



**OFFICE OF THE CHIEF ACCOUNTS OFFICER (A&R)  
AJMER VIDYUT VITRAN NIGAM LIMITED.**

**Corporate Identification Number (CIN) -U40109RJ2000SGC016482**  
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No. AVVNL/CAO(A&R)/Sr. AO (Rev.) /F. /D- 3846 Date:- 03.01.2017

**REV.AJ-120**

The Sr. Accounts officer/Accounts officer (ACC/ADC/O&M),  
AVVNL, Ajmer/Bhilwara/Nagaur/Jhunjhunu/Sikar/Udaipur/Chittor  
Pratapgarh/Rajsamand/Banswara/Dungarpur

**ORDER**

As per Para 87.4 of Revenue Manual, dishonored cheques received back in the same month in which it was credited against payment of bills, procedure for write back entry in both the side of PCB was prescribed as under :-

**On receipt side** : Reverse entry in red ink, showing head of account "SBBJ collection account" (24.301)

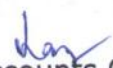
**On payment side** : Reverse entry in red ink, showing head of account "Sundry debtors collection account" (23.301)

Since the billing of consumers has been switched over to the HCLI billing software and amount received is posted in respective consumers account without delay, reversal of entries in PCB is hardly feasible and correct.

In view of above, all the billing officers are hereby directed to ensure that balances of "SDC" (23.301) and "SBBJ Bank" (24.301) are no more subtracted or reversed in the PCB in case of consumer's cheque dishonored from January -2017 onwards. However, original amount of dishonored cheques will continue to be debited in respective consumers account through CB-12 as usual.

The accounting entry for the JV-II with MIS 3.2 showing debit to "sundry debtors" and crediting to "SBBJ Bank" (24.301) provided by the billing agency shall be taken into account from January-17.

In case of dishonored cheques pertaining to the period from April-16 to Dec-16, the above JV-II of MIS 3.2 shall be made by crediting 23.351 instead of 24.301 and their corresponding entry in PCB by subtracting or reversing the balances of "SDC" (23.301) and "Bank" (24.301) shall also be made.

  
Chief Accounts Officer (A&R)  
AVVNL, Ajmer

Copy to the following for information and necessary action:-

1. The Zonal Chief Engineer (O&M), AVVNL, Ajmer/Udaipur/Jhunjhunu
2. The CAO (ETB/W&M-IA), AVVNL, Ajmer/Jaipur
3. The Superintending Engineer ( ), AVVNL, \_\_\_\_\_ with the advice to please arrange to circulate among all the AENs /XENs under his jurisdiction.
4. The Sr. AO(A/Z, U/Z, JJN/Z ), AVVNL, Ajmer/Udaipur/Jhunjhunu.

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Chief Accounts Officer (A&R)  
AVVNL, Ajmer