



BANGALORE ELECTRICITY SUPPLY COMPANY LIMITED
ಬೆಂಗಳೂರು ವಿದ್ಯುತ್ ಸರಬರಾಜು ಕಂಪನಿ ನಿಯಮಿತ

(Wholly Owned by Government of Karnataka)

No: BESCOM/GM(A&RT)/BC-43/2047/17-18/ Cys- ೦೪

Corporate Office,
4th Floor, K.R. Circle,
Bengaluru – 560 001.
Ph:22352480

Date: **29 JUN 2018**

OFFICIAL MEMORANDUM

Sub: Issue of New Account codes

Ref: 1.CGM(CA) section Note- BESCOM/BC-21/CGM(CA)/2018-19/1737 dated 02/06/2018

2.GM(CT&GST) section Note – BESCOM/BC-49/F-05/2017-18/48 dated 06.06.2018

3. GM (F&R) section Note – BC-30/Misc dated 14.06.2018

4. GM(F&R) section Note – BC-29/GM(F&R) /DGM(F)/ AGM(C) /2018-19

The following New account codes are issued to record the transaction with effect from 01.04.2018.

Account Code	Account Head	Description
14.1877	CWIP – Capital expenditure incurred to Model Sub division project	This account code reflects Capital expenditure incurred to Model Sub division project shall be debited to this account code.
14.1887	CWIP – Capital expenditure incurred to Smart City project	This account code reflects Capital expenditure incurred to Smart City project shall be debited to this account code.
14.1897	CWIP – Capital expenditure incurred to Model Village project	This account code reflects Capital expenditure incurred to Model Village project shall be debited to this account code.
14.1907	CWIP – Capital expenditure incurred to Auto reclosure & sectionalizer project	This account code reflects Capital expenditure incurred to Auto reclosure & sectionalizer project shall be debited to this account code.
46.4827	Tax Deducted at Source on payment to supplier/services provider and payable to State GST department	This account code reflects the 1% TDS amount deducted on payment made or credited to a supplier of taxable goods or services or both, where the

		<p>total value of such supply/ service under the contract exceeds two lakh and fifty thousand rupees (Rs.2.50 lacs) and payable to the State GST Department.</p> <p>On payment of this amount to the State GST Department, this account shall be debited. Balance under this head will reflect the amount to be paid to the Department as on any given date.</p> <p>Item wise schedule/Register shall be maintained for the balance by the Accounting Units.</p>
46.4837	Tax Deducted at Source on payment to supplier/services provider and payable to Central GST department	<p>This account code reflects the 1% TDS amount deducted on payment made or credited to a supplier of taxable goods or services or both, where the total value of such supply/ service under the contract exceeds two lakh and fifty thousand rupees (Rs.2.50 lacs) and payable to the Central GST Department.</p> <p>On payment of this amount to the Central GST Department, this account shall be debited. Balance under this head will reflect the amount to be paid to the Department as on any given date.</p> <p>Item wise schedule /Register shall be maintained for the balance by the Accounting Units.</p>
46.4847	Tax Deducted at Source on payment to supplier/services provider and payable to IGST department	<p>This account code reflects the 2% TDS amount deducted on payment made or credited to a supplier of taxable goods or services or both, where the total value of such supply/ service under the contract exceeds two lakh and fifty thousand rupees (Rs.2.50 lacs) and payable to the IGST Department.</p> <p>On payment of this amount to the IGST Department, this account shall be debited. Balance under this head will reflect the amount to be paid to the Department as on any given date.</p>

		Item wise schedule/Register shall be maintained for the balance by the Accounting Units.
76.1447	Remuneration paid to Contract agencies for supplying, integration and onsite maintenance of android based spot billing device on contract basis.	This account code reflects the amount paid to Contract agencies for supplying, integration and onsite maintenance of android based spot billing device on contract basis.
24.3487	Collecting Bank Account (Non-Operative) - Kaveri Grameena Bank	All collection of money from consumers are deposited to non-operative account in Kaveri Grameena Bank are reflected in this Account.
24.3497	Collecting Bank Account (Non-Operative) - Pragati Krishna Grameena Bank	All collection of money from consumers are deposited to non-operative account in Pragati Krishna Grameena Bank are reflected in this Account.
24.5197	Remittance to Head Office In Transit Account - - Kaveri Grameena Bank	This Account shall be operated by Cash Management Section to account for the remittances made by various branches of the Bank to Main Bank Account at Bangalore but not accounted in Main Bank at Bangalore during the same year. This account code shall be debited by crediting the account code 33 during March (Final) Accounts. The entries so passed shall be reversed in the beginning of the next accounting year.
24.5207	Remittance to Head Office In Transit Account - Pragati Krishna Grameena Bank	This Account shall be operated by Cash Management Section to account for the remittances made by various branches of the Bank to Main Bank Account at Bangalore but not accounted in Main Bank at Bangalore during the same year. This account code shall be debited by crediting the account code 33 during March (Final) Accounts. The entries so passed shall be reversed in the beginning of the next accounting year.
46.9887	Excess Credit afforded by Banks-pending reconciliation - Kaveri Grameena Bank	The balance in this account indicates the amount of excess credit afforded by Banks to respective branches of Corporation, which is pending for

		reconciliation. The balance in this account shall be cleared by debit to this account after reconciliation.
46.9897	Excess Credit afforded by Banks-pending reconciliation - Pragati Krishna Gramena Bank	The balance in this account indicates the amount of excess credit afforded by Banks to respective branches of Corporation, which is pending for reconciliation. The balance in this account shall be cleared by debit to this account after reconciliation.


 29/6/18
 General Manager (A&RT)
 BESCO

Copy for information to:

All the Chief General Manager (El)/(F&C)/I/A Corporate Office, BESCO.

All the Chief Engineer (El)/The Controller of Accounts, BMAZ (N)/BMAZ (S)/BRAZ/CTAZ, BESCO.

All the General Manager (El)/ (F&C) Corporate Office, BESCO.

All the Superintending Engineer (El) C,O&M Circles, BESCO.

All the Deputy General Manager (F&C)/I/A, Corporate Office, BESCO.

All the Deputy Controller of Accounts, C,O&M Circles, BESCO.

All the Executive Engineer (El) C,O&M/All Accounts Officers (F&C)/(I/A) of C,O&M Divisions, BESCO.

The Assistant Account Officers, BESCO Stores BESCO.

All Assistant General Managers (Inter Audit)/L&B sn/E&S Section/Cash Management Section/OPC, Projects, ICT, DAS, Corporate Office, BESCO.

M.F./R&R