-81	Sundry Debtors Collection for Fixed Charges - Previous Year	Cr		XXX			
	23.7301-81	Sundry Debtors Collection for FSA - Current Year	Cr		XXX			
	23.7401-81	Sundry Debtors Collection for FSA - Previous Year	Cr		XXX			
	23.7701-81	Sundry Debtors Collection for SC - Current Year	Cr		XXX			
	23.7801-81	Sundry Debtors Collection for SC - Previous Year	Cr		XXX			
	23.3401-81	Sundry Debtors Collection for ED - Current Year	Cr		XXX			
	23.3501-81	Sundry Debtors Collection for ED - Previous Year	Cr		XXX			
	23.3601-81	Sundry Debtors Collection for M.Tax - Current Year	Cr		XXX			
	23.3701-81	Sundry Debtors Collection for M.Tax - Previous Year	Cr		XXX			

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
5b	Accounting for payment of Municipal Tax (in Cash Book)						
	46.501	Municipal Tax payable	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	34.906	IUT – Funds transfer from Head Office	Cr	XXX			
	(Being payment of Municipal tax)						
6	Accounting for remittance of Service tax to authorities						
	46.936	Service tax deducted	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	34.906	IUT – Funds transfer from Head Office	Cr	XXX			
	(Being service tax remitted)						
7	Accounting for dishonor of cheques submitted by consumers						
	23.3001-81	Sundry Debtors Collection for Sale of Power – Current Year	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	23.3101-81	Sundry Debtors Collection for Sale of Power – Previous Year	Dr	XXX			
	23.3201-81	Sundry Debtors Collection for Fixed Charges – Current Year	Dr	XXX			
	23.3301-81	Sundry Debtors Collection for Fixed Charges – Previous Year	Dr	XXX			
	23.7301-81	Sundry Debtors Collection for FSA – Current Year	Dr	XXX			
	23.7401-81	Sundry Debtors Collection for FSA – Previous Year	Dr	XXX			
	23.7701-81	Sundry Debtors Collection for SC – Current Year	Dr	XXX			
	23.7801-81	Sundry Debtors Collection for SC – Previous Year	Dr	XXX			
	23.3401-81	Sundry Debtors Collection for ED – Current Year	Dr	XXX			
	23.3501-81	Sundry Debtors Collection for ED – Previous Year	Dr	XXX			
	23.3601-81	Sundry Debtors Collection for M.Tax – Current Year	Dr	XXX			
	23.3701-81	Sundry Debtors Collection for M.Tax – Previous Year	Dr	XXX			
	33.906	IUT – Remittance to Head Office	Cr	XXX			
	(Being cheques deposited by consumers dishonored)						
8 (A)	Accounting for unbilled revenue at the end of the year						
	23.4001-81	Provision for unbilled revenue	Dr	XXX	Dealing Hand -	Head Of Office	

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	61.2001-81	Revenue - Sale of Power	Cr		XXX	LDC/UDC/DA/S 0	DGM/AGM	
	(Being unbilled revenue at the end of the year)							
8 (B)	Accounting for reversal of above entry at the beginning of next year							
	61.2001-81	Revenue - Sale of Power	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	23.4001-81	Provision for unbilled revenue	Cr		XXX			
9	Accounting for receipt of new meter at Division							
	14	Meter equipment Capital W.P Account	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	31	Inter unit account material	Cr		XXX			
	(Being receipt new meter at division)							
10	Accounting for testing charges incurred							
	76.283	Testing charges	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	24.110/34.906	Cash/ Bank	Cr		XXX			
	(Being testing charges incurred)							
11	Accounting for capitalization of testing charges							
	14	Meter equipment CWIP	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	76.283	Testing charges	Cr		XXX			
	(Being testing charges capitalized)							
12	Accounting for installation of meter at site							
	10.578	Meter Installation	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	10.580	Metering equipment's (KNO.)	Dr	XXX				
	14	Meter equipment Capital W.P Account	Cr		XXX			
	(Being meter installed)							
13	Accounting for transfer of meter to other Accounting unit							
	32	IUT	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	10.578	Meter Installation	Cr	XXX				
	10.580	Metering equipment's (KNO.)	Cr		XXX			
	(Being uninstalled and transferred to other Division)							

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
14	Accounting for receipt for meter at division from other Accounting unit.						
	10.578	Meter Installation	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	10.580	Metering equipment's (KNO.)	Dr	XXX			
	32	IUT	Cr	XXX			
	(Being meter at division received)						
15	Accounting for receipt of deposit for repair charges from consumer						
	33.906	IUT	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	47.601/ 47.611	Deposits received against burnt meters/ Deposit from consumers for misc. jobs	Cr	XXX			
	23.7	Sundry Debtors Miscellaneous Receipts from Consumers	Cr	XXX			
	(Being adjustment of repair charges from consumer)						
16	Accounting for issue of spares						
	74	R&M	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	22	O&M Material Issue	Cr	XXX			
	(Being issue of spares from stores)						
17	Accounting for incurring repair charges to meter						
	74	R&M	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	37	IUT	Cr	XXX			
	(Being repair charges incurred)						
18	Accounting for scrapping of irreparable/ burnt meter						
	16	Asset not in use - meter	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	12	Provision for depreciation on Fixed Asset	Dr	XXX			
	10.578	Meter Installation	Cr	XXX			
	10.580	Metering equipment's (KNO.)	Cr	XXX			
	(Being irreparable/ burnt meter scrapped)						
19 (A)	Accounting of depreciation of scrapped material						
	12	Provision for depreciation on Fixed Asset	Dr.	XXX	Dealing Hand -	Head Of Office	

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	16	Asset not in use - Plant & Machinery	Dr.	XXX		LDC/UDC/DA/S 0	DGM/AGM	
	10	Fixed Asset	Cr.		XXX			
19 (B)	Accounting for loss on sale of scrapped transformer							
	24.110/ 33.906	Cash in hand/ IUT - Remittance to Head Office	Dr.	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	79.572	Loss on sale of scrap	Dr.	XXX				
	16	Asset not in use - Plant & Machinery	Cr		XXX			
	62.340	Profit on sale of scrap	Cr		XXX			
	(Being loss on sale of scrapped transformer booked)							
20	Accounting for issue of transformer from COS to Operation Division							
	31	Inter Units Accounts - Materials	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	22.303	Capital materials issue-Transformers	Cr		XXX			
	(Being transformer issued)							
21	Accounting for receipt of transformer in Operation Division							
	14	CWIP	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	31	IUT - Material	Cr		XXX			
	(Being Transformer received)							
22	Accounting for installation expenses at the division							
	14	Capital Work in progress account	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	42.2	Suppliers Contractor Control Account Capital	Cr		XXX			
	(Being installation expenses accounted for)							
23 (A)	Accounting for removal of damaged transformer from Operation Division to TRW							
	31	Inter Units Accounts- Material	Dr.	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	74.108/74.109	Transmission plant-Transformers having a rating of 1 MVA and above/ Distribution plant-transformers including foundations having a rating of 100 KVA and above/ Distribution plant-other transformers	Cr.		XXX			

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
	(Being damaged transformer removed)						
23 (B)	Accounting for receipt of repaired transformer from TRW to Operation Division						
	74.108/74.109	Transmission plant-Transformers having a rating of 1 MVA and above/ Distribution plant-transformers including foundations having a rating of 100 KVA and above/ Distribution plant-other transformers	Dr.	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM
	31	Inter Units Accounts- Material	Cr.		XXX		
24 (A)	Accounting for physical verification of assets - Shortage (investigation entry)						
	12	Provision for Depreciation A/c	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM
	28.872	Pending Investigation	Dr	XXX			
	10	Fixed Asset	Cr		XXX		
	(Being shortage on physical verification of assets accounted for)						
24 (B)	Accounting for physical verification of assets - Shortage (Provision for loss)						
	77	Depreciation and other cost related to fixed assets	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM
	46.209	Provision for losses on account of shortage/theft of fixed asset	Cr		XXX		
	(Being shortage on physical verification of assets accounted for)						
25	Accounting for excess on physical verification of transformer						
	10.541/ 10.544/ 10.545	Transmission plant-Transformers having a rating of 1 MVA and above/ Distribution plant-transformers including foundations having a rating of 100 KVA and above/ Distribution plant-other transformers	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM
	56.2	Capital Reserve	Cr		XXX		
	(Being excess on physical verification of transformer accounted for)						
26	Accounting for depreciation on transformer						
	77.150	Depreciation on plant & machinery	Dr	XXX		Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM
	12.5	Provision For Depreciation On Fixed Assets	Cr		XXX		

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
	(Being depreciation on transformer accounted for)						
27	Accounting for Capitalization of Fixed Assets in Division Books for fixed asset transferred from other unit						
	10	Fixed Asset Account	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	32	Inter Units Accounts - Capital Expenditure And Fixed Assets	Cr	XXX			
	(Being asset capitalized in division books)						
28	Accounting for Capitalization of Fixed Assets received from stores in Division Books						
	10	Fixed Asset Account	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	32	Inter Units Accounts – Fixed Assets	Cr	XXX			
	(Being asset capitalized in division books)						
29	Accounting for Capitalization of Fixed Assets directly procured by Division						
	10	Fixed Asset Account	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	42.200	Vendor A/c	Cr	XXX			
	(Being asset capitalized in division books)						
30	Accounting for Payment to Vendor						
	42.200	Vendor A/c	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	34	IUT – Bank	Cr	XXX			
	(Being payment made to vendor)						
31	Accounting for Transfer of Fixed Asset to Other Division						
	32	Inter Units Accounts - Capital Expenditure And Fixed Assets	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	10	Fixed Asset Account	Cr	XXX			
	(Transfer of assets to other division)						
32	Accounting for physical verification of assets – Shortage						
	12	Provision for Depreciation A/c	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	79.562	Loss on Asset	Dr	XXX			
	10	Fixed Asset	Cr	XXX			
	(Being shortage on physical verification of assets accounted for)						

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
33	Accounting for physical verification of assets – Excess						
	10	Fixed Asset	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	Head Of Office DGM/AGM	
	56.2	Capital Reserve A/c	Cr	XXX			
	(Being excess on the nominal value on physical verification of assets accounted for)						
34	Accounting for self-execution of connection						
A	22.777	Capital Material Supplied by the consumer	Dr	XXX	Dealing Hand - LDC/UDC/DA/S 0	SDO/XEN/AO/SrA 0	
	47.301	Deposits for low and medium voltage service connections	Dr	XXX			
	(Being material received from consumer)						
B	47.301	Deposits for low and medium voltage service connections	Dr.	XXX	Dealing Hand - LDC/UDC/DA/S 0	SDO/XEN/AO/SrA 0	
	55.110	Service connection charges from general consumers	Cr.	XXX			
	55.116	Receipt on a/c of earnest money & cost of entire service line	Cr.	XXX			
	55.130	Contribution for assisted industrial scheme	Cr.	XXX			
	55.140	Contribution for deep tube-well irrigation scheme	Cr.	XXX			
	(On completion of work)						
C	14	CAPITAL WORK IN PROGRESS ACCOUNTS	Dr.	XXX	Dealing Hand - LDC/UDC/DA/S 0	SDO/XEN/AO/SrA 0	
	22.777	Capital Material Supplied by the consumer	Cr.	XXX			
	(on capitalisation of work)						
D	10	FIXED ASSETS	Dr.	XXX	Dealing Hand - LDC/UDC/DA/S 0	SDO/XEN/AO/SrA 0	
	14	CAPITAL WORK IN PROGRESS ACCOUNTS	Cr.	XXX			
	(Creation of assets)						
35	Accounting of monthly salary						
	75.1	Salaries-Permanent and regular employees Board's Sectt. And other staff offices	Dr.	XXX	Dealing Hand - LDC/UDC/DA/S 0	SDO/XEN/AO/SrA 0	
	75.3	Dearness Allowance	Dr.	XXX			
	75.4	Other allowances	Dr.	XXX			

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	75.821	CPF (Employer Share) NPS	Dr.	XXX				
	27	OTHER LOANS AND ADVANCES	Cr.		XXX			
	28	SUNDRY RECEIVABLES	Cr.		XXX			
	44	STAFF RELATED LIABILITIES AND PROVISIONS	Cr.		XXX			
	57.120	Amount payable to DHBVNL Employees GPF Trust	Cr.		XXX			
	57.160	GPF subscription of DHBVNL employees recruited on/ after 1/7/99	Cr.		XXX			
	44.310	Net salary payable	Cr.		XXX			
36	Accounting of work completed against deposit estimate							
(i)	33.906	IUT-REMITTANCE TO HEAD OFFICE	Dr.	XXX		Dealing Hand - LDC/UDC/DA/S 0	SDO/XEN/AO/SrA 0	
	47.301	Deposits for low and medium voltage service connections	Cr.		XXX			
	(On receipt of amount against deposit estimates)							
(ii)	14	CAPITAL WORK IN PROGRESS ACCOUNTS	Dr.	XXX				
	31	INTER UNITS ACCOUNTS_MATERIALS	Cr.		XXX			
(iii)	47.3	Deposits for Service Connections	Dr.	XXX		Dealing Hand - LDC/UDC/DA/S 0	SDO/XEN/AO/SrA 0	
	55.1	Consumer Contribution towards Cost of Capital Assets	Cr.		XXX			
	(on completion of work)							
(iv)	10	FIXED ASSETS	Dr.	XXX				
	14	CAPITAL WORK IN PROGRESS ACCOUNTS	Cr.		XXX			
	(Creation of assets)							
37	Accounting entries on payment to contractor							
	<i>Note: Accounting entries on payment to contractor shall be the same as shown in entries of construction division</i>							

Construction Division

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
1(A)	Accounting for shortage on physical verification of transformer and other assets - Pending investigation						
	28.872	Theft of property pending investigation	Dr	XXX			
	10.5	Plant and Machinery	Cr		XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM
	(Being shortage on physical verification of transformer accounted for)						
1 (B)	Accounting for shortage on physical verification of transformer and other assets - Provision of loss after investigation						
	79.510	Shortage found on physical verification of stock	Dr	XXX			
	46.209	Provision for losses on account of theft of property pending investigation against GH-28.872	Cr		XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM
	(Being shortage on physical verification of transformer accounted for)						
2	Accounting for excess on physical verification of transformer						
	10.541/ 10.544/ 10.545	Transmission plant-Transformers having a rating of 1 MVA and above/ Distribution plant-transformers including foundations having a rating of 100 KVA and above/ Distribution plant-other transformers	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM
	56.2	Capital Reserve	Cr		XXX		
	(Being excess on physical verification of transformer accounted for)						
3	Accounting for depreciation on transformer						
	77.150	Depreciation on plant & machinery	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM
	12.5	Provision For Depreciation On Fixed Assets	Cr		XXX		
	(Being depreciation on transformer accounted for)						
4	Accounting for initial payment/ replenishment of Imprest						
	24.210/ 24.220	Permanent Imprest with staff/ Temporary Imprest with staff	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM
	24.110	Cash in hand	Cr		XXX		
	34.906	IUT - Funds transfer from Head Office	Cr		XXX		
	(Being initial payment/ replenishment of Imprest)						
5	Accounting for payment by cheque						
		Relevant expense head	Dr		XXX	Dealing Hand -	Head Of Office

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	34.906	IUT – Funds transfer from Head Office	Cr		XXX	LDC/UDC/DA/SO	DGM/AGM	
	(Being payment made through cheque)							
6	Accounting for Loans and advances given to employees							
	27.1	Loans and advances to staff – Interest bearing	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	27.2	Loans and advances to staff – Interest free	Dr	XXX				
	34.906	IUT – Remittance to Head Office	Cr		XXX			
	24.110	Cash in hand	Cr		XXX			
	(Being payment made for advance)							
7	Accounting for stale cheques							
	34.906	IUT – Funds transfer from Head Office	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.910	Stale cheque Account	Cr		XXX			
	(Being stale cheques accounted for)							
8	Accounting for collection of other charges at Head Office (in Cash Book)							
	24.110	Cash in Hand	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
		Relevant account head	Cr		XXX			
	(Being collection of non-energy charges at head office)							
	34.906	IUT – Funds transfer from Head Office	Cr		XXX			
	(Being collection of non-energy charges at head office)							
10	Accounting for deposit of earnest money by contractor							
	33	Inter Unit Transaction - Cash	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.103	Earnest money deposit-Capital	Cr		XXX			
	(Being earnest money deposited by contractor)							
11	Accounting for advance payment to contractor							
	25	Advance to Suppliers/Contractors(Capital)				Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	25.100	Advance to Suppliers/Contractors (Capital) Interest bearing	Dr	XXX				
	25.500	Advance to Suppliers/Contractors (Capital) interest free	Dr	XXX				

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	25.600	Advance payments to Contractors/Suppliers against material received but not taken on books(Capital)	Dr	XXX				
	25.700	Contractors material control account (Capital)	Dr	XXX				
	34	Inter Unit Accounts - Funds transfer from Head Office(Bank A/C)	Cr		XXX			
	(Being advance paid to contractor)							
12	Accounting for booking expenses in Capital Work In Progress							
	14	Capital Work in progress account				Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
		1. Buildings.	Dr	XXX				
		2. Other civil works.	Dr	XXX				
		3. Plant & Machinery.	Dr	XXX				
		4. Lines, Cables, network etc.	Dr	XXX				
		5. Furniture and Fixtures.	Dr	XXX				
	42.2	Suppliers Contractor Control Account Capital	Cr		XXX			
	(Being expenses booked in Capital Work in Progress)							
13 (A)	Accounting for advances to the supplier on receipt of bill							
	25.1	Advance to Suppliers/Contractors (Capital) Interest bearing	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO/	SDO/XEN/AO/SrA 0	
	25.5	Advance to Suppliers/Contractors (Capital) interest free	Dr	XXX				
	25.6	Advance payments to Contractors/Suppliers against material received but not taken on books(Capital)	Dr	XXX				
	25.7	Contractors material control account(Capital)	Dr	XXX				
	46.101	Security deposits in cash-capital	Cr		XXX			
	46.103	Earnest Money deposit-capital	Cr		XXX			
	46.104/62.801	Retention/Penalty money from Suppliers/Contractors-Capital	Cr		XXX			
	46.924	Income tax deducted at source on payments to contractors	Cr		XXX			
	46.928	Collection of cess under building and other Workers Welfare Act, 1996	Cr		XXX			

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	46.938	Liability for Haryana Sales Tax	Cr		XXX			
	46.936	Liability for service tax	Cr		XXX			
	42.2	Suppliers Contractor Control Account Capital	Cr		XXX			
	(Being payment made to the contractors)							
13 (B)	Accounting entry for payment to vendor							
	42.2	Vendor A/c	Dr	XXX		Dealing Hand - LDC/UDC/DA/S O	SDO/XEN/AO/SrA O	
	34	IUT – Bank	Cr		XXX			
14 (A)	Accounting for receipt of materials from store							
	14	Capital Work in progress account				Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
		1. Plant & Machinery.	Dr	XXX				
		2. Lines, Cables, network etc.	Dr	XXX				
		3. Furniture and Fixtures.	Dr	XXX				
		4. Office equipment's.	Dr	XXX				
		5. Civil works	Dr	XXX				
	31	Inter Units Accounts Materials	Cr		XXX			
	(Being material issued from store)							
14 (B)	On receipt of Material/SMB/EMB from Contractor/Office concerned							
	14/37.801	CWIP / IUT Material Account	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	25.1	Advance to Suppliers/Contractors (Capital) Interest bearing	Cr		XXX			
	25.5	Advance to Suppliers/Contractors (Capital) interest free	Cr		XXX			
	25.6	Advance payments to Contractors/Suppliers against material received but not taken on books(Capital)	Cr		XXX			
	25.7	Contractors material control account(Capital)	Cr		XXX			
15	Accounting for transfer of material to other location							
	37	Inter Units Accounts Materials	Dr	XXX		Dealing Hand -	Head Of Office	

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks	
	14	Capital Work in progress account			LDC/UDC/DA/SO	DGM/AGM		
		1. Plant & Machinery.	Cr	XXX				
		2. Lines, Cables, network etc.	Cr	XXX				
		3. Vehicles.	Cr	XXX				
		4. Furniture and Fixtures.	Cr	XXX				
		5. Office equipment's.	Cr	XXX				
	(Being transfer of material from CWIP Account)							
16	Accounting for capitalization of employees cost.							
	75.9	Employees cost charged to capital works	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	75	Salaries (excluding 75.8)	Cr	XXX				
	76.9	Administration and General Expenses charge to capital works	Dr	XXX				
	76	Administration and General Expenses	Cr	XXX				
	(Being employee and office cost to be charged to capital work ascertained)							
17	Accounting for charging employees cost to Capital Work In Progress							
	14	Capital Work in progress account			Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
		1. Buildings.	Dr	XXX				
		2. Other civil works.	Dr	XXX				
		3. Plant & Machinery.	Dr	XXX				
		4. Lines, Cables, network etc.	Dr	XXX				
		5. Furniture and Fixtures.	Dr	XXX				
		6. Office equipment's.	Dr	XXX				
	75.9 & 76.9	Employees cost charged to capital works	Cr	XXX				
	(Being employee cost charged to capital work in progress)							
18	Accounting for capitalization of Interest cost							
	14	Capital Work in progress account	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	78.5	Interest Expense account	Cr	XXX				
	(Being interest expense capitalized)							

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
19	Accounting for return of material						
	31	Inter Units Accounts Materials	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	14	Capital Work in progress account					
		1. Other civil works.	Cr	XXX			
		2. Plant & Machinery.	Cr	XXX			
		3. Lines, Cables, network etc.	Cr	XXX			
		4. Furniture and Fixtures.	Cr	XXX			
		5. Office equipment's.	Cr	XXX			
	(Being excess material on site returned)						
20	Accounting for capitalization of asset created						
	10	Fixed Assets			Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	10.2	Building	Dr	XXX			
	10.4	Other Civil Works	Dr	XXX			
	10.5	Plant and Machinery	Dr	XXX			
	10.6	Lines, Cable Network etc.	Dr	XXX			
	10.8	Furniture and Fixtures.	Dr	XXX			
	10.9	Office equipment's.	Dr	XXX			
	14	Capital Work in progress account					
		Buildings.	Cr	XXX			
		Other civil works.	Cr	XXX			
		Plant & Machinery.	Cr	XXX			
		Lines, Cables, network etc.	Cr	XXX			
		Furniture and Fixtures.	Cr	XXX			
		Office equipment's.	Cr	XXX			
	(Being capital work capitalized in relevant asset code)						
21	Accounting for transfer of asset to relevant division						
	32	Inter Units Accounts - Capital Expenditure And Fixed Assets	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	10	Fixed Asset Account	Cr		XXX			
	(Being completed asset transferred to concerned division)							
22	Accounting for Capitalization of Fixed Assets in Division Books							
	10	Fixed Asset Account	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	32	Inter Units Accounts - Capital Expenditure And Fixed Assets	Cr		XXX			
	(Being asset capitalized in division books)							
23	Accounting for Capitalization of Fixed Assets received from stores in Division Books							
	10	Fixed Asset Account	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	31	Inter Units Accounts - Material	Cr		XXX			
	(Being asset capitalized in division books)							
24	Accounting for Capitalization of Fixed Assets directly procured by Division							
	10	Fixed Asset Account	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	42.2/43.2	Vendor A/c	Cr		XXX			
	(Being asset capitalized in division books)							
25	Accounting for Payment to Vendor							
	42.2/43.2	Vendor A/c	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	34	IUT - Bank	Cr		XXX			
	(Being payment made to vendor)							
26	Accounting for depreciation on assets							
	77	Depreciation A/C	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	12	Provision for Depreciation A/c	Cr		XXX			
	(Being depreciation charged on assets)							
27	Accounting for Transfer of Fixed Asset to Other Division							
	32	Inter Units Accounts - Capital Expenditure And Fixed Assets	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	10	Fixed Asset Account	Cr		XXX			
	(Being depreciation charged on assets)							
28	Accounting for Transfer of Fixed Asset from Other Division							

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	10	Fixed Asset Account	Dr	XXX				
	32	Inter Units Accounts - Capital Expenditure And Fixed Assets	Cr		XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	12	Accumulated depreciation	Cr		XXX			
(Being depreciation charged on assets)								
	56.2	Capital Reserve A/c	Cr		XXX			
(Being excess on nominal value on physical verification of assets accounted for)								
29	Accounting Entries for De-capitalisation / Scrapping / Sale / Disposal							
	12	Provision for depreciation	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	16	Residual value	Dr	XXX				
	10	Fixed Asset	Cr		XXX			
(Being approval obtained from competent authority for declaring any asset as beyond economic repair (BER), obsolete, de-capitalization, scrap etc. accounted for)								

Controller of Stores Division

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
1	Accounting for receipt of tender fee on sale of tender forms						
	24.3	Collecting Bank Accounts	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	62.903	Sale of tender forms	Cr	XXX			
	(Being tender fee received on sale of tender forms)						
2	Accounting for receipt of Earnest Money Deposit						
	24.3	Collecting Bank Accounts	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.103	Earnest Money Deposit – Capital	Cr	XXX			
	46.122	Earnest Money Deposit – O&M	Cr	XXX			
	(Being Earnest Money Deposit received by cheque/ DD)						
3	Accounting for refund of Earnest Money Deposit to rejected vendor						
	46.103	Earnest Money Deposit – Capital	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.122	Earnest Money Deposit – O&M	Dr	XXX			
	34.906	IUT	Cr	XXX			
	(Being Earnest Money Deposit refunded to rejected vendors)						
4	Accounting for purchase of material						
	22.2	Materials purchase accounts	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	42.2/42.3	Supplier Contractor Control Account Capital/ O&M	Cr	XXX			
	(Being material purchased)						
5	Accounting for forfeiture of Earnest Money Deposit						
	46.103	Earnest Money Deposit – Capital	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.122	Earnest Money Deposit – O&M	Dr	XXX			
	62.930.	Other Incomes	Cr	XXX			
	(Being Earnest Money Deposit forfeited)						
6	Accounting for Earnest Money Deposit adjusted with Security Deposit						
	46.103	Earnest Money Deposit – Capital	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.122	Earnest Money Deposit – O&M	Dr	XXX			
	46.101	Security Deposit – Capital	Cr	XXX			
	46.102	Security Deposit – O&M	Cr	XXX			
	(Being Earnest Money Deposit amount adjusted towards security deposit)						
7	Accounting for receipt of Security Deposit						
	24.110/33.906	IUT	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	46.101	Security Deposit – Capital	Cr	XXX			
	46.121	Security Deposit – O&M	Cr	XXX			

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks	
	(Being Security deposit received by cheque/ DD)							
8	Accounting for payment of advances to supplier							
	25	Advance to Suppliers/ Contractors(Capital)	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	34	IUT	Cr	XXX				
	(Being advance paid to supplier)							
9	Accounting for receipt of material							
	22.20/22.21 and 22.22/22.23	Material Purchase Account Capital/ O&M	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	25.501/26.501	Advances to supplier for material - Capital/O&M	Cr	XXX				
	42.2/42.3	Supplier Contractor Control Account Capital/ O&M	Cr	XXX				
	(Being material received and accepted at stores)							
10	Issue of Material to works							
	IUT 31	IUT	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	22.30/22.31 and 22.32/22.33	Material issues Capital/ O&M	Cr	XXX				
	(Being material issued to works)							
11	Material issued to contractors							
	25.7/26.7	Supplier contractor material control account - Capital/ O&M	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	22.30/22.31 and 22.32/22.33	Material issues Capital/ O&M	Cr	XXX				
	(Being material issued to contractors)							
12	Return of material from works							
	22.30/22.31 and 22.32/22.33	Material issues capital/ O&M	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	IUT 31	IUT	Cr	XXX				
	(Being material returned from works)							
13	Return of material by contractor							
	22.30/22.31 and 22.32/22.33	Material issues capital/ O&M	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	25.7/26.7	Supplier contractor material control account Capital/O&M	Cr	XXX				

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks	
	(Being material returned by contractor)							
14	Adjustments for material issued for O&M consumption out of capital stores							
	22.30 & 22.31	Materials Issue - Capital	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	22.32 & 22.33	Materials Issue - O&M	Cr	XXX				
	(Being adjustments for material issued for O&M consumption out of capital stores)							
15	Adjustments for material issued to capital works out of O&M mixed stores							
	22.32 & 22.33	Materials Issue - O&M	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	22.30 & 22.31	Materials Issue - Capital	Cr	XXX				
	(Being adjustments for material issued to capital works out of O&M mixed stores)							
16	Payment to Vendor							
	42.2/43.2	Suppliers/Contractors Control Account Capital O&M	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	IUT34	IUT	Cr	XXX				
	(Being payment made to vendor for supplies)							
17	Stock of obsolete/ scrap items identified							
	22.760	Obsolete material stock	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	22.770	Scrap Capital	Dr	XXX				
	22.771	Scrap - O&M	Dr	XXX				
	22.30 & 2.31	Materials Issue - Capital	Cr	XXX				
	22.32 & 2.33	Materials Issue - O&M	Cr	XXX				
	(Being stock of obsolete/ scrap items identified)							
18	Sale of stores/ scrap							
	28.103/33.906/28. 110	Sundry Debtors - Sale of Stores	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM		
	79.572	Loss on sale of scrap	Dr	XXX				
	79.573	Loss on sale of stores	Dr	XXX				
	22.760	Obsolete material stock	Cr	XXX				
	22.770	Scrap Capital	Cr	XXX				
	22.771	Scrap - O&M	Cr	XXX				
	62.330	Profit on sale of stores	Cr	XXX				
	62.340	Profit from sale of scrap	Cr	XXX				
	(Being sale of stores/ scrap)							

S.No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
19	Obsolete stock write off						
	79.5	Miscellaneous Losses and Write Off	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	22.760	Obsolete material stock	Cr	XXX			
	22.770	Scrap Capital	Cr	XXX			
	22.771	Scrap - O&M	Cr	XXX			
	(Being obsolete/ scrap stock written off)						
20	Shortage on Physical Verification						
	22.830	Stock shortages pending investigation	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	22.52 & 22.53	Materials stock adjustment account	Cr	XXX			
	(Being shortages of stock pending investigation on physical verification)						
21	Excess on Physical Verification						
	22.52 & 22.53	Materials stock adjustment account	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	22.810	Stock excess pending investigation	Cr	XXX			
	(Being excess of stock pending investigation on physical verification recorded)						
22	Adjustment on Excess/ Shortage						
	22.810	Stock excess pending investigation	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	28.401	Recoverable from employees	Dr	XXX			
	79.510	Loss of stock on physical verification	Dr	XXX			
	22.830	Stock shortages pending investigation	Cr	XXX			
	62.905/906	Relevant Gain Account	Cr	XXX			
	(Being adjustments after investigation of shortages/ excess)						
23	Accounting for issue of new meter from COS						
	31	Inter unit account material	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	22.620	Capital materials issue-Metering equipment's	Cr	XXX			
	(Being issue of new meter from COS)						
24	Accounting for issue of transformer from COS to Operation Division						
	31	Inter Units Accounts - Materials	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	22.620	Capital materials issue-Transformers	Cr	XXX			
	(Being issue of transformer accounted for)						
25	Accounting for transfer of scrapped transformer from FAR						
	16.105	Asset not in use - Plant & Machinery	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	12.5	Depreciation provision-Plant and Machinery	Dr	XXX			

S.No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	10.541/ 10.544/ 10.545	Transmission plant-Transformers having a rating of 1 MVA and above/ Distribution plant-transformers including foundations having a rating of 100 KVA and above/ Distribution plant-other transformers	Cr		XXX			
26 (A)	Accounting for loss on sale of scrapped transformer							
	24.110/ 33.906	Cash in hand/ IUT - Remittance to Head Office	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	79.572	Loss on sale of scrap	Dr	XXX				
	16.105	Asset not in use - Plant & Machinery	Cr		XXX			
26 (B)	Accounting for profit on sale of scrapped transformer							
	24.110/ 33.906	Cash in hand/ IUT - Remittance to Head Office	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	16.105	Asset not in use - Plant & Machinery	Cr		XXX			
	62.34	Profit on sale	Cr		XXX			

Transformer Workshop

Sr. No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
1	Accounting for issue of transformer (repaired) from TRW to Operation Division						
	31	Inter Units Accounts-Material	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	22.776	Repaired transformer in hand (Stock with W/Shop)	Cr	XXX			
	(GBV)						
2	Accounting for receipt of damaged transformer at TRW from Operation Division						
	22.775	DTF in Hand (Stock with W/Shop)	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	31	Inter Units Accounts-Material	Cr	XXX			
	(GBV)						
3	Accounting for repair expenses incurred on the damaged transformer						
	74.108/ 74.109	Repairs and Maintenance to station equipment- Distribution HV/ Repairs and Maintenance to line transformers	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	42.2	Suppliers Contractor Control Account Capital	Cr	XXX			
	(Actual Expenses)						
4	Accounting for payment of repair expenses incurred						
	42.2	Suppliers Contractor Control Account Capital	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	34.906	IUT - Funds transfer from Head Office	Cr	XXX			
	(Actual Expenses)						
5	Accounting for transfer of repair expenses to Division						
	37	Inter Unit Accounts-Other Transactions/ Adjustments	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	74.108/ 74.109	Repairs and Maintenance to station equipment- Distribution HV/ Repairs and Maintenance to line transformers	Cr	XXX			
	(Actual Expenses)						
6	Issue of DTF to the firm						
	22.774	Job in progress in repair W/Shop	Dr.	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	22.775	DTF in Hand (Stock with W/Shop)	Cr	XXX			
7	Receipt of repaired transformers from the firm						

Sr. No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	22.776	Repaired transformer in hand (Stock with W/Shop)	Dr.	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	22.774	Job in progress in repair W/Shop	Cr		XXX			

Procurement of Power Cell

Sr. No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remark
1	Invoice is booked for only DHBVN part						
	70	Purchase of Power	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	41	Power Vendor	Cr	XXX			
	(Being bill booked in actual ratio)						
2	Accounting payment made to power vendor						
	41	Power Vendor	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	34.906	IUT - Funds transfer from Head Office	Cr	XXX			
	(Being payment made to power vendor)						
3	Accounting for payment made to power vendor with rebate						
	41	Power Vendor	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	62	Rebate availed	Cr	XXX			
	34.906	IUT - Funds transfer from Head Office	Cr	XXX			
	(Being payment made with rebate)						
4	Adjustment of open access charges						
	41	HVPN	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	61	Open access charges received from HVPN	Cr	XXX			
	(Being amount adjusted for open access charges)						
5	Accounting for adjustment of subsidy received from Govt. of Haryana						
	41	HVPN	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	41	HPGCL	Dr	XXX			
	63.1	Revenue Subsidies and Grants	Cr	XXX			
	(Being RE Subsidy adjusted)						
6	Accounting for Solar power procurement						
	70	Purchase of Power	Dr.	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	41	Power Vendor	Cr	XXX			
	(Being amount booked for solar power procurement)						
7	Accounting for payment of solar power procurement						

Sr. No	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remark
	41	Power Vendor	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	34.906	IUT - Funds transfer from Head Office	Cr		XXX			
(Being payment made to power vendor)								
8	Accounting for receipt of Generation Based Incentive Accounting							
	33	IUT - RIB	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	23	Rebate amount received from IREDA	Cr		XXX			
(Being payment received for GBI from IREDA)								
9	Accounting for banking - Sale of Power							
	23	Receivable from other state utility	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	61	Sale of power	Cr		XXX			
(Being for sale of power banking accounted for)								
10	Accounting for banking - Purchase of Power							
	70	Banking purchase	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	41	Liability for bank purchase	Cr		XXX			
(Being purchase of power banking accounted for)								
11	Liability for over drawl of power							
	70	Purchase of power	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	41	PGCIL	Cr		XXX			
(Being amount booked for over drawl of power)								
12	Accounting for under drawl of power							
	23	PGCIL	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	61	Sale of Power	Cr		XXX			
(Being amount booked for under drawl of power)								
13	Accounting for payment of Positive UI charges							
	41	PGCIL	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	34	IUT - funds transferred from HO	Cr		XXX			
(Being payment made for UI charges)								

Sr. No	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remark
14	Accounting for receipt of Negative UI charges						
	33	IUT - RIB	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	23	PGCIL	Cr	XXX			
	(Being amount received for Negative UI charges)						
15	Accounting for power procurement through intermediaries						
	70	Purchase of power	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	41	Power Exchange	Cr	XXX			
	(Being amount booked for procurement of power)						
16	Accounting for sale of power through intermediaries						
	41	Intermediaries a/c head	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	70	Sale of Power (Power Purchase Account)	Cr	XXX			
17	Accounting for payment of power procurement through intermediaries						
	41	Intermediaries a/c head	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	34	IUT - funds transferred from HO	Cr	XXX			
18	Accounting for receipt of payment for sale of power through intermediaries						
	33	IUT - RIB	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	Head Of Office DGM/AGM	
	23	Intermediaries a/c head	Cr	XXX			
	(Being amount received for sale of power)						

Book Closing

Sr No.	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
1	Accounting for prepaid insurance						
	28.83	Pre-paid expenses	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	76.103	Insurance of employees	Cr.	XXX			
	76.104	Insurance of fixed assets	Cr.	XXX			
	76.105	Insurance on stocks	Cr.	XXX			
	76.106	Insurance on assets under construction	Cr.	XXX			
2	Accounting for prepaid registration fees						
	28.83	Pre-paid expenses	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	76.138	Vehicles license and registration fee	Cr.	XXX			
3	Accounting for interest of staff loan						
	28.35	Interest Accrued but not Due-Staff loans and advances	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	62.21	Interest on staff loans and advances	Cr.	XXX			
4	Accounting for provision HARTRON bill						
	76.126	Charges for computerization	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	46.44	Sundry creditors for computerized billing	Cr.	XXX			
5	Accounting for provision for medical expenditure						
	75.611	Medical Expenses-Reimbursement (Outdoor)	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	75.613	Medical Expenses-Reimbursement (Indoor)	Dr.	XXX			
	75.614	Medical Expenses-Reimbursement (Pensioner)	Dr.	XXX			
	44.33	Liability for medical expenses	Cr.	XXX			
6	Accounting for provision for TA expenditure						
	76.132	Traveling expenses	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	44.350	TA Bills payable account	Cr.	XXX			

Sr No.	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
7	Accounting for provision for other expenditure						
	75.640	Expenses on providing meter reading, Bill Distribution, Collection of Bills etc.	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	75.641	Providing the services of outsources activities	Dr.	XXX			
	75.642	B.S.K	Dr.	XXX			
	75.643	Services of SA/ALMs	Dr.	XXX			
	75.710	Medical expenses	Dr.	XXX			
	GH 76 (except 76.126 & 76.132)	Admin & General expenses	Dr.	XXX			
	46.430	Provision for liability for expenses	Cr.	XXX			
8	Accounting for final stock of medicine						
	22.650	Material at Site Accounts-O&M	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	75.710	Medical expenses	Cr.	XXX			
9	Accounting for final stock of fuel						
	22.650	Material at Site Accounts-O&M	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	76.136	Vehicle running expenses-Petrol and oil (other than Trucks/Delivery Vans and Motor Cars)	Cr.	XXX			
	76.137	Vehicle running expenses-Petrol and oil (only for Motor car)	Cr.	XXX			
10	Accounting for provision of arrear of DA						
	75.3	Dearness Allowance	Dr.	XXX	LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	44.13	Provision for salary of the staff	Cr.	XXX			
11	Accounting for adjustment of pension and other retiree dues						
	28.784	Pensionary Charges recoverable from HVPNL	Dr.	XXX	Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	28.751	Pensionary Charges recoverable from PSEB	Dr.	XXX			

Sr No.	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	28.752	Pensionary Charges recoverable from Govt	Dr.	XXX				
	75.830	Pension	Cr.		XXX			
	75.840	Gratuity	Cr.		XXX			
	75.617	Earned leave encashment	Cr.		XXX			
	75.870	Ex-gratia Grant	Cr.		XXX			
12	Accounting for provision for salary of year ending month payable in next financial year							
	75.1 to 75.4	Salaries-Permanent and regular employees Board's Sectt. And other staff offices	Dr.	XXX		LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	44.13	Provision for salary of the staff	Cr.		XXX			
13	Accounting for provision pension contribution (for old employees)							
	75.632	Pension contribution of new employees appointed before 1/7/1999.	Dr.	XXX		LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	57.131	Amount Payable to Pension Trust (HVPNL) on a/c of pension contribution of old employees	Cr.		XXX			
14	Accounting for provision pension contribution (for new employees)							
	75.633	Pension contribution of new employees appointed on or after 1/7/1999.	Dr.	XXX		LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	57.141	Amount Payable to Pension Trust (DHBVNL) on a/c of pension contribution of new employees	Cr.		XXX			
15	Accounting for balance at site on final year ending with regards balance at site (Capital)							
	22.640	Material at Site Accounts-Capital	Dr.	XXX		LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	14	CAPITAL WORK IN PROGRESS ACCOUNTS	Cr.		XXX			
16	Accounting for provision unbilled revenue							
	23.4001-81	Prov. for Un-billed Rev.	Dr.	XXX		LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	62.2001-81	SOP	Cr.		XXX			
17	Accounting for interest on consumer security							
	78.6	Interest to consumers	Dr.	XXX		Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	46.924	Income tax deducted at source on payments to contractors	Cr.		XXX			

Sr No.	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	48.3	Interest payable on consumers deposits (category wise)	Cr.		XXX			
18	Accounting for provision of O&M							
	GH 74	Repairs and maintenance	Dr.	XXX		Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	43.1	Liability for supply of materials/works (O&M)	Cr.		XXX			
19	Accounting for provision of Capital Expense							
	14	Capital Work In Progress Accounts	Dr.	XXX		Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	42.1	Liability for supply of material/works (Capital)	Cr.		XXX			
20	Accounting for reversal of interest on consumer security (to be incorporated in Next FY)							
	48.3	Interest payable on consumers deposits (category wise)	Dr.	XXX		Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	23.3	Sundry Debtors Collection A/c for SOP/ED and M/Tax	Cr.		XXX			
21	Accounting for capitalization of misc. deposits from consumers							
	47.601	Deposit received against burnt meter	Dr.	XXX		Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/SrAO	
	47.611	Deposit from consumer for misc. jobs	Dr.	XXX				
	47.614	Division meter find account - receipt from consumers	Dr.	XXX				
	55.150	Other capital receipts	Cr.		XXX			

Material Management

Sr No.	Account Code	Account Name	Dr./Cr	Amount	Responsibility	Approver	Remarks
1	Accounting for advance to supplier on receipt of bill						
	25.1	Advance to Suppliers/Contractors (Capital) Interest bearing	Dr	XXX	Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	25.5	Advance to Suppliers/Contractors (Capital) interest free	Dr	XXX			
	25.6	Advance payments to Contractors/Suppliers against material received but not taken on books(Capital)	Dr	XXX			
	25.7	Contractors material control account(Capital)	Dr	XXX			

Sr No.	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	46.101	Security deposits in cash-capital	Cr		XXX			
	46.103	Earnest Money deposit-capital	Cr		XXX			
	46.104/62.80 1	Retention/Penalty money from Suppliers/Contractors-Capital	Cr		XXX			
	46.924	Income tax deducted at source on payments to contractors	Cr		XXX			
	46.928	Collection of cess under building and other Workers Welfare Act, 1996	Cr		XXX			
	46.936	Liability for service tax	Cr		XXX			
	46.938	Liability for Haryana Sales Tax	Cr		XXX			
	42.2	Suppliers Contractor Control Account Capital	Cr		XXX			
2	Accounting entry for payment to vendor							
	42.2	Vendor A/c	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	34	IUT - Bank	Cr		XXX			
3	Accounting entry for clearance of advances							
	35.801 B	Transfer b/w CPC & COS for procurement of material other than medicine and stationary	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	25.1	Advance to Suppliers/Contractors (Capital)	Cr		XXX			
	25.5	Advance to Suppliers/Contractors (Capital) interest free	Cr		XXX			
	25.6	Advance payments to Contractors/Suppliers against material received but not taken on books(Capital)	Cr		XXX			
	25.7	Contractors material control account(Capital)	Cr		XXX			
	(Being SMB received from COS)							
4	Accounting entry for creation of liability on receipt of SMB from COS							
	35.801 B	Transfer b/w CPC & COS for procurement of material other than medicine and stationary	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	42.1	Liability for supply of material - capital	Cr		XXX			
5	Accounting entry on receipt of bill from supplier/firm							
	42.1	Liability for supply of material - capital	Dr	XXX		Dealing Hand - LDC/UDC/DA/SO	SDO/XEN/AO/ SrAO	
	46.101	Security deposits in cash-capital	Cr		XXX			
	46.103	Earnest Money deposit-capital	Cr		XXX			

Sr No.	Account Code	Account Name	Dr./Cr	Amount		Responsibility	Approver	Remarks
	46.104/62.80 1	Retention/Penalty money from Suppliers/Contractors-Capital	Cr		XXX			
	46.924	Income tax deducted at source on payments to contractors	Cr		XXX			
	46.928	Collection of cess under building and other Workers Welfare Act, 1996	Cr		XXX			
	46.936	Liability for service tax	Cr		XXX			
	46.938	Liability for Haryana Sales Tax	Cr		XXX			
	42.2	Suppliers Contractor Control Account Capital	Cr		XXX			