

**KARNATAKA POWER TRANSMISSION
CORPORATION LIMITED**



CORPORATION LIMITED

APPENDIX - I, II & III

TO

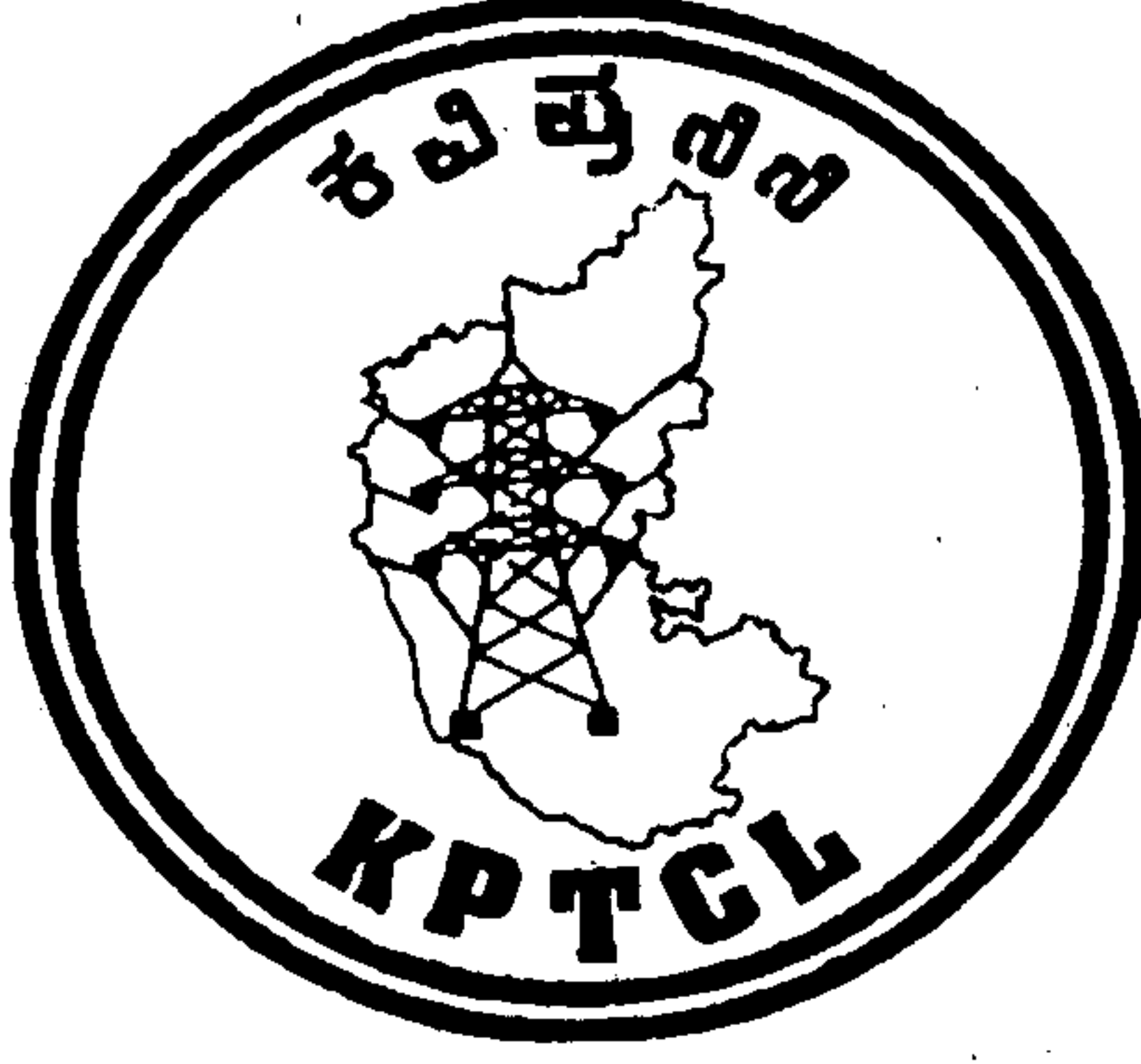
ACCOUNTS MANUAL

VOLUME - III

**CHART OF ACCOUNTS
LOCATION CODES**

**NEW A/C CODES AND A/C HEADS
Wef. 1-11-2000**

KARNATAKA POWER TRANSMISSION



CORPORATION LIMITED

APPENDIX - I, II & III

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ACCOUNTS MANUAL

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LOCATION CODES

**NEW A/C CODES AND A/C HEADS
W.e.f. 1-11-2000**

PREFACE

The Karnataka Power Transmission Corporation Ltd. (KPTCL) was registered as a Company under Companies Act, 1956, with effect from 1-8-1999. As per the first transfer scheme notified by Government of Karnataka, the transactions of KPTCL upto 31-3-2000 are accounted under KEB's account. The Government of Karnataka has notified Provisional Balance sheet of KPTCL for adoption by KPTCL from 1-4-2000 vide Government Order No DE.5 PSR 99 DATED 31-8-2000. The KPTCL has to maintain its Transactions, Registers and Accounts each voltage class-wise as required by Karnataka Electricity Regulatory Commission (KERC).

To comply with statutory requirements, New Account Codes are issued in this Manual. The Voltage class-wise break up in each Account Code is indicated by a distinct Activity Number Code suffixed to it. These Account Codes have to be given effect to retrospectively from 1-4-2000. All the officers / officials shall ensure implementation of New Account Codes.

This Manual supercedes Account codes issued in Second Edition 1997 of KEB Accounts Manual Volume-III.

Suggestions, Omissions / Errors if any, may be brought to the notice of Chief Controller of Accounts.

Place: Bangalore
Date: 8-11-2000

V.P. BALIGAR
Chairman & Managing Director,
KPTCL.

FOREWORD

Consequent to Corporatisation of Karnataka Electricity Board and formation of Karnataka Power Transmission Corporation Ltd. (KPTCL), all the Transactions, Registers and Books of Accounts are to be maintained strictly in accordance with provisions of Companies Act, 1956. The Accounts of KPTCL for 2000-2001 has to be prepared as per statutory requirements and got audited both by the statutory auditors and Government auditors. The Karnataka Electricity Regulatory Commission (KERC) has prescribed that the KPTCL has to maintain its Registers and Accounts each voltage class-wise and submit returns to the commission in the prescribed format as and when called for.

In order to comply with this, Transmission and Distribution activities in KPTCL have been bifurcated by formation of exclusive Sub-station maintenance divisions to look after all transmission activities pertaining to voltage class 66KV and above. Distribution Activities relating to 33 KV class and below are continued to be maintained in O&M Divisions. The Corporate office has already issued detailed instructions on maintenance of separate accounts for Transmission and Distribution activities with each voltage class-wise break up vide Lr. No. KPTCL / B7 / 3026 / 99-2000 / VOL. XVI dated 23-10-2000.

Guidelines for transfer of balances from O&M Divisions to Transmission divisions are available in CCA's circular No. CCA/DCA/AO (A/CS)/SN.IV/CYS.17 dated 7-9-2000 and CYS 07 dated 6-7-2000. In this Manual, the copies of above circulars are also included in addition to exclusive guidelines on usage of New Account Codes.

The New Account Codes in the Manual enables both the Distribution and Transmission Units to book and maintain each voltage class-wise Income, expenditure, Assets & Liabilities exclusively. These Account codes are to be given effect to retrospectively from 1-4-2000 duly recasting the activities voltage class-wise for the period from April 2000 To October 2000. From November 2000 and onwards the New Account Codes shall only be used.

All the Officers / Officials shall study this Manual thoroughly and assign New Account Codes against each transaction without fail.

Place: Bangalore

Date: 8-11-2000

P. RAVIKUMAR

Director (Finance), KPTCL.

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GUIDE LINES

GUIDELINES FOR USING NEW ACCOUNT CODES

- I. Following circulars included in this Manual and foregoing guidelines shall be read before using New Account codes.
 1. Circular No./DCA/AO (A/CS)/SN.IV/CYS.07 Dated 6-7-2000 – General instructions on transfer of balances from Parent Accounting units to Newly formed Accounting units.
 2. Circular No./DCA/AO (A/CS)/SN.IV/CYS.17 Dated 7-9-2000 – Specific instructions for transfer of balances from O&M Divisions to Newly formed Sub-station Maintenance Divisions.
 3. Corporate office Circular No.KPTCL/B:7/3026/99-2000/VOL.XVII/ Dated 23-10-2000 – Guidelines and instructions on maintenance of separate accounts for Transmission and Distribution activities with voltage class-wise break up.
- II. Table showing concordance between serially listed Old Account Codes and New Account Codes is given in this Manual, which serves as a Ready Reckoner.
- III. Additional Table showing corresponding New Account Codes against DCB related Old Account Codes under Account Group 23 & 61 series is also given in this Manual to enable identification of Tariff Category-wise New Account Code at a glance.

GUIDELINES

- IV. The New Account Codes shall be given effect to from 1-4-2000. All transactions relating to Income, Expenditure, Assets & Liabilities which have taken place from 1-4-2000 to 31-10-2000 shall be segregated under each voltage class-wise New Account Code. From 1-11-2000 and onwards New Account Codes shall only be assigned for all the transactions.
- V. The balances in all existing Account codes as on 31-10-2000 shall be transferred to voltage class-wise respective New Account Codes as per instructions issued in Corporate Office Letter dated 23-10-2000. The total of segregated balances transferred to voltage class-wise new account codes should tally to pre-transfer balance in old account code. If voltage class-wise new account code is not available against any old account code then the entire balance in old account code shall be transferred to New Account code under "General" column. In this manner, a base Trial Balance as on 31-10-2000 shall be prepared. A typical example of a portion of the base trial balance is given below: -

Account code	Particulars	Debit		Credit	
		Inner Column	Outer Column	Inner Column	Outer Column
10.1010	Land and Rights-General	-----			
10.1011	Land and Rights-400kv	25,000.00			
10.1012	Land and Rights-220kv	10,000.00			
10.1013	Land and Rights-110kv	5,000.00			
10.1014	Land and Rights-66kv	8,000.00			
10.1016	Land and Rights-33kv	7,000.00			
10.1017	Land and Rights-11kv	29,000.00			
10.101	Land and Rights		84,000.00		
Exhibit similarly for A/C codes upto 10.904					
12 series					
14 series					
And so on...					

The trial balance every month from November 2000 should be in the above format only. The total of balances shown against New Account Codes in inner column should tally with balance shown against Old Account Code in Outer column.

- VI. For all the balances as on 31-10-2000 segregated into new account codes, a new general ledger shall be opened with New Account Codes chronologically with effect from 1-11-2000.
- VII. If segregated New Account Codes are not available against any old account code, the entire balance has to be transferred to New Account Code under General Column. **If it is not possible to segregate the balances into New Account codes immediately for any genuine reasons, which are to be specifically recorded, the balance may be temporarily kept in New Account code under General column.**
- VIII. The allotment of Work orders for each type of Capital and Revenue works shall be invariably made under each Voltage class 400kv, 220kv, 110kv, 66kv, 33kv and 11kv & below. Estimates also shall be sanctioned exclusively Voltage class-wise without fail. **For the Estimates already sanctioned and in respect of ongoing Works, the break-up details of Voltage class-wise work to be taken up / done shall be given by the Executive Subordinate concerned.** Booking of expenditure from Nov'2000 and onwards shall be done Voltage class-wise only.
- IX. After segregation of balances in to new voltage class wise account codes in the Trial Balance and preparation of DCB in new format showing voltage class wise consumers break-up for each category in the DCB, it shall be specifically ensured that the closing balances in DCB tallies to TB balance.
- X. Segregation and transfer of Transmission Assets from O&M Divisions to Sub Station Maintenance (SSM) Divisions shall be done in accordance with CCA's circular No. CYS 17 dated 7-9-2000. While transferring Transmission Assets, voltage class-wise breakup should invariably be given.
- XI. For transfer of Transmission Assets, the Executive Engineer of SSM Division shall convene a joint meeting of Executive Engineer and Accounts officers of both SSM & O&M Division concerned for each Division separately and ensure identification and transfer of Transmission Assets.
- XII. In addition to transfer of Transmission Assets pertaining to SSM Divisions, the O&M Divisions shall also transfer to SSM Division entire Revenue and Capital Expenditure in respect of Transmission activities booked from 1-4-2000 to the date of commencement of functioning of SSM Division. Voltage class-wise breakup shall also be given for the expenditure.
- XIII. For transfer of Establishment Registers, Service Records, Schedule balances, Capital Works in Progress, Fixed Assets etc., from O&M Divisions to SSM Divisions, the guidelines given in CCA Circular No CYS 7 dated 6-7-2000 shall be strictly followed.

- XIV. The segregation of Account codes each voltage class-wise is made by suffixing Activity Number Code to the existing Account Codes. The segregation of voltage class-wise activity and Activity Number Code suffixed are as follows: -

Activity	Activity Number Code suffixed
General	0
400 KV	1
220 KV	2
110 KV	3
66 KV	4
33 KV	6
11 KV	7
Activity Number Codes Reserved	5,8 & 9

- XV. As far as possible the structure of existing Account Codes is retained against each activity. Activity Number Code is suffixed to the existing Account Code to indicate specific activity under each voltage class. In all new Account Codes, the fourth digit after decimal point indicates specific Voltage Class-wise Activity. Across each voltage class the Account Code up to third digit after decimal point remains same for similar activity to ensure uniformity in using Account Codes.
- XVI. Wherever voltage class-wise segregation for a particular activity is not required at present or not possible, a General Account Code duly suffixing Activity Number Code '0' is issued. In such cases no new Account Codes are allotted for segregation of activity under each voltage class-wise.
- XVII. If mere suffixing Activity Number Code to old Account code does not transform old account code in to new account code, then the structure of Account code itself is changed and entirely new Account Codes are issued, duly retaining Activity Number Code.
- XVIII. Supporting schedules and registers shall be maintained exclusively for each voltage class wise account code.

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Office of the
Chief Controller of Accounts,
7th Floor, Kaveri Bhavan,
Bangalore - 560 009.

No. CCA / Sn. IV / 2000-01 / CYS - 07

Dated : 6th July 2000

The Secretary,
The Chief Financial Adviser,
All the Chief Controllers,
All the Chief Engineers,
The Director, ITC, Bangalore.
All the Controllers,
All the Superintending Engineers,
All the Deputy Controller of Accounts,
All the Executive Engineers,
All the Accounts Officers,
KPTCL / VVNL.

Sirs,

Sub:- Formation of New Accounting Units- Guide lines for Transfer of balances from Parent Accounting Unit - Reg.

The Corporate Office has issued orders for formation of New Zone, Circles and Divisions recently. The said units are to function independently and maintain the books of accounts pertaining to the transactions carried out by them with effect from 1-7-2000. Previously, specific guidelines have been issued only to the affected accounting units regarding the modalities of transfer of balances and records relating to accounts. Formation of New Accounting Units by way of merger / bifurcation of existing accounting units, is an event that keeps happening to suit administrative requirement of the Organisation. In view of the same, it is felt that comprehensive guidelines are issued for the information of concerned and to follow the same as and when new accounting units are formed.

Guidelines detailed below may be followed for transfer of Balances to a newly formed Accounting Unit, consequent to formation of new accounting unit by bifurcation of an existing accounting unit. The Balances are however to be transferred only after the accounting unit starts functioning.

1) Transfer of Establishment registers and connected service records:

Salary of the employees pertaining to the new accounting unit shall be claimed in the new accounting unit only from the month from which the new Accounting unit is formed. For this purpose existing Establishment Registers of such employees with complete entries shall be handed over to the newly formed Accounting unit from the date on which the Accounting unit starts functioning, as the Establishment Registers from the month of functioning of the new accounting unit and onwards during the year should be available in the newly formed accounting unit. For the purpose of Income Tax returns to be filed, the new accounting unit has to obtain details of payments made to Income Tax Department in respect of recoveries made for the period from April to the month of transfer and file the returns to IT Department.

Service registers of the employees of the new Accounting units shall be handed over by the parent unit with entries regarding all service matters made in full, up to the date of transfer. The connected service records and registers also shall be transfer.

All establishment bills, which have to be passed before the end of the month immediately preceding the month in which the new accounting unit is formed, shall be passed in the parent accounting unit only.

2) Compilation of Accounts: -

Cash payments (other than revenue expenditure) made up to the date of formation of new Accounting unit and entered in the Cash Book and booked in the old Accounting unit shall be taken for compilation in the old Accounting unit only under I.U.A. and transferred to the new Accounting unit by A.T. with full details along with Xerox copies of the supporting vouchers. Payment towards revenue expenditure shall not be transferred to the new accounting unit. Any revenue expenditure payments made by parent unit on behalf of New Accounting Unit for the period after the effective date of formation of New Unit shall be transferred to the New Accounting Unit by A.T.

D.C.B. and stock compilation for the month in which the new Accounting unit is formed shall be taken up from the 1st day of the month; in the new Accounting unit only.

The Sub-Accounting unit-wise D.C.B. (Sub-division or Section wise) and stock closing balances outstanding as at the end of the month preceeding the month of the formation of the new Accounting unit shall be transferred by an A.T. to new Accounting unit after passing necessary accounting entries. Similarly, the balance of unremitted revenue, imprest, postage stamps and revenue stamps maintained in the Cash Book of the parent accounting unit in respect of the revenue accounting units forming part of new accounting unit shall be transferred. However, suspense amount in respect of salary etc., shall be cleared at parent accounting unit only, by obtaining paid vouchers. Balance amount not transferred to the Head Office by the collecting Bank's (Accounts) of the transferred sub-divisions as per Bank Reconciliation statement for the month preceeding the month in which the Accounting unit is formed, shall be transferred to the newly formed Accounting unit.

3) Schedule Balances: -

1) Debit Schedules (Recoverables):

Balances remaining under Account Codes 28.401 and 27.205 shall not be transferred to the new accounting unit, unless amounts shown against particular items in the schedule are to be recovered and are excess payments made to Employees earlier and an order has been already issued for recovery of such items. Specific clarification from this office shall be obtained in case of disputes and doubts raised on transfer of the balances, before the balances are transferred.

Balance outstanding under 27.201 and 27.203 as on the last day of the month shall be transferred to the new Accounting unit. Necessary entries shall be passed in accounts for the current balances transferred to new Accounting unit as recoverable. Advances paid towards T.A. under 27.202 shall be transferred to the new Accounting unit only in respect of T.A. bills to be passed in the new Accounting unit. Old balance shall be cleared in the parent accounting unit only by passing T.A. bills.

Advance paid to suppliers, if any, before the formation of the new Accounting unit shall be retained and cleared in the parent accounting unit only.

Balances under Account Codes 28.110, 28.111 and 28.112 shall not be transferred, if the work is completed. In case of incomplete works, both debit and credits along with full details may be transferred.

Balances remaining in other Debit schedules shall not be transferred unless clarification is obtained from this Office specifically.

2) Credit Schedules:

Balances outstanding under Account Groups 42,44 and 46 shall not be transferred to new Accounting unit but cleared in parent accounting unit only.

Balances under Account Codes 47.301, 47.302 and 47.303 pertaining to the new Accounting unit only shall be transferred. Balance under account code 47.604 shall be transferred by obtaining details from the jurisdictional offices of new Accounting unit.

Security Deposit received from consumers and outstanding in Account Code 48.1 in respect of each sub-Accounting unit / Section coming under the new Accounting shall be transferred only after obtaining total progressive balance of each Sub- Accounting unit / Section from the newly formed Accounting unit.

Balance remaining in other Credit Schedules shall not be transferred without obtaining clarification from this office.

3) Capital Work In Progress:

The Outlay in respect of works completed but not categorised and ongoing works in respect of the new Accounting unit shall be transferred to new Accounting unit duly booking expenditure upto the end of the preceeding month of the formation of the new Accounting unit along with relevant 'C' Registers and records.

4) Fixed Assets:

The Assets categorised after 1-4-1985 are maintained in Asset Register of the parent accounting unit. Assets pertaining to newly formed accounting unit should be properly identified by the heads of the offices of the parent and newly formed accounting units jointly along with the respective Accounts Officers.

5) Transfer of Assets – Methodology:

The assets pertaining to newly formed accounting unit shall be segregated from the Asset Registers of parent accounting unit and transferred. Segregation of assets shall be made each asset account code wise from 1-4-1985 and onwards in the following format duly tallying the total amount against each account code to the Trial Balance of the month preceeding to transfer of assets to newly formed accounting unit. The quantity, original value, accumulated depreciation and W.D.V. of assets transferred shall be reduced in the asset registers of parent unit exhibiting the figures in **RED INK** exclusively with specific mention in the affected folio. Asset Register shall be opened in the newly formed accounting unit by allocating separate folio for each year exclusively and the assets transferred from the parent division shall be considered as opening balance for each year.

Statement showing details of account code wise assets commissioned during each year from 1985-86 to, segregated and transferred to.....accounting unit on its formation w.e.f.....

ACCOUNT CODE:

Year of commission	Name of the Asset	Balance as per Asset Register as on the date of transfer			
		Qty.	O.V.	Acc.Dep.	W.D.V.
1.	2.	3.	4.	5.	6.
1985-86					
1986-87					
1987-88					
So on upto the date of transfer					
TOTAL					

Assets retained at Parent Division				Assets transferred to newly formed division			
Qty.	O.V.	Acc. Dep.	W.D.V.	Qty.	O.V.	Acc. Dep.	W.D.V.
7	8	9	10	11	12	13	14

Note:

1. Grand total arrived at under column 4 and 5 shall be tallied with the balance as per trail balance of preceeding month of date of transfer.
2. Sum total of columns 7 and 11, 8 and 12, 9 and 13, 10 and 14 shall agree with the totals of columns 3, 4, 5 and 6 respectively.

A detailed statement of Assets to be transferred to the newly formed accounting unit shall drawn up in the proforma given here below. The statement shall be prepared in hexuplicate (in 6 copies). A copy of the same shall be sent to (a) CCA's Office (b) Controller of the Zone (c) A.O.s Internal Audit of the parent and newly formed accounting units (d) newly formed accounting unit and the remaining copy retained by the parent unit as office copy.

Statement showing details of assets transferred to Unit on its formation with effect from.....

(Separate statement shall be prepared for each a/c code under 10 series)

ACCOUNT CODE:.....

Sl. No.	Name of the Asset with Location (Sub-dvn, Section)	Year of Categorisation	Qty.	Original Value	Accumulated depreciation	W.D.V.	Remarks
1.	2.	3.	4.	5.	6.	7.	8.
		1985-86					
		1986-87					
		1987-88					
		And so on upto 2000-01 (upto 7/00)					

.....Engineer,.....
Parent Accounting Unit.

.....Engineer,.....
Newly formed Accounting Unit

Note: The statement shall be prepared separately account code-wise and a copy of the same enclosed along with Advice of Transfer to the newly formed accounting unit.

Clarification if any required regarding segregation of Assets may be referred to this office before finalising the transfer of balances to the newly formed accounting units.

- 6) Balances transferred from CFA's office as on 1-4-1985 shall be retained in parent accounting unit only.
- 7) For transfer of balances, other than those mentioned above, specific instructions of this office shall be obtained.
- 8) All records, registers and schedules to be transferred to newly formed accounting units shall be posted upto date for handing them over to the newly formed accounting units from the date of report of the Accounts Officer in Accounting unit.

The above instructions shall be implemented and the balances transferred in the said manner After the balances are transferred, a detailed statement shall be sent by the parent accounting unit with full details of Head of Account, amount transferred, A.T. No. and date etc., to this office for further examination. A similar statement for having received the transfer of balances shall also be sent by the newly formed accounting unit to this office.

Yours faithfully,

Sd/-

Chief Controller of Accounts.

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Office of the
Chief Controller of Accounts,
7th Floor, Cauvery Bhavan,
Bangalore - 560 009.

No. CCA / KPTCL / Sn. IV / 99-2000 / CYS - 17

Dated : 07-09-2000

The Secretary,
All the Chief Controllers,
All the Chief Engineers,
The Director, ITC, Bangalore
All the Controllers,
All the Superintending Engineers,
All the Deputy Controller of Accounts,
All the Executive Engineers,
All the Accounts Officers,
KPTCL / VVNL.

Sirs,

Subject: Formation of Transmission Divisions / Offices – Guide lines for transfer of balances from O&M Divisions- Reg.

- Reference:**
1. B.O. No. KEB / B5 / 572 / 98-99 dated 22-01-1999
 2. Board letter No. KEB / B5 / 572 / 98-99 dated 08-07-1999 addressed to CEE, Hubli Zone
 3. B.O. No. KEB / B5 / 572 / 98-99 dated 14-10-1999
 4. B.O. No. KPTCL / B5 / 4479 / 99-2000 dated 31-08-2000
 5. T.O. O.M. No. CCA / KPTCL / Sn. IV / 99-2000 / CYS – 16 dated 7-9-2000

- I. In order Dated 31-8-2000 cited under ref. 4, the existing office of 4 zonal SEE, (TL & SS) are converted as Zonal Transmission Accounting Units. Also the existing 14 Sub Station Maintenance divisions and SRS Division, Hootagally, Mysore are converted as Transmission Accounting Divisions. The transmission accounting units are to function with effect from 1-9-2000. These transmission divisions are exclusively connected with activities relating to transmission of power. At present 3 divisions namely SRS Peenya, HRS Hoody and MRS Shimoga are carrying out activities related purely to transmission of power. Therefore, with conversion of existing sub station divisions and SRS Division, Hootagally, 18 divisions henceforth would be carrying out transactions and activities related to transmission of power at 66 KV and above. In order to enable these exclusive transmission divisions to account the transactions and maintain books of accounts for transmission activity, new Location Codes as noted below are allotted separately:

Sl. No.	Name of Transmission Accounting Unit	Location Code
1	Transmission Zone, Bangalore	901
2	Transmission Zone, Mangalore	902
3	Transmission Zone, Hubli	903
4	Transmission Zone, Gulbarga	904
5	SRS Division, Peenya	926
6	HRS Division, Hoody	927
7	Transmission Division, Tumkur	928
8	Transmission Division, Kolar	929
9	Transmission Division, Doddaballapur	930
10	MRS, Shimoga	931

Sl. No.	Name of Transmission Accounting Unit	Location Code
11	Transmission Division, Shimoga	932
12	SRS Division, Hootagally, Mysore	933
13	Transmission Division, Mysore	934
14	Transmission Division, Karkala (Kemar)	935
15	Transmission Division, Haveri	936
16	Transmission Division, Sirsi	937
17	Transmission Division, Chikkodi	938
18	Transmission Division, Bijapur	939
19	Transmission Division, Davanagere	940
20	Transmission Division, Gulbara	941
21	Transmission Division, Yadgir	942
22	Transmission Division, Munirabad	943

II. Transmission assets presently being maintained in O&M Divisions are to be transferred to these Transmission divisions. Transfer of transmission assets to Transmission divisions from O&M Divisions has to be done on the basis of asset registers maintained at each unit in the field as also in the this office.

III. **METHOD OF TRANSFER OF TRANSMISSION ASSETS AND ACCUMILATED DEPRECIATION:-**

A) Assets Commissioned after 1-4-1985:

1) Balance relating to transmission assets is maintained in a few Account codes listed below. However, these also include assets related to distribution activity also (i.e., 33 KV and below)

Sl.No.	A/C Code	Account Head
1	10.101	Land owned under full title
2	10.102	Land held under lease
3	10.207	Building containing transmission installations
4	10.211	Office building
5	10.222	Residential colony for staff
6	10.315	Sweet water arrangement including reservoir etc.
7	10.320	Plant & Pipe lines for water supply in residential colony.
8	10.322	Drainage and sewerage – Residential colony
9	10.401	Pucca roads
10	10.541	Transmission plant – Transformers having a rating of 100 KVA and above.
11	10.543	Other transmission plant – Transformer kiosks , Sub-station equipment and other fixed operators.
12	10.561	Switch-gear including cable connections
13	10.563	Batteries including charging equipments
14	10.567	Lightening arrestors.
15	10.571	Communication equipments – radio and hi-frequency carrier equipment
16	10.583	Tools & Tackles
17	10.601	Overhead lines (Towers, poles, fixtures, Overhead conductors and devices) – Lines on fabricated steel support operating at nominal voltage higher than 66 KVA.

Sl.No.	A/C Code	Account Head
18	10.602	Over head lines, (towers, poles, fixtures, overhead conductors and devices) – Lines on steel supports operating at nominal voltage higher than 13.2 KVA but not exceeding 66 KVA
19	10.612	Underground cable – cable duct system
20	10.631	Metering Equipments
21	10.7	Vehicles
22	10.8	Furniture & Fixtures

2) Transmission assets are exclusively maintained in the Account Codes 10.207 and 10.601. Hence **balance in these account codes (10.207 & 10.601)** shall be transferred to **concerned** transmission division directly by the O&M Divisions situated within the jurisdiction of the Transmission Division since Distribution asset are not included in these codes.

3) Balance maintained in other account codes (other than the 2 account codes mentioned above) includes assets relating to both transmission and distribution activities and are to be segregated. In respect of account codes where both Transmission and Distribution assets are included, the Executive Engineers and Accounts officers of concerned Transmission division and each O&M Division shall **jointly discuss and identify** the Transmission assets to be transferred on the basis of asset registers of each O&M division.

4) The decision taken in the meeting shall be final and the Transmission asset got transferred accordingly. The meeting and transfer of assets shall **be completed within 15 days from the date on which the Transmission divisions starts functioning** and details of assets transferred from each O&M division to the concerned Transmission division shall be sent to this office in the proforma given here below:

**Statement showing the details of Transmission Assets transferred to
.....Transmission Division.**

(Separate statement shall be prepared for each Account Code under 10 series)

Account Code.....

Sl. No	Name of the Asset with Location	Year of Commission	Quantity	Original / Assessed Value	Accumulated Depreciation	WDV	Remarks
		1985-86					
		1986-87					
		And so on					
		Upto					
		Date of Transfer.					

5) Generally Work related to transmission activities are not undertaken in O&M divisions. However, if any work is in progress related to Transmission activity, the same shall be identified and transferred to the concerned Transmission Lines Division. Capacity-wise demarcation against each account is already existing which makes transfer easy in the event CWIP is to be transferred. All capital expenditure (CWIP) relating to transmission assets incurred in Major Works Divisions is not to be transferred until commissioning and categorisation of the assets.

B) Assets commissioned prior to 1-4-1985

1) All of you are aware that asset accounts of assets commissioned prior to 1-4-1985 are being maintained at this office. The entire balance outstanding against Account code 10.601 will be transferred to concerned Transmission division from this office as soon as these divisions start functioning.

2) Balance maintained in other account codes (other than account code 10.601) that includes assets relating to both transmission and distribution activities can be transferred by this office, only after the Executive Engineers and Accounts officers of respective Transmission divisions holds discussions with the EE / AO of O&M divisions, identify the Transmission assets commissioned prior to 1-4-1985. For this purpose, the transmission assets shall be listed jointly by the Executive Engineers of Transmission and O&M Divisions ensuring that no such assets commissioned after 1-4-1985 are included.

3) Date of commission of the asset, name of the asset, location of the asset and probable value of the asset shall be indicated in the statement to be furnished. If date of commissioning of the asset is not available, an assessment may be made of the year in which the asset might have been commissioned with reference to any available records or information forthcoming from any of the personnel working in the area or on the basis of the best judgement of both the Executive Engineers. Once the date / year of commission is assessed, the asset shall be valued at the standard rates of the relevant year or as per cost data sheet of similar type of asset commissioned in the same year or on the basis of any record that may give an indication about the cost of the asset or on approximation based on best judgement.

4) A statement showing details of Transmission Assets commissioned prior to 1-4-1985 shall be sent to this office **within 15 days from the date on which the transmission division starts functioning**, in the proforma given below so as to enable this office to transfer the value of assets to newly formed Transmission Divisions:

Statement showing details of transmission assets commissioned prior to 1-4-1985 to be transferred to Transmission Division.

Sl. No	Name of the Asset with Location	Year of Commission	Quantity	Original / Assessed Value	Accumulated Depreciation	WDV	Remarks

Assistant Accounts Officer

Accounts Officer

C) Transfer of other items:

- Instructions have already been issued vide T.O. Circular No. Cys-2 dated 8-9-1999 to book revenue expenditure separately under the relevant account code duly suffixing "T" and "D" for denoting expenditure under transmission and distribution activities respectively. The O&M division shall transfer the balances (from 1-4-2000 to the date of transfer) under respective revenue expenditure codes with suffix "T" to the newly formed Transmission Divisions as soon as the said office starts functioning as an accounting unit.
- Balances as on date of transfer in respect of account codes clearly identifiable as relating to Transmission Division shall be transferred with full details in the proforma given below:

Statement showing the details of balances transferred to Transmission Division in respect of account code

Sl. No.	Reference to Sl. No. and Vol. No. of the Schedule / Register	Nature of transaction in brief	Amount		Remarks
			Debit	Credit	

Assistant Accounts Officer

Accounts Officer

3. Liability if any clearly related to Transmission activity as on the date of transfer shall be transferred to concerned Transmission Division with full details.

The Executive Engineer and the Accounts Officer of all O&M Divisions shall take immediate action to commence the spadework for effecting transfer of assets, liabilities and schedule balances related to Transmission activity, as soon as the Transmission Division starts functioning as an independent accounting unit.

If any clarifications are required or practical difficulties encountered in effecting transfer of balances from O&M Divisions, this office may be addressed specifying the issue.

Yours faithfully,

Sd/-

Chief Controller of Accounts.

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Corporate office
KPTCL, Cauvery Bhavan,
Bangalore - 560 009

No: KPTCL / B7 / 3026 / 99-2000 / VOL.XVI

Dated: 23rd October 2000.

To:
The Chief Financial Adviser,
All the Chief Controllers,
All the Chief Engineers,
A) The Director, ITC, Bangalore
All the Controllers,
All the Superintending Engineers,
All the Deputy Controller of Accounts,
All the Executive Engineers,
All the Accounts Officers,
KPTCL / VVNL.

Sirs,

Sub: Maintenance of separate accounts for Transmission and Distribution Activities – Voltage class-wise booking of Activities and Maintenance of Assets

Consequent to Corporatisation of Karnataka Electricity Board and formation of Karnataka Power Transmission Corporation Ltd., (KPTCL) and Visvesvaraya Vidhyut Nigama Ltd. (VVNL) w.e.f. 1-8-1999, the KPTCL & VVNL are registered under Companies Act, 1956 and they have to maintain accounts as per provisions of Companies Act. However, as per first Transfer Scheme issued by the Government of Karnataka, all the transactions made by KPTCL & VVNL from 1-8-1999 to 31-3-2000 are considered to be done by and on behalf of KEB and hence the transactions made by these two companies up to 31-3-2000 are incorporated in the accounts of KEB for the year 1999-2000. From 1-4-2000 and onwards these two companies have to maintain books of accounts exclusively and prepare final accounts as per statutory requirement.

KPTCL has been authorised to look after the activities of both Transmission and Distribution till separate Distribution companies are formed and Distribution activity segregated. Karnataka Electricity Regulatory Commission (KERC), which is the regulating authority for entire power sector has prescribed that KPTCL has to maintain Transmission and Distribution Accounts separately. It is also prescribed by KERC that Transmission and Distribution activities shall be further segregated each voltage class-wise. To accomplish this requirement, KPTCL has formed exclusive Transmission Zones and Divisions vide Board Order No. KPTCL / B5 / 4479 / 99-2000 dated 31-8-2000. These Transmission Zones and Divisions have already been allotted Location codes to commence accounting activity independently and maintain exclusive books of accounts.

To enable maintenance of assets and other activities voltage class-wise, new Account Codes are issued suffixing Activity Number Code to the existing Account Codes. The segregation of voltage class-wise activity and Activity Number Code suffixed are as follows:-

Activity	Activity Number Code suffixed
General	0
400 KV	1
220 KV	2
110 KV	3
66 KV	4
33 KV	6
11 KV	7
Activity Number Codes Reserved	5,8 & 9

As far as possible the structure of existing Account Codes is retained against each activity and Activity Number Code shown above is suffixed to the existing Account Code to indicate specific activity under each voltage class. In all new Account Codes, the fourth digit after decimal point indicates specific Voltage Class-wise Activity and for similar activity under each voltage class the Account Code upto third digit after decimal point remains same to ensure uniformity in using Account Codes. Wherever voltage class-wise segregation for a particular activity is not required at present or not possible, a General Account Code duly suffixing Activity Number Code '0' is issued. In such cases no new Account Codes are allotted for segregation of activity under each voltage class-wise. Further, if mere suffixing Activity Number Code to old Account code does not transform old account code in to new account code, then the structure of Account code itself is changed and entirely new Account Codes are issued, duly retaining Activity Number Code.

Allotment of Work Orders and Sanction of Estimates:

The allotment of Work orders for each type of Capital and Revenue works shall be invariably made under each Voltage class 400kv, 220kv, 110kv, 66kv, 33kv and 11kv & below. Estimates also shall be sanctioned exclusively Voltage class-wise without fail. For the Estimates already sanctioned and in respect of ongoing Works, the break-up details of Voltage class-wise work to be taken up / done, shall be given by the Executive Subordinate concerned. Booking of expenditure shall be done Voltage class-wise from Nov'2000 and onwards.

Transfer of Balances from Existing Account Codes to New Account Codes.

The balance outstanding against each existing Account code shall be transferred to respective new Account code mentioned. While transferring balances to new Account codes it shall be carefully found out whether segregated new Account codes are available for each voltage class against existing Account code, and if so; ensure that the balance from existing Account code is also segregated and transferred to voltage class-wise new Account codes invariably. However, the total of segregated balances transferred to voltage class-wise new Account codes should tally to pre-transfer balance in Old Account code. In the new Account Codes, if segregated codes under each voltage class are not available the entire balance shall be transferred to new "General" Account Code, which has "0" as Activity Number Code suffixed to it. The same Procedure shall be followed in case segregation of balances under each voltage class is not possible on the date of transfer for genuine reasons to be specifically recorded. The balances so transferred shall be posted in New General Ledger opened with New Account codes chronologically. After this, a Trial Balance shall be prepared indicating all New Account Codes with balances in "inner column", and Old Account codes with balances in "outer column". This will be the "Base Trial Balance" of the unit for further preparation of Accounts and Maintenance of Books of Accounts. In "Base Trial Balance", the total shown under each group of new account codes in inner column shall tally to the total shown in outer column of that group against Old account code. An example is depicted below.

Account code	Particulars	Debit		Credit	
		Inner Column	Outer Column	Inner Column	Outer Column
10.1010	Land and Rights - General	-----			
10.1011	Land and Rights - 400kv	25,000			
10.1012	Land and Rights - 220kv	10,000			
10.1013	Land and Rights - 110kv	5,000			
10.1014	Land and Rights - 66kv	8,000			
10.1016	Land and Rights - 33kv	7,000			
10.1017	Land and Rights - 11kv	29,000			
10.101	Land and Rights		84,000		

The depiction of balances against **NEW** and **OLD** account codes in the "Base Trial Balance" for all Asset, Liability, Income and Expenditure account codes shall be in the above manner only.

Monthly Trial Balance and March Final Trial Balance:

By the time Trial Balance for the month of November'2000 is prepared, all the balances in existing account codes should stand transferred to NEW account codes and **the Trial Balance for the month November 2000 invariably prepared in the New format only.** It shall be specifically noted that **March'2001 Final Trial Balance has to be submitted in the above prescribed Format only without fail** and necessary preparations are made in advance in this regard by all the accounting units.

Demand, Collection and Balance (DCB) Statement:

Revised DCB format indicating new account codes against each Tariff will be issued by CCA separately and the **DCB shall be prepared in this Revised format only from November'2000** and submitted to CCA's Office.

Transfer of Assets pertaining to Transmission:

The Assets pertaining to Transmission i.e. all assets of 66KV and above shall be transferred to Transmission Divisions as per instructions already issued vide CCA circular No. CCA / KPTCL / Sn.1V / 99-2000 / CYS-17 Dated 7-9-2000. The Transmission Units shall also obtain voltage class wise details for the transferred assets from respective O&M Units invariably.

Transfer of Expenditure incurred on Transmission by O&M Divisions:

Expenditure incurred by O&M Units on Transmission activities from 1st April 2000 to the date of formation of Transmission Accounting Units shall be transferred to respective Transmission Accounting units.

Date of effect:

The operation of New Account Codes in respect of all activities shall be **given effect to Positively with effect from 1st November' 2000.**

The Chief Controller of Accounts is authorised to issue a booklet containing new account codes, specimen format of Revised Trial Balance and DCB Statement.

Yours Faithfully

Sd/-

Secretary

TABLE SHOWING CONCORDANCE BETWEEN EXISTING ACCOUNT CODES AND NEW ACCOUNT CODES

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
10			10.322	10.305	10.3050	10.561		10.5610	10.601		10.6010	10.903		10.9030	11.503		11.5030
10.1		10.1000	10.4		10.4000	10.563		10.5630	10.602			10.904		10.9040	11.504		11.5040
10.101		10.1010	10.401		10.4010	10.565		10.5650	10.603	10.602	10.6020	11			11.505		11.5050
10.102		10.1020	10.402		10.4020	10.567		10.5670	10.604	10.603	10.6030	11.1			11.506		11.5060
10.103		10.1030	10.412	10.403	10.4030	10.571		10.5710	10.611		10.6110	11.101		11.1010	11.507		11.5070
10.2		10.2000	10.5		10.5000	10.572		10.5720	10.612		10.6120	11.2			11.508		11.5080
10.20			10.508		10.5080	10.574		10.5740	10.621		10.6210	11.3			11.509		11.5090
10.202		10.2020	10.516		10.5160	10.576		10.5760	10.631		10.6310	11.4			12		
10.203		10.2030	10.530		10.5300	10.577		10.5770	10.632		10.6320	11.401		11.4010	12.1		12.1000
10.207		10.2070	10.531		10.5310	10.578		10.5780	10.641		10.6410	11.402		11.4020	12.2		12.2000
10.208		10.2080	10.532		10.5320	10.58 to 10.59			10.685		10.6850	11.403		11.4030			12.20
10.21 to 10.29			10.533		10.5330	10.580		10.5800	10.7		10.7000	11.404		11.4040			12.202 12.2020
10.211		10.2110	10.535		10.5350	10.581		10.5810	10.710		10.7100	11.405		11.4050			12.203 12.2030
10.222		10.2220	10.541		10.5410	10.582		10.5820	10.720		10.7200	11.406		11.4060			12.207 12.2070
10.223		10.2230	10.542		10.5420	10.583		10.5830	10.730		10.7300	11.407		11.4070			12.208 12.2080
10.3		10.3000	10.543		10.5430	10.584		10.5840	10.740		10.7400	11.408		11.4080			12.21 to 12.29
10.301		10.3010	10.551		10.5510	10.585		10.5850	10.8		10.8000	11.409		11.4090			12.211 12.2110
10.305	10.302	10.3020	10.552		10.5520	10.586		10.5860	10.9		10.9000	11.5					12.222 12.2220
10.315	10.303	10.3030	10.553		10.5530	10.599		10.5990	10.901		10.9010	11.501		11.5010			12.223 12.2230
10.320	10.304	10.3040	10.555		10.5550	10.6		10.6000	10.902		10.9020	11.502		11.5020	12.3		12.3000

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Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
	12.301	12.3010		12.551	12.5510		12.585	12.5850	12.8		12.8000	13.5			14.121		14.1210
	12.302	12.3020		12.552	12.5520		12.586	12.5860	12.9		12.9000	13.501		13.5010	14.122		14.1220
	12.303	12.3030		12.553	12.5530		12.599	12.5990		12.901	12.9010	13.502		13.5020	14.123		14.1230
	12.304	12.3040		12.555	12.5550	12.6		12.6000		12.902	12.9020	13.503		13.5030	14.124		14.1240
	12.305	12.3050		12.561	12.5610		12.601	12.6010		12.903	12.9030	13.504		13.5040	14.125		
12.4		12.4000		12.563	12.5630					12.904	12.9040	13.505		13.5050	14.126		14.1260
	12.401	12.4010		12.565	12.5650		12.602	12.6020	13			13.506		13.5060	14.127		
	12.402	12.4020		12.567	12.5670		12.603	12.6030	13.1		13.1000	13.507		13.5070	14.130		14.1300
	12.403	12.4030		12.571	12.5710		12.611	12.6110	13.2		13.2000	13.508		13.5080	14.140		14.1400
12.5		12.5000		12.572	12.5720		12.612	12.6120	13.3		13.3000	13.509		13.5090	14.141		14.1410
	12.508	12.5080		12.574	12.5740		12.621	12.6210	13.4		13.4000	14			14.142		14.1420
	12.516	12.5160		12.576	12.5760		12.631	12.6310	13.401		13.4010	14.110		14.1100	14.150		14.1500
	12.530	12.5300		12.577	12.5770		12.632	12.6320	13.402		13.4020	14.111		14.1110	14.151		14.1510
	12.531	12.5310		12.578	12.5780		12.641	12.6410	13.403		13.4030	14.112		14.1120	14.154		14.1540
	12.532	12.5320		12.58 to 12.59			12.685	12.6850	13.404		13.4040	14.113		14.1130	14.155		14.1550
	12.533	12.5330		12.580	12.5800	12.7		12.7000	13.405		13.4050	14.114		14.1140	14.160		14.1600
	12.535	12.5350		12.581	12.5810		12.710	12.7100	13.406		13.4060	14.115			14.161		14.1610
	12.541	12.5410		12.582	12.5820		12.720	12.7200	13.407		13.4070	14.116		14.1160	14.163		14.1630
	12.542	12.5420		12.583	12.5830		12.730	12.7300	13.408		13.4080	14.117			14.164		14.1640
	12.543	12.5430		12.584	12.5840		12.740	12.7400	13.409		13.4090	14.120		14.1200	14.165		14.1650

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
14.166		14.1660	14.708		14.7080	15.206		15.2060	16.2			17.301		17.3010	22.1		
14.170		14.1700	14.809		14.8090	15.220		15.2200	16.202		16.2020	17.302		17.3020	22.2		
14.200		14.2000	14.810		14.8100	15.5		15.5000	16.203		16.2030	17.303		17.3030	22.210		22.2100
14.220		14.2200	14.900		14.9000	15.6			16.204		16.2040	18			22.3		
14.240		14.2400	14.910		14.9100	15.601		15.6010	16.205		16.2050	18.100		18.1000	22.310		22.3100
14.300		14.3000	14.925		14.9250	15.602		15.6020	16.206		16.2060	18.200		18.2000	22.311		22.3110
14.320		14.3200	15			15.603		15.6030	16.207		16.2070	20			22.320		22.3200
14.321		14.3210	15.1			15.631		15.6310	16.208		16.2080	20.1			22.340		22.3400
14.322		14.3220	15.120		15.1200	15.651		15.6510	16.209		16.2090	20.110		20.1100	22.360		22.3600
14.340		14.3400	15.122		15.1220	15.652		15.6520	17			20.120		20.1200	22.370		22.3700
14.350		14.3500	15.124		15.1240	16			17.2		17.2000	20.2			22.4		
14.360		14.3600	15.126		15.1260	16.1			17.201		17.2010	20.210		20.2100	22.410		22.4100
14.370		14.3700	15.128		15.1280	16.102		16.1020	17.211		17.2110	20.230		20.2300	22.411		22.4110
14.380		14.3800	15.129		15.1290	16.103		16.1030	17.221		17.2210	20.250		20.2500	22.420		22.4200
14.400		14.4000	15.2			16.104		16.1040	17.231		17.2310	20.270		20.2700	22.421		22.4210
14.450		14.4500	15.201		15.2010	16.105		16.1050	17.232		17.2320	20.280		20.2800	22.450		22.4500
14.460		14.4600	15.202		15.2020	16.106		16.1060	17.233		17.2330	20.290		20.2900	22.460		22.4600
14.461		14.4610	15.203		15.2030	16.107		16.1070	17.234		17.2340	20.3		20.3000	22.461		22.4610
14.502		14.5020	15.204		15.2040	16.108		16.1080	17.235		17.2350	20.4		20.4000	22.5		
14.607		14.6070	15.205		15.2050	16.109		16.1090	17.3		17.3000	22			22.510		22.5100

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
22.520		22.5200	23.102	23.101		23.132	23.142		23.4			23.412	23.441		23.501	23.505	
22.6			23.101	23.105		23.113	23.145		23.402	23.401		23.432	23.442			23.506	
22.610		22.6100	23.101(a)	23.106			23.2		23.401	23.405		23.413	23.445		23.503	23.510	
22.640		22.6400	23.103(a)	23.110		23.123	23.250	23.2500		23.406		23.423	23.450	23.4500		23.511	
22.641		22.6410	23.103(b)	23.111		23.115	23.255	23.2550	23.403	23.410		23.415	23.455	23.4550		23.512	
22.660		22.6600	23.103(c)	23.112		23.122	23.256	23.2560		23.411		23.422	23.456	23.4560	23.504	23.515	
22.680		22.6800	23.104	23.115		23.116	23.260	23.2600		23.412		23.416	23.460	23.4600	23.505	23.520	
22.7			23.105	23.120		23.130	23.261	23.2610	23.404	23.415		23.430	23.461	23.4610	23.506	23.521	
22.710		22.7100	23.106	23.121		23.117	23.265	23.2650	23.405	23.420		23.417	23.465	23.4650	23.508	23.525	
22.720		22.7200	23.108	23.125		23.124	23.270	23.2700	23.406	23.421		23.414	23.470	23.4700	23.509	23.526	
22.730		22.7300	23.109	23.126		23.119	23.275	23.2750	23.408	23.425		23.419	23.475	23.4750	23.526	23.527	
22.731		22.7310	23.126	23.127		23.131	23.280	23.2800	23.409	23.426		23.431	23.480	23.4800	23.528	23.528	
22.740		22.7400	23.128	23.128		23.118	23.285	23.2850	23.426	23.427		23.418	23.485	23.4850		23.530	
22.750		22.7500	23.110(a)	23.130		23.120	23.290	23.2900	23.428	23.428		23.5				23.531	
22.760		22.7600	23.110(b)	23.131		23.121	23.291	23.2910	23.410	23.430		23.502	23.501			23.532	
22.8			23.110(c)	23.132		23.2	23.3		23.410	23.431						23.533	
22.810		22.8100	23.110(d)	23.133		23.201	23.301		23.410	23.432						23.534	
22.820		22.8200	23.110(e)	23.134		23.202	23.302		23.410	23.433					23.511	23.540	
23			23.111	23.140		23.203	23.303		23.410	23.434					23.512	23.541	
23.1			23.112	23.141		23.204	23.304		23.411	23.440					23.513	23.542	

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
23.523	23.550	23.5500		23.804		23.911	23.940		24.2			24.409		24.4090	24.603		24.6030
23.515	23.555	23.5550	23.9		23.9000	23.912	23.941		24.210		24.2100	24.410		24.4100	24.604		24.6040
23.522	23.556	23.5560	23.902	23.901			23.942		24.3			24.411		24.4110	24.605		24.6050
23.516	23.560	23.5600	23.901	23.905			23.945		24.301		24.3010	24.412		24.4120	24.610		24.6100
23.530	23.561	23.5610		23.906			23.950	23.9500	24.302		24.3020	24.413		24.4130	24.9		
	23.565	23.5650	23.903	23.910		23.915	23.955	23.9550	24.303		24.3030	24.414		24.4140	24.911 to 24.919		24.9110 to 24.9190
23.519	23.575	23.5750		23.911			23.956	23.9560	24.304		24.3040	24.415		24.4150	24.921 to 24.929		24.9210 to 24.9290
23.531	23.580	23.5800		23.912		23.916	23.960	23.9600	24.305		24.3050	24.416		24.4160	24.931 to 24.939		24.9310 to 24.9390
	23.585	23.5850	23.904	23.915			23.961	23.9610	24.306		24.3060	24.417		24.4170	24.941 to 24.959		24.9410 to 24.9590
23.6			23.905	23.920			23.965	23.9650	24.307		24.3070	24.420		24.4200	24.991		24.9910
23.610	23.601	23.6010	23.906	23.921			23.970	23.9700	24.308		24.3080	24.5			24.995		24.9950
23.620	23.602	23.6020	23.908	23.925		23.919	23.975	23.9750	24.310		24.3100	24.501		24.5010	25		
23.630	23.603	23.6030	23.909	23.926			23.980	23.9800	24.4			24.502		24.5020	25.101		25.1010
23.640	23.604	23.6040		23.927			23.985	23.9850	24.401		24.4010	24.503		24.5030	25.501		25.5010
23.650	23.605	23.6050		23.928		24			24.402		24.4020	24.504		24.5040	25.502		25.5020
23.7		23.7000		23.930		24.1			24.403		24.4030	24.505		24.5050	25.503		25.5030
23.8		23.8000		23.931		24.110		24.1100	24.404		24.4040	24.510		24.5100	25.505		25.5050
	23.801			23.932		24.120		24.1200	24.405		24.4050	24.6			26		
	23.802	23.8020		23.933		24.130		24.1300	24.406		24.4060	24.601		24.6010	26.601		26.6010
	23.803			23.934		24.140		24.1400	24.408		24.4080	24.602		24.6020	26.602		26.6020

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Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
26.603		26.6030	27.210		27.2100	27.873		27.8730	27.9		27.9000	28.2			28.610		28.6100
26.604		26.6040	27.3		27.3000	27.874		27.8740	28.1			28.210		28.2100	28.611		28.6110
27			27.4			27.875		27.8750	28.101		28.1010	28.220		28.2200	28.620		28.6200
27.1			27.410		27.4100	27.876		27.8760	28.102		28.1020	28.230		28.2300	28.7		
27.101		27.1010	27.421		27.4210	27.877		27.8770	28.103		28.1030	28.250		28.2500	28.72		
27.102		27.1020	27.425		27.4250	27.878		27.8780	28.104		28.1040	28.290		28.2900	28.721		28.7210
27.103		27.1030	27.8		28.8000	27.879		27.8790	28.105		28.1050	28.291		28.2910	28.722		28.7220
27.104		27.1040	27.810		27.8100	27.880		27.8800	28.109		28.1090	28.292		28.2920	28.724		28.7240
27.105		27.1050	27.861		27.8610	27.881		27.8810	28.110		28.1100	28.3			28.725		28.7250
27.106		27.1060	27.862		27.8620	27.882		27.8820	28.111		28.1110	28.310		28.3100	28.729		28.7290
27.2			27.863		27.8630	27.883		27.8830	28.112		28.1120	28.320		28.3200	28.74		
27.201		27.2010	27.864		27.8640	27.884		27.8840				28.330		28.3300	28.741		28.7410
27.202		27.2020	27.865		27.8650	27.885		27.8850	28.113		28.1130	28.350		28.3500	28.744		28.7440
27.203		27.2030	27.866		27.8660	27.886		27.8860	28.114		28.1140	28.390		28.3900	28.745		28.7450
27.204		27.2040	27.867		27.8670	27.887		27.8870	28.115		28.1150	28.4			28.749		28.7490
27.205		27.2050	27.868		27.8680	27.888		27.8880	28.116		28.1160	28.401		28.4010	28.8		
27.206		27.2060	27.869		27.8690	27.889		27.8890	28.117		28.1170	28.402		28.4020	28.810		28.8100
27.207		27.2070	27.870		27.8700	27.890		27.8900	28.118		28.1180	28.403		28.4030	28.811		28.8110
27.208		27.2080	27.871		27.8710	27.891		27.8910	28.119		28.1190	28.404		28.4040	28.812		28.8120
27.209		27.2090	27.872		27.8720	27.892		27.8920	28.120		28.1200	28.6			28.813		28.8130

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
28.814		28.8140	28.868		28.8680	32.4 (LC)		32.4 (LC)	41.107		41.1070	42.101		42.1010	44.3		
28.815		28.8150	28.869		28.8690	32.5 (LC)		32.5 (LC)	41.108		41.1080	42.201		42.2010	44.310		44.3100
28.816		28.8160	28.870		28.8700	33		33	41.109		41.1090	42.203		42.2030	44.320		44.3200
28.817		28.8170	28.871		28.8710	34		34	41.110		41.1100	42.204		42.2040	44.330		44.3300
28.818		28.8180	28.898		28.8980	36		36	41.111		41.1110	42.205		42.2050	46		
28.820		28.8200	28.899		28.8990	36.1 (LC)		36.1 (LC)	41.112		41.1120	42.206		42.2060	46.101		46.1010
28.821		28.8210	28.9			36.2 (LC)		36.2 (LC)	41.113		41.1130	42.207		42.2070	46.102		46.1020
28.822		28.8220	28.930		28.9300	36.3		36.3	41.114		41.1140	42.208		42.2080	46.103		46.1030
28.823		28.8230	28.932		28.9320	37		37	41.115		41.1150	42.209		42.2090	46.3		
28.824		28.8240	28.933		28.9330	37.1 (LC)		37.1 (LC)	41.116		41.1160	42.301		42.3010	46.300		46.3000
28.825		28.8250	28.935		28.9350	37.2 (LC)		37.2 (LC)	41.117		41.1170	42.401		42.4010	46.4		
28.857		28.8570				37.3		37.3	41.118		41.1180	42.501		42.5010	46.410		46.4100
28.858		28.8580	31			41			41.119		41.1190	44			46.420		46.4200
28.861		28.8610	31.1 (LC)		31.1 (LC)	41.1			41.120		41.1200	44.1			46.421		46.4210
28.862		28.8620	31.2 (LC)		31.2 (LC)	41.101		41.1010	41.121		41.1210	44.110		44.1100	46.422		46.4220
28.863		28.8630	31.3		31.3	41.102		41.1020	41.122		41.1220	44.120		44.1200	46.423		46.4230
28.864		28.8640	32			41.103		41.1030	41.123		41.1230	44.140		44.1400	46.424		46.4240
28.865		28.8650	32.1 (LC)		32.1 (LC)	41.104		41.1040	41.124		41.1240	44.2			46.425		46.4250
28.866		28.8660	32.2 (LC)		32.2 (LC)	41.105		41.1050	41.2			44.210		44.2100	46.427		46.4270
28.867		28.8670	32.3		32.3	41.106		41.1060	42			44.220		44.2200	46.428		46.4280

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
46.430		46.4300	46.920		46.9200	46.951		46.9510	47.306		47.3060	48.101		48.1010	50.230		50.2300
46.431		46.4310	46.922		46.9220	46.954		46.9540	47.307		47.3070	48.102		48.1020	50.240		50.2400
46.432		46.4320	46.923		46.9230	46.955		46.9550	47.307(a)	47.308	47.3080	48.103		48.1030	50.250		50.2500
46.433		46.4330	46.924		46.9240	46.957		46.9570	47.307(b)	47.309	47.3090	48.2		48.2000	50.3		
46.440		46.4400	46.925		46.9250	46.961		46.9610	47.307(c)	47.310	47.3100	48.3			50.301		50.3010
46.441		46.4410	46.926		46.9260	46.962		46.9620	47.308	47.311	47.3110	48.310		48.3100	51		
46.450		46.4500	46.927		46.9270	46.963		46.9630	47.310	47.312	47.3120	48.320		48.3200	51.1		
46.460		46.4600	46.928		46.9280	46.964		46.9640	47.311	47.313	47.3130	48.330		48.3300	51.101		51.1010
46.470		46.4700	46.935		46.9350	46.966		46.9660	47.6			48.340		48.3400	51.102		51.1020
46.6		46.6000	46.939		46.9390	46.967		46.9670	47.601		47.6010	48.350		48.3500	51.103		51.1030
46.7			46.940		46.9400	46.968		46.9680	47.602		47.6020	50			51.104		51.1040
46.710		46.7100	46.941		46.9410	46.969		46.9690	47.603		47.6030	50.1			51.110		51.1100
46.720		46.7200	46.943		46.9430	47			47.603(a)	47.604	47.6040	50.110		50.1100	51.112		51.1120
46.730		46.7300	46.944		46.9440	47.1			47.603(b)	47.605	47.6050	50.120		50.1200	51.113		51.1130
46.8		46.8000	46.945		46.9450	47.2			47.603(c)	47.606	47.6060	50.130		50.1300	51.114		51.1140
46.9			46.946		46.9460	47.3			47.604	47.607	47.6070	50.140		50.1400	51.115		51.1150
46.91			46.947		46.9470	47.301		47.3010	47.605	47.608	47.6080	50.150		50.1500	51.116		51.1160
46.910		46.9100	46.948		46.9480	47.302		47.3020	47.606	47.609	47.6090	50.2			51.119		51.1190
46.911		46.9110	46.949		46.9490	47.303		47.3030	48			50.210		50.2100	51.120		51.1200
46.913		46.9130	46.950		46.9500	47.305		47.3050	48.1		48.1000	50.220		50.2200	51.121		51.1210

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
51.122		51.1220	51.215		51.2150	52.2			53.971		53.9710	55.2		55.2000	57.140		57.1400
51.123		51.1230	51.216		51.2160	52.210		52.2100	53.972		53.9720	55.3		55.3000	57.150		57.1500
51.124		51.1240	51.219		51.2190	52.250		52.2500	53.973		53.9730	55.4		55.4000	57.2		57.2000
51.125		51.1250	51.220		51.2200	52.3			53.974		53.9740	56			58		
51.126		51.1260	51.221		51.2210	52.301		52.3010	53.975		53.9750	56.1		56.1000	58.1		58.1000
51.127		51.1270	51.222		51.2220	52.5			54			56.2		56.2000	58.2		58.2000
51.128		51.1280	51.223		51.2230	53.1			54.1		54.1000	56.201		56.2010	58.210		58.2100
51.129		51.1290	51.224		51.2240	53.2			54.2		54.2000	56.202		56.2020	58.22		
51.130		51.1300	51.225		51.2250	53.3		53.3000	54.3		54.3000	56.3		56.3000	58.221		58.2210
51.131		51.1310	51.226		51.2260	53.301		53.3010	54.4		54.4000	56.4		56.4000	58.222		58.2220
51.132		51.1320	51.227		51.2270	53.4			54.5		54.5000	56.410		56.4100	58.223		58.2230
51.2			51.228		51.2280	53.5		53.5000	55			56.450		56.4500	61		
51.201		51.2010	51.229		51.2290	53.6		53.6000	55.1		55.1000	56.5		56.5000	61.220	61.101	
51.202		51.2020	51.230		51.2300	53.7		53.7000	55.101		55.1010	56.6			61.210	61.105	
51.203		51.2030	51.231		51.2310	53.8		53.8000	55.102		55.1020	56.610		56.6100	61.210(a)	61.106	
51.204		51.2040	51.232		51.2320	53.9		53.9000	55.103		55.1030	56.620		56.6200	61.230(a)	61.110	
51.210		51.2100	52 & 53			53.950		53.9500	55.104		55.1040	56.630		56.6300	61.230(b)	61.111	
51.212		51.2120	52.1			53.951		53.9510	55.105		55.1050	57			61.230(c)	61.112	
51.213		51.2130	52.110		52.1100	53.960		53.9600	55.106		55.1060	57.1			61.240	61.115	
51.214		51.2140	52.111		52.1110	53.970		53.9700	55.107		55.1070	57.130		57.1300	61.250	61.120	

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Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
61.252	61.121		61.340	61.265	61.2650	61.903		61.9030	62.330		62.3300	63.1			70.103		70.1030
61.261	61.125		61.350	61.270	61.2700	61.904		61.9040	62.340		62.3400	63.110		63.1100	70.104		70.1040
61.262	61.126		61.370	61.275	61.2750	61.905		61.9050	62.360		62.3600	63.120		63.1200	70.105		70.1050
61.264	61.127		61.311	61.280	61.2800	61.906		61.9060	62.4		62.4000	63.130		63.1300	70.106		70.1060
61.265	61.128		61.360	61.285	61.2850	62			62.6			63.140		63.1400	70.107		70.1070
61.271a	61.13		61.1	61.3		62.2			62.620		62.6200	63.141		63.1410	70.108		70.1080
61.271b	61.131		61.110	61.301	61.3010	62.210		62.2100	62.630		62.6300	63.142		63.1420	70.109		70.1090
61.271c	61.132		61.120	61.302	61.3020	62.22			62.9			63.2		63.2000	70.110		70.1100
61.271d	61.133		61.130	61.303	61.3030	62.221		62.2210	62.901		62.9010	65			70.111		70.1110
61.271e	61.134		61.140	61.304	61.3040	62.222		62.2220	62.902		62.9020	65.2		65.2000	70.112		70.1120
61.281	61.140		61.150	61.305	61.3050	62.223		62.2230	62.903		62.9030	65.4		65.4000	70.113		70.1130
61.282	61.141		61.5		61.5000	62.224		62.2240	62.904		62.9040	65.5		65.5000	70.120		70.1200
61.283	61.142		61.6			62.240		62.2400	62.905		62.9050	65.6		65.6000	70.130		70.1300
61.291	61.145		61.7			62.260		62.2600	62.906		62.9060	65.7		65.7000	70.140		70.1400
	61.2		61.710		61.7100	62.270		62.2700	62.910		62.9100	65.8		65.8000	70.150		70.1500
61.320	61.250	61.2500	61.720		61.7200	62.280		62.2800	62.912		62.9120	65.9		65.9000	70.160		70.1600
61.310	61.255	61.2550	61.8		61.8000	62.3			62.916		62.9160	70			70.161		70.1610
61.315	61.256	61.2560	61.9			62.321		62.3210	62.917		62.9170	70.1			70.170		70.1700
61.330	61.260	61.2600	61.901		61.9010	62.322		62.3220	62.918		62.9180	70.101		70.1010	70.180		70.1800
61.332	61.261	61.2610	61.902		61.9020	62.323		62.3230	63			70.102		70.1020	70.189		70.1890

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
70.190		70.1900	74.112		74.1120	74.801		74.8010	75.210		75.2100	75.343		75.3430	75.440		75.4400
70.191		70.1910	74.113		74.1130	74.802		74.8020	75.212		75.2120	75.344		75.3440	75.442		75.4420
70.3		70.3000	74.114		74.1140	74.9		74.9000	75.213		75.2130	75.345		75.3450	75.443		75.4430
70.4		70.4000	74.115		74.1150	75			75.214		75.2140	75.4			75.444		75.4440
70.9		70.9000	74.116		74.1160	75.1			75.215		75.2150	75.410		75.4100	75.445		75.4450
71			74.117		74.1170	75.110		75.1100				75.412		75.4120	75.510		75.5100
71.150		71.1500	74.2			75.112		75.1120	75.230		75.2300	75.413		75.4130	75.520		75.5200
71.151		71.1510	74.210		74.2100	75.113		75.1130	75.232		75.2320	75.414		75.4140	75.530		75.5300
71.152		71.1520	74.220		74.2200	75.114		75.1140	75.233		75.2330	75.415		75.4150	75.6		
71.5			74.3		74.3000	75.115		75.1150	75.234		75.2340	75.416		75.4160	75.611		75.6110
71.6			74.4			75.150		75.1500	75.235		75.2350	75.417		75.4170	75.612		75.6120
71.7		71.7000	74.401		74.4010	75.152		75.1520	75.3			75.418		75.4180	75.617		75.6170
71.9		71.9000	74.5			75.153		75.1530	75.310		75.3100	75.419		75.4190	75.619		75.6190
74			74.510		74.5100	75.154		75.1540	75.312		75.3120	75.420		75.4200	75.629		75.6290
74.1			74.511		74.5110	75.155		75.1550	75.313		75.3130	75.421		75.4210	75.630		75.6300
74.101		74.1010	74.6						75.314		75.3140	75.422		75.4220	75.7		
74.103		74.1030	74.601		74.6010	75.170		75.1700	75.315		75.3150	75.423		75.4230	75.710		75.7100
74.104		74.1040	74.7			75.171		75.1710				75.424		75.4240	75.720		75.7200
74.110		74.1100	74.701		74.7010	75.172		75.1720	75.340		75.3400	75.425		75.4250	75.730		75.7300
74.111		74.1110	74.8			75.2			75.342		75.3420				75.740		75.7400

LXXX

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
75.750		75.7500	75.870		75.8700	76.122		76.1220	76.155		76.1550	76.9		76.9000	77.540		77.5400
75.761		75.7610	75.880		75.8800	76.123		76.1230	76.156		76.1560	77			77.550		77.5500
75.762		75.7620	75.890		75.8900	76.124		76.1240	76.157		76.1570	77.1 to 77.2			77.6		
75.763		75.7630	75.9		75.9000	76.125		76.1250	76.158		76.1580	77.110		77.1100	77.610		77.6100
75.764		75.7640	76			76.126		76.1260	76.160		76.1600	77.120		77.1200	77.611		77.6110
75.765		75.7650	76.1			76.127		76.1270	76.162		76.1620	77.130		77.1300	77.7		
75.766		75.7660	76.10			76.128		76.1280	76.164		76.1640	77.140		77.1400	77.710		77.7100
75.767		75.7670	76.101		76.1010	76.129		76.1290	76.190		76.1900	77.150		77.1500	77.711		77.7110
75.768		75.7680	76.102		76.1020	76.13			76.191		76.1910	77.160		77.1600	77.720		77.7200
75.769		75.7690	76.103		76.1030	76.131		76.1310	76.2			77.170		77.1700	77.730		77.7300
75.770		75.7700	76.104		76.1040	76.132		76.1320	76.201		76.2010	77.180		77.1800	77.731		77.7310
75.771		75.7710	76.105		76.1050	76.133		76.1330	76.210		76.2100	77.190		77.1900	77.732		77.7320
75.8			76.106		76.1060	76.136		76.1360	76.220		76.2200	77.210		77.2100	77.733		77.7330
75.810		75.8100	76.11			76.137		76.1370	76.230		76.2300	77.220		77.2200	77.734		77.7340
75.820		75.8200	76.111		76.1110	76.138		76.1380	76.240		76.2400	77.230		77.2300	77.9		77.9000
75.830		75.8300	76.112		76.1120	76.15 to 76.16			76.250		76.2500	77.250		77.2500	78		
75.835		75.8350	76.113		76.1130	76.151		76.1510	76.260		76.2600	77.5			78.1		78.1000
75.840		75.8400	76.115		76.1150	76.152		76.1520	76.270		76.2700	77.510		77.5100	78.20		78.2000
75.850		75.8500	76.12			76.153		76.1530	76.281		76.2810	77.520		77.5200	78.201		78.2010
75.860		75.8600	76.121		76.1210	76.154		76.1540	76.282		76.2820	77.530		77.5300	78.202		78.2020

Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"	Existing A/C Code	New A/C code	General "0"
78.3		78.3000	78.589		78.5890	78.861		78.8610	78.894		78.8940	79.520		79.5200	79.9		79.9000
78.4		78.4000	78.590		78.5900	78.862		78.8620	78.895		78.8950	79.530		79.5300	81		
78.5			78.6			78.863		78.8630	78.9		78.9000	79.531		79.5310	81.1		81.1000
78.510		78.5100	78.7		78.7000	78.864		78.8640	78.910		78.9100	79.532		79.5320	83		
78.511		78.5110	78.701		78.7010	78.865		78.8650	79			79.560		79.5600	83.1		83.1000
78.520		78.5200	78.8			78.866		78.8660	79.1			79.561		79.5610	83.3		83.3000
78.530		78.5300	78.810		78.8100	78.867		78.8670	79.110		79.1100	79.570		79.5700	83.4		83.4000
78.540		78.5400	78.811		78.8110	78.868		78.8680	79.2			79.571		79.5710	83.5		83.5000
78.545		78.5450	78.812		78.8120	78.87			79.210		79.2100	79.572		79.5720	83.6		83.6000
78.550		78.5500	78.813		78.8130	78.871		78.8710	79.3			79.573		79.5730	83.7		83.7000
78.560		78.5600	78.814		78.8140	78.873		78.8730	79.4			79.7			83.8		
78.570		78.5700	78.815		78.8150	78.88			79.410		79.4100	79.710		79.7100	83.810		83.8100
78.581		78.5810	78.820 78.830		78.8200 78.8300	78.881		78.8810	79.420		79.4200	79.72			83.820		83.8200
78.582		78.5820	78.841		78.8410	78.882		78.8820	79.430		79.4300	79.720		79.7200	83.830		83.8300
78.583		78.5830	78.842		78.8420	78.883		78.8830	79.460		79.4600	79.730		79.7300		83.831	83.8310
78.584		78.5840	78.85			78.884		78.8840	79.470		79.4700	79.8			83.830(a)	83.832	83.8320
78.585		78.5850	78.850		78.8500	78.890		78.8900	79.480		79.4800	79.881		79.8810	83.830(b)	83.833	83.8330
78.586		78.5860	78.853		78.8530	78.891		78.8910	79.5			79.882		79.8820	83.840		83.8400
78.587		78.5870	78.854		78.8540	78.892		78.8920	79.510		79.5100	79.883		79.8830	83.850		83.8500
78.588		78.5880	78.86			78.893		78.8930	79.511		79.5110	79.884		79.8840			

**CONCORDANT ACCOUNT CODES RELATING TO D.C.B. AT A GLANCE
(REVENUE DEMAND, SUNDRY DEBTORS, UN-BILLED REVENUE, PERMANENTLY DISCONNECTED INSTALLATION AND BAD & DOUBTFUL DEBTS.)**

Existing Code					Tariff	Account head	NEW CODE				
Revenue demand	Sundry Debtors for sale of power	Unbilled Revenue	Permanently disconnected installations	Bad and Doubtful debts			Revenue demand	Sundry Debtors for sale of power	Unbilled Revenue	Permanently disconnected installations	Bad and Doubtful debts
LT CATEGORY – 61.2 / 23.1							LT CATEGORY- 61.1 / 23.1				
61.220	23.102	23.402	23.502	23.902	LT1a	Bhagya jyothi & Kuteera jyothi schemes	61.1017	23.1017	23.4017	23.5017	23.9017
61.210	23.101	23.401	23.501	23.901	LT1b	Non-Commercial Lights & Fans	61.1057	23.1057	23.4057	23.5057	23.9057
61.210a	23.101a				LT1c	Non-Domestic and Non-Commercial Lighting Installations	61.1067	23.1067	23.4067	23.5067	23.9067
61.210b	23.101b				LT1d	Hospitals, Dispensaries, Health Centers run by State & Central Government.	W/D	W/D	W/D	W/D	W/D
61.230	23.103	23.403	23.503	23.903	LT2	Non-Commercial Combined lighting, Heating & Motive power (AEH)	W/D	W/D	W/D	W/D	W/D
61.230a	23.103a				LT2a	Non-Commercial Combined lighting, Heating & Motive power (AEH)	61.1107	23.1107	23.4107	23.5107	23.9107
61.230b	23.103b				LT2b	Private, Professional and unaided Educational Institutions.	61.1117	23.1117	23.4117	23.5117	23.9117
61.230c	23.103c				LT2c	Non-Domestic, Non-Commercial combined lighting, heating & motive power	61.1127	23.1127	23.4127	23.5127	23.9127
61.230d	23.103d				LT2d	Hostels for Handicapped, Orphans & aged.	W/D	W/D	W/D	W/D	W/D
61.230e	23.103e				LT2e	Hospitals, Dispensaries, Health Centers run by State & Central Government.	W/D	W/D	W/D	W/D	W/D
61.240	23.104	23.404	23.504	23.904	LT3	Commercial & Non-Industrial Lights and Fans	61.1157	23.1157	23.4157	23.5157	23.9157
61.250	23.105	23.405	23.505	23.905	LT4a(i)	Irrigation Pump Sets / Water lifting (10HP & BELOW)	61.1207	23.1207	23.4207	23.5207	23.9207
61.252	23.106	23.406	23.506	23.906	LT4a(ii)	Irrigation Pump Sets / Water lifting (ABOVE 10HP)	61.1217	23.1217	23.4217	23.5217	23.9217
61.253	23.107	23.407	23.507	23.907	LT4a(iii)	Irrigation Pump Sets - Agricultural Operation	W/D	W/D	W/D	W/D	W/D
61.261	23.108	23.408	23.508	23.908	LT4b(i)	Water Supply-VPs / TPs / MPs / TMCs.	61.1257	23.1257	23.4257	23.5257	23.9257

Existing Code					Tariff	Account head	NEW CODE				
Revenue demand	Sundry Debtors for sale of power	Unbilled Revenue	Permanently disconnected installations	Bad and Doubtful debts			Revenue demand	Sundry Debtors for sale of power	Unbilled Revenue	Permanently disconnected installations	Bad and Doubtful debts
61.262	23.109	23.409	23.509	23.909	LT4b(ii)	Water Supply-Others (CMCs / Corpns & APMCs).	61.1267	23.1267	23.4267	23.5267	23.9267
61.263	23.127				W/D	Lift Irrigation under Co-opt Societies Act - LT	W/D	W/D	W/D	W/D	W/D
61.264	23.126	23.426	23.526		LT4b(iii)	Water Supply Installations in Residential Layouts	61.1277	23.1277	23.4277	23.5277	23.9277
61.265	23.128	23.428	23.528		LT4c	Private Horticultural Nurseries, Coffee, Tea, Coconuts & Areca nut plantations.	61.1287	23.1287	23.4287	23.5287	23.9287
61.271	23.110	23.410	23.510	23.910	LT5	Industrial, Non-Industrial heating & Motive	W/D	W/D	W/D	W/D	W/D
61.271a	23.110a				LT5a	Industrial, Non-Industrial heating & Motive Power including lighting Installations. (Below 40 hp)	61.1307	23.1307	23.4307	23.5307	23.9307
61.271b	23.110b				LT5b	Industrial, Non-Industrial heating & Motive Power including lighting Installations. (40 & below 50 hp)	61.1317	23.1317	23.4317	23.5317	23.9317
61.271c	23.110c				LT5c	Industrial, Non-Industrial heating & Motive Power including lighting Installations. (50 & below 67 hp)	61.1327	23.1327	23.4327	23.5327	23.9327
61.271d	23.110d				LT5d	Industrial, Non-Industrial heating & Motive Power including lighting Installations. (67 & below 100 hp)	61.1337	23.1337	23.4337	23.5337	23.9337
61.271e	23.110e				LT5e	Industrial, Non-Industrial heating & Motive Power including lighting Installations. (Above 100 hp)	61.1347	23.1347	23.4347	23.5347	23.9347
61.281	23.111	23.411	23.511	23.911	LT6a	Public lighting-VPs / TPs / MPs / TMCs.	61.1407	23.1407	23.4407	23.5407	23.9407
61.282	23.112	23.412	23.512	23.912	LT6b	Public Lighting-Others	61.1417	23.1417	23.4417	23.5417	23.9417
61.283	23.132		23.513		LT6c	Private Advertising Posts / Sign Boards (such as Police canopy / direction boards etc.,) displayed in Public interest which are sponsored by Private Advertising Agencies.	61.1427	23.1427	23.4427	23.5427	23.9427
61.291	23.113	23.413		23.913	LT7	Temporary Supply- Non-Commercial lights and fans & other small appliances.	61.1457	23.1457	23.4457	---	23.9457
61.292	23.114					NOTE: Merged with LT7					

Existing Code					Tariff	Account head	NEW CODE				
Revenue demand	Sundry Debtors for sale of power	Unbilled Revenue	Permanently Disconnected installations	Bad and Doubtful debts			Revenue demand	Sundry Debtors for sale of power	Unbilled Revenue	Permanently disconnected installations	Bad and Doubtful debts
HT CATEGORY 61.3 / 23.1							HT CATEGORY 61.2 / 23.2				
61.320	23.123	23.423	23.523		HT1	Public Water Supply & Sewerage Pumping	61.2500 61.2503 61.2504 61.2506 61.2507	23.2500 23.2503 23.2504 23.2506 23.2507	23.4500 23.4503 23.4504 23.4506 23.4507	23.5500 23.5503 23.5504 23.5506 23.5507	23.9500 23.9503 23.9504 23.9506 23.9507
61.310	23.115	23.415	23.515	23.915	HT2a	Industrial, Non-industrial, Non Commercial purposes.	61.2550 61.2553 61.2554 61.2556 61.2557	23.2550 23.2553 23.2554 23.2556 23.2557	23.4550 23.4553 23.4554 23.4556 23.4557	23.5550 23.5553 23.5554 23.5556 23.5557	23.9550 23.9553 23.9554 23.9556 23.9557
61.315	23.122	23.422	23.522		HT2b	Commercial	61.2560 61.2563 61.2564 61.2566 61.2567	23.2560 23.2563 23.2564 23.2566 23.2567	23.4560 23.4563 23.4564 23.4566 23.4567	23.5560 23.5563 23.5564 23.5566 23.5567	23.9560 23.9563 23.9564 23.9566 23.9567
61.316	23.129	23.429	23.529		HT2c	Hospitals State & Central Govt.	W/D	W/D	W/D	W/D	W/D
61.330	23.116	23.416	23.516	23.916	HT3a	Irrigation & Agricultural Farms, Lift Irrigation Societies, lift irrigation schemes and Govt. Horticultural farms.	61.2600 61.2603 61.2604 61.2606 61.2607	23.2600 23.2603 23.2604 23.2606 23.2607	23.4600 23.4603 23.4604 23.4606 23.4607	23.5600 23.5603 23.5604 23.5606 23.5607	23.9600 23.9603 23.9604 23.9606 23.9607
61.331	23.125				W/D	Lift Irrigation under Co-opt Societies Act-HT	W/D	W/D	W/D	W/D	W/D
61.332	23.130	23.430	23.530		HT3b	Private Horticultural nurseries Coffee and Tea plantations.	61.2610 61.2613 61.2614 61.2616 61.2617	23.2610 23.2613 23.2614 23.2616 23.2617	23.4610 23.4613 23.4614 23.4616 23.4617	23.5610 23.5613 23.5614 23.5616 23.5617	23.9610 23.9613 23.9614 23.9616 23.9617
61.340	23.117	23.417			HT4	Rural Electrical Co-op. Societies	61.2650 61.2653 61.2654 61.2656 61.2657	23.2650 23.2653 23.2654 23.2656 23.2657	23.4650 23.4653 23.4654 23.4656 23.4657	23.5650 23.5653 23.5654 23.5656 23.5657	23.9650 23.9653 23.9654 23.9656 23.9657

Existing Code					Tariff	Account head	NEW CODE				
Revenue demand	Sundry Debtors for sale of power	Unbilled Revenue	Permanently disconnected installations	Bad and Doubtful debts			Revenue demand	Sundry Debtors for sale of power	Unbilled Revenue	Permanently disconnected installations	Bad and Doubtful debts
61.350	23.124	23.414			HT5	Temporary Supply	61.2700 61.2703 61.2704 61.2706 61.2707	23.2700 23.2703 23.2704 23.2706 23.2707	23.4700 23.4703 23.4704 23.4706 23.4707	23.5700 23.5703 23.5704 23.5706 23.5707	23.9700 23.9703 23.9704 23.9706 23.9707
61.370	23.119	23.419	23.519	23.919	HT6	Railway Traction	61.2750 61.2753 61.2754 61.2756 61.2757	23.2750 23.2753 23.2754 23.2756 23.2757	23.4750 23.4753 23.4754 23.4756 23.4757	23.5750 23.5753 23.5754 23.5756 23.5757	23.9750 23.9753 23.9754 23.9756 23.9757
61.311	23.131	23.431	23.531		HT7	Private Residential Apartments	61.2800 61.2807	23.2800 23.2807	23.4800 23.4807	23.5800 23.5807	23.9800 23.9807
61.360	23.118	23.418			KPC	KPC Installations	61.2850 61.2853 61.2854 61.2856 61.2857	23.2850 23.2853 23.2854 23.2856 23.2857	23.4850 23.4853 23.4854 23.4856 23.4857	23.5850 23.5853 23.5854 23.5856 23.5857	23.9850 23.9853 23.9854 23.9856 23.9857
OTHERS							OTHERS				
	23.120					Amalgamated Electric Supply Company		23.2900			
	23.121					TBHE BOARD		23.2910			
INTER STATE- 61.1 / 23.6							INTER STATE- 61.3 / 23.6				
61.110	23.610					Revenue earned by sale of power to TNEB	61.3010	23.6010			
61.120	23.620					Revenue earned by sale of power to KSEB	61.3020	23.6020			
61.130	23.630					Revenue earned by sale of power to MSEB	61.3030	23.6030			
61.140	23.640					Revenue earned by sale of power to APSEB	61.3040	23.6040			
61.150	23.650					Revenue earned by sale of power to GOA	61.3050	23.6050			

Note: W/D = ACCOUNT CODE IS WITHDRAWN

APPENDIX - I
CHART OF ACCOUNTS

APPENDIX – I

CHART OF ACCOUNTS

Chart of Accounts:

The Chart of Accounts is a statement, which lists out the Head of Accounts under which different transactions are recorded.

2 Structure of Chart of Accounts:

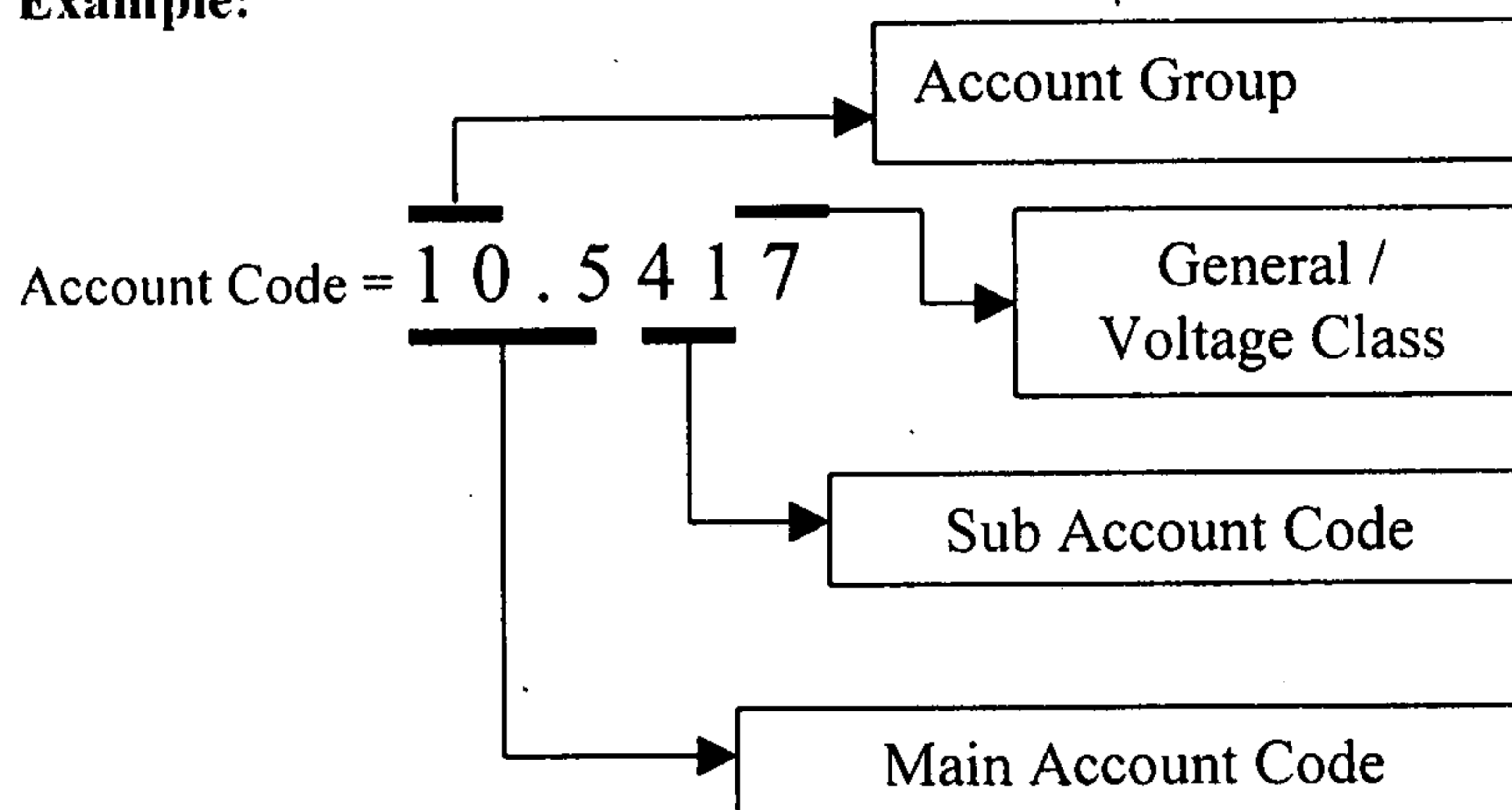
The structure of Chart of Account consists of Location Code and Account Code. The Account Code is used to indicate the Account Head of transaction whereas the Location Code is used to indicate the location / Function of the Accounting Unit.

2.1 Account Code:

The Account Heads are a **SIX DIGIT CODE** as explained below:

- a) First and Second digits indicates the Account Group
- b) First and Second digits along with Third digit indicates the Main Account Code
- c) The Fourth and Fifth digits indicates Sub-Accounts within each Main Account Code.
- d) The Sixth digit indicates General / Voltage Class

Example:



“10” is the Account Group referring to Fixed Assets

“10.5” is the Main Account Code referring to Plant and Machinery

“10.541” is the Sub-account Code referring to Transmission Plant – Transformers having a rating of 100 KVA and above

“10.5417” is the Account Code referring Transmission Plant – Transformers having a rating of 100 KVA and above in 11 KV and below voltage class

Location Code:

Location Codes have been assigned to all accounting units, in such a way that the code denotes the function performed by the accounting unit. Location code is a three-digit code. The Location Code identifies the units for purposes of preparing separate Trial Balance etc. The Location Code is a prefix to the account codes given in the chart of accounts and remains the same for all transactions at an accounting unit. The Location Code is preprinted on all accounting documents in use by the particular accounting unit and need not be written every time.

APPENDIX - II
CHART OF ACCOUNTS
(Account Codes & Account Heads)

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
10	FIXED ASSETS									
10.1	Land & Land Rights		10.1000							
10.101	Land owned under full title.		10.1010	10.1011	10.1012	10.1013	10.1014	10.1016	10.1017	This account includes all costs associated with acquisition of land used in connection with Hydroelectric and Diesel Electric Power Generation. Costs incurred for resettlement of displaced persons and costs of protection to and removal, renovation and reconstruction of roads, streets and other property already existing is also be included in this account.
10.102	Land held under lease		10.1020	10.1021	10.1022	10.1023	10.1024	10.1026	10.1027	All lump sum amount paid for land acquired under lease is debited to this account. This amount is charged to Revenue Account by yearly instalments over the period of lease.
10.103	Costs of land development on leasehold		10.1030	10.1031	10.1032	10.1033	10.1034	10.1036	10.1037	All development expenses incurred on land held under lease is debited to this account. This amount is charged to Revenue Account by yearly instalments over the period of lease.
10.2	Buildings		10.2000							
10.20	Buildings containing Generating plant, Transmission and Distribution Installations.									
10.202	Buildings containing Hydro-Electric Power Generating Plant.		10.2020							This account includes cost of improvements and cost of structures used in connection with Hydro-Electric Power Generation to house, support, or safeguard property or persons including the cost of initial clearing of land. The costs incurred on fixtures, permanently attached to and made a part of the structures is, also included in this account.
10.203	Buildings containing Diesel Electric Generating Plant		10.2030							This account includes cost of improvements and cost of structures used in connection with Diesel-Electric Power Generation to house, support, or safeguard property or persons including the costs of initial clearing of land. The costs incurred on fixtures, permanently attached to and made a part of the structures is also included in this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
10.207	Buildings containing transmission installations.		10.2070	10.2071	10.2072	10.2073	10.2074	10.2076	10.2077	This account includes cost of structures and improvements used in connection with transmission operations.
10.208	Buildings containing distribution installations		10.2080						10.2087	This account includes cost of structures used in connection with distribution operations (H.V., M.V. & L.V.)
10.21 To 10.29	Ancillary Buildings									
10.211	Office Building		10.2110	10.2111	10.2112	10.2113	10.2114	10.2116	10.2117	This account includes costs of office buildings connected with generation, transmission and distribution work.
10.222	Residential colony for staff		10.2220	10.2221	10.2222	10.2223	10.2224	10.2226	10.2227	This account includes costs of residential buildings for staff.
10.223	Other Buildings		10.2230	10.2231	10.2232	10.2233	10.2234	10.2236	10.2237	This account includes costs of building used for showrooms, workshops, pole fabrication etc.,
10.3	Hydraulic Works		10.3000							
10.301	Hydraulic works forming part of Hydroelectric system - dams, spillways, weirs, canals reinforced concrete flumes and siphons.		10.3010							This account includes costs of facilities like dams, barrages that are required for impounding collection, storing regulating and diverting water for generation of electricity. Items to be included are Bridges and Culverts (when not a part of roads or rail roads clearing and preparing land, dams/diversion structures including spillways, tunnels, gate houses etc., associated with them, dikes and embankments retaining walls, electrical systems for providing electricity for lighting and operations and control of gates, valves, sluices associated with works under this head).

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
10.305	Hydraulic works forming part of Hydroelectric system, reinforced concrete pipelines and surge tanks, steel pipelines, service gates, steel surge tanks, Hydraulic control valves and other Hydraulic works.	10.302	10.3020							This account includes costs of in-take structures including fresh racks, control gates and valves, tunnels, channels, balancing reservoirs / ponds, pipe conductors, for bays surge tanks, penstocks, tailrace etc., which are required for conveying the water from the storage/diversion works to the power generating plants.
10.315	Sweet water arrangement including reservoir etc.,	10.303	10.3030	10.3031	10.3032	10.3033	10.3034	10.3036	10.3037	This account includes cost of sweet water arrangement including reservoir etc.,
10.320	Plant and Pipelines for water supply in residential colony.	10.304	10.3040	10.3041	10.3042	10.3043	10.3044	10.3046	10.3047	Cost of plant and pipelines for providing water supply in residential colony is included in this account.
10.322	Drainage and sewerage - residential colony	10.305	10.3050	10.3051	10.3052	10.3053	10.3054	10.3056	10.3057	This account includes costs of providing drainage and sewerage systems in residential colony.
10.4	Other Civil Works		10.4000							
10.401	Pucca Roads		10.4010	10.4011	10.4012	10.4013	10.4014	10.4016	10.4017	This account includes costs of roads and bridges including clearing, grading etc.,
10.402	Kutchra Roads		10.4020	10.4021	10.4022	10.4023	10.4024	10.4026	10.4027	This account includes costs of roads and bridges including clearing, grading etc.,
10.412	Railway Sidings	10.403	10.4030							This account includes cost of Railway Track including clearing, labour etc.,
10.5	Plant and Machinery		10.5000							
10.508	Auxiliaries in Diesel Electric Generation Plant		10.5080							This account includes costs of auxiliaries like governors, pressure regulators, metering and recording instruments, generator cooling system, fire extinguishing equipments etc.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
10.516	Oil storage tanks / oil handling plant and equipment.		10.5160							This account includes costs of installed oil storage tanks, oil handling plant and equipments associated with production of electricity.
10.530	Diesel Electric Generating Power Plant		10.5300							This account includes costs of installed Diesel Electric Generating Units associated with production of electricity.
10.531	Hydel Power Generating Plant		10.5310							This account includes cost of installed hydraulic turbines and generators associated with production of electricity.
10.532	Plant foundation for Hydel power generating plant		10.5320							This account includes the cost of foundation for Hydel power generating plant.
10.533	Plant foundation for diesel electric generating plant.		10.5330							This account includes the cost of foundation for diesel electric power generating plant.
10.535	Auxiliaries in Hydel Power Plant.		10.5350							This account includes the cost of auxiliaries like, governors, pressure regulators, metering and recording instruments, generator cooling system, fire extinguishing equipments etc.,
10.541	Transmission plant - transformers having a rating of 100 KVA and above.		10.5410	10.5411	10.5412	10.5413	10.5414	10.5416	10.5417	This account includes the cost of installed transformers (including plant foundation) with a rating of 100 KVA and above.
10.542	Other Transformers - (Below 100 KVA)		10.5420						10.5427	The cost of installed transformers (including plant foundation) with a rating of less than 100 KVA is included in this account.
10.543	Other transmission plant - transformer kiosks, sub-station equipment and other fixed apparatus.		10.5430	10.5431	10.5432	10.5433	10.5434	10.5436	10.5437	Cost of transmission plant other than transformers like transformer kiosks, sub-station equipment and other fixed apparatus is included in this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
10.551	Material handling equipment Earthmovers / Bulldozers.		10.5510							This account shows the cost of materials handling equipment.
10.552	Material handling equipment - Cement Mixer		10.5520							This account shows the cost of materials handling equipment.
10.553	Material handling equipment – Cranes		10.5530							This account shows the cost of materials handling equipment.
10.555	Materials handling equipment – Others		10.5550	10.5551	10.5552	10.5553	10.5554	10.5556	10.5557	This account shows the cost of materials handling equipment.
10.561	Switchgear including cable connections.		10.5610	10.5611	10.5612	10.5613	10.5614	10.5616	10.5617	This account includes cost of switchgear including cable connections and other connected equipment.
10.563	Batteries including charging equipment.		10.5630	10.5631	10.5632	10.5633	10.5634	10.5636	10.5637	Cost of batteries including equipments used for charging batteries are included in this account.
10.565	Fabrication shop / workshop plant and equipments.		10.5650							Cost of plant and equipment used in fabrication shop and workshop is debited to this account.
10.567	Lightning arrestors.		10.5670	10.5671	10.5672	10.5673	10.5674	10.5676	10.5677	Cost of acquisition and installation of lightning arrestors of all types will be debited to this account.
10.571	Communication equipment - radio and high frequency carrier system		10.5710	10.5711	10.5712	10.5713	10.5714	10.5716	10.5717	Cost of radio and high frequency carrier equipment is booked in this account.
10.572	Communication equipment - telephone lines and telephones.		10.5720	10.5721	10.5722	10.5723	10.5724	10.5726	10.5727	Cost of telephone lines and telephones installed is included in this account.
10.574	Static machine tools and equipment		10.5740	10.5741	10.5742	10.5743	10.5744	10.5746	10.5747	Cost of static machine tools and equipments is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
10.576	Air conditioning plant – static		10.5760	10.5761	10.5762	10.5763	10.5764	10.5766	10.5767	This account will be debited with cost of air conditioning plant installed.
10.577	Air conditioning plant – Portable		10.5770	10.5771	10.5772	10.5773	10.5774	10.5776	10.5777	This account will be debited with cost of portable air conditioning plant.
10.578	Computers		10.5780	10.5781	10.5782	10.5783	10.5784	10.5786	10.5787	Cost of installation of Computer is debited to this account.
10.58 to 10.59	Miscellaneous Equipments									
10.580	Refrigerators and water coolers		10.5800	10.5801	10.5802	10.5803	10.5804	10.5806	10.5807	Cost of refrigerators and water coolers is debited to this account.
10.581	Meter testing laboratory tools and equipment		10.5810	10.5811	10.5812	10.5813	10.5814	10.5816	10.5817	Cost of tools and equipment of Meter testing laboratory is debited to this account.
10.582	Equipment in Hospitals / Clinics		10.5820							Cost of equipment used in Hospital is debited to this account.
10.583	Tools and Tackles		10.5830	10.5831	10.5832	10.5833	10.5834	10.5836	10.5837	Cost of small tools and tackles costing more than Rs.500/- is debited to this account.
10.584	Weighing scales		10.5840	10.5841	10.5842	10.5843	10.5844	10.5846	10.5847	Cost of weighing scale costing more than Rs.500/- is debited to this account.
10.585	Drawing Board instruments		10.5850	10.5851	10.5852	10.5853	10.5854	10.5856	10.5857	Cost of Drawing Board instruments costing more than Rs.500/- is debited to this account.
10.586	Fire extinguishers		10.5860	10.5861	10.5862	10.5863	10.5864	10.5866	10.5867	Cost of Fire extinguishers costing more than Rs.500/- is debited to this account.
10.599	Other miscellaneous equipments.		10.5990	10.5991	10.5992	10.5993	10.5994	10.5996	10.5997	Cost of any other miscellaneous equipment is included in this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
10.6	Lines, Cable Net Work etc.,		10.6000							
10.601	Overhead lines, (towers, poles, fixtures, overhead conductors and devices) - Lines on fabricated steel supports.		10.6010	10.6011	10.6012	10.6013	10.6014	10.6016	10.6017	This account includes costs of towers, transmission lines, poles (steel fabricated supports) installed, together with apparatus fixtures used for supporting overhead transmission conductors.
10.602	Overhead lines, (towers, poles, fixtures, overhead conductors and devices) - Lines on steel supports operating at nominal voltage higher than 13.2 KVA but not exceeding 66 KVA. (Merged with 10.601)									
10.603	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - Lines on reinforced concrete supports.	10.602	10.6020						10.6027	This account includes costs of towers, transmission lines, poles (reinforced concrete supports) installed, together with apparatus, fixtures used for supporting overhead transmission conductors.
10.604	Overhead lines (towers, poles, fixtures, overhead conductors and devices) - Lines on treated wood supports.	10.603	10.6030						10.6037	This account includes costs of towers, transmission lines, poles (treated wood supports) installed together with apparatus, fixtures used for supporting overhead transmission conductors.
10.611	Under ground cables including joint boxes and disconnecting boxes.		10.6110	10.6111	10.6112	10.6113	10.6114	10.6116	10.6117	This account includes costs of underground cables installed and devices used for transmission purposes.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
10.612	Under ground Cables - cable duct system		10.6120	10.6121	10.6122	10.6123	10.6124	10.6126	10.6127	This account includes cost of cable duct system installed.
10.621	Service connections		10.6210						10.6217	This account includes costs of overhead and underground conductors installed leading from a point where wires leave the last pole of the overhead system of the distribution box or manhole or the top or the pole of the distribution line to the point of connection with the customers outlet or wiring except cost of metering equipment.
10.631	Metering equipments.		10.6310	10.6311	10.6312	10.6313	10.6314	10.6316	10.6317	This account includes costs of meters or devices installed and appurtenances thereto for use in measuring electricity delivered to its users whether actually in service or held in reserve, current meters, current limiting devices, protective devices, cut-outs, meters switches etc., are included under metering equipment.
10.632	Metering equipment – Electronic / Electro mechanical meters		10.6320	10.6321	10.6322	10.6323	10.6324	10.6326	10.6327	This account includes costs of Electronic / Electromechanical meters or devices and apparatus like current limiting devices, cut outs, meter switches etc., for measuring electricity delivered to consumers.
10.641	Street lighting and signal system.		10.6410						10.6417	This account includes cost of lighting and signal system installed.
10.685	Miscellaneous equipments		10.6850	10.6851	10.6852	10.6853	10.6854	10.6856	10.6857	Cost of other equipment installed not debitable to the above accounts under 10.6 will be debited to this account.
10.7	Vehicles.		10.7000							
10.710	Trucks, Tempos, Treckers etc.		10.7100	10.7101	10.7102	10.7103	10.7104	10.7106	10.7107	This account includes costs of respective categories of vehicles purchased
10.720	Buses including mini buses.		10.7200	10.7201	10.7202	10.7203	10.7204	10.7206	10.7207	This account includes costs of respective categories of vehicles purchased
10.730	Jeeps, Vans, and Motor cars		10.7300	10.7301	10.7302	10.7303	10.7304	10.7306	10.7307	This account includes costs of respective categories of vehicles purchased

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
10.740	Other vehicles		10.7400	10.7401	10.7402	10.7403	10.7404	10.7406	10.7407	This account includes costs of respective categories of vehicles purchased.
10.8	Furniture & Fixtures		10.8000	10.8001	10.8002	10.8003	10.8004	10.8006	10.8007	This account includes costs of all Furniture & Fixtures purchased.
10.9	Office Equipment.		10.9000							
10.901	Calculators		10.9010	10.9011	10.9012	10.9013	10.9014	10.9016	10.9017	Cost of Calculator is debited to this account.
10.902	Typewriters		10.9020	10.9021	10.9022	10.9023	10.9024	10.9026	10.9027	Cost of Typewriter is debited to this account.
10.903	Cash Registers / Cash chest		10.9030	10.9031	10.9032	10.9033	10.9034	10.9036	10.9037	Cost of Cash Registers including Cash Chest embedded is debited to this account.
10.904	Duplicators / Xerox / Copiers.		10.9040	10.9041	10.9042	10.9043	10.9044	10.9046	10.9047	Cost of Duplicators/Photo Copiers (Xerox) is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
11	OTHER CAPITAL EXPENDITURE FIXED ASSETS.									
11.1	Capital Expenditure resulting in an Asset not belonging to the Corporation									
11.101	Roads on Municipal land.		11.1010							This account includes expenditure of laying road on Municipal land. The resultant asset (Road) is not strictly property of the Corporation although Corporation may obtain exclusive rights of use.
11.2	Spare Units / Service Units.									This account includes costs of large value spares such as rotor, turbine assemblies large transformers etc., which are purchased to meet emergencies arising from breakdown of similar units which are installed. On use of such spare units in emergencies, cost of assets recorded under this account shall not be transferred to Asset Heads unless the installation of such spare units is perceived to be permanent or for a long period for reasons such as irreparability of original units. Large value assets purchased for use during the time of periodic maintenance/overhaul of installed assets is recorded in this account.
11.3	Capital spares at Generating Stations.									This account includes cost of initial capital spares at Generating Stations.
11.4	Assets transfer - Inward.									
11.401	Assets transfer – Inward - Land		11.4010							This is an intermediary account to be used for recording cost of assets transferred from other Divisions. The cost will later be transferred to relevant Asset Head under Account Group 10. The balance under this account reflects the transfers inward for which full details of exact asset classification accumulated depreciation etc., are to be ascertained from the transferor Division.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
11.402	Assets transfer inward - Buildings.		11.4020							This is an intermediary account to be used for recording cost of assets transferred from other Divisions. The cost will later be transferred to relevant Asset Head under Account Group 10. The balance under this account reflects the transfers inward for which full details of exact asset classification accumulated depreciation etc., are to be ascertained from the transferor Division.
11.403	Assets transfer inward - Hydraulic works.		11.4030							This is an intermediary account to be used for recording cost of assets transferred from other Divisions. The cost will later be transferred to relevant Asset Head under Account Group 10. The balance under this account reflects the transfers inward for which full details of exact asset classification accumulated depreciation etc., are to be ascertained from the transferor Division.
11.404	Assets transfer inward - Other civil works.		11.4040							This is an intermediary account to be used for recording cost of assets transferred from other Divisions. The cost will later be transferred to relevant Asset Head under Account Group 10. The balance under this account reflects the transfers inward for which full details of exact asset classification accumulated depreciation etc., are to be ascertained from the transferor Division.
11.405	Assets transfer inward - Plant & Machinery.		11.4050							This is an intermediary account to be used for recording cost of assets transferred from other Divisions. The cost will later be transferred to relevant Asset Head under Account Group 10. The balance under this account reflects the transfers inward for which full details of exact asset classification accumulated depreciation etc., are to be ascertained from the transferor Division.
11.406	Assets transfer inward - Transmission Lines, cable network etc.,		11.4060							This is an intermediary account to be used for recording cost of assets transferred from other Divisions. The cost will later be transferred to relevant Asset Head under Account Group 10. The balance under this account reflects the transfers inward for which full details of exact asset classification accumulated depreciation etc., are to be ascertained from the transferor Division.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
11.407	Assets transfer inward - Vehicles.		11.4070							This is an intermediary account to be used for recording cost of assets transferred from other Divisions. The cost will later be transferred to relevant Asset Head under Account Group 10. The balance under this account reflects the transfers inward for which full details of exact asset classification accumulated depreciation etc., are to be ascertained from the transferor Division.
11.408	Assets transfer inward - Furniture & Fixtures.		11.4080							This is an intermediary account to be used for recording cost of assets transferred from other Divisions. The cost will later be transferred to relevant Asset Head under Account Group 10. The balance under this account reflects the transfers inward for which full details of exact asset classification accumulated depreciation etc., are to be ascertained from the transferor Division.
11.409	Assets transfer inward - Office equipments.		11.4090							This is an intermediary account to be used for recording cost of assets transferred from other Divisions. The cost will later be transferred to relevant Asset Head under Account Group 10. The balance under this account reflects the transfers inward for which full details of exact asset classification accumulated depreciation etc., are to be ascertained from the transferor Division.
11.5	Assets taken over from Licensees Pending final valuation.									
11.501	Assets taken over - Land		11.5010							This account includes provisional values assigned to the assets taken over. On final valuation the cost of assets shall be transferred to respective asset head under Account Group 10.
11.502	Assets taken over - Buildings		11.5020							This account includes provisional values assigned to the assets taken over. On final valuation the cost of assets shall be transferred to respective asset head under Account Group 10.
11.503	Assets taken over - Hydraulic works.		11.5030							This account includes provisional values assigned to the assets taken over. On final valuation the cost of assets shall be transferred to respective asset head under Account Group 10.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
11.504	Assets taken over - Other Civil works.		11.5040							This account includes provisional values assigned to the assets taken over. On final valuation the cost of assets shall be transferred to respective asset head under Account Group 10.
11.505	Assets taken over - Plant & Machinery.		11.5050							This account includes provisional values assigned to the assets taken over. On final valuation the cost of assets shall be transferred to respective asset head under Account Group 10.
11.506	Assets taken over - Lines cable net work etc.,		11.5060							This account includes provisional values assigned to the assets taken over. On final valuation the cost of assets shall be transferred to respective asset head under Account Group 10.
11.507	Assets taken over - Vehicles.		11.5070							This account includes provisional values assigned to the assets taken over. On final valuation the cost of assets shall be transferred to respective asset head under Account Group 10.
11.508	Assets taken over - Furniture & Fixtures.		11.5080							This account includes provisional values assigned to the assets taken over. On final valuation the cost of assets shall be transferred to respective asset head under Account Group 10.
11.509	Assets taken over - Office equipment (separate sub-account groups have to be allotted for each licensee whose assets taken over are not finally valued).		11.5090							This account includes provisional values assigned to the assets taken over. On final valuation the cost of assets shall be transferred to respective asset head under Account Group 10.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
12	PROVISION FOR DEPRECIATION ON FIXED ASSETS.									
12.1	Land and Land Rights		12.1000							
12.2	Buildings		12.2000							
	Depreciation provision – Buildings containing Generating plant, Transmission and Distribution Installations.	12.20								
	Depreciation provision – Buildings containing Hydro - Electric Power Generating Plant.	12.202	12.2020							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Buildings containing Diesel Electric Generating Plant	12.203	12.2030							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Buildings containing transmission installations.	12.207	12.2070	12.2071	12.2072	12.2073	12.2074	12.2076	12.2077	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Buildings containing distribution installations	12.208	12.2080	12.2081	12.2082	12.2083	12.2084	12.2086	12.2087	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Ancillary Buildings	12.21 to 12.29								This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Office Building	12.211	12.2110	12.2111	12.2112	12.2113	12.2114	12.2116	12.2117	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Residential colony for staff	12.222	12.2220	12.2221	12.2222	12.2223	12.2224	12.2226	12.2227	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Other Buildings	12.223	12.2230	12.2231	12.2232	12.2233	12.2234	12.2236	12.2237	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
12.3	Hydraulic Works		12.3000							
	Depreciation provision – Hydraulic works forming part of Hydroelectric system - dams, spillways, weirs, canals reinforced concrete flumes and siphons.	12.301	12.3010							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Hydraulic works forming part of Hydroelectric system, reinforced concrete pipelines and surge tanks, steel pipelines, service gates, steel surge tanks, Hydraulic control valves and other Hydraulic works.	12.302	12.3020							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Sweet water arrangement including reservoir etc.,	12.303	12.3030	12.3031	12.3032	12.3033	12.3034	12.3036	12.3037	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Plant and Pipelines for water supply in residential colony.	12.304	12.3040	12.3041	12.3042	12.3043	12.3044	12.3046	12.3047	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Drainage and sewerage - residential colony	12.305	12.3050	12.3051	12.3052	12.3053	12.3054	12.3056	12.3057	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
12.4	Other Civil Works		12.4000							
	Pucca Roads	12.401	12.4010	12.4011	12.4012	12.4013	12.4014	12.4016	12.4017	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Kutchha Roads	12.402	12.4020	12.4021	12.4022	12.4023	12.4024	12.4026	12.4027	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Railway Sidings	12.403	12.4030							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
12.5	Plant and Machinery		12.5000							
	Depreciation provision – Auxiliaries in Diesel Electric Generation Plant	12.508	12.5080							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Oil storage tanks / oil handling plant and equipment.	12.516	12.5160							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Diesel Electric Generating Power Plant	12.530	12.5300							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Hydel Power Generating Plant	12.531	12.5310							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Plant foundation for Hydel power generating plant	12.532	12.5320							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Plant foundation for diesel electric generating plant.	12.533	12.5330							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Auxiliaries in Hydel Power Plant.	12.535	12.5350							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Transmission plant - transformers having a rating of 100 KVA and above.	12.541	12.5410	12.5411	12.5412	12.5413	12.5414	12.5416	12.5417	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Other Transformers (below 100 KVA)	12.542	12.5420						12.5427	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10.
	Depreciation provision – Other transmission plant - transformer kiosks, sub-station equipment and other fixed apparatus.	12.543	12.5430	12.5431	12.5432	12.5433	12.5434	12.5436	12.5437	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Material handling equipment - Earthmovers / Bulldozers.	12.551	12.5510							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Material handling equipment - Cement Mixer	12.552	12.5520							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Material handling equipment – Cranes	12.553	12.5530							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Materials handling equipment – Others	12.555	12.5550	12.5551	12.5552	12.5553	12.5554	12.5556	12.5557	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Switchgear including cable connections.	12.561	12.5610	12.5611	12.5612	12.5613	12.5614	12.5616	12.5617	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Batteries including charging equipment.	12.563	12.5630	12.5631	12.5632	12.5633	12.5634	12.5636	12.5637	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Fabrication shop / workshop plant and equipments.	12.565	12.5650							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Lightning arrestors.	12.567	12.5670	12.5671	12.5672	12.5673	12.5674	12.5676	12.5677	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Communication equipment - radio and high frequency carrier system	12.571	12.5710	12.5711	12.5712	12.5713	12.5714	12.5716	12.5717	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Communication equipment - telephone lines and telephones.	12.572	12.5720	12.5721	12.5722	12.5723	12.5724	12.5726	12.5727	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Static machine tools and equipment	12.574	12.5740	12.5741	12.5742	12.5743	12.5744	12.5746	12.5747	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Air conditioning plant – static	12.576	12.5760	12.5761	12.5762	12.5763	12.5764	12.5766	12.5767	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Air conditioning plant – Portable	12.577	12.5770	12.5771	12.5772	12.5773	12.5774	12.5776	12.5777	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Computers	12.578	12.5780	12.5781	12.5782	12.5783	12.5784	12.5786	12.5787	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Miscellaneous Equipments	12.58 to 12.59								This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Refrigerators and water coolers	12.580	12.5800	12.5801	12.5802	12.5803	12.5804	12.5806	12.5807	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Meter testing laboratory tools and equipment	12.581	12.5810	12.5811	12.5812	12.5813	12.5814	12.5816	12.5817	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Equipment in Hospitals / Clinics	12.582	12.5820							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Tools and Tackles	12.583	12.5830	12.5831	12.5832	12.5833	12.5834	12.5836	12.5837	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Weighing scales	12.584	12.5840	12.5841	12.5842	12.5843	12.5844	12.5846	12.5847	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Drawing Board instruments	12.585	12.5850	12.5851	12.5852	12.5853	12.5854	12.5856	12.5857	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Fire extinguishers	12.586	12.5860	12.5861	12.5862	12.5863	12.5864	12.5866	12.5867	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Other miscellaneous equipments.	12.599	12.5990	12.5991	12.5992	12.5993	12.5994	12.5996	12.5997	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
12.6	Depreciation provision – Lines, Cable Net Work etc.,		12.6000							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10

-Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Overhead lines, (towers, poles, fixtures, overhead conductors and devices) - Lines on fabricated steel supports.	12.601	12.6010	12.6011	12.6012	12.6013	12.6014	12.6016	12.6017	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Overhead lines, (towers, poles, fixtures, overhead conductors and devices) - Lines on steel supports operating at nominal voltage higher than 13.2 KVA but not exceeding 66 KVA. (Merged with 12.601)									
	Depreciation provision – Overhead lines (towers, poles, fixtures, overhead conductors and devices) - Lines on reinforced concrete supports.	12.602	12.6020						12.6027	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Overhead lines (towers, poles, fixtures, overhead conductors and devices) - Lines on treated wood supports.	12.603	12.6030						12.6037	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Under ground cables including joint boxes and disconnecting boxes.	12.611	12.6110	12.6111	12.6112	12.6113	12.6114	12.6116	12.6117	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Under ground Cables-cable duct system	12.612	12.6120	12.6121	12.6122	12.6123	12.6124	12.6126	12.6127	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Service connections	12.621	12.6210						12.6217	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Metering equipments.	12.631	12.6310	12.6311	12.6312	12.6313	12.6314	12.6316	12.6317	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Metering equipment – Electronic / Electro mechanical meters	12.632	12.6320	12.6321	12.6322	12.6323	12.6324	12.6326	12.6327	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Street lighting and signal system.	12.641	12.6410						12.6417	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Miscellaneous equipments	12.685	12.6850	12.6851	12.6852	12.6853	12.6854,	12.6856	12.6857	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
12.7	Depreciation provision – Vehicles.		12.7000							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Trucks, Tempos, Treckers etc.	12.710	12.7100	12.7101	12.7102	12.7103	12.7104	12.7106	12.7107	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Buses including mini buses.	12.720	12.7200	12.7201	12.7202	12.7203	12.7204	12.7206	12.7207	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Jeeps, Vans, and Motor cars	12.730	12.7300	12.7301	12.7302	12.7303	12.7304	12.7306	12.7307	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Other vehicles	12.740	12.7400	12.7401	12.7402	12.7403	12.7404	12.7406	12.7407	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
12.8	Depreciation provision – Furniture & Fixtures		12.8000	12.8001	12.8002	12.8003	12.8004	12.8006	12.8007	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
12.9	Depreciation provision – Office Equipment.		12.9000							This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Calculators	12.901	12.9010	12.9011	12.9012	12.9013	12.9014	12.9016	12.9017	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Typewriters	12.902	12.9020	12.9021	12.9022	12.9023	12.9024	12.9026	12.9027	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10
	Depreciation provision – Cash Registers / Cash Chest	12.903	12.9030	12.9031	12.9032	12.9033	12.9034	12.9036	12.9037	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Depreciation provision – Duplicators / Xerox / Copiers.	12.904	12.9040	12.9041	12.9042	12.9043	12.9044	12.9046	12.9047	This account includes the accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
13	PROVISION FOR DEPRECIATION ON OTHER CAPITAL - EXPENDITURE / FIXED ASSETS.									
13.1	Depreciation provision on Capital Expenditure resulting in an asset not belonging to the Corporation.		13.1000							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.2	Depreciation provision on spare units / service units.		13.2000							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.3	Depreciation provision on Capital Spares at generating stations.		13.3000							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.4	Depreciation provision on Assets transfers inward.		13.4000							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.401	Depreciation provision on Assets transfers inward (credit) - land.		13.4010							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.402	Depreciation provision on Assets transfers inward - (Credit) Buildings.		13.4020							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.403	Depreciation provision on Assets transfers inward (credit) - Hydraulic Works		13.4030							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.404	Depreciation provision on Assets transfers inward - (Credit) - Other Civil Works.		13.4040							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
13.405	Depreciation provision on Assets transfers inward (credit) - Plant and Machinery.		13.4050							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.406	Depreciation provision on Assets transfer inward (credit) - Lines, Cable net work etc.		13.4060							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.407	Depreciation provision on Assets transfers inward (credit) - Vehicles.		13.4070							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.408	Depreciation provision on Assets transfers inward (credit) - Furniture and Fixtures.		13.4080							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.409	Depreciation provision on Assets transfers inward (credit) - Office equipment.		13.4090							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.5	Depreciation provision on Assets taken over from Licensees - Pending Final Valuation									
13.501	Depreciation provision on Assets taken over from Licensees - Pending Final Valuation - Land.		13.5010							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
13.502	Depreciation provision on Assets taken over from Licensees - Pending Final Valuation - Building.		13.5020							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.503	Depreciation provision on Assets taken over from Licensees - Pending Final Valuation - Hydraulic works.		13.5030							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.504	Depreciation provision on Assets taken over from Licensees Pending Final Valuation - Other works.		13.5040							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.505	Depreciation provision on Assets taken over from Licensees - Pending Final Valuation - Plant & Machinery.		13.5050							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.506	Depreciation provision on Assets taken over from Licensees - Pending Final Valuation - Lines, cable net work etc.,		13.5060							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.507	Depreciation provision on Assets taken over from Licensees - Pending Final Valuation - Vehicles.		13.5070							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
13.508	Depreciation provision on Assets taken over from Licensees - Pending Final Valuation - Furniture & Fixtures.		13.5080							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.
13.509	Depreciation provision on Assets taken over from Licensees - Pending Final Valuation - Office equipment. (Sub-Account groups have to be allotted similar to Corporation assets groups in Account Group 10 for each Licensees whose assets are taken over and are not finally valued.)		13.5090							This account includes the accumulated depreciation on assets in use for which cost is recorded under Account Group 11.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
14	CAPITAL WORK IN PROGRESS									Note: G.P. indicates "General Programme" of the Corporation
14.110	CWIP - Transmission lines -(GP).	14.1100	14.1101	14.1102	14.1103	14.1104	14.1106	14.1107		Capital expenditure incurred on Transmission lines shall be booked under this head of account. The cost shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset.
14.111	CWIP - Transmission Lines - KPP - I	14.1110	14.1111	14.1112	14.1113	14.1114				The capital expenditure in respect of World Bank Aided Projects - Karnataka Power Projects I under Transmission Lines shall be booked under this Head of Account. The cost shall be transferred to appropriate General asset head in Account Group 10 & 11 on commissioning of asset.
14.112	CWIP - Transmission Lines - KPP- II	14.1120	14.1121	14.1122	14.1123	14.1124				The capital expenditure in respect of World Bank Aided Projects - Karnataka Power Projects I under Transmission Lines shall be booked under this Head of Account. The cost shall be transferred to appropriate General asset head in Account Group 10 & 11 on commissioning of asset.
14.113	CWIP - Transmission Lines - PFC	14.1130	14.1131	14.1132	14.1133	14.1134	14.1136	14.1137		Capital expenditure in respect of such works under assistance from Power Finance Corporation (PFC) and Asian Development Bank (ADB through PFC) shall be booked under this head of account. The cost shall be transferred to appropriate general asset head in Account Group 10 on commissioning of asset.
14.114	CWIP - Transmission Lines - ADB	14.1140	14.1141	14.1142	14.1143	14.1144	14.1146	14.1147		Capital expenditure in respect of such works under assistance from Asian Development Bank shall be booked under this Head of Account. The cost shall be transferred to appropriate General Asset Head in Account Group 10 & 11 on commissioning of asset.
14.115	CWIP - 33KV Transmission Lines - (G.P.)		Not to be operated - Refer A/c Code 14.110							

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description	
14.116	CWIP Transmission Lines - Non Plan		14.1160	14.1161	14.1162	14.1163	14.1164	14.1166	14.1167	Capital expenditure incurred on Transmission Lines - Non Plan shall be exclusively booked under this Head of Account. The cost shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset.	
14.117	CWIP - 33KV Transmission Lines - Non Plan		Not to be operated – Refer A/c Code 14.116								
14.120	CWIP - Step Down Stations -(GP)		14.1200	14.1201	14.1202	14.1203	14.1204	14.1206	14.1207	Capital expenditure incurred on step down stations under GP shall be booked under this head of account. The cost shall be transferred to appropriate asset head in account group 10 on commissioning of asset.	
14.121	CWIP - Step-down Station - KPP – I		14.1210	14.1211	14.1212	14.1213	14.1214			Capital Expenditure in respect of World Bank Aided Projects - Karnataka Power Projects under Step Down Stations shall be booked under this Head of Account. The cost shall be transferred to appropriate general asset head in Account Group 10 & 11 on commissioning of asset.	
14.122	CWIP - Step-down Station - KPP – II		14.1220	14.1221	14.1222	14.1223	14.1224			Capital expenditure in respect of World Bank Aided Projects - Karnataka Power Projects II under Step Down Stations shall be booked under this Head of Account. The cost shall be transferred to appropriate general asset head in Account Group 10 & 11 on commissioning of asset.	
14.123	CWIP - Step-down Station – PFC		14.1230	14.1231	14.1232	14.1233	14.1234	14.1236	14.1237	Capital expenditure in respect of step down stations, under assistance Power Finance Corporation (PFC) shall be booked under this head of account. The cost shall be transferred to appropriate general asset head in Account Group 10 on commissioning of asset.	
14.124	CWIP - Step-down Station – ADB		14.1240	14.1241	14.1242	14.1243	14.1244	14.1246	14.1247	Capital expenditure in respect of step down stations, under assistance from Asian Development Bank (ADB through PFC) shall be booked under this head of account. The cost shall be transferred to appropriate general asset head in Account Group 10 on commissioning of asset.	

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
14.125	CWIP - 33KV / 11KV Step-down Station (GP).		Not to be operated – Refer A/c Code 14.1200							
14.126	CWIP - Step Down Stations - Non plan		14.1260	14.1261	14.1262	14.1263	14.1264	14.1266	14.1267	Capital Expenditure incurred out of Non Plan budget allocation on Step down Stations shall be exclusively booked under this Head of Account. The outlay shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset.
14.127	CWIP - 33KV / 11 KV Step Down Stations - Non plan		Not to be operated – Refer A/c Code 14.126							
14.130	CWIP - Load Despatch & Communication		14.1300	14.1301	14.1302	14.1303	14.1304	14.1306	14.1307	Capital Expenditure incurred on such works shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.140	CWIP - Transmission Lines, Transformers etc. - Extension (GP)		14.1400						14.1407	Capital expenditure incurred on such works shall be booked under this Head of Account. The cost shall be transferred to appropriate asset head in Account group 10 on commissioning of asset.
14.141	CWIP - Transmission Lines, Transformers etc., - Extension - Non plan		14.1410						14.1417	Capital Expenditure incurred out of Non Plan budget allocation on such works shall be exclusively booked under this Head of Account. The outlay shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset.
14.142	CWIP-Promoter vanished layouts - 11KV lines, Transformers, LT lines / S.C etc., (G.P)		14.1420						14.1427	All costs of Assets under construction for drawing primary lines / LT lines, installation of transformers, Service connections etc., in the promoter's vanished layout shall be recorded in this account. The cost shall be transferred to appropriate Account Codes under A/C group 10 on commissioning of asset/servicing of installation.
14.150	CWIP - Transmission Lines -Transformers etc. Improvements - (GP)		14.1500						14.1507	Capital expenditure incurred on Improvement of transmission lines shall be booked under this Head of account. The cost shall be transferred to appropriate asset head in account group 10 on commissioning of asset.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
14.151	CWIP - Transmission lines, Transformers etc., Improvements Non-Plan.		14.1510							14.1517 Capital Expenditure incurred out of Non Plan budget allocation for such works shall be exclusively booked under this Head of Account. The outlay shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset.
14.154	CWIP - Urban Distribution Improvement Scheme ADB		14.1540					14.1546		14.1547 Capital expenditure in respect of such works under assistance from Asian Development Bank (ADB through PFC) shall be booked under these head of account. The cost shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset.
14.155	CWIP - Additional Street Lights / Street Lights in cities / Towns / Villages		14.1550							14.1557 Capital expenditure incurred in respect of additional streetlights / streetlights which are not covered under electrification of Villages / Hamlets / Tandas / Tribal Colonies and not included in such estimates at the time of electrification in these schemes shall be booked under this head of account. The cost shall be transferred to appropriate head in Account Group 10 on commissioning of asset.
14.160	CWIP - Reduction of Losses in Lines		14.1600	14.1601	14.1602	14.1603	14.1604	14.1606	14.1607	All cost of assets for reduction of losses in lines under construction, under installation shall be recorded in this account. The cost shall be transferred to this asset head in Account Group 10 or 11 on commissioning of asset.
14.161	CWIP - Installation of Capacitors - W.B.		14.1610	14.1611	14.1612	14.1613	14.1614	14.1616	14.1617	Capital expenditure in respect of installation of capacitors under assistance from World Bank (W.B), shall be booked under this head of account. The cost shall be transferred to appropriate general asset head in Account Group 10 on commission of asset.
14.163	CWIP - Installation of Capacitors - PFC		14.1630	14.1631	14.1632	14.1633	14.1634	14.1636	14.1637	Capital expenditure in respect of installation of capacitor under assistance from Power Finance Corporation (PFC) shall be booked under this head of account. The cost shall be transferred to appropriate general asset head in Account Group 10 on commission of asset.

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14.164	CWIP - Installation of Capacitors – ADB		14.1640	14.1641	14.1642	14.1643	14.1644	14.1646	14.1647	Capital expenditure in respect of installation of capacitor under assistance from Asian Development Bank (ADB) shall be booked under this head of account. The cost shall be transferred to appropriate general asset head in Account Group 10 on commission of asset.
14.165	CWIP - Installation of Capacitors (G.P.)		14.1650	14.1651	14.1652	14.1653	14.1654	14.1656	14.1657	Capital expenditure incurred on installation of capacitors under general programme of the Corporation shall be booked under this head of account. The cost shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset.
14.166	CWIP-DSLM Works		14.1660					14.1666	14.1667	Capital expenditure incurred on DSLM works shall be booked under this head of account. The cost shall be transferred to appropriate asset head in account group 10 on commissioning of Asset.
14.170	CWIP-Replacement of distribution Transformers by similar capacities		14.1700					14.1706	14.1707	Capital expenditure incurred for installation of New / Released good distribution transformers in place of faulty/failed distribution transformers of same capacity only shall be booked under this head of account. The cost shall include the cost of new transformer, labour for erection etc. The expenditure shall be transferred to appropriate asset head in account group 10 on commissioning of asset.
14.200	CWIP - REC Plan Schemes		14.2000					14.2006	14.2007	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.220	CWIP - SPA Schemes		14.2200					14.2206	14.2207	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
14.240	CWIP - System Improvement (REC)		14.2400	14.2401	14.2402	14.2403	14.2404	14.2406	14.2407	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.300	CWIP - Village Electrification (G.P.)		14.3000					14.3006	14.3007	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.320	CWIP - Power Supply to IP sets (G.P.)		14.3200					14.3206	14.3207	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.321	CWIP - Power supply to IP sets under self financing scheme		14.3210					14.3216	14.3217	Costs of all assets under construction executed under Self Financing Scheme for servicing of IP sets shall be recorded in this account. The cost shall be transferred to appropriate account codes under account group 10 on Commission of asset/servicing of installation.
14.322	CWIP - P/S to new IP sets submerged IP sets of same consumer under UKP rehabilitation programme		14.3220					14.3226	14.3227	Estimate prepared to supply power to IP sets at newly sanctioned agricultural land under UKP rehabilitation programme to the beneficiaries in place of their IP sets submerged only shall be sanctioned under this head of account as per circular no. KPTCL / B19 / 3657 / 92-93 dtd. 08.08.2000 of ADS, KPTCL. The expenditure booked shall be categorised as per existing procedure in force.
14.340	CWIP - Tribal Area Electrification (G.P.)		14.3400					14.3406	14.3407	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.350	CWIP - Bhagya jyothi Schemes		14.3500						14.3507	All capital expenditure incurred in respect of Bhagya Jyothi works shall be debited to this account.

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14.360	CWIP - Kuteera jyothi Schemes		14.3600							14.3607 All capital expenditure incurred in respect of Kuteera jyothi works shall be debited to this account.
14.370	CWIP - Border Area Development Programme.		14.3700	14.3701	14.3702	14.3703	14.3704	14.3706	14.3707	Expenditure on Border Area Development Scheme shall be recorded under this account. The outlay shall be transferred to appropriate asset account after completion of all works in a particular Taluk.
14.380	CWIP - HKDP Works.		14.3800	14.3801	14.3802	14.3803	14.3804	14.3806	14.3807	Expenditure in Hyderabad - Karnataka Development Programme works shall be recorded under this account. The outlay shall be transferred to appropriate asset account after completion of work.
14.400	CWIP - Service Connections		14.4000						14.4007	Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.450	CWIP - Generating Stations - (G.P.)		14.4500							Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.460	CWIP - Diesel Generating Station cell.		14.4600							Costs of all assets under construction, under installation shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.461	CWIP - Generating Stations - Non Plan		14.4610							Capital Expenditure incurred out of Non Plan budget allocation shall be exclusively booked under this account. The outlay shall be transferred to appropriate asset head in Account Group 10 on commissioning of asset.
14.502	CWIP - Buildings		14.5020	14.5021	14.5022	14.5023	14.5024	14.5026	14.5027	Cost of buildings under construction shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
14.607	CWIP – Vehicles		14.6070	14.6071	14.6072	14.6073	14.6074	14.6076	14.6077	Costs of vehicles till allotment and drawal shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on drawal of the vehicle.
14.708	CWIP - Furniture and Fixtures		14.7080	14.7081	14.7082	14.7083	14.7084	14.7086	14.7087	Costs of Furniture and Fixtures till allotment and drawal shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on drawal of the Furniture and Fixtures.
14.809	CWIP - Office equipment		14.8090	14.8091	14.8092	14.8093	14.8094	14.8096	14.8097	Costs of Office Equipments till allotment and drawal shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on drawal of the Office Equipments.
14.810	CWIP - Tools and Tackles		14.8100	14.8101	14.8102	14.8103	14.8104	14.8106	14.8107	Tools and Tackles each costing more than Rs.500 is debited to this account.
14.900	CWIP - Acquisition of licensees		14.9000	14.9001	14.9002	14.9003	14.9004	14.9006	14.9007	Costs of acquisition of licensees till final take over shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.
14.910	CWIP - Survey and Investigation expenses on projects.		14.9100	14.9101	14.9102	14.9103	14.9104	14.9106	14.9107	Cost related to survey and investigation shall be recorded in this account. The cost shall be transferred to appropriate asset head in account group 10 or 11 on commissioning of asset.
14.925	CWIP - Schemes outside the State sector.		14.9250	14.9251	14.9252	14.9253	14.9254	14.9256	14.9257	Costs of all such assets shall be recorded in this account. The cost shall be transferred to appropriate asset head in Account Group 10 or 11 on commissioning of asset.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
15	OTHER ACCOUNTS FOR ASSETS AT CONSTRUCTION STAGE									
15.1	Contracts in Progress									
15.120	CIP - Transmission Lines		15.1200	15.1201	15.1202	15.1203	15.1204	15.1206	15.1207	This account includes payments on contracts for execution of capital works. The payments will be transferred to capital work-in-progress accounts under Account Group-14, only when the property in the assets passes to the Corporation on installation / erection of the assets as per the terms of the contract.
15.122	CIP - REC Plan Scheme		15.1220					15.1226	15.1227	This account includes payments on contracts for execution of capital works. The payments will be transferred to capital work-in-progress accounts under Account Group-14, only when the property in the assets passes to the Corporation on installation / erection of the assets as per the terms of the contract.
15.124	CIP - SPA Scheme		15.1240					15.1246	15.1247	This account includes payments on contracts for execution of capital works. The payments will be transferred to capital work-in-progress accounts under Account Group-14, only when the property in the assets passes to the Corporation on installation / erection of the assets as per the terms of the contract.
15.126	CIP - Village Electrification (GP)		15.1260					15.1266	15.1267	This account will record payments on contracts for execution of capital works. The payments will be transferred to capital work-in-progress accounts under Account Group-14, only when the property in the assets passes to the Corporation on installation / erection of the assets as per the terms of the contract.
15.128	CIP - Buildings CIP - Other Civil Works		15.1280	15.1281	15.1282	15.1283	15.1284	15.1286	15.1287	

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
15.129	CIP- Financed through Suppliers Line of credit		15.1290	15.1291	15.1292	15.1293	15.1294	15.1296	15.1297	This account includes the expenditure on contracts for Turnkey Construction Projects through supplier's line of credit. When the propriety of Asset passes on to the Corporation on installation / erection of the asset as per terms of the contract, balance under this account is transferred to appropriate account code under account group 14 and then capitalised to appropriate account code under account group 10.
15.2	Revenue Expenses Pending Allocation over Capital Works									
15.201	Revenue expenses pending allocation over capital works - Power charges.		15.2010							All the revenue expenses including the expenses which are chargeable to capital works shall be first booked under relevant account provided for each expense in the Account Groups 70 to 79. Periodically, the amount of expenses chargeable to works shall be first transferred to this account through a credit account provided for each expense account group. The amount of Revenue expenses transferred to this account would later be transferred to capital work in progress.
15.202	Revenue expenses pending allocation over capital works - Repairs & Maintenance.		15.2020							All the revenue expenses including the expenses which are chargeable to capital works shall be first booked under relevant account provided for each expense in the Account Groups 70 to 79. Periodically, the amount of expenses chargeable to works shall be first transferred to this account through a credit account provided for each expense account group. The amount of Revenue expenses transferred to this account would later be transferred to capital work in progress.
15.203	Revenue expenses pending allocation over capital works - employee cost.		15.2030							All the revenue expenses including the expenses which are chargeable to capital works shall be first booked under relevant account provided for each expense in the Account Groups 70 to 79. Periodically, the amount of expenses chargeable to works shall be first transferred to this account through a credit account provided for each expense account group. The amount of Revenue expenses transferred to this account would later be transferred to capital work in progress.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
15.204	Revenue expenses pending allocation over capital works - Administration and general expenses.		15.2040							All the revenue expenses including the expenses which are chargeable to capital works shall be first booked under relevant account provided for each expense in the Account Groups 70 to 79. Periodically, the amount of expenses chargeable to works shall be first transferred to this account through a credit account provided for each expense account group. The amount of Revenue expenses transferred to this account would later be transferred to capital work in progress.
15.205	Revenue expenses pending allocation over capital works - Depreciation.		15.2050							All the revenue expenses including the expenses which are chargeable to capital works shall be first booked under relevant account provided for each expense in the Account Groups 70 to 79. Periodically, the amount of expenses chargeable to works shall be first transferred to this account through a credit account provided for each expense account group. The amount of Revenue expenses transferred to this account would later be transferred to capital work in progress.
15.206	Revenue expenses pending allocation over capital works - Interest.		15.2060							All the revenue expenses including the expenses which are chargeable to capital works shall be first booked under relevant account provided for each expense in the Account Groups 70 to 79. Periodically, the amount of expenses chargeable to works shall be first transferred to this account through a credit account provided for each expense account group. The amount of Revenue expenses transferred to this account would later be transferred to capital work in progress.
15.220	Head Office Supervision Charges		15.2200							All expenses transferred from various administrative offices are to be debited to this head of account crediting interest expenses account.
15.5	Provision for completed works.		15.5000							At the year end, the work which is completed but for which contractors' bills are not received but contractors' bills are received but not passed a provision has to be made and reversed at the beginning of the next year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
15.6	Construction Facilities									
15.601	Construction equipment - earth moving equipments and bulldozers.		15.6010							Costs of construction machinery and construction equipments, which are exclusively used on capital jobs, are to be accounted in this account. They are not to be included under fixed assets base for the purpose of Section 59 requiring a minimum of 3% on fixed asset base. Similarly the provision for depreciation should also be kept separate.
15.602	Construction equipment - Cranes		15.6020							Costs of construction machinery and construction equipments, which are exclusively used on capital jobs, are to be accounted in this account. They are not to be included under fixed assets base for the purpose of Section 59 requiring a minimum of 3% on fixed asset base. Similarly the provision for depreciation should also be kept separate.
15.603	Construction equipment - Cement mixers and other civil construction machinery		15.6030							Costs of construction machinery and construction equipments, which are exclusively used on capital jobs, are to be accounted in this account. They are not to be included under fixed assets base for the purpose of Section 59 requiring a minimum of 3% on fixed asset base. Similarly the provision for depreciation should also be kept separate.
15.631	Fabrication shop / construction workshop equipment		15.6310							Costs of construction machinery and construction equipments, which are exclusively used on capital jobs, are to be accounted in this account. They are not to be included under fixed assets base for the purpose of Section 59 requiring a minimum of 3% on fixed asset base. Similarly the provision for depreciation should also be kept separate. The construction machinery and equipment which are only for O&M Jobs should however be accounted under 10.551 to 10.555 and 10.565.
15.651	Provision for depreciation on construction facilities		15.6510	15.6511	15.6512	15.6513	15.6514	15.6516	15.6517	The accumulated provision for depreciation on construction facilities are recorded in this account separately from the provision for depreciation considered for Section 59

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
15.652	Provision for depreciation - Fabrication shop / workshop equipment (Major Works).		15.6520	15.6521	15.6522	15.6523	15.6524	15.6526	15.6527	The accumulated provision for depreciation on construction facilities are recorded in this account separately from the provision for depreciation considered for Section 59

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
16	ASSETS NOT IN USE									
16.1	Written down value (WDV) of obsolete / scrapped assets.									
16.102	WDV – obsolete / scrapped assets – Buildings		16.1020	16.1021	16.1022	16.1023	16.1024	16.1026	16.1027	The cost of fixed assets treated as obsolete or scrap and provision for depreciation from relevant accounts group 12 or 13 is transferred to this account so that it represents written down value of the fixed assets decommissioned.
16.103	WDV – obsolete / scrapped assets - Hydraulic Works		16.1030							The cost of fixed assets treated as obsolete or scrap and provision for depreciation from relevant accounts group 12 or 13 is transferred to this account so that it represents written down value of the fixed assets decommissioned.
16.104	WDV – obsolete / scrapped assets - other civil works		16.1040	16.1041	16.1042	16.1043	16.1044	16.1046	16.1047	The cost of fixed assets treated as obsolete or scrap and provision for depreciation from relevant accounts group 12 or 13 is transferred to this account so that it represents written down value of the fixed assets decommissioned.
16.105	WDV – obsolete / scrapped assets - Plant & Machinery		16.1050	16.1051	16.1052	16.1053	16.1054	16.1056	16.1057	The cost of fixed assets treated as obsolete or scrap and provision for depreciation from relevant accounts group 12 or 13 is transferred to this account so that it represents written down value of the fixed assets decommissioned.
16.106	WDV – obsolete / scrapped assets - Lines, cable net work etc.,		16.1060	16.1061	16.1062	16.1063	16.1064	16.1066	16.1067	The cost of fixed assets treated as obsolete or scrap and provision for depreciation from relevant accounts group 12 or 13 is transferred to this account so that it represents written down value of the fixed assets decommissioned.
16.107	WDV – obsolete / scrapped assets – Vehicles		16.1070	16.1071	16.1072	16.1073	16.1074	16.1076	16.1077	The cost of fixed assets treated as obsolete or scrap and provision for depreciation from relevant accounts group 12 or 13 is transferred to this account so that it represents written down value of the fixed assets decommissioned.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
16.108	WDV – obsolete / scrapped assets - Furniture & Fixtures		16.1080	16.1081	16.1082	16.1083	16.1084	16.1086	16.1087	The cost of fixed assets treated as obsolete or scrap and provision for depreciation from relevant accounts group 12 or 13 is transferred to this account so that it represents written down value of the fixed assets decommissioned.
16.109	WDV – obsolete / scrapped assets - Office equipment		16.1090	16.1091	16.1092	16.1093	16.1094	16.1096	16.1097	The cost of fixed assets treated as obsolete or scrap and provision for depreciation from relevant accounts group 12 or 13 is transferred to this account so that it represents written down value of the fixed assets decommissioned.
16.2	Written down value (WDV) of Faulty / Dismantled Assets.									
16.202	WDV – Faulty / dismantled assets – Buildings		16.2020	16.2021	16.2022	16.2023	16.2024	16.2026	16.2027	The cost of fixed assets which are decommissioned, and their accumulated depreciation is transferred to this account so that this account always represent the written down value of assets dismantled.
16.203	WDV – Faulty / dismantled assets - Hydraulic works		16.2030							The cost of fixed assets which are decommissioned, and their accumulated depreciation is transferred to this account so that this account always represent the written down value of assets dismantled
16.204	WDV – Faulty / dismantled assets - Other civil works		16.2040	16.2041	16.2042	16.2043	16.2044	16.2046	16.2047	The cost of fixed assets which are decommissioned, and their accumulated depreciation is transferred to this account so that this account always represent the written down value of assets dismantled
16.205	WDV – Faulty / dismantled assets - Plant & Machinery		16.2050	16.2051	16.2052	16.2053	16.2054	16.2056	16.2057	The cost of fixed assets which are decommissioned, and their accumulated depreciation is transferred to this account so that this account always represent the written down value of assets dismantled
16.206	WDV – Faulty / dismantled assets - Lines, cable net work etc.,		16.2060	16.2061	16.2062	16.2063	16.2064	16.2066	16.2067	The cost of fixed assets which are decommissioned, and their accumulated depreciation is transferred to this account so that this account always represent the written down value of assets dismantled

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
16.207	WDV – Faulty / dismantled assets - Vehicles		16.2070	16.2071	16.2072	16.2073	16.2074	16.2076	16.2077	The cost of fixed assets which are decommissioned, and their accumulated depreciation is transferred to this account so that this account always represent the written down value of assets dismantled
16.208	WDV – Faulty / dismantled assets - Furniture & Fixtures		16.2080	16.2081	16.2082	16.2083	16.2084	16.2086	16.2087	The cost of fixed assets which are decommissioned, and their accumulated depreciation is transferred to this account so that this account always represent the written down value of assets dismantled
16.209	WDV – Faulty / dismantled assets - Office equipments		16.2090	16.2091	16.2092	16.2093	16.2094	16.2096	16.2097	The cost of fixed assets which are decommissioned, and their accumulated depreciation is transferred to this account so that this account always represent the written down value of assets dismantled

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
17	DEFERRED COSTS									
17.2	Deferred Revenue – Expenditure		17.2000							
17.201	Discount on issue of Bonds / Debentures		17.2010							Revenue Expenditure which is not to be charged fully to the year of expense but is deferred for write off over a number of years shall be debited to this account. The amount of annual write-off shall be from year to year to be debited to the following account: Discount on Bonds / Debentures - 78.871
17.211	Premium on Redemption of Bonds / Debentures		17.2110							Revenue Expenditure which is not to be charged fully to the year of expense but is deferred for write off over a number of years shall be debited to this account. The amount of annual write-off shall be from year to year debited to the following account: Redemption premium on Bonds / Debentures - 78.873
17.221	Compensation for pre-mature take over of Licensees		17.2210							Revenue Expenditure which is not to be charged fully to the year of expense but is deferred for write off over a number of years shall be debited to this account. The amount of annual write-off shall be from year to year to be debited to the following account: Compensation for premature take over of licensees - 79.720
17.231	Finance charges suspense A/c. on hire purchase of vehicles from M/s. K.S.F.C.		17.2310							The difference between Hire Purchase price and Cash price of each vehicle shall be debited to this account by credit to 46.421 after vehicles are received. Every month this account has to be credited to the extent of interest element included in the payment of EMI by debit to 78.867 so also in respect of interest element in 4 months EMI paid as advance and subsequently cleared. This entry is passed every month only in Controller (B&R) Section. A schedule shall be maintained to show vehicle wise details.

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17.232	Deferred interest on bills payable account of JSL / ICICI		17.2320							Interest portion on acceptance of Bills of Exchange of M/S Jyothi Structures Ltd., (JSL), Mumbai is booked under this head of account. Every year the interest chargeable for the year is debited to works by crediting this account till the works are commissioned and than onwards year after year it shall be debited to account code 78.867 by credit to this account till the balance in this account is completely extinguished.
17.233	Deferred interest on bills payable account of KECIL / ICICI		17.2330							Interest portion on acceptance of Bills of Exchange of M/S KEC International Ltd., (KECIL), Mumbai is booked under this head of account. Every year the interest chargeable for the year is debited to works by crediting this account till the works are commissioned and than onwards year after year it shall be debited to account code 78.867(appropriate Voltage Class) by credit to this account till the balance in this account is completely extinguished.
17.234	Deferred interest on bills payable account of RPGTL / ICICI		17.2340							Interest portion on acceptance of Bills of Exchange of M/S RPG Transmission Ltd., (RPGTL), Mumbai is booked under this head of account. Every year the interest chargeable for the year is debited to works by crediting this account till the works are commissioned and than onwards year after year it shall be debited to account code 78.867(appropriate Voltage Class) by credit to this account till the balance in this account is completely extinguished.
17.235	Deferred depreciation charges in respect of released assets		17.2350							Depreciation withdrawn in excess of four months in respect of assets released upto July'99 during the year 1999-2000 has to be debited to this account code by credit to 12 series. The balance in this account shall be cleared by debit to respective depreciation charges account under 77 series in KPTCL / VVNL account in the year 1999-2000. This account code ceases to operate after preparation of March 2000 Final accounts by KPTCL / VVNL and shall exhibit "NIL" Balance as on 31-3-2000 in all the units.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
17.3	Expenditure on survey / Feasibility studies of Projects not yet Sanctioned		17.3000							
17.301	Preliminary expenditure on survey / Feasibility studies of projects not yet sanctioned		17.3010	17.3011	17.3012	17.3013	17.3014	17.3016	17.3017	Preliminary expenditure on Survey / Feasibility studies of projects not yet sanctioned is debited to this head of account. If the project is ultimately approved, such expenditure shall be transferred to the project. If the project is not taken up or rejected, then the expenditure in this account shall be debited to account code 79.532 (appropriate Voltage Class) as infructuous capital expenditure in the year of rejection of project.
17.302	Preliminary expenses on projects relating to DSLM Cell & LMPMU		17.3020					17.3026	17.3027	All preliminary expenses like charges towards vehicle hire, stationary, printing, job works and other miscellaneous expenditure etc., incurred by Distribution System - Loss Minimisation Cell (DSLM Cell) and Loss Minimisation Project Monitoring Unit (LMPMU) in preparation of projects till sanction and taking up of execution of project shall be debited to this account. After specific project is approved and sanctioned, the entire expenditure in this account shall be transferred to the project. If project is not taken up, then the expenditure in this account shall be debited to account code 79.532 (appropriate Voltage Class) as infructuous capital expenditure.
17.303	Preliminary expenses on restructuring of KEB		17.3030							All the expenses incurred on KEB Restructuring activities shall be debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
18	INTANGIBLE ASSETS									
18.100	Payments to acquire right to receive power from other bodies.		18.1000							Amount paid for acquiring rights to purchase of power from other bodies will be debited to this account. If such a right is for a specific period, the payment made will be amortised over that period by charging every year a proportionate amount to the Revenue Account vide A/c 79.710. However if the right acquired entitles to perpetual purchase of power, no such amortisation shall be done.
18.200	Expenses for forming and organising the Board.		18.2000							Expenses incurred in connection with formation and initial organising of a State Electricity Board is debited to this account. The expenses will then be reflected as intangible Assets without any amortisation.
20	INVESTMENTS									
20.1	Investments Against Funds									
20.110	Staff Pension Fund Investments		20.1100							All investments of fund moneys of staff pension gratuity fund and other funds shall be recorded at cost in this account. The income from such investments shall be credited to respective fund account and not to Revenue Account. Similarly any profit or loss arising on sale of such investments shall be credited or debited to respective fund.
20.120	Gratuity Fund Investments		20.1200							All investments of fund moneys of staff pension gratuity fund and other funds shall be recorded at cost in this account. The income from such investments shall be credited to respective fund account and not to Revenue Account. Similarly any profit or loss arising on sale of such investments shall be credited or debited to respective fund.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
20.2	Investments other than fund Investments									
20.210	Investments in Government Securities		20.2100							Such Investments shall be recorded in this head of account.
20.230	Investments in Bonds / Debentures of other Electricity Boards.		20.2300							Such Investments shall be recorded in this head of account.
20.250	Investments in Bonds / Debentures of other Bodies engaged in Generation, Transmission or Distribution of Power.		20.2500							Such Investments shall be recorded in this head of account.
20.270	Investment in shares in Corporation and Public Limited Companies.		20.2700							Such Investments shall be recorded in this head of account.
20.280	Investment in the form of fixed deposit with Banks, Companies etc.,		20.2800							Such Investments shall be recorded in this head of account.
20.290	Other Investments (For each of these accounts in 20.1 and 20.2 Sub-Account codes can be used for recording investments of each type).		20.2900							Such Investments shall be recorded in this head of account.
20.3	Investments in Subsidiaries		20.3000							Such Investments shall be recorded in this head of account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
20.4	Investments in Partner-ship / Joint Ventures		20.4000	20.4001	20.4002	20.4003	20.4004	20.4006	20.4007	Investment of different nature other than fund Investments shall be recorded in this head of account.
22	MATERIALS STOCK AND RELATED ACCOUNTS.									
22.1	Insurance Spares Stock Account									This account is not operated at present.
22.2	Materials Purchase Accounts									
22.210	Materials Purchase		22.2100							This account will record the value of all stores purchased. At the year-end, the debit balance in the account, which represents purchases for the year, will be transferred to Materials Stock Account 22.610 so as to derive closing stock at the year-end.
22.3	Materials Issue Accounts									
22.310	Materials Issues (Capital)		22.3100							This account will be credited with the value of materials issued for consumption on capital works. Returns from works are debited to this account. Balance under the account at the year-end shall be transferred to materials stores account to derive closing stock at the year-end.
22.311	Materials Issues (Imprest)		22.3110							The cost of materials drawn by the Sub-Divisional /Sectional officers towards material imprest for the 1st time and recoupment obtained subsequently shall be credited to this account at prevailing S.R. The balance in this account at the end of the year shall be transferred to 22.6100 - Material Stock Account.
22.320	Materials Issues (O&M)		22.3200							This account will be credited with the value of materials issued for consumption on O&M Works. Returns from works are debited. Balance under this account is transferred to Materials Stock Account to derive at closing stock at the year-end.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
22.340	Materials issued to Contractors		22.3400							This account includes the cost of materials issued to contractors against capital work orders. Balance under this account is transferred to materials stock account at the year-end.
22.360	Materials returned by Contractors		22.3600							This account includes the cost of materials issued to contractors against capital work orders. Balance under this account is transferred to materials stock account at the year-end.
22.370	Accessories (Other than main asset) returned on dismantling of asset		22.3700							This account is debited with the value of the accessories (other than main asset) returned on dismantling of Assets. Balance under this Account is transferred to materials stock account at the year-end.
22.4	Materials Transfer Accounts									
22.410	Materials Transfer Inward		22.4100							This Account includes the value of materials received from Stores of the Corporation. Balance under this Account is transferred to materials stock account at the year-end.
22.411	Materials received from VVNL		22.4110							This Account reflects the value of materials received from VVNL Stores. Balance under this account shall be transferred to Material Stock Account at the year-end.
22.420	Materials transfer Outward		22.4200							Materials transferred to different stores of the Corporation will be reflected in this account. Balance under this Account is transferred to materials stock account at the year-end.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
22.421	Materials transferred to VVNL		22.4210							This Account reflects the value of materials transferred to VVNL Stores. Balance under this head of account shall be transferred to Material Stock Account at the year-end.
22.450	Materials transfer within the Division		22.4500							Materials transfer received between stores to stores of the same Division will be debited / credited to this account.
22.460	Materials transfer Inward (Workshop / RCC centres)		22.4600							This account will reflect the value of materials manufactured in the workshop RCC centre and returned to stores. Balance under this account shall be transferred to Material Stock account at the year-end.
22.461	Fabricated materials returned		22.4610							This account includes the value of fabricated materials returned by fabricators to the stores. Balance under this account is transferred to Material Stock Account at the year-end.
22.5	Materials Stock Adjustment Accounts									
22.510	Materials Stock Adjustment Account (Capital)		22.5100							This account is used to book all material transactions of excesses / shortages. Balance under this account is transferred to the Materials Stock Account.
22.520	Stock Incidentals (Old)		22.5200							This account is opened to book the transaction for the period prior to 31st March 1985 and its clearance.
22.6	Materials Stock Account									

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
22.610	Materials Stock Account		22.6100							<p>This is a consolidated stock account of materials reflecting the balance of materials at the beginning of each year. At the year-end, all materials related accounts are merged into this account. The stock is derived as follows:-</p> <p>Opening Stock (Debit balance)</p> <p>Add:</p> <p>Materials purchased</p> <p>Materials returned from contractors</p> <p>Materials transfer inwards</p> <p>Materials Stock adjustment (Debit balance if any)</p> <p>Less:</p> <p>Materials issued</p> <p>Materials issued to contractors</p> <p>Materials transfer outwards (22.4200)</p> <p>Materials Stock Adjustments (credit balance if any)</p> <p>Closing Stock at the year end</p>
22.640	Materials at Site Account (MASA)		22.6400							This account is not operated at present.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
22.641	Material imprest Account <i>Para 166 VOI II A page 151 Para 394 310</i>		22.6410							The cost of materials drawn by the Sub-Divisional / Sectional officers towards material imprest for the 1st time and in subsequent recoupment shall be debited to this account at prevailing S.R. A detailed schedule for each type of material drawn shall be maintained with quantity & value balances exclusively. The schedule shall be maintained each imprest holder-wise. The invoices regularised in accounts section for having issued the materials by the imprest holder by debit to Capital/Revenue expenditure and credit to this account shall be posted both in quantity and value and balance struck. The Balance in value shall always be equal to the Cost of Materials computed at S.R. for the balance quantity outstanding. The cost balance under this account should tally to the balance as per T.B. Any difference in value due to revision of S.R. shall be debited or credited to Material Cost Variance Account (79.110 - appropriate Voltage Class)
22.660	Materials pending Inspection		22.6600							This account will be operated only at the year-end for valuing materials, which are pending inspection and in respect of which the property has already passed on to the Corporation in terms of the purchase order. This account will be reversed at the beginning of the next year.
22.680	Materials in Transit Account.		22.6800							This account will be operated only at the year end to value materials-in-transit in cases wherein terms of the purchase orders the property in the goods has already passed on to the Corporation. This account will be reversed at the beginning of the next year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
22.7	Other Materials Account									
22.710	Workshop Account		22.7100							Materials issued for re-rolling fabrication, manufacture etc., will be charged to this account. The expenses capitalised will also be booked under this account. The cost of all returns of rolled fabricated, manufactured materials will be credited to this account. The balance if any, under this account after completion of each job will be transferred to materials cost variance accounts
22.720	Materials issued to fabricators.		22.7200							Steel or other materials issued to fabricators will be valued at the issue rate and debited to this account. Fabricated materials received from them are credited to this account to the extent of cost of materials consumed in such fabrications. The balance in this account would reflect the stock of materials lying with the fabricators.
22.730	Materials issued on loan to parties other than contractors		22.7300							Issue of materials on loan to parties other than contractors and returns are recorded in this account.
22.731	Cost of materials and labour in respect of Temporary Power Supply works.		22.7310							The materials issued for temporary power supply works and labour charges booked shall be debited to this account and cost of materials returned shall be credited. The debit balance against each completed work order shall be transferred to account head 74.5110 (voltage class wise), only if the returnable materials are returned as per estimate. The cost of returnable materials short returned shall how ever be debited to personal account of the concerned. Work Order wise 'C' - Register and Schedule shall be maintained.
22.740	Capital Equipments and Capital spares in bonded warehouse.		22.7400							This head of account is not operated at present.
22.750	Materials in Bonded warehouse.		22.7500							This head of account is not operated at present.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description.
22.760	Obsolete Materials Stock		22.7600							This account is created on identification of obsolescence through a credit to materials consumption account. The balance in this account represents value of obsolete stock in respect of which final action is yet to be taken. The final action will be in terms of either write off or sale of the obsolete items. The balance in the account would tie up with the underlying record maintained for obsolete items.
22.8	Materials stock Excess / Shortage Pending Investigation.									
22.810	Stock Excess pending Investigation.		22.8100							This account is credited immediately on discovery pending investigation of excesses noticed upon physical verification of materials in Stores / Receipt of materials from the other stores. This account is cleared after the materials excesses are identified to specific reasons based on investigation carried out.
22.820	Stock Shortage pending investigation.		22.8200							This account is credited immediately on discovery, pending investigation of shortages noticed upon physical verification of materials in Stores / Receipts of materials from other stores. This account is cleared to specific expenses / recoverables after the materials shortages are identified to specific reasons based on investigation carried out.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23	RECEIVABLES AGAINST SUPPLY OF POWER.									
23.1	Sundry Debtors for sale of Power-LT									
23.102	Sundry Debtors for sale of Power - Bhagya jyothis Scheme.	23.101								23.1017 This account reflects the amount due from BJ consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.101	Sundry Debtors for sale of Power – Non-Commercial Lights and Fans.	23.105								23.1057 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.101(a)	Sundry Debtors for sale of power – Non-Domestic and Non-commercial lighting installations.	23.106								23.1067 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.103(a)	Sundry Debtors for sale of power - Domestic combined lighting, heating and motive power.	23.110								23.1107 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.103(b)	Sundry Debtors for sale of power - Private, Professional and unaided educational institutions.	23.111								23.1117 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.103 (c)	Sundry Debtors for sale of power - Non Domestic, Non - Commercial combined lighting, heating and motive power.	23.112								23.1127 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.104	Sundry Debtors for sale of power - Commercial and Non-Industrial Lights and Fans.	23.115								23.1157 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.105	Sundry Debtors for sale of power - Irrigation Pump Sets (10 HP & below)/ Water Lifting.	23.120								23.1207 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.106	Sundry Debtors for sale of Power - Irrigation Pump sets (above 10 HP) / Water Lifting.	23.121								23.1217 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.108	Sundry Debtors for sale of power - Water supply-Village Panchayats and Town Panchayats.	23.125								23.1257 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.109	Sundry Debtors for sale of power - Water supply-Others.	23.126								23.1267 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.126	Sundry Debtors for sale of power - Water supply installations in Residential layouts.	23.127								23.1277 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.128	Sundry Debtors for sale of power - Private Horticultural Nurseries, Coffee, Tea, Coconut and Areca nut Plantations.	23.128								23.1287 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.110a	Sundry Debtors for sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load below 40 H.P.	23.130								23.1307 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.110b	Sundry Debtors for sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load 40 HP. & above and up to and inclusive of 50 HP.	23.131								23.1317 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.110c	Sundry Debtors for sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 50 H.P. but below 67H.P.	23.132								23.1327 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.110d	Sundry Debtors for sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 67H.P. and above up to and inclusive of 100 H.P.	23.133								23.1337 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.110e	Sundry Debtors for sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 100 H.P.	23.134								23.1347 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.111	Sundry Debtors for sale of power - Public Lighting/ Village and Town Panchayats.	23.140								23.1407 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.112	Sundry Debtors for sale of power - Public Lighting - Others.	23.141								23.1417 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.132	Sundry debtors for sale of power Private Advertising posts/Sign Boards (such as Police Canopy / Direction Boards etc..) displayed in public interest, which are sponsored by Pvt. Advertising agencies.	23.142								23.1427 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them and any other misc. recoverables.
23.113	Sundry Debtors for sale of power - Temporary Power Supply	23.145								23.1457 This account reflects the amount due from such LT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
	Sundry Debtors for sale of Power - HT	23.2								
23.123	Sundry Debtors for sale of power - Public Water Supply & Sewerage Pumping	23.250	23.2500			23.2503	23.2504	23.2506	23.2507	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.115	Sundry Debtors for sale of power - Industrial, Non-industrial and Commercial purposes.	23.255	23.2550			23.2553	23.2554	23.2556	23.2557	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.122	Sundry Debtors for sale of power - Commercial.	23.256	23.2560			23.2563	23.2564	23.2566	23.2567	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.116	Sundry Debtors for sale of power - Irrigation and Agricultural Farms. Lift Irrigation Societies, Lift Irrigation Schemes and Govt., Horticultural Farms.	23.260	23.2600			23.2603	23.2604	23.2606	23.2607	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.130	Sundry Debtors for sale of power - Private Horticultural Nurseries, Coffee, Tea, coconut and areca nut Plantations.	23.261	23.2610			23.2613	23.2614	23.2616	23.2617	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.117	Sundry Debtors for sale of power - Rural Electric Co-Operative Societies.	23.265	23.2650			23.2653	23.2654	23.2656	23.2657	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.124	Sundry Debtors for sale of power - Temporary Power Supply	23.270	23.2700			23.2703	23.2704	23.2706	23.2707	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.119	Sundry Debtors for sale of power - Traction.	23.275	23.2750			23.2753	23.2754	23.2756	23.2757	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.131	Sundry Debtors for sale of power - Residential apartments and colonies availing power supply independently.	23.280	23.2800						23.2807	This account reflects the amount due from such HT consumers of the Corporation on account of power sold to them. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.118	Sundry Debtors for sale of power - KPC installations	23.285	23.2850			23.2853	23.2854	23.2856	23.2857	This account reflects the amount due from KPC installations on account of power sold. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.
23.120	Amalgamated Electric Supply Company.	23.290	23.2900							The balance in this account indicates amount receivable by the Corporation. This account is operated by the Office of the C.F.A.
23.121	TBHE Board	23.291	23.2910							This account reflects the amount due from TBHE Board on account of power sold. It excludes dues on account of Electricity tax and dues for theft of energy and any other miscellaneous recoverables.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.2	Sundry Debtors for Electricity Tax	23.3								
23.201	Sundry Debtors for Electricity Tax - HT Consumers	23.301				23.3013	23.3014	23.3016	23.3017	This account shows amount due from consumers on account of electricity duty.
23.202	Sundry Debtors for Electricity Tax - LT consumers	23.302							23.3027	This account shows amount due from consumers on account of electricity duty.
23.203	Withdrawal of Electricity tax demand - HT installations (w.e.f. 1-4-98)	23.303				23.3033	23.3034	23.3036	23.3037	This account is credited when electricity tax is withdrawn from HT installations by contra debit to account code 46.3000. Debit to this account is given only when tax withdrawn is refunded in cash or by adjustment to revenue and during March final accounts, entire credit balance shall be transferred to account code 23.3010. March Final Trial Balance should not have any balance in this Account.
23.204	Withdrawal of Electricity tax demand - LT installations (w.e.f. 1-4-98)	23.304							23.3047	This account is credited when electricity tax is withdrawn from LT installations by contra debit to account code 46.3000. Debit to this account is given only when tax withdrawn is refunded in cash or by adjustment to revenue and during March final accounts of the year. In March Final accounts entire credit balance shall be transferred to account code 23.3020. March Final Trial Balance should not have any balance in this Account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.4	Provision for Unbilled Revenue									
23.402	Provision for Unbilled Revenue - Bhagya Jyothi Scheme	23.401								23.4017 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.401	Provision for Unbilled Revenue - Non-Commercial Lights and Fans	23.405								23.4057 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
	Provision for Unbilled Revenue - Non Domestic and Non-commercial lighting installations.	23.406								23.4067 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.403	Provision for Unbilled Revenue - Domestic combined lighting, heating and motive power.	23.410								23.4107 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
	Provision for Unbilled Revenue - Private, Professional and unaided educational institutions.	23.411								23.4117 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
	Provision for Unbilled Revenue - Non Domestic, Non-Commercial combined lighting, heating and motive power.	23.412								23.4127 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.404	Provision for Unbilled Revenue - Commercial and Non-industrial Lights and Fans	23.415								23.4157 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.405	Provision for Unbilled Revenue - Irrigation Pump sets (10 HP and below) Water Lifting	23.420								23.4207 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.406	Provision for Unbilled Revenue - Irrigation Pump sets (Above 10 HP) Water lifting	23.421								23.4217 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.408	Provision for Unbilled Revenue - Water supply - Village Panchayats and Town Panchayats.	23.425								23.4257 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.409	Provision for Unbilled Revenue - Water supply -Others	23.426								23.4267 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.426	Provision for Unbilled Revenue - Water supply installations in Residential Layouts	23.427								23.4277 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.428	Provision for Unbilled Revenue - Private Horticultural Nurseries, Coffee, Tea, Coconut & Areca nut Plantations.	23.428								23.4287 This account represents the value of unbilled revenue provisionally credited to the revenue account (in respect of L.T installations) at the year-end. This account shall be reversed in the next year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.410	Provision for Unbilled Revenue - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load below 40 H.P.	23.430								23.4307 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.410	Provision for Unbilled Revenue - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load 40 HP. & above and up to and inclusive of 50 HP.	23.431								23.4317 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.410	Provision for Unbilled Revenue - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 50 H.P. but below 67H.P.	23.432								23.4327 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.410	Provision for Unbilled Revenue - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 67H.P. and above up to and inclusive of 100 H.P.	23.433								23.4337 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.410	Provision for Unbilled Revenue - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 100 H.P.	23.434								23.4347 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.411	Provision for Unbilled Revenue - Public Lighting / Village and Town Panchayats	23.440								23.4407 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.412	Provision for Unbilled Revenue - Public Lighting -Others	23.441								23.4417 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.432	Provision for Unbilled Revenue - Pvt. Advertising posts/sign boards (such as police canopy / direction board, etc.) displayed in public interest which are sponsored by Pvt. Advertising agencies	23.442								23.4427 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.413	Provision for Unbilled Revenue - Temporary Power Supply - Non-commercial Lights and Fans and other small appliances.	23.445								23.4457 This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.423	Provision for Unbilled Revenue - Public Water supply & Sewerage pumping-HT	23.450	23.4500			23.4503	23.4504	23.4506	23.4507	This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.415	Provision for Unbilled Revenue - Industrial, Non-Industrial and Commercial purposes	23.455	23.4550			23.4553	23.4554	23.4556	23.4557	This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.422	Provision for Unbilled Revenue - HT Commercial	23.456	23.4560			23.4563	23.4564	23.4566	23.4567	This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.416	Provision for Unbilled Revenue - Irrigation and Agricultural Farms	23.460	23.4600			23.4603	23.4604	23.4606	23.4607	This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.430	Provision for Unbilled Revenue - Private Horticulture Nurseries, Coffee and Tea Plantations	23.461	23.4610			23.4613	23.4614	23.4616	23.4617	This account represents the value of unbilled revenue provisionally credited to the revenue account in respect of such HT installations at the year end. This account shall be reversed in the next year.
23.417	Provision for Unbilled Revenue - Rural Electric Co-Op. Society	23.465	23.4650			23.4653	23.4654	23.4656	23.4657	This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.414	Provision for Unbilled Revenue - Temporary Power Supply - Commercial and Industrial Lights and Fans Motive Power and heating etc.,	23.470	23.4700			23.4703	23.4704	23.4706	23.4707	This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.419	Provision for Unbilled Revenue - Traction	23.475	23.4750			23.4753	23.4754	23.4756	23.4757	This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.431	Provision for Unbilled Revenue - Residential apartments and colonies availing power supply independently.	23.480	23.4800						23.4807	This account represents the value of unbilled revenue provisionally credited to the revenue account in respect of such HT installations at the year-end. This account shall be reversed in the next year.
23.418	Provision for Unbilled Revenue - KPC installations	23.485	23.4850			23.4853	23.4854	23.4856	23.4857	This account represents the value of unbilled revenue provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.5	Dues from Permanently disconnected consumers									
23.502	Dues from permanently Disconnected Consumers - Bhagya Jyothi Scheme	23.501								23.5017 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.501	Dues from permanently Disconnected Consumers - Non-Commercial Lights and Fans	23.505								23.5057 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
	Dues from permanently Disconnected Consumers - Non-Domestic and Non-Commercial lighting installations.	23.506								23.5067 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.503	Dues from permanently Disconnected Consumers - Domestic combined lighting, heating and motive power.	23.510								23.5107 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
	Dues from permanently Disconnected Consumers - Private, Professional and unaided educational institutions.	23.511								23.5117 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Dues from permanently Disconnected Consumers - Non-Domestic, Non-Commercial combined lighting, heating and motive power.	23.512								23.5127 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.504	Dues from permanently Disconnected Consumers - Commercial and Non-Industrial Lights and Fans.	23.515								23.5157 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.505	Dues from permanently Disconnected Consumers - Irrigation Pump Sets (10 HP & below)/ Water Lifting.	23.520								23.5207 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.506	Dues from permanently Disconnected Consumers - Irrigation Pump sets (above 10 HP)/Water Lifting.	23.521								23.5217 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.508	Dues from permanently Disconnected Consumers - Water supply - Village Panchayats and Town Panchayats.	23.525								23.5257 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.509	Dues from permanently Disconnected Consumers - Water supply-Others.	23.526								23.5267 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.526	Dues from permanently Disconnected Consumers - Water supply installations in Residential layouts.	23.527								23.5277 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.528	Dues from permanently Disconnected Consumers - Private Horticultural Nurseries, Coffee, Tea, Coconut and Areca nut Plantations.	23.528								23.5287 This account represents the amount due from permanently disconnected (LT) consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
	Dues from permanently Disconnected Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load below 40 H.P.	23.530								23.5307 This account represents the amount due from permanently disconnected (LT) consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Dues from permanently Disconnected Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load 40 HP. & above and upto and inclusive of 50 HP.	23.531								23.5317 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
	Dues from permanently Disconnected Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 50 H.P. but below 67H.P.	23.532								23.5327 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
	Dues from permanently Disconnected Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 67H.P. and above upto and inclusive of 100 H.P.	23.533								23.5337 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Dues from permanently Disconnected Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 100 H.P.	23.534								23.5347 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.511	Dues from permanently Disconnected Consumers - Public Lighting/ Village and Town Panchayats.	23.540								23.5407 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.512	Dues from permanently Disconnected Consumers - Public Lighting - Others.	23.541								23.5417 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.513	Dues from permanently Disconnected Consumers Private Advertising posts/Sign Boards (such as Police Canopy/Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. Advertising agencies.	23.542								23.5427 This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.523	Dues from permanently Disconnected Consumers - Public Water Supply & Sewerage Pumping HT	23.550	23.5500			23.5503	23.5504	23.5506	23.5507	This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.515	Dues from permanently Disconnected Consumers - Industrial, Non-industrial and Commercial purposes.	23.555	23.5550			23.5553	23.5554	23.5556	23.5557	This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.522	Dues from permanently Disconnected Consumers - Commercial.	23.556	23.5560			23.5563	23.5564	23.5566	23.5567	This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.516	Dues from permanently Disconnected Consumers - Irrigation and Agricultural Farms. Lift Irrigation Societies, Lift Irrigation Schemes and Govt., Horticultural Farms	23.560	23.5600			23.5603	23.5604	23.5606	23.5607	This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.530	Dues from permanently Disconnected Consumers - Private Horticultural Nurseries, Coffee and Tea Plantations	23.561	23.5610			23.5613	23.5614	23.5616	23.5617	This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
	Dues from permanently Disconnected Consumers - Rural Electric Co-Operative Societies.	23.565	23.5650			23.5653	23.5654	23.5656	23.5657	This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.519	Dues from permanently Disconnected Consumers - Traction.	23.575	23.5750			23.5753	23.5754	23.5756	23.5757	This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
23.531	Dues from permanently Disconnected Consumers - Residential Apartments and colonies availing power supply independently & Govt. Hospitals.	23.580	23.5800						23.5807	This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.
	Dues from permanently Disconnected Consumers - KPC installations	23.585	23.5850			23.5853	23.5854	23.5856	23.5857	This account represents the amount due from permanently disconnected consumers. Individual consumers balances in the Sundry Debtors for sale of power account or in other Sundry Debtors Account shall be transferred to this account on effecting disconnection.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.6	Sundry Debtors for Inter- State sale of power									
23.610	Sundry Debtors for Inter - State sale of power - Tamilnadu Electricity Board	23.601	23.6010							This account reflects amount due from Tamilnadu Electricity Board for power sold to them.
23.620	Sundry Debtors for Inter - State sale of power - Kerala State Electricity Board	23.602	23.6020							This account reflects amount due from Kerala State Electricity Boards for power sold to them.
23.630	Sundry Debtors for Inter - State sale of power -Maharashtra State Electricity Board	23.603	23.6030							This account reflects amount due from Maharashtra Electricity Board for power sold to them.
23.640	Sundry Debtors for Inter - State sale of power - Andhra Pradesh State Electricity Board	23.604	23.6040							This account reflects amount due from Andhra Pradesh Electricity Board for power sold to them.
23.650	Sundry Debtors for Inter - State sale of power – Goa	23.605	23.6050							This account reflects amount due from Goa for power sold to them.
23.7	Sundry debtors - miscellaneous receipts from consumers		23.7000							Dues from consumers other than for sale of power shall be shown in this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.8	Provision for withdrawal of Revenue demand		23.8000							The Balance in this account indicates amount payable by the Corporation.
	Provision for withdrawal of Revenue demand (LT)	23.801								23.8017 The Balance in this account indicates amount payable by the Corporation.
	Provision for withdrawal of Revenue demand (HT)	23.802	23.8020			23.8023	23.8024	23.8026	23.8027	The Balance in this account indicates amount payable by the Corporation.
	Provision for withdrawal of Revenue demand - Principal component - IP sets 10 HP and below	23.803								23.8037 The Balance in this account indicates amount payable by the Corporation.
	Provision for withdrawal of Revenue demand - Interest component - IP sets 10 HP and below	23.804								23.8047 The Balance in this account indicates amount payable by the Corporation.
23.9	Provision for Doubtful Dues from consumers (Credit Account)		23.9000							Provision for Doubtful Dues pertaining to consumers / suppliers / contractors etc., is credited to this account.
23.902	Provision for doubtful dues from consumers - Bhagya jyothi Scheme (Credit Account)	23.901								23.9017 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.901	Provision for doubtful dues from Consumers - Non-Commercial Lights and Fans (Credit Account)	23.905								23.9057 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Provision for doubtful dues from consumers - - Non Domestic and Non-commercial lighting installations. (Credit Account)	23.906								23.9067 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.903	Provision for doubtful dues from Consumers - Domestic combined lighting, heating and motive power. (Credit Account)	23.910								23.9107 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Private, Professional and unaided educational institutions. (Credit Account)	23.911								23.9117 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Dues from permanently Disconnected Consumers - Non Domestic, Non- Commercial combined lighting, heating and motive power.	23.912								23.9127 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.904	Provision for doubtful dues from Consumers - Commercial and Non- industrial Lights and Fans (Credit Account)	23.915								23.9157 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.905	Provision for doubtful dues from Consumers - Irrigation Pump sets (10 HP and below) Water Lifting (Credit Account)	23.920								23.9207 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.906	Provision for doubtful dues from Consumers - Irrigation Pump sets (Above 10 HP) Water lifting (Credit Account)	23.921								23.9217 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.908	Provision for doubtful dues from Consumers - Water supply-Village Panchayats and Town Panchayats. (Credit Account)	23.925								23.9257 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.909	Provision for doubtful dues from Consumers - Water supply -Others (Credit Account)	23.926								23.9267 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Water supply installations in Residential Layouts (Credit Account)	23.927								23.9277 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Private Horticultural Nurseries, Coffee, Tea, Coconut and Areca nut Plantations. (Credit Account)	23.928								23.9287 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Provision for doubtful dues from Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load below 40 HP (Credit Account)	23.930								23.9307 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load 40 HP. & above and upto and inclusive of 50 HP. (Credit Account)	23.931								23.9317 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 50 H.P. but below 67H.P. (Credit Account)	23.932								23.9327 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Provision for doubtful dues from Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 67H.P. and above upto and inclusive of 100 H.P. (Credit Account)	23.933								23.9337 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 100 H.P. (Credit Account)	23.934								23.9347 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.911	Provision for doubtful dues from Consumers - Public Lighting / Village and Town Panchayats (Credit Account)	23.940								23.9407 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.912	Provision for doubtful dues from Consumers - Public Lighting -Others (Credit Account)	23.941								23.9417 Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Provision for doubtful dues from Consumers - Pvt. Advertising posts / sign boards (such as police canopy / direction board, etc.) displayed in public interest which are sponsored by Pvt. Advertising agencies (Credit Account)	23.942							23.9427	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Temporary Power Supply - Non-commercial Lights and Fans and other small appliances. (Credit Account)	23.945							23.9457	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Public Water supply & Sewerage pumping (Credit Account) HT	23.950	23.9500			23.9503	23.9504	23.9506	23.9507	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.915	Provision for doubtful dues from Consumers - Industrial, Non-Industrial and Commercial purposes (Credit Account)	23.955	23.9550			23.9553	23.9554	23.9556	23.9557	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - HT Commercial (Credit Account)	23.956	23.9560			23.9563	23.9564	23.9566	23.9567	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
23.916	Provision for doubtful dues from Consumers - Irrigation and Agricultural Farms (Credit Account)	23.960	23.9600			23.9603	23.9604	23.9606	23.9607	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Private Horticulture Nurseries, Coffee and Tea Plantations (Credit Account)	23.961	23.9610			23.9613	23.9614	23.9616	23.9617	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Rural Electric Co-Op. Society (Credit Account)	23.965	23.9650			23.9653	23.9654	23.9656	23.9657	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues from Consumers - Temporary Power Supply - Commercial and Industrial Lights and Fans Motive Power and heating etc., (Credit Account)	23.970	23.9700			23.9703	23.9704	23.9706	23.9707	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
23.919	Provision for doubtful dues from Consumers - Traction (Credit Account)	23.975	23.9750			23.9753	23.9754	23.9756	23.9757	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Provision for doubtful dues from Consumers - Residential apartments and colonies availing power supply independently. (Credit Account)	23.980	23.9800						23.9807	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.
	Provision for doubtful dues for Consumers - KPC installations	23.985	23.9850			23.9853	23.9854	23.9856	23.9857	Represents the amount of the dues from such consumers considered doubtful. This shall be assessed on case-to-case basis at the year-end. The balance in this account shall be zeroed in the succeeding year by reversal entry.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24	CASH AND BANK									
24.1	Cash Accounts									
24.110	Cash on Hand		24.1100							This account is debited and credited for all receipts and payments respectively. Cheques, Drafts and Postal orders received (awaiting deposits in Bank) are treated as cash on hand for this purpose until they are deposited.
24.120	Postage stamps on hand		24.1200							The purchase, usage and stock of postage stamps shall be booked in this account.
24.130	Revenue Receipt Stamps on hand		24.1300							The purchase usage and stock of Revenue Receipt Stamps shall be booked under this account
24.140	Embossed agreement forms on hand		24.1400							The cost of embossing and collection of the cost of embossed agreement forms shall be booked under this account.
24.2	Cash Imprest with Staff – Accounts									
24.210	Imprest with Staff		24.2100							This account reflects the amount of imprest held by officers of the Corporation.
24.3	Collecting Bank Accounts (Non-Operative)									
24.301	Collecting Bank Account (Non-Operative) - State Bank of Mysore		24.3010							All collection of moneys at Section / Sub-Division / Division / Circle / Administrative Offices deposited in this Bank is reflected in this account.
24.302	Collecting Bank Account (Non-Operative) - State Bank of India		24.3020							All collection of moneys at Section / Sub-Division / Division / Circle / Administrative Offices deposited in this Bank is reflected in this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24.303	Collecting Bank Account (Non-Operative) - State Bank of Hyderabad		24.3030							All collection of moneys at Section / Sub-Division / Division / Circle / Administrative Offices deposited in this Bank is reflected in this account.
24.304	Collecting Bank Account (Non-Operative) - Canara Bank		24.3040							All collection of moneys at Section / Sub-Division / Division / Circle / Administrative Offices deposited in this Bank is reflected in this account.
24.305	Collecting Bank Account (Non-Operative) - Syndicate Bank		24.3050							All collection of moneys at Section / Sub-Division / Division / Circle / Administrative Offices deposited in this Bank is reflected in this account.
24.306	Collecting Bank Account (Non-Operative) - Government Treasury		24.3060							The balance in the Treasury will be continued in this account till the final reconciliation is made and amount withdrawn from the treasury.
24.307	Collecting Bank Account (Non-Operative) - Public Deposit Account		24.3070							The transaction under the Public Deposit account maintained at Deputy Director of Treasury, Urban District, Bangalore shall be recorded under this account. This account shall be operated only by the C.F.A.'s office.
24.308	Collecting Bank Account - Punjab National Bank.		24.3080							This account is debited with amount realised on issue of Private Placement of Bond and credited on payment to suppliers and also when refunds are made if over subscribed.
24.310	Collecting Bank Account (Non-Operative) - Bank of Baroda		24.3100							All collection of monies at Sub-Division / Division / Circle / Administration Offices deposited in this Bank is reflected in this Account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24.4	Disbursement Bank Account (Operative)									
24.401	Disbursement Bank (Operative) Account - State Bank of Mysore		24.4010							Fund transferred by Chief Financial Adviser to meet the day-to-day payments is recorded in this account. Intimation from the C.F.A. is the basis for debiting this account. Actual disbursements made are credited. Balance in the Account represents bank balance available for payments.
24.402	Disbursement Bank (Operative) Account - State Bank of India		24.4020							Fund transferred by Chief Financial Adviser to meet the day-to-day payments is recorded in this account. Intimation from the C.F.A. is the basis for debiting this account. Actual disbursements made are credited. Balance in the Account represents bank balance available for payments
24.403	Disbursement Bank (Operative) Account - State Bank of Hyderabad		24.4030							Fund transferred by Chief Financial Adviser to meet the day-to-day payments is recorded in this account. Intimation from the C.F.A. is the basis for debiting this account. Actual disbursements made are credited. Balance in the Account represents bank balance available for payments
24.404	Disbursement Bank (Operative) Account - Canara Bank		24.4040							Fund transferred by Chief Financial Adviser to meet the day-to-day payments is recorded in this account. Intimation from the C.F.A. is the basis for debiting this account. Actual disbursements made are credited. Balance in the Account represents bank balance available for payments
24.405	Disbursement Bank (Operative) Account - Syndicate Bank		24.4050							Fund transferred by Chief Financial Adviser to meet the day-to-day payments is recorded in this account. Intimation from the C.F.A. is the basis for debiting this account. Actual disbursements made are credited. Balance in the Account represents bank balance available for payments

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24.406	Disbursement Bank (Operative) Account - Global Trust Bank Ltd.,		24.4060							All transactions by C.F.A. (Administration Section) with M/s. Global Trust Bank Ltd., shall be recorded under this account. This account code shall be operated for the purpose of operating L.C.
24.408	Disbursement Bank (Operative) Account - Punjab National Bank		24.4080							This account shall be operated at Resource Section, O/O the C.F.A., for accounting of funds transferred from collecting bank account code 24.3080. Actual disbursement made is credited to this account.
24.409	Disbursement Bank (Operative) Account - Vijaya Bank		24.4090							Fund transferred by Chief Financial Adviser to meet the day-to-day payments is recorded in this account. Intimation from the C.F.A. is the basis for debiting this account. Actual disbursements made are credited. Balance in the Account represents bank balance available for payments. This Account Code shall not be operated for the present.
24.410	Disbursement Bank (Operative) Account - Bank of Baroda		24.4100							Fund transferred by Chief Financial Adviser to meet the day-to-day payments is recorded in this account. Intimation from the C.F.A. is the basis for debiting this account. Actual disbursements made are credited. Balance in the Account represents bank balance available for payments. Note: This Account Code shall not be operated for the present.
24.411	Disbursement Bank (Operative) Account - State Bank of Mysore		24.4110							All transactions by C.F.A. with Bangalore Head Quarters Branch will be recorded under this Head of Account.
24.412	Disbursement Bank (Operative) Account - State Bank of India		24.4120							All transactions by C.F.A. with Bangalore Head Quarters Branch will be recorded under this Head of Account.
24.413	Disbursement Bank (Operative) Account - State Bank of Hyderabad		24.4130							All transactions by C.F.A. with Bangalore Head Quarters Branch will be recorded under this Head of Account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24.414	Disbursement Bank (Operative) Account - Canara Bank		24.4140							All transactions by C.F.A. with Bangalore Head Quarters Branch will be recorded under this Head of Account.
24.415	Disbursement Bank (Operative) Account - Syndicate Bank		24.4150							All transactions by C.F.A. with Bangalore Head Quarters Branch will be recorded under this Head of Account.
24.416	Disbursement Bank (Operative) Account - Karnataka State Co-operative Apex Bank Ltd.,		24.4160							All transactions by C.F.A. with Bangalore Head Quarters Branch will be recorded under this Head of Account.
24.417	Disbursement Bank (Operative) Account - Bank of Baroda		24.4170							The Transactions by PFC / REZ, KPTCL, Bangalore, in respect of OECF (Overseas Economic Co-operative Fund) shall be booked against this account (Not to be operated by any other Accounting Unit) .
24.420	Disbursement Bank (Operative) Account - Bank of Baroda		24.4200							All Transactions by the C.F.A. made with Bangalore Head Quarters will be recorded under this head of account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24.5	Remittance to Head Office -Transit Account									
24.501	Remittance to Head Office In Transit Account - State Bank of Mysore		24.5010							This Account shall be operated by Resource Section in C.F.A.'s Office 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 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.
24.502	Remittance to Head Office In Transit Account - State Bank of India		24.5020							This Account shall be operated by Resource Section in C.F.A.'s Office 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 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.
24.503	Remittance to Head Office In Transit Account - State Bank of Hyderabad		24.5030							This Account shall be operated by Resource Section in C.F.A.'s Office 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 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.
24.504	Remittance to Head Office In Transit Account - Canara Bank		24.5040							This Account shall be operated by Resource Section in C.F.A.'s Office 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 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.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24.505	Remittance to Head Office In Transit Account - Syndicate Bank		24.5050							This Account shall be operated by Resource Section in C.F.A.'s Office 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 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.
24.510	Remittance to Head Office In Transit Account - Bank of Baroda		24.5100							This Account shall be operated by Resource Section in C.F.A.'s Office 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 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.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24.6	Transfers from Head Office In Transit Account									
24.601	Transfers from Head Office In Transit Account - State Bank of Mysore		24.6010							This account shall be operated by the Units / Divisions to account for the transfer of funds from Head Office during the current year but not received and accounted in Operative account in the same year. This account will be debited by crediting Account Code 34 during March (Final) accounts. The entry so passed shall be reversed in the beginning of the next accounting year.
24.602	Transfers from Head Office In Transit Account - State Bank of India		24.6020							This account shall be operated by the Units / Divisions to account for the transfer of funds from Head Office during the current year but not received and accounted in Operative account in the same year. This account will be debited by crediting Account Code 34 during March (Final) accounts. The entry so passed shall be reversed in the beginning of the next accounting year.
24.603	Transfers from Head Office In Transit Account - State Bank of Hyderabad		24.6030							This account shall be operated by the Units / Divisions to account for the transfer of funds from Head Office during the current year but not received and accounted in Operative account in the same year. This account will be debited by crediting Account Code 34 during March (Final) accounts. The entry so passed shall be reversed in the beginning of the next accounting year.
24.604	Transfers from Head Office In Transit Account - Canara Bank		24.6040							This account shall be operated by the Units / Divisions to account for the transfer of funds from Head Office during the current year but not received and accounted in Operative account in the same year. This account will be debited by crediting Account Code 34 during March (Final) accounts. The entry so passed shall be reversed in the beginning of the next accounting year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24.605	Transfers from Head Office In Transit Account - Syndicate Bank		24.6050							This account shall be operated by the Units / Divisions to account for the transfer of funds from Head Office during the current year but not received and accounted in Operative account in the same year. This account will be debited by crediting Account Code 34 during March (Final) accounts. The entry so passed shall be reversed in the beginning of the next accounting year.
24.610	Transfers from Head Office In-Transit Account - Bank of Baroda		24.6100							This account shall be operated by the Units / Divisions to account for the transfer of funds from Head Office during the current year but not received and accounted in Operative account in the same year. This account will be debited by crediting Account Code 34 during March (Final) accounts. The entry so passed shall be reversed in the beginning of the next accounting year. NOTE: This Account code shall not be operated for the present.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
24.9	Cash inflow and Outflow Accounts									
24.911	Cash Inflow (Capital		24.9110							These Account Codes are not to be operated at present
to 24.919	Receipts) Account - Credit Account)		to 24.9190							
24.921	Cash Outflow (Capital		24.9210							
to 24.929	Payments) Account- Debit Account		to 24.9290							
24.931	Cash Inflow (Revenue		24.9310							These Account Codes are not to be operated at present
to 24.939	Receipts) Account - Credit Account		to 24.9390							
24.941	Cash Outflow		24.9410							These Account Codes are not to be operated at present
to 24.959	(Revenue Payments) Account - Debit Account		to 24.9590							
24.991	Total Cash Inflow Account (Debit Account)		24.9910							These Account Codes are not to be operated at present
24.995	Total Cash Outflow Account (Credit Account).		24.9950							These Account Codes are not to be operated at present

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
25	ADVANCE TO SUPPLIERS									
25.101	Advance to Suppliers - Interest bearing		25.1010							This Account keeps track of the advance payments made to suppliers against purchase orders. Balance in this account exhibits total amount of outstanding advances. This account is debited when advance payment is made and credited when advance is adjusted at the time of final passing of bill. Transaction in this account is recorded in the Sundry Creditors Ledger (Suppliers).
25.501	Advance to suppliers - Interest free		25.5010							This Account keeps track of the advance payments made to suppliers against purchase orders. Balance in this account exhibits total amount of outstanding advances. This account is debited when advance payment is made and credited when advance is adjusted at the time of final passing of bill. Transaction in this account is recorded in the Sundry Creditors Ledger (Suppliers).
25.502	Advance to I.O.C.L for oil (Interest free)		25.5020							Advance payment made to M/s. I.O.C.L for supply of heavy fuel oil, HSD oil and lube oil used in Diesel Generation station is debited to this account. As and when final bills are passed, this account shall be credited.
25.503	Advance to M/s. K.S.F.C. for Hire purchase of vehicles		25.5030							Advance of 4 months E.M.I. paid to M/s. K.S.F.C. is debited to this account and subsequently cleared by debit to 46.421. immediately on receipt of vehicle.
25.505	Advance to suppliers (old)		25.5050							This account reflects transactions pertaining to the periods prior to 31.3.1985.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
26	ADVANCE TO CONTRACTORS									
26.601	Advance to contractors - Interest bearing		26.6010							This account is used for recording payments and adjustments of advances to contractors. Interest chargeable is also to be debited. This account is to be supported by details work order wise.
26.602	Advance to contractors - Interest free		26.6020							This account is used for recording payments and adjustments of advances to contractors. This account is to be supported by details work order wise.
26.603	Contractors Material Control Account		26.6030							This account reflects value of balance of materials with contractors. It is debited with materials issued and adjusted for return of materials by contractors. The difference between materials issued and returned will form the basis for passing contractor's bill, and credits to this account is to be for the value of materials consumed on contract.
26.604	Transformers / meters etc., issued to contractors / suppliers for repairs / replacement.		26.6040							This account reflects (i) the written down value of transformers and (ii) standard rate of meters issued to contractors / suppliers for repairs or for replacing during guarantee period. This account is debited on issue and credited on return from contractor / supplier.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27	OTHER LOANS AND ADVANCES									
27.1	Loans and advances to Staff - Interest bearing									There will be separate loan account for different types of loans, each of this account will have a control supported by employee-wise balance of loan
27.101	Loans and advances to staff - interest bearing - House building / Purchase / Repairs.		27.1010							This account is debited with the loan drawn by different employees. Recoveries made in the employee's pay bill towards the loan are credited to this control account. Balance in this account represents loan yet to be recovered from the employees.
27.102	Loans and advances to staff – Vehicles		27.1020							This account is debited with the loan drawn by different employees. Recoveries made in the employee's pay bill towards the loan are credited to this control account. Balance in this account represents loan yet to be recovered from the employees.
27.103	Loans and advances to staff – Marriage		27.1030							This account is debited with the loan drawn by different employees. Recoveries made in the employee's pay bill towards the loan are credited to this control account. Balance in this account represents loan yet to be recovered from the employees.
27.104	Loans and advances to staff - House building, purchase, repairs (prior to 1.10.57)		27.1040							This account is debited with the loan drawn by different employees. Recoveries made in the employee's pay bill towards the loan are credited to this control account. Balance in this account represents loan yet to be recovered from the employees.
27.105	Loans and advances to staff - Solar Water heating system purchase advance.		27.1050							This account is debited with the loan drawn by different employees. Recoveries made in the employee's pay bill towards the loan are credited to this control account. Balance in this account represents loan yet to be recovered from the employees.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27.106	Loans & Advances to Staff - Computer Purchase		27.1060							This account is debited with the loan taken by employees for purchase of computer for personal use. Recoveries made towards the loan are credited. The balance under this account represents balance of loan yet to be recovered from the employees. The employee-wise loan account shall be maintained by the Advance section, O/o C.C.A. on the lines of HBA / MCA accounts.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27.2	Loans and Advances to Staff - Interest free									
27.201	Loans and advances to staff - Advance of pay		27.2010							Advance of pay on transfer or leave to employees are debited to this account. The account is cleared either based on refund or recovery from salary. Balance in this account represents balance of advance yet to be cleared. This account is backed by employee-wise details.
27.202	Loans and advances to staff - Travel advance		27.2020							Travel advance payments to employees (on LTC / Tour / Transfer) are debited to this account. This account is cleared by recovery/adjustment on passing of travelling allowance bill. Balance in the account represents amount to be recovered from the employees. This account is backed by employee-wise details.
27.203	Loans and advances to staff - Festival advance		27.2030							Festival advance payments to employees are debited to this account. The account is cleared based on refund or recovery out of salary. Balance in this account represents amount of advance to be recovered. This account is backed by employee-wise details.
27.204	Loans and advances to staff - Medical advance		27.2040							Medical advance payments to employees are debited to this account. This account is cleared based on refund or recovery out of salary. The balance in this account represents amount of advance to be recovered from the employees. This account is backed by employee-wise details.
27.205	Advances to staff against expenses		27.2050							Advance paid to staff on Proforma bill to meet expenses towards vehicle repairs, demurrage, wharfage, payments for obtaining goods / services etc., are debited to this account. On receipt of vouchers and competent approval this account will be cleared.
27.206	Other loans and advances to staff		27.2060							Advances if any other than advances to staff mentioned above will be recorded under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27.207	Education advance to staff		27.2070							This account will record the advances made to the employee's. Education Advance payments to the employees are debited to this account. This account is cleared based on refund or recovery out of salary. Balance in the account represent amount of advance to be recovered. This account is backed by employee-wise details and account maintained at the respective offices in the same manner as that prescribed for 27.2030 - Festival Advance.
27.208	Loans and advances to staff - Education loan to staff		27.2080							This account will record the amount advanced to employees' in group C & D categories. The account is debited with loan drawn by the employees. Recoveries made in the employee's pay bill towards the loan are credited to this account. Balance in this account represents amount of loan yet to be recovered from the employees. This loan account will be maintained in the office of CCA.
27.209	Loans and advances to staff - Bicycle advance.		27.2090							This account will record the amount advanced to employees. This account is debited with advance drawn by the employees. Recoveries made in the employee's salary bills towards advance are credited to this account. The balance in this account represents amount of loan to be recovered from employees. This loan account will be maintained at respective Units.
27.210	Transformers / Meters etc. issued for repairs to the Corporation personnel		27.2100							Issue of transformers, meters and other equipments to KPTCL Personnel for repairs shall be debited to this account and on return of the same after repairs the account shall be credited.
27.3	Loans and Advances to Licensees		27.3000							This account will record the loans and advances made to licensees.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27.4	Advance Income Tax and Tax deductions at source									
27.410	Advance Income Tax		27.4100							All payments of advances of Income Tax will be recorded under this account with sub - codes for each assessment year. The details in this account will be cleared in assessment against provision for Income Tax or on receiving refund.
27.421	Income Tax deducted at source - Income from investments		27.4210							The income tax deducted at source on income from investment will be debited to this account, which will be cleared on receiving refund.
27.425	Income tax deduction at source - Other receipts.		27.4250							The income tax deducted at source on income from investment will be debited to this account, which will be cleared on receiving refund.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27.8	Loans and advances - Others		27.8000							Loans and advances other than those specifically noted above is to be recorded in this account.
27.810	Seed capital to KPTCL Kaveri Bhavan, Bangalore		27.8100							Seed capital to KPTCL Canteen, Kaveri Bhavan shall be debited to this account
27.861	Loans to KPTCL Society, Bangalore		27.8610							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.862	Loans to KPTCL Society, Hubli		27.8620							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.863	Loans to KPTCL Society, Tumkur		27.8630							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.864	Loans to KPTCL Society, K.G.F.		27.8640							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.865	Loans to KPTCL Society, Gulbarga		27.8650							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.866	Loans to KPTCL Society, Shimoga		27.8660							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.867	Loans to KPTCL Society, Bhadravathi		27.8670							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.868	Loans to KPTCL Society, O & M Division Ghataprabha		27.8680							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.869	Loans to KPTCL Society, O & M Division, Bailahongal		27.8690							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27.870	Loans to KPTCL Society, O & M Division, Bagalkot		27.8700							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.871	Loans to KPTCL Society, O & M Division, Raichur		27.8710							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.872	Loans to KPTCL Society, O & M Division, Bellary		27.8720							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.873	Loans to KPTCL Society, O&M Division, Chitradurga		27.8730							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.874	Loans to KPTCL Society, O & M Division, Sirsi		27.8740							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.875	Loans to KPTCL Society, O&M Division, Chickballapura		27.8750							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.876	Loans to KPTCL Society, O & M Division, Bidar		27.8760							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.877	Loans to KPTCL Society, O&M Rural Division, Bangalore		27.8770							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.878	Loans to KPTCL Society, O & M Division, Haveri		27.8780							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.879	Loans to KPTCL Society, O & M Division, Madhugiri		27.8790							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27.880	Loans to KPTCL Society, O & M Division, Gadag		27.8800							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.881	Loans to KPTCL Society, O & M Division, Belgaum		27.8810							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.882	Loans to KPTCL Society, O&M Division, Davanagere		27.8820							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.883	Loans to Employees Co-Operative Society, M.G.H.E., Jog		27.8830							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.884	Loans to KPTCL Society, O & M Division, Udupi		27.8840							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.885	Loans to KPTCL Society, O & M Division, Bijapur		27.8850							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.886	Loans to KPTCL Society, O & M Division, Hassan		27.8860							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.887	Loans to KPTCL Society, O & M Division, Karwar		27.8870							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.888	Loans to KPTCL Society, Savadathi		27.8880							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.889	Loans to KPTCL Society, O&M Division, Jamakhandi		27.8890							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.890	Loans to KPTCL Society, Ramadurga		27.8900							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27.891	Loans to KPTCL Society, O & M Division, Koppal		27.8910							The loan drawn from KPTCL by the Society and repayment of loan is accounted under this account.
27.892	Loans to KPTCL Society, O & M Division, Kolar		27.8920							The loan drawn from KPTCL by the society and repayment of loan is accounted under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
27.9	Provision for Doubtful Loans and Advances (Credit Account)		27.9000							Provision made at the end of the year towards doubtful loans and advances will be credited to this account. The balance in this account will be zeroed in the succeeding year by a reversal entry.
28.1	Sundry Debtors - Trading Account									
28.101	Sundry Debtors for sale of Electrical Plant manufactured by the Corporation		28.1010							This account records debtors for such trading activities of the Corporation. The balances under this account will show the amount due to the Corporation.
28.102	Sundry Debtors for Sale, Hire purchase, or apparatus and wiring		28.1020							This account records debtors for such trading activities of the Corporation. The balances under this account will show the amount due to the Corporation.
28.103	Sundry Debtors for Sale of Stores		28.1030							This account records debtors for such trading activities of the Corporation. The balance under this account will show the amount due to the Corporation.
28.104	Sundry Debtors for rental from property		28.1040							This account records debtors for various trading activities of the Corporation. The balance under this account will show the amount due to the Corporation.
28.105	Sundry Debtors for other miscellaneous income		28.1050							This account records debtors for various trading activities of the Corporation (other than those mentioned above). The balance under this account will show the amounts due to the Corporation.
28.109	Sundry Debtors - K.P.C.		28.1090							This account records trading activities of the Corporation with KPC. The balance under this account will show the amounts due to the Corporation.
28.110	Sundry Debtors - Government Department		28.1100							This account records trading activities of the Corporation with Government Department. The balance under this account will show the amount due to the Corporation.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.111	Sundry Debtors - Local and Private Bodies		28.1110							This account records trading activities of the Corporation with Local and Private Bodies. The balance under this account will show the amount due to the Corporation.
28.112	Sundry Debtors - Bangalore Mahanagara Palike		28.1120							This account records trading activities of the Corporation in respect of Corporations. The balance under this account will show the amount due to the Corporation.
NOTE:										
Account codes 28.1100, 28.1110 and 28.1120 are not to be operated as the Corporation as per rules can take up no works unless the parties pay Deposits. But 28.1120 can be operated in extreme cases in respect of Bangalore Mahanagara Palike only where works may have to be taken up before collecting deposits.										
28.113	Sundry Debtors – IDBI		28.1130							The balance in this account indicates the amounts receivable by the Corporation. This account is operated by the o/o C.F.A.
28.114	Sundry Debtors for Sale of Assets - M/s. Vysya Bank Ltd.		28.1140							The amount due in respect of Sale proceeds on sale of capacitors of various voltages (541.0 MVAR) as indicated in CEE (PFC/ADB), Bangalore Invoice No. CEE / PFC / ADB / LF/ 1 / 28-3-95 shall be debited to this account. On recovery of the amount, balance in this account shall be cleared.
28.115	Sundry Debtors for Sale of Assets - M/s. Global Trust Bank Ltd.		28.1150							The amount due in respect of Sale proceeds on sale of Synchronous Condenser Systems, Automatic Voltage Controllers, Automatic Power Cut Off Devices as indicated in CEE (PFC / ADB), Bangalore, Invoice No. CEE / PFC / ADB / LF / 2 / 28-3-95, shall be debited to this account. On recovery of the amount, balance in this account shall be cleared.
28.116	Sundry Debtors for Sale of Assets - M/s. Bank of Madura Ltd.		28.1160							The amount due in respect of Sale proceeds on sale of Automatic Power Cut Off Devices as indicated in CEE (PFC / ADB), Bangalore, and Invoice No. CEE / PFC / ADB / LF / 3 / 30-3-95, shall be debited to this account. On recovery of the amount, balance in this account shall be cleared.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.117	Sundry Debtors for Sale of Assets - M/s. I.L. & F.S.		28.1170							The amount due from the firm in respect of sale proceeds on sale of assets shall be debited to this account. On recovery of the amount balance in this account shall be cleared.
28.118	Sundry Debtors for Sale of Assets - M/s. H.D.F.C.		28.1180							The amount due from these firms in respect of sale proceeds on sale of assets shall be debited to this account. On recovery of the amount balance in this account shall be cleared.
28.119	Sundry Debtors LC charges recoverable from bulk power supplying utilities		28.1190							The amount due in respect of LC charges from Bulk Power supplying Utilities shall be debited to this account. On recovery of the amount, balance in this account shall be cleared.
28.120	Sundry Debtors Wheeling charges- other state w.e.f. 1-4-99		28.1200							Amount due from other States towards wheeling charges for using transmission lines of the Corporation to transmit power to other States shall be debited to this account by credit to account code 61.8. On recovery of the amount balance in this account shall be cleared. Only LDC shall operate this account code. Detailed item wise schedule is to be maintained

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.2	Income Accrued and Due									
28.210	Income Accrued and due on Fund Investment		28.2100							All types of income pertaining to the year such as interest due on various types of investments will when recognised as income for the period be recorded in this account.
28.220	Income Accrued and Due - other than Fund Investments		28.2200							All types of income pertaining to the year such as interest due on various types of investments will when recognised as income for the period be recorded in this account.
28.230	Income Accrued and Due - Loans & Advances to Staff		28.2300							All types of income pertaining to the year such as interest due on various types of investments will when recognised as income for the period, be recorded in this account.
28.250	Income Accrued and Due - Loans and Advances to Licensees		28.2500							All types of income pertaining to the year such as interest due on various types of investments will when recognised as income for the period, be recorded in this account.
28.290	Income Accrued and Due - Others		28.2900							All types of income pertaining to the year such as interest due on various types of investments will when recognised as income for the period, be recorded in this account.
28.291	Income accrued but not received (old)		28.2910							The balance in this account indicates the amount receivable by the Corporation. This account is operated by the O/o C.F.A.
28.292	Sundry Debtors for rebate on REC Loan		28.2920							The balance in this account indicates the amount receivable by the Corporation. This account is operated by the O/o C.F.A.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.3	Income accrued but not due									
28.310	Income accrued but not due on Fund Investments		28.3100							The amount of income accrued but not due will be provided at the year-end and recorded in this account.
28.320	Income accrued but not due - other than Fund Investments		28.3200							The amount of income accrued but not due will be provided at the year-end and recorded in this account.
28.330	Income accrued but not due - Loans & Advances to Staff		28.3300							The amount of income accrued but not due will be provided at the year-end and recorded in this account.
28.350	Income accrued but not due - Loans & Advances to licensees		28.3500							The amount of income accrued but not due will be provided at the year-end and recorded in this account.
28.390	Income accrued but not due - others		28.3900							The amount of income accrued but not due will be provided at the year-end and recorded in this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.4	Amount Recoverable from Employees / Ex-Employees									
28.401	Amount Recoverable from Employees		28.4010							Amount recoverable from employees such as excess payment of salaries, travel advance etc., and expenses / losses recoverable from the employees shall be debited in this account. Recoveries made either in cash or through salary will be credited to this account.
28.402	Amount Recoverable from Ex-employees		28.4020							This account is similar to the above account. The clearance will be on recovery at the time of paying terminal benefits etc.,
28.403	Cash found short due to theft etc., Pending Investigation		28.4030							Cash found short due to theft etc., where the responsibility cannot be fixed on any employee of the Corporation, is debitable to this account pending investigation
28.404	Materials drawn by Executive Sub-Ordinates without pre-check of indents.		28.4040							The cost of materials drawn by Executive Sub-ordinates without pre check of indents shall be debited to their personal account under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.6	Subsidy / Grants receivable									
28.610	Capital Subsidy / Grants Receivable		28.6100							Subsidy / Grants receivable from the State Govt., on Rural Electrification works and others is recorded in this account.
28.611	Revenue Subsidy / Grant Receivable		28.6110							Subsidy / Grants receivable from the State Govt., on account of supply of energy to agricultural sector and other interest subsidy is recorded in this account.
28.620	Rural Electrification Subsidy / Grant receivable		28.6200							Rural Electrification Subsidy / Grant receivable from Government towards RE Loss is recorded in this account
28.7	Other Claims									
28.72	Claims for Loss / Damage to Materials									
28.721	Claims for Loss / Damage to materials – Railways		28.7210							The amount of all claims lodged for losses / damages to material will be debited to this account. The amount is to be cleared either on the acceptance of the claim or by write off of the claims with the sanction of the competent authority in respect of rejected claims.
28.722	Claims for Loss / Damage to materials - Custom Authorities		28.7220							The amount of all claims lodged for losses / damages to material will be debited to this account. The amount is to be cleared either on the acceptance of the claim or by write off of the claims with the sanction of the competent authority in respect of rejected claims.
28.724	Claims for Loss / Damage to materials - Insurance Companies		28.7240							The amount of all claims lodged for losses / damages to material will be debited to this account. The amount is to be cleared either on the acceptance of the claim or by write off of the claims with the sanction of the competent authority in respect of rejected claims.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.725	Claims for Loss / Damage to materials – Suppliers		28.7250							The amount of all claims lodged for losses / damages to material will be debited to this account. The amount is to be cleared either on the acceptance of the claim or by write off of the claims with the sanction of the competent authority in respect of rejected claims.
28.729	Claims for Loss / Damage to materials – others		28.7290							The amount of all claims lodged for losses / damages to material will be debited to this account. The amount is to be cleared either on the acceptance of the claim or by write off of the claims with the sanction of the competent authority in respect of rejected claims.
28.74	Claims for Loss / Damage to Capital Assets									
28.741	Claims for Loss / Damage to capital assets – Railways		28.7410	28.7411	28.7412	28.7413	28.7414	28.7416	28.7417	The amount of all claims lodged for losses / damages to Capital Assets is debited to this account. The amount is to be cleared either on the acceptance of the claim or by write off of the claims with the sanction of the competent authority in respect of claims.
28.744	Claims for Loss / Damage to capital assets - Insurance Companies		28.7440	28.7441	28.7442	28.7443	28.7444	28.7446	28.7447	The amount of all claims lodged for losses / damages to Capital Assets is debited to this account. The amount is to be cleared either on the acceptance of the claim or by write off of the claims with the sanction of the competent authority in respect of claims
28.745	Claims for Loss / Damage to capital assets – Suppliers		28.7450	28.7451	28.7452	28.7453	28.7454	28.7456	28.7457	The amount of all claims lodged for losses / damages to Capital Assets is debited to this account. The amount is to be cleared either on the acceptance of the claim or by write off of the claims with the sanction of the competent authority in respect of claims
28.749	Claims for Loss / Damage to capital assets – others		28.7490	28.7491	28.7492	28.7493	28.7494	28.7496	28.7497	The amount of all claims lodged for losses / damages to Capital Assets is debited to this account. The amount is to be cleared either on the acceptance of the claim or by write off of the claims with the sanction of the competent authority in respect of claims

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.8	Other Receivable									
28.810	Expenses Recoverable from suppliers / contractors		28.8100	28.8101	28.8102	28.8103	28.8104	28.8106	28.8107	All claims lodged with the suppliers / contractors for expenses recoverable is debited to this account. On receipt of refund / recovery from bills, this account is credited.
28.811	Receivable - Research unit.		28.8110							All claims lodged for expenses recoverable are debited to this account. On recovery this account is credited.
28.812	Receivable - Relay testing		28.8120							All claims lodged for expenses recoverable are debited to this account. On recovery this account is credited.
28.813	Receivable - Stipendiary Scheme		28.8130							All claims lodged for expenses recoverable are debited to this account. On recovery this account is credited.
28.814	Receivable - REC IP Electrification Work		28.8140							Expenditure incurred for improving the efficiency of IP sets (energy conservation) to be reimbursed by REC is recorded in this account.
28.815	Government amount recoverable from beneficiaries towards Bhagya Jyothi Works		28.8150							The balance in this account indicates the amount payable by the beneficiaries. This account is operated by the office of the C.F.A.
28.816	Amount recoverable from Government towards Bhāgya Jyothi Works		28.8160							The balance in this account indicates the amount receivable by the Corporation. This account is operated by the office of the C.F.A.
28.817	Differential rate of interest recoverable from State Govt. in respect of REC Loans for energising IP sets		28.8170							The amount due from State Govt., towards the differential rate of interest of REC loan is debited to this account and on recovery this account is credited.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.818	Amount recoverable from Provident Fund Trust – KPTCL		28.8180							The amount recoverable from KEB Provident Fund Trust and amount recovered is recorded in this account.
28.820	Prepaid Expenses		28.8200							All prepaid expenses is debited to this account by contra credit to other expenditure heads. The entry will be reversed at the beginning of the next year.
28.821	Income Tax paid in Advance		28.8210							The balance in this account indicates the amount payable / receivable by the Corporation. This account is operated by the office of the C.F.A.
28.822	REC Loan paid in Advance		28.8220							The balance in this account indicates the amount payable / receivable by the Corporation. This account is operated by the office of the C.F.A.
28.823	Inventory Loan paid in Advance		28.8230							The balance in this account indicates the amount payable / receivable by the Corporation. This account is operated by the office of the C.F.A.
28.824	Differential rate of interest payable by Govt. as interest subsidy		28.8240							The amount due from State Govt., towards the differential rate of interest as interest subsidy is debited to this account and on recovery credited.
28.825	HKDP - Receivable from State Govt. (HKDB)		28.8250							All the expenses incurred in Gulbarga Zone towards HKDP is debited to this account. On receipt of grant against these works from the State Govt., (i.e., HKDB) at Head Office, this account is credited.
28.857	Excess Repayments of State Govt. Loans		28.8570							Excess repayments made to Govt. on account of loans will be debited to the account. This account is cleared on receipt of refund.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.858	Interest due from Govt. of Karnataka in respect of Loan obtained from M/s. Peerless General Finance & Investment Co., by KPTCL		28.8580							Interest to be reimbursed by Govt. of Karnataka in respect of loan taken by KPTCL from M/s. Peerless General Finance & Investment Co., is recorded in this account.
28.861	Receivables - Funds transferred to VVNL (DG Cell)		28.8610							Funds transferred from KPTCL w.e.f. 1-8-99 to DG cell, Yelahanka shall be accounted against this head of account. Detailed item wise schedule shall be maintained.
28.862	Receivables - Funds transferred to VVNL (MGHE Jog)		28.8620							Funds transferred from KPTCL w.e.f. 1-8-99 to MGHE, JOG is accounted against this head of account. Detailed item wise schedule is maintained.
28.863	Receivables - Funds transferred to VVNL (GSD Munirabad)		28.8630							Funds transferred from KPTCL w.e.f. 1-8-99 to MGHE, JOG is accounted against this head of account. Detailed item wise schedule is maintained.
28.864	Receivables - Funds transferred to VVNL (Shivasamudram)		28.8640							Funds transferred from KPTCL w.e.f. 1-8-99 to GSD MUNIRABAD shall be accounted against this head of account. Detailed item wise schedule is to be maintained.
28.865	Receivables - towards materials transferred to VVNL		28.8650							Balance in this account indicates the amount receivable from VVNL for the materials supplied. Detailed item-wise schedule is to be maintained.
28.866	Receivables - Other transaction		28.8660							Balance in this account indicates the amount receivable from VVNL in respect of other transactions. Detailed item-wise schedule to be maintained.
28.867	Receivables - Balance O/s as on 31-7-99 against materials issued to VVNL		28.8670							Balance in this account indicates the amount outstanding under Account Code 31.1 in respect of VVNL Units as on 31.7.99 remaining uncleared. This shall be cleared as and when the relevant acceptances are received.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.868	Receivables - Balance O/s as on 31-7-99 against released materials issued to VVNL		28.8680							Balance in this account indicates the amount outstanding under Account Code 32.1 in respect of VVNL Units as on 31.7.99 remaining uncleared. This is cleared as and when the relevant acceptance is received.
28.869	Receivables - Balance O/s as on 31-7-99 against asset transferred to VVNL		28.8690							Balance in this account indicates the amount outstanding under Account Code 32.4 in respect of VVNL Units as on 31.7.99 remaining uncleared. This is cleared as and when the relevant acceptances are received.
28.870	Receivables - Balance O/s as on 31-7-99 against debit AT sent to VVNL under 36.1		28.8700							Balance in this account indicates the amount outstanding under Account Code 36.1 in respect of VVNL Units as on 31.7.99 remaining uncleared. This is cleared as and when the relevant acceptances are received.
28.871	Receivables - Balance O/s as on 31-7-99 against debit AT sent to VVNL under 37.1		28.8710							Balance in this account indicates the amount outstanding under Account Code 37.1 in respect of VVNL Units as on 31.7.99 remaining uncleared. This is cleared as and when the relevant acceptances are received.
28.898	Receivables - Others (w.e.f. 1-4-99)		28.8980							Receivables, which are not covered under Account Group 28.8, shall be debited to this account. On recovery, this account shall be credited. A detailed item-wise schedule shall be maintained.
28.899	Provision for Doubtful receivable (Credit Account) w.e.f. 1-4-99		28.8990							Provision made at the end of the year towards doubtful receivable other than those related to dues from consumers towards sale of power shall be credited to this account. Balance in this account will be zeroed in the succeeding year by a reversal entry.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
28.9	Deposits									
28.930	Securities from suppliers / contractors (Deposits in the form of fixed deposits etc.,)		28.9300	28.9301	28.9302	28.9303	28.9304	28.9306	28.9307	Where security deposits received from suppliers and contractors are not in cash but in the form of fixed deposit receipts a contra entry will be passed to record liability on one side and the asset viz., the securities on the other side. The asset part is recorded in this account.
28.932	Securities from consumers (Deposits in the form of fixed deposits etc.,)		28.9320	28.9321	28.9322	28.9323	28.9324	28.9326	28.9327	Where security deposits received from consumers are not in cash but in the form of fixed deposit receipts a contra entry will be passed to record liability on one side and the asset viz., the securities on the other side. The asset part is recorded in this account.
28.933	Deposit with Railways		28.9330							Deposit with Railways is recorded under this account.
28.935	Deposit with Others		28.9350							Deposit with others is recorded under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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INTER UNIT ACCOUNTS

Inter Unit Transactions (IUT) will be recognised as such in accounts when transactions are between offices linked to different Accounting units. Inter unit transactions pertaining to Materials, Capital Expenditure and Fixed Assets, Personnel and other adjustments are recorded under Account Codes 31, 32, 36 & 37 respectively. Transactions pertaining to "Remittances to H.O. from Units" and "Funds transfer from Head office to units" are recorded in Account Code 33 & 34 respectively.

As an exception to general coding scheme, each of these accounts (IUT accounts) will have the three-digit location code assigned to the accounting units involved in transaction in place of Sub-Account Code. In these transactions account code used will include the location code of the unit as a part of it always. This is illustrated with the following example:

For store materials sent from Mandya (Location code 313) to Hassan (Location code 312), the transactions are indicated in the Divisions using location code as a part of account code in the following manner:

At the time of sending materials in Mandya Division, the account code to be used for exhibiting transfer is 31.1(312) wherein the portion 31.1 indicates that the store materials are transferred but acceptance is not received yet, and 312 indicates that these materials are sent to Hassan Division.

Similarly, at the time of receiving materials in Hassan Division (312), the account code to be used for exhibiting receipt of materials is 31.2(313), wherein the portion 31.2 indicates that store materials are received in Hassan Division but A.T. is not received yet, and 313 indicates that these materials are received from Mandya Division.

31 INTER UNIT ACCOUNTS (1993) – MATERIALS

31

31.1 (LC) IUA Materials - Acceptance not received

31.1 (LC)

On transfer of materials to other units, this account is debited. On receipt of acceptance from transferee unit, it is credited. Balance under this account reflects non-receipt of acceptance. This account shall always show a Debit Balance.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
31.2 (LC)	IUA Materials - A.T. not received		31.2 (LC)							On receipt of materials from other units this account is credited. When AT is received it is debited. Balance under this account reflects non-receipt of AT from transferor unit. This account shall always show a Credit Balance.
31.3	IUA Materials - Clearance		31.3							On acceptance of AT or receipt of acceptance, this account is either credited or debited in relation to transaction under account code 31.1 and 31.2
32	Inter Unit Account - Capital Expenditure & Fixed Assets (1995)		32							
32.1 (LC)	IUA - Released Assets / Moveable Assets and other equipments - Acceptance not received		32.1 (LC)							On transfer of Released Assets / Moveable Assets (vehicles, furniture and fixtures etc) other equipments, this account is debited. On receipt of acceptance from transferee unit, it is credited. Balance under this account reflects non-receipt of acceptance. This account shall always show a Debit Balance.
32.2 (LC)	IUA - Released Assets / Moveable assets and other equipments - AT not received		32.2 (LC)							On receipt of Released Assets / Moveable assets (vehicles, furniture and fixtures etc.) and other equipments from other units this account is credited. When AT is received it is debited. Balance under this account reflects non-receipt of AT from transferor unit. This account shall always show a Credit Balance
32.3	IUA - Released Assets / Capital Expenditure / Fixed Assets / Depreciation - clearance		32.3							On acceptance of AT or receipt of acceptance, this account is either credited or debited in relation to transaction under account code 32.1, 32.2, 32.4 and 32.5
32.4 (LC)	IUA - Capital Expenditure / Fixed Assets / Depreciation - Debit AT sent		32.4 (LC)							On transfer of Capital Expenditure / Fixed Assets / Depreciation, (like transfer of assets from M.W. Divisions to O&M Divisions) this account is debited. On receipt of acceptance from transferee unit, it is credited. Balance under this account reflects non-receipt of acceptance. This account shall always show a Debit Balance.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
32.5 (LC)	IUA - Capital Expenditure / Fixed Assets / Depreciation - Credit AT sent		32.5 (LC)							On transfer of credit in respect of Capital Expenditure / Fixed Assets / Depreciation already sent under 32.4, this account is credited. On receipt of acceptance from transferee unit, it is debited. Balance under this account reflects non-receipt of acceptance. This account shall always show a Credit Balance.
33	Inter Unit Accounts - Remittances to Head Office		33							This account reflects the amounts transferred from the branches of the Banks to Main Bank account at Bangalore. The entire balance outstanding at the year-end shall be transferred to Head Office in March Final Accounts.
34	Inter Unit Accounts - Funds transfer from Head Office		34							This account reflects the amounts received from O/o. C.F.A. for disbursement. The entire balance outstanding at the year-end shall be transferred to Head Office in March Final Accounts.
36	Inter Unit Accounts - (1993) Personnel		36							
36.1 (LC)	IUA - Personnel - Debit AT sent		36.1 (LC)							On transfer of amounts recoverable from Corporation's personnel, this account is debited. On receipt of acceptance from transferee unit, it is credited. Balance under this account reflects non-receipt of acceptance. This account shall always show a Debit Balance.
36.2 (LC)	IUA - Personnel - Credit AT sent		36.2 (LC)							On transfer of amounts recovered from Corporation's personnel, this account is credited. On receipt of acceptance from transferee unit, it is debited. Balance under this account reflects non-receipt of acceptance. This account shall always show a Credit Balance.
36.3	IUA - Personnel - Clearance		36.3							On acceptance of AT or receipt of acceptance, this account is either credited or debited in relation to transaction under account code 36.1 and 36.2
37	Inter Unit Accounts - (1993) - Other transactions / adjustments		37							

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
37.1 (LC)	IUA - Other transactions / adjustments - Debit AT sent		37.1 (LC)							On transfer of debit connected to transactions other than covered under account groups 31, 32, 33, 34 and 36, this account is debited. On receipt of acceptance from transferee unit, it is credited. Balance under this account reflects non-receipt of acceptance. This account shall always show a Debit Balance.
37.2 (LC)	IUA - Other transactions / adjustments - Credit AT sent		37.2 (LC)							On transfer of credit connected to transactions other than covered under account groups 31, 32, 33, 34 and 36, this account is credited. On receipt of acceptance from transferee unit, it is debited. Balance under this account reflects non-receipt of acceptance. This account shall always show a Credit Balance.
37.3	IUA - Other transactions / adjustments - Clearance		37.3							On acceptance of AT or receipt of acceptance, this account is either credited or debited in relation to transaction under account code 37.1 and 37.2.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
41	LIABILITY FOR PURCHASE OF POWER									
41.1	Sundry Creditors for purchase of power									
41.101	Sundry Creditors for purchase of power - Tamilnadu Electricity Board		41.1010							This account reflects the amount due to TNEB for power purchased from them.
41.102	Sundry Creditors for purchase of power - Kerala State Electricity Board		41.1020							This account reflects the amount due to KSEB for power purchased from them.
41.103	Sundry creditors for purchase of power - Maharashtra State Electricity Board		41.1030							This account reflects the amount due to MSEB for power purchased from them.
41.104	Sundry creditors for purchase of power - Andhra Pradesh State Electricity Board		41.1040							This account reflects the amount due to APSEB for power purchased from them.
41.105	Sundry creditors for purchase of power - National Thermal Power Corporation		41.1050							This account reflects the amount due to NTPC for power purchased from them.
41.106	Sundry Creditors for purchase of power - Karnataka Power Corporation		41.1060							This account reflects the amount due to KPC for power purchased from them.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
41.107	Sundry Creditors for purchase of power - Madras Atomic Power Project, Kalpakam		41.1070							This account reflects the amount due to MAPS for power purchased from them
41.108	Sundry Creditors for purchase of power - Neyveli Lignite Corporation, Neyveli.		41.1080							This account reflects the amount due to NLC for power purchased from them
41.109	Sundry Creditors for purchase of power - P.G.C.I.L.		41.1090							This account reflects the transmission charges due to Power Grid Corporation of India Limited.
41.110	Sundry Creditors for purchase of power - M/s. Ugar Sugar Works Limited Co-Generation Plant (USWLCGP), Ugar		41.1100							This account reflects the amount due to USWLCGP, UGAR for power purchased from them
41.111	Sundry Creditors for purchase of power - M/s. International Tech Park B'lore		41.1110							This account reflects the amount due to ITPL, Bangalore for power purchased from them
41.112	Sundry Creditors for purchase of power - M/s. Western region electricity Board		41.1120							This account reflects the amount due to WREB for power purchased from them
41.113	Sundry Creditors for purchase of power - M/s. SMIORE		41.1130							This account reflects the amount due to SMIORE for power purchased from them

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
41.114	Sundry Creditors for purchase of power - M/s. Energy Development Co. Ltd.		41.1140							This account reflects the amount due to EDCL for power purchased from them
41.115	Sundry Creditors for purchase of power - M/s. Bhoruka Power Corpn. Ltd.		41.1150							This account reflects the amount due to BPC for power purchased from them
41.116	Sundry Creditors for purchase of power - M/s. Shamanur Sugar Ltd.,		41.1160							This account reflects the amount due to SSL for power purchased from them
41.117	Sundry Creditors for purchase of power - M/s. Thungabhadra Steel products Ltd.,		41.1170							This account reflects the amount due to TBSL for power purchased from them
41.118	Sundry Creditors for purchase of power - M/s. Murudeshwara Power Corpn. Ltd		41.1180							This account reflects the amount due to MPCL for power purchased from them
41.119	Sundry Creditors for purchase of power -M/s NTPC Eastern Region		41.1190							This account reflects the amount due to NTPCER for power purchased from them
41.120	Sundry Creditors for purchase of power -M/s Sri Renuka sugar Ltd.,		41.1200							This account reflects the amount due to RSL for power purchased from them

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
41.121	Wheeling Charges payable to other Electricity Boards and other Bodies		41.1210							This account reflects the wheeling charges due to other electricity Boards and other Bodies. Note: In LDC, Bangalore, General ledger account shall be maintained separately for each Electricity Board and other Bodies, by suffixing letter a, b, c, d and so on to the existing account code 70.4 and account code 41.1210
41.122	Sundry Creditors for purchase of power -M/s JTPCL		41.1220							This account reflects the amount due to JTPCL for power purchased from them
41.123	Sundry Creditors for purchase of power -M/s NPCIL Kaiga		41.1230							This account reflects the amount due to NPCIL KAIGA for power purchased from them
41.124	Sundry Creditors for purchase of power from Pvt. Generating Co.		41.1240							This account reflects the amount due to Pvt. Generating Companies for power purchased from them

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
41.2	Provision for Liability for Purchase of Power									Provision made at the year-end for liability for purchase of power in respect of un-passed bills or for purchases for which bills are not received will be recorded in this account. In the beginning of the subsequent year this provision will be reversed.
42	LIABILITY FOR SUPPLIES / WORKS									
42.101	Liability for Supply of Materials		42.1010							This account would reflect the extent of liability in respect of materials, which is awaiting clearance based on bill passing. This account is initially credited based on receipts of materials valued at standard rate / purchase order rate as the case may be.
42.201	Sundry Creditors / Control Account		42.2010							This account represents amount due to sundry creditors for supply of materials under purchase orders. Liability is set up in the books through the account at the time of bill passing. This control account is supported by details of individual supplier.
42.203	Sundry Creditors Material received from VVNL		42.2030							Balance in this account indicates the amount payable to VVNL against the materials received - Detailed item wise schedule shall be maintained.
42.204	Sundry Creditors - Other transactions		42.2040							Balance in this account indicates the amount Payable to VVNL against other transactions. Detailed item-wise schedule to be maintained.
42.205	Sundry Creditors - Balance outstanding as on 31-7-99 against materials received from VVNL		42.2050							Balance in this account indicates the amount payable towards materials received as on 31.7.99 from VVNL and accounted under Account Code 31.2 for which Advice of Transfer has not been received.
42.206	Sundry Creditors - Balance outstanding as on 31-7-99 against released materials received from VVNL		42.2060							Balance in this account indicates the amount payable towards materials received as on 31.7.99 from VVNL and accounted under Account Code 32.2 for which Advice of Transfer has not been received.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
42.207	Sundry Creditors - Balance outstanding as on 31-7-99 against depreciation transferred to VVNL		42.2070							Balance in this account indicates the Depreciation transferred as on 31.7.99 to VVNL and accounted under Account Code 32.5 for which Acceptance has not been received.
42.208	Sundry Creditors - Balance outstanding as on 31-7-99 against Credit AT sent to VVNL		42.2080							Balance in this account indicates the Credit AT sent as on 31.7.99 to VVNL and accounted under Account Code 36.2 for which Acceptance has not been received.
42.209	Sundry Creditors - Balance outstanding as on 31-7-99 against Credit AT sent to VVNL under 37.2		42.2090							Balance in this account indicates the Credit AT sent as on 31.7.99 to VVNL and accounted under Account Code 37.2 for which Acceptance has not been received.
42.301	Provision for liability for supply of materials		42.3010							This liability account is created in respect of supplies made by suppliers against which liability exists for the Corporation in terms of the Purchase Order. At the year-end, this liability account is, used in respect of - Materials pending Inspection - Materials in - transit.
42.401	Contractors' Control Account		42.4010							This account reflects the amount payable to Contractors for works.
42.501	Provision for Liability to Contractors		42.5010							This account reflects year-end provision for contract work done for which bills are not passed. The provision will be reversed in the beginning of the next year.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
44	Staff Related Liabilities and Provisions									
44.1	Staff Related Provisions									
44.110	Provision for Gratuity		44.1100							This account is set up in the books of account upon recognising Terminal Benefit (Gratuity) as an expense. The liability towards the expense is built up over several years and the account is cleared on actual payment of gratuity, and when they take place Balance in this account represents undercharged liability on account of gratuity.
44.120	Provision for Pension		44.1200							This account reflects the provision to be made in respect of staff pension. Actual payments of pension shall be debited to this account.
44.140	Provision for Family Benefit Fund		44.1400							(i)The family benefit fund recoverable from employees may be credited to this head of account. Family benefit fund payments may be regulated as under: (ii) In case of retirement / resignation of an employee, the entire amount payable to him shall be debited to this account. (iii) In case of death of an employee, this account code may be debited to the extent of employee's contribution till his death and also the matching contribution of Corporation. The balance amount payable has to be debited to A/C Code 75.8600 - Family Benefit Fund Contribution.
44.2	Unpaid Salaries, Bonus etc.,									
44.210	Unpaid Salaries		44.2100							At the end of every three months, the unpaid salaries are distinctively identified and a liability set up in the books for its payment. This account is cleared as and when the respective employees claim unpaid salaries. Balance in this account represents unpaid salaries yet to be claimed by the employees.
44.220	Unpaid Bonus		44.2200							This account is credited with Bonus that has not been disbursed within stipulated time periods. On actual disbursement, this account will be cleared.

Existing A/C Code	Particulars	New A/C Code	General "0"	400,KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
44.3	Salaries / Bonus etc., payable									
44.310	Salary payable		44.3100							The total (gross) salary and other claims payable to employees is credited to this account. Actual disbursement or issue of cheques / adjustment towards recoveries are charged to this account. This account is also adjusted for unpaid salaries. Thus this account shows no balance.
44.320	Bonus payable		44.3200							The total Bonus payable to employees is credited to this account. Actual disbursement of Bonus is charged to this account.
44.330	Ex-gratia payable		44.3300							The total Exgratia payable to employees drawing emoluments over and above that is stipulated under Payment of Bonus Act, is credited and actual payment of Exgratia is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
46	Other Liabilities and Provisions									
46.101	Security Deposits in cash from Suppliers / Contractors		46.1010	46.1011	46.1012	46.1013	46.1014	46.1016	46.1017	Security deposits including earnest money and retention money received in cash from suppliers / contractors are recorded in this account. On refund of the security deposit after satisfying the conditions specified in the purchase orders / contract agreements this account will be debited. Subsidiary records are to be maintained supplier / contractor wise.
46.102	Security deposit other than in cash from suppliers / contractors (Contra)		46.1020	46.1021	46.1022	46.1023	46.1024	46.1026	46.1027	Security Deposits received from the suppliers / contractors in the form of fixed deposit receipts or other investments are credited to this account. Corresponding debit for recording the Fixed deposits etc., are to be given to 28.9300. On refund, the entry passed earlier is to be reversed.
46.103	KPTCL Pensioners / Family Pensioners Family Benefit / Security Fund		46.1030							Monthly contribution to this fund recovered from pension of pensioners / family pensioners shall be credited to this account and then transferred to H.O. by an AT in case of KPTCL units and by a DD in case of VVNL units. The accumulated amounts in this fund shall be made use of at H.O. for payment of the claim put up by the spouse / Legal heirs of the deceased pensioner / Family pensioner who has contributed to the fund for a minimum period of 12 months before his/her death.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
46.3	Electricity Tax and other Levies payable to Government									
46.300	Electricity tax and other levies payable to Government.		46.3000							This account reflects the amount due to Government on account of Electricity Tax demanded from consumers.
46.4	Liability for Expenses									
46.410	Sundry Creditors for Expenses		46.4100							The Gross amount of Travelling Allowance as per bills passed is credited to the account. Actual disbursements to the employees and adjustment towards recoveries are debited to this account.
46.420	Lease rent and all other dues payable to M/s I.L & F.S		46.4200							Lease rent and any other expense on lease hold assets due to M/s. IL & FS, Bombay shall be credited to this account by debit to 78.8100 or 74.1110 as the case may be. On arranging payment to M/s. IL & FS this account shall be debited.
46.421	Hire Purchase price payable to M/s KSFC for purchase of vehicles.		46.4210							The total hire purchase price (HPP) which includes cash price of vehicles and interest on hire purchase shall be credited to this account immediately on receipt of vehicles, by debit to 14.6070 - CWIP - Vehicles to the extent of cash price of each vehicle and by debit to 17.2310 to the extent of difference in HPP and cash price as mentioned in Annexure 1 to agreement entered with M/s KSFC on 10.2.95. The advance already paid in respect of each vehicle shall be debited to this account immediately after the vehicle is received, by credit to advance account 25.5020. Since advance represents four months EMI, payment out of this account in respect of each vehicle shall be stopped at the 56th instalment. EMI paid regularly every month to M/s KSFC shall be debited to this account.
46.422	Lease rent payable to M/s Vysya Bank Ltd.		46.4220							Lease rent and other expenses on lease hold assets (capacitors of various voltages - 541.0 MVAR) due to M/s Vysya Bank Ltd. shall be credited to this account by debit to 77.3110 every month on the due date. On arranging payment to M/s Vysya Bank Ltd. this account shall be debited.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
46.423	Lease rent payable to M/s Global Trust Bank Ltd.		46.4230							Lease rent and other expenses on lease hold assets (Synchronous condenser systems, Automatic voltage controllers, Automatic power cut off devices) due to M/s Global Trust Bank Ltd. shall be credited to this account by debit to 77.3120 every month on the due date. On arranging payment to M/s Global Trust Bank Ltd. this account shall be debited.
46.424	Lease rent payable to M/s Bank of Madura Ltd.		46.4240							Lease rent and other expenses on lease hold assets (Automatic power cut-off devices) due to M/s Bank of Madura Ltd. shall be credited to this account by debit to 77.3130 every month on the due date. On arranging payment to M/s Bank of Madura Ltd. this account shall be debited.
46.425	Outstanding liabilities capital (old)		46.4250							Balance in this account indicates amount payable by the Corporation. This account is operated by the O/O C.F.A.
46.427	Lease rent and all others dues- payable to M/s H.D.F.C		46.4270							Lease rent and other expenses on leasehold assets due to M/s H.D.F.C shall be credited to this account. On arranging payment to M/s HDFC this account shall be debited.
46.428	Lease rent and all other dues- payable to M/s IDBI		46.4280							Lease rent and other expenses on leasehold assets due to M/s IDBI shall be credited to this account. On arranging payment to M/s IDBI this account shall be debited.
46.430	Provision for Liability for Expenses.		46.4300							This account is set up in the books at the end of the accounting period to provide for expenses due but not paid. This account will be reversed at the beginning of the next year and expenses accounted for in the normal way.
46.431	Bills Payable Account (JSL / ICICI)		46.4310							On acceptance of Bills of Exchange of M/S Jyothi Structures Ltd., (JSL) Mumbai, this account will be credited on discharging the Bills Payable (i.e. payment to ICICI) this account will be debited. Balance under this account indicates the Bills Payable by the Corporation.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
46.432	Bills Payable Account (KECIL / ICICI)		46.4320							On acceptance of Bills of Exchange of M/S KEC International Ltd., (KECIL) Mumbai, this account will be credited on discharging the Bills Payable (i.e. payment to ICICI) this account will be debited. Balance under this account indicates the Bills Payable by the Corporation.
46.433	Bills Payable Account (RPGTL / ICICI)		46.4330							On acceptance of Bills of Exchange of M/S RPG Transmission Ltd., (RPGTL) Mumbai, this account will be credited on discharging the Bills Payable (i.e. payment to ICICI) this account will be debited. Balance under this account indicates the Bills Payable by the Corporation.
46.440	Inspection Charges payable to Government.		46.4400							This account records amounts payable to Government. This is cleared on payment to Government.
46.441	Guarantee Commission payable to Government		46.4410							The Guarantee commission payable to Govt. on State Govt. Loans and other Guarantees shall be credited to this account by corresponding debit to A/c code 78.868 .On payment this account is debited.
46.450	Royalty payable to Government		46.4500							This account records royalty payable to Government. This is cleared on payment.
46.460	Excise duty payable to Government		46.4600							This account records excise duty amount payable to Government. This is cleared on payment to Government.
46.470	Duty and Taxes payable to Government.		46.4700							This account records the amount collected and payable to Government in respect of any other duty / taxes (i.e. other than excise duty and royalty). This is cleared on payment to Government.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
46.6	Amount Owing to Licensees		46.6000							Amount payable to Licensees is credited to this account that gets cleared on actual payment.
46.7	Accrued / Unclaimed Amounts Relating to Borrowings									
46.710	Interest accrued but not due on borrowings		46.7100							Provision made for interest accrued at the end of the year and on each type of borrowing but not due for payment is recorded in this account. This provision will be reversed in the beginning of the next year.
46.720	Unclaimed Interest on Borrowings		46.7200							Amount of interest on borrowings remains unclaimed within the stipulated time should be booked under this account.
46.730	Unclaimed repayments on Bonds / Debentures.		46.7300							Amount of interest on and repayment of Bonds/Debentures remains unclaimed within the stipulated time should be booked under this account.
46.8	Provision for Income Tax		46.8000							On assessment for any year, the provision is utilised for set off against income tax paid in advance or tax deducted at source from income from investments etc., Shortfall or excess of a provision should be treated as prior period expense or income.
46.9	Sundry Liabilities for Provisions									
46.91	Cheques etc., in Transit									
46.910	Stale Cheques		46.9100							This account reflects value of cheques that have been reversed since the period of validity has expired and fresh cheques remain to be issued against the same when the claimant approaches.
46.911	Un-issued Cheques		46.9110							This account reflects the total value of the cheques which have been drawn but not issued to the payees at the end of the year
46.913	Railway Credit Notes		46.9130							This account is credited in respect of Railway Credit Notes issued for freight and incidental store expenses. This account is debited, when the credit notes are encashed by the Railways.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
46.920	Security Deposit from Employees		46.9200							Security Deposit received from employees either in cash or recovery through salary and interest earned on such deposit annually will be credited to this account. This account will be debited when refunds are arranged. This account is to be supported with employee-wise details.
46.922	Advance received for sale of Stores scrap etc.,		46.9220							This account reflects credit balance, which represents value of money received against sale of items and in respect of which the actual sale has not been put through the books of accounts. After putting through the normal sales and sales proceeds transactions the balance in this account would reflect profit or loss on sale of stores items. This would be eventually transferred to Revenue Account.
46.923	Income Tax deducted at source on payment of interest on borrowings.		46.9230							The balance in this account reflects the tax deductions, which remain to be paid over to tax authorities. Records are to be maintained for the certificates issued to each party for tax deducted from payments to him.
46.924	Income tax deducted at source on payment to Contractors.		46.9240							The balance in this account reflects the tax deductions, which remain to be paid over to tax authorities. Records are to be maintained for the certificates issued to each party for tax deducted from payments made to him.
46.925	Income Tax deducted at source on other payments.		46.9250							The balance in this account reflects the tax deductions, which remain to be paid over to tax authorities. Records are to be maintained for the certificates issued for such deductions.
46.926	Sales Tax recovered on sale of Stores, Scrap etc.,		46.9260							Sales tax recovered on sale of stores, scrap etc., is credited to this account.
46.927	Sales Tax deducted at source and payable to Department.		46.9270							Sales tax deducted at source from the bills of civil contractors and others shall be credited to this account. The amount deducted should be remitted to sales tax department on the next working day by debit to this head of account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
46.928	Amount recoverable from salary of Corporation employees and payable to other department / other institutions.		46.9280							Recoveries like water charges / court attachment / any other approved recoveries made from employees salary and payable to concerned department / institutions shall be credited to this account. On payment this account is debited.
46.935	Government Subsidy Refundable		46.9350							Subsidy received from Government, but subsequently found refundable is recorded in this account.
46.939	Accountant General's office deposit.		46.9390							This account reflects the amount payable to Accountant General, Karnataka, Bangalore subject to verification.
46.940	KPC Stock materials for Thermal Project.		46.9400							Amount payable to KPC towards stock materials for Thermal Project will be recorded in this account.
46.941	SEE TBHE Scheme		46.9410							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.943	Bijapur Electric Company		46.9430							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.944	Bidar Electric Company		46.9440							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.945	Shahabad Municipality		46.9450							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.946	IGE Company		46.9460							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.947	Consolidated fund of the State		46.9470							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.948	Outstanding assets not in service to be written off.		46.9480							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
46.949	Provision for losses pending investigation for write off of loss of stores.		46.9490							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.950	Government grant for investigation		46.9500							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.951	Sales Tax payable		46.9510							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.954	Neera Sagara Water Works.		46.9540							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.955	HECP Materials for Stores.		46.9550							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.957	Employees PF and Departmental share of PF payable account		46.9570							The balance in this account indicates amounts payable by the Corporation. This account is operated by the O/o C.F.A. only.
46.961	Provision for loss on obsolescence of Capital Assets.		46.9610							Provision made for the loss on account of obsolescence determined for capital assets will be recorded in this account. Provision would be utilised to meet losses on Obsolescence on actual scrapping or sale of obsolete items.
46.962	Provision for Loss on Obsolescence of Capital Spares.		46.9620							Provision made for the loss on account of obsolescence determined for capital spares will be recorded in this account. Provision would be utilised to meet losses on Obsolescence on actual scrapping or sale of obsolete items.
46.963	Provision for Loss on Obsolescence of Stores in Stock.		46.9630							Provision made for the loss on account of obsolescence determined for stores in stock will be recorded in this account. Provision would be utilised to meet losses on Obsolescence on actual scrapping or sale of obsolete items.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
46.964	Provision for loss or write off of shortages found on physical verification of stock.		46.9640							Provision made for the loss or write off determined for shortages found on physical verification of stock or stores will be recorded in this account.
46.966	Miscellaneous Deposits		46.9660							Deposit received in Cash/recovery through bills be credited to this account (other than the items specified in the chart of accounts). This account will be debited when refunds are arranged.
46.967	Janatha Personal Accident Fund		46.9670							The balance in this account indicates amounts payable by the Corporation. This account is operated by the o/o C.F.A. only.
46.968	Compensation to Licensees.		46.9680							The balance in this account indicates amounts payable by the Corporation. This account is operated by the o/o C.F.A. only.
46.969	Government grant for special component works.		46.9690							The balance in this account indicates amounts payable by the Corporation. This account is operated by the o/o C.F.A. only.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
47	DEPOSITS FOR ELECTRIFICATION / SERVICE CONNECTION ETC.,									
47.1	Deposits for Electrification of Villages.									This head of account will not be operated for the present.
47.2	Deposit for Electrification of Industrial Estates.									This head of account will not be operated for the present.
47.3	Deposits for Service Connections.									
47.301	Advance power charges.	47.3010			47.3013	47.3014	47.3016	47.3017		Deposits received from consumers and refunds on several accounts will be booked to this account.
47.302	Additional advance power charges.	47.3020			47.3023	47.3024	47.3026	47.3027		Deposits received from consumers and refunds on several accounts will be booked to this account.
47.303	New service connection deposits.	47.3030								Deposits received from consumers and refunds on several accounts will be booked to this account.
47.305	Deposit Contribution Works - Govt. Departments, Local/ private bodies and corporations.	47.3050			47.3053	47.3054	47.3056	47.3057		Deposit received from Govt. departments, local / private bodies and corporations for execution of works and refund thereof whenever due, shall be booked to this account.
47.306	Deposit Works	47.3060			47.3063	47.3064	47.3066	47.3067		Deposits received from private parties /consumers or other organisations etc., and refund thereof, in respect of capital works which are handed over to the consumers / organisations etc., after execution for their use shall be booked to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
47.307	Ganga Kalyana Scheme - Deposits received		47.3070							The amount received from Government of Karnataka towards Ganga Kalyana Scheme at C.F.A.'s office shall be credited to this account. At the units the estimates for execution of this work shall be sanctioned against this account code and work executed only after obtaining the details of beneficiaries under the scheme from CEE (G). After full implementation of Scheme in the division is over, the total expenditure shall be transferred to C.F.A.'s office for setting off the amount against credit held. Also the total expenditure on the scheme shall be capitalised by debiting the respective account codes under 10 series and crediting account code 55.1
47.307(a)	Ganga Kalyana Scheme - Deposits received Karnataka Backward Classes Development Corporation	47.308	47.3080							The amount received from Backward Classes Development Corporation towards Ganga Kalyana Scheme at C.F.A.'s office shall be credited to this account. At the units the estimates for execution of this work shall be sanctioned against this account code and work executed only after obtaining the details of beneficiaries under the scheme from CEE (G). After full implementation of Scheme in the division is over, the total expenditure shall be transferred to C.F.A.'s office for setting off the amount against credit held. Also the total expenditure on the scheme shall be capitalised by debiting the respective account codes under 10 series and crediting account code 55.1
47.307(b)	Ganga Kalyana Scheme - Deposits received from Karnataka Minorities Development Corporation	47.309	47.3090							The amount received Karnataka Minorities Development Corporation towards Ganga Kalyana Scheme at C.F.A.'s office shall be credited to this account. At the units the estimates for execution of this work shall be sanctioned against this account code and work executed only after obtaining the details of beneficiaries under the scheme from CEE (G). After full implementation of Scheme in the division is over, the total expenditure shall be transferred to C.F.A.'s office for setting off the amount against credit held. Also the total expenditure on the scheme shall be capitalised by debiting the respective account codes under 10 series and crediting account code 55.1

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
47.307(c)	Ganga Kalyana Scheme - Deposits received from Karnataka State SC / ST Development Corporation	47.310	47.3100							The amount received from Karnataka State SC / ST Development Corporation towards Ganga Kalyana Scheme at C.F.A.'s office shall be credited to this account. At the units the estimates for execution of this work shall be sanctioned against this account code and work executed only after obtaining the details of beneficiaries under the scheme from CEE (G). After full implementation of Scheme in the division is over, the total expenditure shall be transferred to C.F.A.'s office for setting off the amount against credit held. Also the total expenditure on the scheme shall be capitalised by debiting the respective account codes under 10 series and crediting account code 55.1
47.308	Deposit Contribution Works - Electricity to water supply under Tatkal Scheme	47.311	47.3110							The amount received from RD & PR Department GOK towards "Tatkal Scheme" under the Integrated Rural Water Supply and Environmental Sanitation (IRWS-ES) project with World Bank Assistance shall be credited to this account. At the units the estimates for execution of this work shall be sanctioned against this account code and work executed after attaining the specific grant and details from CEE (G). The expenditure shall not exceed grant allotted. After full implementation of the scheme in the division is over, the total expenditure on the scheme shall be capitalised by debiting the respective account codes under 10 series and crediting account code 55.1.
47.310	Deposit contribution works - Schemes outside the State Sector	47.312	47.3120	47.3121	47.3122	47.3123				Deposit received from other State for inter - State Line works and refund thereof whenever due shall be booked to this account.
47.311	Deposit contribution works -Service connection - HT / LT consumers.	47.313	47.3130	47.3131	47.3132	47.3133	47.3134	47.3136	47.3137	Deposit received in respect of new works, shifting of meters, lines, poles and allied works and refund thereon whenever due, shall be booked under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
47.6	Other Deposits from Consumers									
47.601	Deposits received against burnt meter.		47.6010							Deposit received from consumers and refund is booked to this account.
47.602	Power Development Deposits		47.6020							Deposit received from consumers and refund is booked to this account.
47.603	Security Deposits for metering equipment.		47.6030							Deposit received from consumers and refund is booked to this account.
47.603 (a)	Meter Security Deposit collected from A.E.H. installations serviced from 1-1-97	47.604	47.6040							Meter Security Deposit collected from consumers of AEH Installations serviced from 1-1-97 shall be accounted against this head of account.
47.603 (b)	Meter Security Deposit collected from A.E.H. installations serviced prior to 1-1-97	47.605	47.6050							Meter Security Deposit collected from consumers of AEH Installations serviced prior to 1-1-97 shall be accounted against this head of account.
47.603 (c)	Meter Security Deposit differential amount collected from A.E.H. installations serviced prior to 1-1-97 on fixing electronic meter	47.606	47.6060							Differential amount of Meter Security Deposit collected from consumers of AEH Installations serviced prior to 1-1-97 on fixing electronic meter shall be credited to this head of account.
47.604	Revenue Suspense	47.607	47.6070							The amount collected from consumers towards energy charges but not traceable to definite RR Nos. /installations are to be credited to this account. Receipt wise details to be recorded in the schedule maintained at section / sub- division immediately on tracing the details. The amount should be cleared by credit to appropriate final account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
47.605	Voluntary Loan Contributions from I.P. consumers.	47.608	47.6080							Voluntary Loan Contribution received from consumers is to be credited to this account.
47.606	Revenue Collection pending classification over Sundry Debtors.	47.609	47.6090							The collection from consumers towards revenue & tax only pending classification as per DCB statement shall be credited to this account. Amount should be cleared on passing DCB entries for the month. No balance should be outstanding under this account thereafter.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
48	Security Deposits from Consumers									
48.1	Security deposits from consumers (in cash)		48.1000							This account reflects the amount received from consumers as security deposits. It will be cleared on repayment of the deposit or on adjustment thereof against "Dues from permanently disconnected consumers." This account will be supported by consumer-wise record.
48.101	Initial Security Deposit from consumers (in cash)		48.1010							This account reflects the Initial Security Deposit received in cash from consumers as security deposit. It will be cleared on repayment of the deposit or on adjustment against "Dues from permanently disconnected consumers".
48.102	Additional Security Deposit collected from consumers (in cash) upto 31-3-1997		48.1020							This account reflects the Additional Security Deposit collected from consumers in cash upto 31-3-1997. It will be cleared on repayment of the deposit or on adjustment against "Dues from permanently disconnected consumers".
48.103	Additional Security Deposit collected from consumers (in cash) from 1-4-1997 and onwards		48.1030							This account reflects the Additional Security Deposit collected from consumers (in cash) from 1-4-1997 and onwards. It will be cleared on repayment of the deposit or on adjustment against "Dues from permanently disconnected consumers".

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
48.2	Security Deposit from consumers (other than in cash) [contra]		48.2000							All Bank guarantees, fixed deposits, receipts etc., received from consumers, as Security Deposit against receivables will be recorded in this account. Corresponding debit is given to Account code 28.9320 - securities from consumers.
48.3	Interest Payable on Consumers Deposits.									
48.310	Interest payable on advance and additional advance power charges.		48.3100							This account reflects the liability on account of interest payable to consumers on deposit received from them.
48.320	Interest payable on New Service Connection Deposit.		48.3200							This account reflects the liability on account of interest payable to consumers on deposit received from them.
48.330	Interest payable on voluntary loan contributions.		48.3300							This account records the liability on account of interest payable to voluntary loan contributions made by the I.P. consumers and payments thereon.
48.340	Interest payable on consumers Security Deposits.		48.3400							This account records the liability and payment thereon on account of the interest payable to consumers security deposit.
48.350	Interest payable on consumers Meter Security Deposit.		48.3500							This account records the liability on account of interest payable to consumers on Meter Security Deposit and payment thereon.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
50	BORROWINGS FOR WORKING CAPITAL									
50.1	Cash Credit from Banks									
50.110	State Bank of Mysore		50.1100							Cash credit arrangements made with the Bank is recorded in this account. Interest due on Bank Credits is debited by the Bank to the CC / OD account itself.
50.120	Syndicate Bank		50.1200							Cash credit arrangements made with the Bank is recorded in this account. Interest due on Bank Credits is debited by the Bank to the CC / OD account itself.
50.130	Canara Bank		50.1300							Cash credit arrangements made with the Bank is recorded in this account. Interest due on Bank Credits is debited by the Bank to the CC / OD account itself.
50.140	State Bank of India		50.1400							Cash credit arrangements made with the Bank is recorded in this account. Interest due on Bank Credits is debited by the Bank to the CC / OD account itself.
50.150	State Bank of Hyderabad		50.1500							Cash credit arrangements made with the Bank is recorded in this account. Interest due on Bank Credits is debited by the Bank to the CC / OD account itself.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
50.2	Bank Over Draft									
50.210	State Bank of Mysore		50.2100							Overdraft arrangement made with Banks is recorded in this account. Interest due on such Overdrafts, will be debited by the Bank to the OD account itself. Interest accrued but not due is however be recorded along with other accrued interest in account group.
50.220	Syndicate Bank		50.2200							Overdraft arrangement made with Banks is recorded in this account. Interest due on such Overdrafts, will be debited by the Bank to the OD account itself. Interest accrued but not due is however be recorded along with other accrued interest in account group.
50.230	Canara Bank		50.2300							Overdraft arrangement made with Banks is recorded in this account. Interest due on such Overdrafts, will be debited by the Bank to the OD account itself. Interest accrued but not due is however be recorded along with other accrued interest in account group.
50.240	State Bank of India		50.2400							Overdraft arrangement made with Banks is recorded in this account. Interest due on such Overdrafts, will be debited by the Bank to the OD account itself. Interest accrued but not due is however be recorded along with other accrued interest in account group.
50.250	State Bank of Hyderabad		50.2500							Overdraft arrangement made with Banks is recorded in this account. Interest due on such Overdrafts, will be debited by the Bank to the OD account itself. Interest accrued but not due is however be recorded along with other accrued interest in account group.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
50.3	Short term borrowings									
50.301	Short term borrowings - IDBI		50.3010							Short-term loans taken from IDBI for working capital is accounted in this head of account. As and when repayments are made this account is debited. Detailed loan-wise schedule is to be maintained

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51	PAYMENTS DUE ON CAPITAL LIABILITIES									
51.1	Repayments Due									
51.101	Public Bonds		51.1010							Capital liability such as Public Bonds is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects repayments due as per the terms of issue but are yet to be paid. The balance would thus assist Funds Management.
51.102	Repayment due - Private Bonds		51.1020							Capital liability such as Private Bonds is accorded in account group 52 and 53 supported by a borrowing ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due under this head. Actual repayments made should be debited to this account. Balance in this account reflects repayments due as per the terms of issue but are yet to be paid. The balance would thus assist funds management.
51.103	R.E. Debentures		51.1030							Capital liability such as R.E. Debentures is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of issue but are yet to be paid. The balance would thus assist Funds Management.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV. & below "7"	Description
51.104	R.E. Debentures - Matching Contribution		51.1040							Capital liability such as R.E. Debentures- Matching Contribution is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms stipulated but are yet to be paid. The balance would thus assist Funds Management.
51.110	Loan from L.I.C		51.1100							Capital liability such as Loan from LIC is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowing but yet to be paid. The balance would thus assist Funds Management.
51.112	Loans from Agricultural Refinance Corporation		51.1120							Capital liability such as Loans from Agricultural Refinance Corporation is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms stipulated but yet to be paid. The balance would thus assist Funds Management.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.113	Loan from Agricultural Finance Corporation		51.1130							Capital liability such as Loans from Agricultural Finance Corporation is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowing but yet to be paid. The balance would thus assist Funds Management.
51.114	Loans from Rural Electrification Corporation		51.1140							Capital liability such as Loans from REC is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.
51.115	Loans from NABARD		51.1150							Capital liability such as Loans from NABARD is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.116	Loans from Commercial Banks for Electrification Schemes		51.1160							Capital liability such as Loans from Commercial Banks for Electrification Schemes, are recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowing but yet to be paid. The balance would thus assist Funds Management.
51.119	State Govt. Loans under Sec. 60 of the Electricity (Supply) Act 1948		51.1190							Capital liability such as Loans from State Govt., under Sec. 60 of the Electricity (Supply) Act 1948 is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.
51.120	State Govt. Loans under Sec. 64 of the Electricity (Supply) Act 1948		51.1200							Capital liability such as Loans from State Govt., under Sec. 64 of the Electricity (Supply) Act 1948 is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.121	Amount received from State Govt. for repayments guaranteed		51.1210							Capital liability such as amount received from State Govt., for repayments guaranteed is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.
51.122	Amount received from State Govt. for interest guaranteed.		51.1220							Capital liability such as amount received from State Govt., for interest guaranteed is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.
51.123	Loans from REC for SPA Schemes.		51.1230							Capital liability such as Loans from REC for SPA Schemes are recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.124	Loans from HUDCO		51.1240							Capital liability such as Loans from HUDCO is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.
51.125	Loans from HDFC		51.1250							Capital liability such as Loans from HDFC is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.
51.126	Loans from IDBI		51.1260							Capital liability such as Loans from IDBI is recorded in account groups 52 & 53 supported by a Borrowings Ledger along with details of repayment schedule. Every month an entry will be passed to segregate the amount due on this loan under this head. Actual repayments made should be debited to the relevant "Repayment Due Account". Balance in this account reflects the repayments due as per the terms of borrowings but yet to be paid. The balance would thus assist Funds Management.
51.127	Inventory Loan from Rural Electrification Corporation		51.1270							The amount due for repayment to REC on inventory loan shall be recorded in this account.
51.128	Loans from Power Finance Corporation.		51.1280							The amount due for repayment to PFC on loan shall be recorded in this account.
51.129	Repayments due on Loan from KIADB		51.1290							The amount due for repayment to KIADB shall be recorded in the repayment due account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.130	Repayment due on Loan from M/s Peerless General Finance and Investment Co., Calcutta.		51.1300							The amount due for repayment due on the loan shall be recorded in this account.
51.131	Repayment due on loan from REC for OECF Projects		51.1310							The amount due for repayment due on the loan shall be recorded in this account.
51.132	Repayment due on loans from SIDBI		51.1320							The amount due for repayment due on the loan shall be recorded in this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.2	Interest Accrued and Due									
51.201	Public Bonds		51.2010							This account is operated to record the total amount of interest accrued and due on public bonds.. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.202	Interest Accrued and Due - Private Bonds		51.2020							This account is operated to record the total amount of interest accrued and due on private bonds. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.203	R.E. Debentures		51.2030							This account is operated to record the total amount of interest accrued and due on R.E. Debentures. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due on R.E. Debentures. Actual repayments made are debited to this account.
51.204	R.E. Debentures - Matching contribution		51.2040							This account is operated to record the total amount of interest accrued and due on R.E. Debentures - Matching contribution. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.210	Loans from L.I.C.		51.2100							This account is operated to record the total amount of interest accrued and due on Loans from LIC. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.212	Loans from Agricultural Refinance Corporation		51.2120							This account is operated to record the total amount of interest accrued and due on Loans from Agricultural Refinance Corporation. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.213	Loans from Agricultural Finance Corporation		51.2130							This account is operated to record the total amount of interest accrued and due on Loans from Agricultural Finance Corporation. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.214	Loans from Rural Electrification Corporation		51.2140							This account is operated to record the total amount of interest accrued and due on Loans from Rural Electrification Corporation. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.215	Loans from NABARD		51.2150							This account is operated to record the total amount of interest accrued and due on loans from NABARD. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.216	Loans from Commercial Banks for Electrification schemes		51.2160							This account is operated to record the total amount of interest accrued and due on Loans from Commercial Banks for Electrification Schemes. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.219	State Government loans under Sec. 60 of the Electricity (Supply) Act 1948		51.2190							This account is operated to record the total amount of interest accrued and due on Loans from State Government under Sec.60 of Electricity (Supply) Act, 1948. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.220	State Government loans under Sec. 64 of the Electricity (Supply) Act 1948		51.2200							This account is operated to record the total amount of interest accrued and due on Loans from State Government under Sec.64 of Electricity (Supply) Act, 1948. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.221	Amount received from State Government for repayments guaranteed		51.2210							This account is operated to record the total amount of interest accrued and due on Amount received from State Government for repayments guaranteed. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.222	Amount received from State Government for interest guaranteed		51.2220							This account is operated to record the total amount of interest accrued and due on Amount received from State Government for Interest guaranteed. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.223	Loans from REC for SPA schemes		51.2230							This account is operated to record the total amount of interest accrued and due on Loans from REC for SPA Schemes. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.224	Loans from HUDCO		51.2240							This account is operated to record the total amount of interest accrued and due on Loans from HUDCO. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.225	Loans from HDFC.		51.2250							This account is operated to record the total amount of interest accrued and due on Loans from HDFC. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.226	Loans from IDBI		51.2260							This account is operated to record the total amount of interest accrued and due on Loans from IDBI. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.227	Inventory loan from REC		51.2270							This account is operated to record the total amount of interest accrued and due on Inventory Loan from REC. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.228	Loans from Power Finance Corporation		51.2280							This account is operated to record the total amount of interest accrued and due on Loans from PFC. The details of interest due are available in the borrowings ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.229	Interest accrued and due on loans from KIADB		51.2290							This account is operated to record the total amount of interest accrued and due on this loan.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
51.230	Interest accrued and due on loan from M/s. Peerless General Finance & Investment Co., Calcutta		51.2300							This account will be operated to record the total amount of interest accrued and due on this loan.
51.231	Interest accrued and due on loan from REC, OECF Project		51.2310							This account is operated to record the total amount of interest accrued and due on borrowings (The CEE - PFC/ REZ will operate this account).
51.232	Interest accrued and due on loans from SIDBI.		51.2320							Interest accrued and due to be paid to SIDBI during the year shall be credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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52 & 53 CAPITAL LIABILITIES (OTHER THAN STATE GOVT., LOANS)

52.1 Bonds

Amount collected from the issue of Bonds is recorded under this account. It will be supported by details for each series of Bonds issued by the Corporation.

52.110 Public Bonds 52.1100

Amount collected from the issue of Public Bonds is recorded under this account. It will be supported by details for each series of Public Bonds issued by the Corporation.

52.111 Private Bonds 52.1110

Amount collected from the issue of Private Bonds is recorded under this account. It will be supported by details for each series of Private Bonds issued by the Corporation.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
52.2	Debentures									Amount collected from the issue of Debenture is recorded under this account. It will be supported by details for each series of Debenture issued by the Corporation.
52.210	R.E. Debentures		52.2100							Amount collected from the issue of R.E. Debenture is recorded under this account. It will be supported by details for each series of R.E. Debenture issued by the Corporation.
52.250	R.E. Debentures - matching contribution		52.2500							Amount collected from the issue of R.E. Debenture-matching contribution is recorded under this account. It will be supported by details for each series of R.E. Debentures - matching contribution.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
52.3	Shares									
52.301	Promoters Share Capital investment- KPTCL		52.3010							Share capital investment made by promoters of KPTCL at the time of incorporation of the company as per G.O. No. 03 / BCF-99 / 3.8.99 is credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
52.5	Loans from Life Insurance Corporation of India		52.5000							All loans obtained from Life Insurance Corporation are recorded under this account. It will be supported by the details of loans received.
53.1	Loans from Agricultural Refinance Corporation		53.1000							All loans obtained from Agricultural Refinance Corporation are recorded under this account. It will be supported by the details of loans received.
53.2	Loans from Agricultural Finance Corporation		52.5000							All loans obtained from Agricultural Finance Corporation are recorded under this account. It will be supported by the details of loans received.
53.3	Loans from Rural Electrification Corporation		53.3000							All loans obtained from the Rural Electrification Corporation are recorded under this account. It will be supported by the details of loans received.
53.301	Loans from REC - OECF - Japan		53.3010							All loans obtained from the REC - OECF, Japan, for this specific project is recorded in this account. It is to be supported by the details of loans received.
53.4	Loans from NABARD		53.4000							All loans obtained from NABARD are recorded under this account. It is to be supported by the details of loans received.
53.5	Loans from Commercial Banks for S.P.A. schemes		53.5000							All loans obtained from Commercial banks are accounted under this head of account. Bank-wise records are to support this account.
53.6	Inventory loan from REC		53.6000							All payments made by REC against inventory loan are recorded in this account.
53.7	Loan from REC for SPA Scheme		53.7000							Loan received from REC towards SPA Schemes is recorded in this account.
53.8	Loan from HUDCO		53.8000							Loans received from the HUDCO are recorded in this account.
53.9	Loan from HDFC		53.9000							Loans received from the HDFC are recorded in this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
53.950	Loan from IDBI		53.9500							Loans received from IDBI are recorded in this account.
53.951	Loans from SIDBI		53.9510							Loans obtained from SIDBI are recorded in this account.
53.960	Loan from Power Finance Corporation Ltd.,		53.9600							Loans received from PFC are recorded in this account
53.970	Loan from KIADB		53.9700							Loans received from KIADB are recorded in this account
53.971	Loan from M/s Peerless General Finance and Investment Company, Calcutta.		53.9710							Loans received from M/s Peerless General Finance and Investment Company, Calcutta, are recorded in this account.
53.972	Loan from VVNL - (remittance by D.G. Cell)		53.9720							Remittances made by D.G. Cell, Yelahanka to main bank account of KPTCL are accounted against this head of account.
53.973	Loan from VVNL - (remittance by MGHE Jog)		53.9730							Remittances made by MGHE Jog to main bank account of KPTCL are accounted against this head of account.
53.974	Loan from VVNL - (remittance by GSD Munirabad)		53.9740							Remittances made by GSD M'bad to main bank account of KPTCL are accounted against this head of account.
53.975	Loan from VVNL - (remittance by GSD Shivasamudram)		53.9750							Remittances made by GSD Shivasamudram of KPTCL are accounted against this head of account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
54	FUND FROM STATE GOVERNMENT									
54.1	State Govt. loans under Sec. 60 of the Electricity (Supply) Act 1948		54.1000							The amount which is deemed as loan advanced by the State Govt. as on the date of formation of the Board and declared as such by the State Govt. under Sec. 60 (2) of the Electricity (Supply) Act is accounted here.
54.2	State Govt. loans under Sec. 64 of the Electricity (Supply) Act 1948		54.2000							-All-loans-advanced-by the State Govt. under Sec. 64- of the Electricity, (supply) Act 1948 are recorded in this account supported by loan wise details.
54.3	Amount received from State Govt., for repayments guaranteed.		54.3000							Amount received from the State Govt., to meet repayments of loans guaranteed by it is recorded in this account.
54.4	Amount received from State Govt. for interest guaranteed.		54.4000							Amount received from State Govt., to meet payment of interest on loans guaranteed by the State Govt., is recorded in this account.
54.5	Equity Capital under Sec. 66 (A) of Electricity (supply) Act 1948		54.5000							Equity Capital declared by Govt. of Karnataka from time to time is accounted under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
55	CONTRIBUTIONS, GRANTS AND SUBSIDIES TOWARDS COST OF CAPITAL ASSETS.									
55.1	Consumers contribution towards cost of Capital Assets.		55.1000							Consumer's contribution received for service connection, lines etc., is accounted in this account.
55.101	Sub-station Augmentation charges collected from consumers.		55.1010							55.1017 Charges collected from consumers towards augmentation of sub-station wherever contract demand is more than 1000 KVA and supply arranged at higher voltage depending on the system network existing in the area is credited to this account. The charges so collected from the consumers are not refundable under any circumstances.
55.102	Consumers contribution towards regularisation of unauthorised installations.		55.1020							55.1027 Amount collected from consumers towards regularisation of unauthorised installations against specific approval of the Corporation only shall be credited to this head of account. The work shall be done under extension / improvement / service connection as the case may be.
55.103	Consumers contribution towards IP sets serviced under Self Financing Schemes.		55.1030							55.1037 Amount collected from consumers for IP sets serviced under Self Financing Scheme either by extension of line or by service mains only shall be credited to this account. The work shall be done under respective capital expenditure head of account available.
55.104	Consumers contribution towards regularisation of unauthorised I.P. set installations		55.1040							55.1047 Amount collected from consumers towards regularisation of unauthorised I.P. sets shall be credited to this account Note This account code is opened with effect from 2-1-97
55.105	Capital cost collected from consumers of layouts abandoned by promoters		55.1050					55.1056	55.1057	Capital cost collected from consumers of layouts abandoned by promoters shall be credited to this account Note: This account code is opened with effect from 16-9-95

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
55.106	Development charges/Additional development charges collected from consumers		55.1060					55.1066	55.1067	Development charges/Additional Development charges collected from consumers who have registered applications on or after 1-12-98 for power supply shall be credited to this account. These charges collected from the consumers are not refundable under any circumstances.
55.107	Infrastructure charges from HT consumers of 13.2KV & below		55.1070					55.1076	55.1077	Infrastructure charges collected from prospective HT consumers seeking Power supply at 13.2 KV & below for a load of less than 2000 KVA shall be credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
55.2	Subsidies towards Cost of Capital Assets.		55.2000							Any Subsidy received from the State Govt., towards meeting the cost (partly or wholly) on any capital asset is accounted in this account.
55.3	Grants towards cost of Capital Assets:		55.3000							Any Grant received from the State Govt., towards meeting the cost (partly or wholly) of any capital asset is accounted in this account.
55.4	Contribution from participating industries in the Diesel Generation Cell Project.		55.4000							The balance in this account indicates amount payable by the Corporation. This account is operated by the O/o C.F.A.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
56	RESERVES									
56.1	General Reserve		56.1000							Amount apportioned to General Reserves under Sec. 67 (viii) of the Electricity (Supply) Act 1948, is recorded under this account by contra debit to contributions to General Reserve. Transfer to Net Revenue & Appropriation Account closes the latter account for the year.
56.2	Capital Reserve		56.2000							All capital receipts and other reserve of capital nature is accounted under this account.
56.201	Capital Reserve - Capital Receipts (w.e.f. 1-4-99)		56.2010							All capital receipts and other reserve of capital nature is accounted under this account.
56.202	Capital Reserve - Encashment of Bank Guarantee (w.e.f. 1-4-99)		56.2020							Proceeds received in respect of Bank Guarantees encashed for breach of contract shall be credited to this account. As and when works related to such encashment Bank Guarantees are taken up the amount in this account not exceeding the maximum proceeds realised in respect of such abandoned work shall be transferred to the respective CWIP account against debits booked, duly considering the abandoned portion of work executed afresh. Further, if the amount so transferred is less than the realised amount, the balance outstanding against particular item may also be credited to miscellaneous revenue
56.3	Sinking fund for repayment of Borrowings		56.3000							As per provisions in the prospectus for the issue of debentures / bonds subject to the provisions of the Electricity (Supply) Act 1948, the Board is required to create Sinking Fund for repayment of borrowings. The transactions are accounted under this account. The fund is built up by yearly contributions by debit to contributions to sinking fund.
56.4	Investment Allowance Reserve		56.4000							

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
56.410	Investment Allowance Reserve		56.4100.							According to Sec. 2 (A) of the Income Tax Act, 25 % of the 75 % value of the Assets categorised during the year is to be provided towards this reserve.
56.450	Investment Allowance Reserve utilised.		56.4500							According to Sec. 2 (A) of the Income Tax Act, 25 % of the 75 % value of the Assets categorised during the year is to be provided towards this reserve.
56.5	Tariff Reserve		56.5000							The Balance at present under this account is continued.
56.6	Other Reserves									
56.610	Reserve for Material Cost Variance.		56.6100							This account records the credit balance transferred from Materials cost variance account.
56.620	Taxation Reserve		56.6200							The balance at present under this account is continued.
56.630	Reserves – others		56.6300							The balance amount appearing under account code 46.9470 i.e., consolidated fund of the state is considered as other reserve on par with Tariff Reserve.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
57	RESERVE FUNDS									
57.1	Staff Reserve Funds									
57.130	Gratuity Fund		57.1300							Gratuity fund is accounted under this account.
57.140	Staff Pension Fund		57.1400							The balance in the account represents the amount set apart for meeting liability of the on account of pension/ family pension.
57.150	Staff Welfare Fund (Family Benefit Fund)		57.1500							Employees & Employer's contribution is debited to this head of account.
57.2	Development Fund		57.2000							The balance in this account represents the surplus of past years appropriated from Net Revenue Account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
58	SURPLUS									
58.1	Revenue Account		58.1000							This account records items of income and expenditure extracted from General Ledger pertaining to the accounting period. Transfer to the Net Revenue & Appropriation Account closes this account.
58.2	Net Revenue & Appropriation Account		58.2000							
58.210	Net Revenue & Appropriation Account		58.2100							Any debit balance in the Net Revenue & Appropriation Account appears under this account. As per provisions of the Electricity (Supply) Act 1948, the Net Revenue and Appropriation Account should close with nil balance.
58.22	Appropriations of Surplus / Contribution to Reserves / Reserve Funds.									
58.221	Contribution to sinking fund for repayment of Borrowings		58.2210							This account records the annual contributions made to Sinking Fund for repayment of Borrowings.
58.222	Contribution to General Reserve		58.2220							This account records the contributions made to the General Reserve.
58.223	Contribution to investment allowance reserve		58.2230							This account records the contribution made to the Investment Allowance Reserve account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
61	REVENUE FROM SALE OF POWER – LT									
61.220	Revenue from sale of Power - Bhagya jyothi Scheme.	61.101								61.1017 This reflects the revenue demand raised by the Corporation for sale of power to B.J. beneficiaries..
61.210	Revenue from sale of Power - Non-Commercial Lights and Fans.	61.105								61.1057 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.210 (a)	Revenue from sale of power – Non-Domestic and Non-commercial lighting installations.	61.106								61.1067 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.230(a)	Revenue from sale of power - Domestic combined lighting, heating and motive power.	61.110								61.1107 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.230(b)	Revenue from sale of power - Private, Professional and unaided educational institutions.	61.111								61.1117 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.230 (c)	Revenue from sale of power - Non Domestic, Non-Commercial combined lighting, heating and motive power.	61.112								61.1127 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.240	Revenue from sale of power - Commercial and Non-Industrial Lights and Fans.	61.115								61.1157 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
61.250	Revenue from sale of power – Irrigation Pump Sets (10 HP & below)/ Water Lifting.	61.120								61.1207 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.252	Revenue from sale of Power - Irrigation Pump sets (above 10 HP)/Water Lifting.	61.121								61.1217 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.261	Revenue from sale of power - Water supply- Village Panchayats and Town Panchayats.	61.125								61.1257 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.262	Revenue from sale of power - Water supply - Others.	61.126								61.1267 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.264	Revenue from sale of power - Water supply installations in Residential layouts.	61.127								61.1277 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.265	Revenue from sale of power - Private Horticultural Nurseries, Coffee, Tea, Cocoanut and Areca nut Plantations.	61.128								61.1287 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.271a	Revenue from sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting – Installations having sanctioned load below 40 H.P.	61.130								61.1307 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
61.271b	Revenue from sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load 40 HP. & above and upto and inclusive of 50 HP.	61.131								61.1317 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.271 c	Revenue from sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 50 H.P. but below 67H.P.	61.132								61.1327 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.271d	Revenue from sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 67H.P. and above upto and inclusive of 100 H.P.	61.133								61.1337 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.271e	Revenue from sale of power - Industrial, Non-Industrial, Heating and Motive Power including Lighting - Installations having sanctioned load above 100 H.P.	61.134								61.1347 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
61.281	Revenue from sale of power - Public Lighting/ Village and Town Panchayats.	61.140								61.1407 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.282	Revenue from sale of power - Public Lighting - Others.	61.141								61.1417 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.283	Revenue from sale of power Private Advertising posts/Sign Boards (such as Police Canopy/Direction Boards etc.) displayed in public interest, which are sponsored by Pvt. Advertising agencies.	61.142								61.1427 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.
61.291	Revenue from sale of power - Temporary Power Supply - Non-commercial lights and fans and other small appliances.	61.145								61.1457 This reflects the revenue demand raised by various offices of the Corporation for sale of power to such L.T. consumers.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
	Revenue from Sale of Power – HT	61.2								
61.320	Revenue from sale of power - Public Water Supply & Sewerage Pumping	61.250	61.2500			61.2503	61.2504	61.2506	61.2507	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T. consumers.
61.310	Revenue from sale of power - Industrial, Non-industrial and Commercial purposes.	61.255	61.2550			61.2553	61.2554	61.2556	61.2557	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T. consumers.
61.315	Revenue from sale of power - Commercial.	61.256	61.2560			61.2563	61.2564	61.2566	61.2567	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T. consumers.
61.330	Revenue from sale of power - Irrigation and Agricultural Farms. Lift Irrigation Societies, Lift Irrigation Schemes and Govt., Horticultural Farms	61.260	61.2600			61.2603	61.2604	61.2606	61.2607	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T. consumers.
61.332	Revenue from sale of power - Private Horticultural Nurseries, Coffee and Tea Plantations	61.261	61.2610			61.2613	61.2614	61.2616	61.2617	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T. consumers.
61.340	Revenue from sale of power - Rural Electric Co-Operative Societies.	61.265	61.2650			61.2653	61.2654	61.2656	61.2657	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T. consumers.
61.350	Revenue from sale of power - Temporary Power Supply	61.270	61.2700			61.2703	61.2704	61.2706	61.2707	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T. consumers.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
61.370	Revenue from sale of power - Traction.	61.275	61.2750			61.2753	61.2754	61.2756	61.2757	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T. consumers.
61.311	Revenue from sale of power - Residential apartments and colonies availing power supply independently.	61.280	61.2800						61.2807	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T consumers.
61.360	Revenue from Sale of Power - KPC installations	61.285	61.2850			61.2853	61.2854	61.2856	61.2857	This reflects the revenue demand raised by various offices of the Corporation for sale of power to such H.T. consumers.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
61.1	Revenue from Sale of Power - Inter State Consumers.	61.3								
61.110	Revenue from Sale of Power - TNEB	61.301	61.3010							This reflects the revenue demand raised by various offices of the Corporation for sale of power to TNEB
61.120	Revenue from Sale of Power - KSEB	61.302	61.3020							This reflects the revenue demand raised by various offices of the Corporation for sale of power to KSEB
61.130	Revenue from Sale of Power - MSEB.	61.303	61.3030							This reflects the revenue demand raised by various offices of the Corporation for sale of power to MSEB
61.140	Revenue from Sale of Power - APSEB.	61.304	61.3040							This reflects the revenue demand raised by various offices of the Corporation for sale of power to APSEB
61.150	Revenue from Sale of Power - Goa.	61.305	61.3050							This reflects the revenue demand raised by various offices of the Corporation for sale of power to GOA
61.5	Electricity Duty and Other State Levies		61.5000							As Electricity Tax is not an income to the Corporation, this account shall not be operated. The Tax demand raised, collected and balance shall be shown under the concerned Head of Account.
61.6	Meter Rent / Service line Rental									This account will show the revenue earned on account of rent for metering equipment and service lines of the Corporation, paid by the consumers.
61.7	Recoveries for theft of Power - Malpractices.									
61.710	Recoveries for theft of power		61.7100			61.7103	61.7104	61.7106	61.7107	This account shows the amount recovered by the Corporation from consumers/other persons for theft of power. This account will not be operated for the present.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
61.720	Recoveries for Malpractices.		61.7200			61.7203	61.7204	61.7206	61.7207	This account shows the amount recovered by the Corporation from consumers for malpractices committed by them i.e., unauthorised load, tampering etc. This account will not be operated for the present.
61.8	Wheeling charges recoveries		61.8000							Wheeling charges recovered for the energy wheeled through KPTCL. Transmission Lines is recorded in this account.
61.9	Miscellaneous charges from Consumers.								61.9007	
61.901	Fuse charges		61.9010			61.9013	61.9014	61.9016	61.9017	Charges recovered from consumers for the replacement of fuse, where failure of power supply is due to fault in consumer's installation, is recorded in this account.
61.902	Reconnection Fee (D & R)		61.9020			61.9023	61.9024	61.9026	61.9027	Fees recovered from consumers on reconnection of disconnected installations are recorded in this account.
61.903	Public Lighting Maintenance Charges		61.9030						61.9037	Charges recovered towards maintenance of public lighting are credited to this account.
61.904	Service Connection (Supervision charges)		61.9040						61.9047	Charges recovered from consumers towards Supervision Charges are recorded in this account.
61.905	Delayed payment charges from consumers.		61.9050			61.9053	61.9054	61.9056	61.9057	This account records the amount recovered from consumers for payment made after the due date.
61.906	Other Receipts from consumers		61.9060			61.9063	61.9064	61.9066	61.9067	Receipts from consumers other than those mentioned above are credited to this Account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
62	OTHER INCOME									
62.2	Income from Loans, Advances, Investments etc.,									
62.210	Interest on Staff Loans and Advances.		62.2100							Interest recovered and also accrued for the period on loans and advance made to employees is credited to this account. Credit afforded is based on actual deductions from payments to employees and also calculated on an overall basis on the loans and advances outstanding at the beginning and end of the period.
62.22	Income from Investments.									
62.221	Interest on securities.		62.2210							All interest accrued on securities whether recovered or not are credited to this account.
62.222	Interest on Bank Fixed Deposits		62.2220							All interest accrued on Bank Fixed Deposits whether recovered or not are credited to this account.
62.223	Interest on Bonds / Debentures of other Electricity Boards		62.2230							All interest accrued on Bonds/ Debentures of other Electricity Boards whether recovered or not are credited to this account.
62.224	Interest on other Investments.		62.2240							All interest accrued on other investments whether recovered or not are credited to this account.
62.240	Interest on Loans and Advances to Licensees		62.2400							Interest received and also accrued on loans and advances to licensees are recorded in this account.
62.260	Interest on Advances to Suppliers / Contractors		62.2600							All interest received and also accrued on advances to suppliers / contractors are recorded in this account. No part of the interest is credited to capital works even if the advances involved are related to advance for capital supplies or capital works.
62.270	Interest from Banks.		62.2700							This account would record interest on current or other accounts but not on fixed deposits with Banks, which has to be treated as Income from Investments.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
62.280	Interest on loans to Societies		62.2800							This account is to record the interest recovered and also accrued on loans to co-operative societies.
62.3	Income from Trading									
62.321	Profit on sale of Electrical plant manufactured by the Corporation (profit, after deducting cost from the sale proceeds)		62.3210							Income arising from profit from items mentioned herein is credited to this account. Credit should be for sale proceeds in some cases and profit (after deducting cost) in some cases as indicated in the account head.
62.322	Profit on sale, hire purchase or hire of apparatus / wiring (profit after deducting cost from the sale proceeds)		62.3220							Income arising from profit from items mentioned herein is credited to this account. Credit should be for sale proceeds in some cases and profit (after deducting cost) in some cases as indicated in the account head.
62.323	Hire charges from Contractors		62.3230							Income arising from hire charges from contractors of the Corporation is credited to this account. Credit should be for sale proceeds in some cases and profit (after deducting cost) in some cases as indicated in the account head.
62.330	Profit on sale of stores (Profit after deducting cost from the sale proceeds)		62.3300							Income arising from sale of stores of the Corporation is credited to this account. Credit should be for sale proceeds in some cases and profit (after deducting cost) in some cases as indicated in the account head.
62.340	Sale of scrap (sale proceeds since no cost is assigned to scrap)		62.3400							Income arising from sale of scrap items of the Corporation is credited to this account. Credit should be for sale proceeds in some cases and profit (after deducting cost) in some cases as indicated in the account head.
62.360	Other Miscellaneous receipts from Trading		62.3600							Income from trading other than those detailed above is credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
62.4	Gain on sale of Fixed Assets		62.4000							Excess of sale proceeds from sale of fixed assets over the written down value is a gain. Such gains are to be split into capital and revenue gain as follows: Total Gain Less: gain to be credited to Capital Reserve Balance gain to be credited to Account Code 62.4. Capital Gain is the excess of sale proceeds over original value of the asset. Revenue gain is the excess of sale proceeds over written down value. Capital gain is to be credited to Capital Reserve.
62.6	Income/ Fees / Collections against Staff Welfare Activities									
62.620	Fees from Library Members		62.6200							This account is credited with the amount realised against Staff welfare activities.
62.630	Recoveries for Transport Facilities		62.6300							This account is credited with the amount realised against Staff welfare activities.
62.9	Miscellaneous Receipts									
62.901	Rental from Staff Quarters		62.9010	62.9011	62.9012	62.9013	62.9014	62.9016	62.9017	Rent on staff quarters recovered from employees is credited to this account.
62.902	Rental from others		62.9020							This account is credited with the amounts from persons other than employees received towards rent on Corporation Buildings used for residential and other purposes such as rent on shops / show-rooms/auditorium let out, lodging charges recovered in Guest /Rest houses, inspection bungalows maintained by the Corporation, ground rent for Corporation's lands, etc.
62.903	Leave Contribution		62.9030							Leave Contribution received in respect of Corporation Employees deputed to Govt. / Local bodies / Boards / Other institutions.
62.904	Excess found on physical verification of Cash		62.9040							Excess cash found on physical verification is credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
62.905	Excess found on physical verification of Materials Stock.		62.9050							Value of materials found excess on physical verification of stock, for which source of receipt are not ascertainable even after investigation, are to be credited to this account.
62.906	Excess found on physical verification of Fixed Assets.		62.9060							Cost of fixed assets found excess on physical verification, are credited to this account.
62.910	Recovery for Transport and vehicle expenses (other than recoveries from staff)		62.9100							Charges recovered towards hire of vehicles to persons other than Corporation employees are credited to this account.
62.912	Sundry credit balance written back		62.9120							Amount outstanding in sundry creditors accounts to be written back, after approval is credited to this account.
62.916	Commission for collection of Electricity Duty.		62.9160							Commission received / accrued for collection of Electricity Tax is credited to this account.
62.917	Miscellaneous Recoveries.		62.9170							Receipts other than those detailed in 62.901 to 62.916 (Applicable voltage class) are credited to this account.
62.918	Incentives received		62.9180							Incentives received towards purchase of power generated from Non-Conventional Energy Sources like "Wind Energy Projects" etc., and any other incentives received shall be credited to this head of account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
63	SUBSIDIES AND GRANTS									
63.1	Revenue Subsidies and Grants									
63.110	R.E. Subsidies		63.1100							Revenue subsidy received from State Government either to Compensate wholly or partly for low tariffs of high cost of operation and maintenance in the case of rural electrification is credited to this account.
63.120	Grant for Research and Development Expenses		63.1200							Grants received from State / Central Govt. to cover research and development expenses either wholly or partly is credited to this account.
63.130	Grant-in aid for Survey and Investigation		63.1300							Grants received from State Govt. to cover the survey and investigation expenses on projects either wholly or partly is credited to this account.
63.140	Grant for HKDP Works		63.1400							The assistance received from State Govt. towards Electrification of Tandas, Hamlets, Harijan Bastis etc., under HKDP and treated as grant is credited to this account.
63.141	Assistance for special component plan		63.1410							Assistance received from State Government towards special component plan is treated as Grant and Credited to this account.
63.142	Assistance for Tribal sub-plan		63.1420							Assistance received from State Government towards Tribal Sub-plan is treated as Grant and Credited to this account.
63.2	Subsidies against Loss on account of Flood, Fire, Cyclone etc.,		63.2000							Subsidy received against loss on account of flood fire, cyclone etc., is credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
65	PRIOR PERIOD INCOME									
65.2	Receipts from Consumers Relating to prior periods		65.2000							Income earned or received relating to prior period is credited to this account.
65.4	Interest income for prior periods		65.4000							Income earned or received relating to prior period is credited to this account.
65.5	Excess provision for Income Tax in prior periods		65.5000							Excess provision made in previous years is credited to this account.
65.6	Excess provision for Depreciation in prior periods		65.6000							Excess provision made in previous years is credited to this account.
65.7	Excess provision for Interest and Finance Charges in prior periods		65.7000							Excess provision made in previous years is credited to this account.
65.8	Other Excess provision in prior periods		65.8000							Excess provision made in previous years is credited to this account.
65.9	Other Income relating to prior periods		65.9000							Income earned or received relating to prior period is credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
70	POWER PURCHASE ACCOUNT									
70.1	Power Purchase Account									
70.101	Power purchased from M/s Ugar Sugar Works Ltd., Co - Generation Plant (USWLCGP), Ugar	70.1010								This account reflects the cost of Power purchased by the Corporation from such power supplier
70.102	Power purchased from M/s International Tech Park B'lore	70.1020								This account reflects the cost of Power purchased by the Corporation from such power supplier
70.103	Power purchased from M/s Western Region Electricity Board, Mumbai	70.1030								This account reflects the cost of Power purchased by the Corporation from such power supplier
70.104	Power purchased from M/s SMIORE	70.1040								This account reflects the cost of Power purchased by the Corporation from such power supplier
70.105	Power purchased from M/s Energy Development Co. Ltd.	70.1050								This account reflects the cost of Power purchased by the Corporation from such power supplier
70.106	Power purchased from M/s Bhoruka Power Corpn. Ltd.	70.1060								This account reflects the cost of Power purchased by the Corporation from such power supplier
70.107	Power purchased from M/s Shamanur Sugars Ltd.	70.1070								This account reflects the cost of Power purchased by the Corporation from such power supplier
70.108	Power purchased from M/s Thungabhadra Steel Products Ltd.	70.1080								This account reflects the cost of Power purchased by the Corporation from such power supplier

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
70.109	Power purchased from M/s Murudeshwara Power Corpn. Ltd.		70.1090							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.110	Power purchased from K.P.C Ltd.,		70.1100							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.111	Power purchased from M/s Sri Renuka Sugars Ltd.		70.1110							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.112	Power purchased from M/s JTPCL		70.1120							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.113	Power purchased from M/s NPCIL-Kaiga		70.1130							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.120	Power purchased from A.P.S.E.B		70.1200							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.130	Power purchased from T.N.E.B		70.1300							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.140	Power purchased from M.S.E.B		70.1400							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.150	Power purchased from K.S.E.B		70.1500							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.160	Power purchased from N.T.P.C		70.1600							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.161	Power purchased from N.T.P.C-Eastern Region		70.1610							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.170	Power purchased from Madras Atomic Power Project, Kalpakam.		70.1700							This account reflects the cost of Power purchased by the Corporation from such power supplier

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
70.180	Power Purchased from Neyveli Lignite Corporation, Neyveli		70.1800							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.189	Power supplied into KPTCL grid by Pvt. Generating Co.		70.1890							This account reflects the cost of Power purchased by the Corporation from such power supplier
70.190	Transmission charges to Power Grid Corporation of India Ltd.,		70.1900							Transmission charges payable to Central Power Grid Corpn. Ltd., for the transfer of power from various Central Electric Power Generating Stations via NTPC, NLC Ltd., etc., to KPTCL is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
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Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
70.191	L.C. Charges / Other Bank commission paid for purchase of power		70.1910							Bank commission / Bank Charges paid for operating letter of credit opened for arranging payments towards power purchase is debited to this account.
70.3	Write off of Cost of Acquiring Rights to receive Power from Other Bodies		70.3000							Cost of Acquiring Rights to receive power from other Bodies; written-off is debited to this account.
70.4	Wheeling Charges payable		70.4000							Wheeling charges payable for wheeling power into the transmission lines of the Corporation are debited to this account.
70.9	Power Cost charged to Capital Works		70.9000	70.9001	70.9002	70.9003	70.9004	70.9006	70.9007	Cost of power charged to capital works is credited to this account for absorption of capital works.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
71	COST OF GENERATION OF POWER									
71.150	Cost of HFO (Furnace / LSHS oil consumed) - Diesel Power Generation.		71.1500							Cost of Furnace / LSHS oil consumed for Diesel Power Generation is debited to this account.
71.151	Cost of HSD oil consumed - Diesel Power Generation.		71.1510							Cost of HSD oil consumed for Diesel Power Generation is debited to this account.
71.152	Cost of lube oil consumed - Diesel Power Generation.		71.1520							Cost of lube oil consumed in Diesel Power Generation is debited to this account.
71.5	Cost of Water									Amount payable to the State Govt, Local Body, Irrigation Board or any other body in respect of water used for generation of power is debited to this account.
71.6	Lubricants and consumable stores									Cost of lubricants and consumable stores like cotton, waste, cheese cloth, etc., issued for the operation (but not for repairs and maintenance) of Generating plant is debited to this account.
71.7	Station supplies		71.7000	71.7001	71.7002	71.7003	71.7004	71.7006	71.7007	All stores other than lubricants and consumable issued for operation (but not for repairs and maintenance) of various plants at Generating Station, special protective dress or equipment supplied to employees on shift duty are debited to this account.
71.9	Cost of Generation during trial stage charged to capital works		71.9000							Expenditure incurred on Generation at trial stage is booked under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
74	REPAIRS AND MAINTENANCE									
74.1	Repairs and Maintenance to Plant and Machinery									
74.101	R & M to Plant & Machinery - M.R.T.		74.1010							Expenses incurred for repairs and maintenance of plant and machinery at M.T Division is booked under this account.
74.103	R & M to Plant & Machinery - R & D		74.1030							Expenses incurred for the repairs and maintenance of plant and machinery at R & D Division is booked under this account.
74.104	R & M to Plant & Machinery - Telecommunication.		74.1040							Expenses incurred for the repairs and maintenance of plant and machinery at Telecommunication unit is booked under this account.
74.110	R & M to Plant & Machinery - Others.		74.1100	74.1101	74.1102	74.1103	74.1104	74.1106	74.1107	Expenses incurred by divisions / departments is booked under this account. This account is also debited with expenses incurred for shifting of asset from one place and erecting in another location.
74.111	R & M Expenses on Leasehold Assets of M/s. IL & FS.		74.1110	74.1111	74.1112	74.1113	74.1114	74.1116	74.1117	Only R&M expenditure on lease hold assets of M/s. IL&FS shall be debited to this account.
74.112	R & M expenses on Lease hold Assets of M/s. Vysya Bank Ltd.		74.1120	74.1121	74.1122	74.1123	74.1124	74.1126	74.1127	R&M expenses shall be debited to this account in respect of lease hold assets of M/s. Vysya Bank Ltd.
74.113	R & M and on lease hold assets of M/s. Global Trust Bank Ltd.		74.1130	74.1131	74.1132	74.1133	74.1134	74.1136	74.1137	R&M expenses shall be debited to this account in respect of lease hold assets of M/s. Global Trust Bank Ltd.
74.114	R & M on lease hold assets of M/s. Bank of Madura Ltd.		74.1140	74.1141	74.1142	74.1143	74.1144	74.1146	74.1147	R&M expenses shall be debited to this account in respect of Lease hold Assets of M/s. Bank of Madura Ltd.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
74.115	R & M Expenses - Assets on lease obtained from Lease financing companies		74.1150					74.1156	74.1157	R & M expenses on Lease hold Assets of all lease financing companies shall be debited to this Account., (if the expenditure is not debited to account codes 74.111, 74.112, 74.113 & 74.114 - Applicable voltage class)
74.116	R & M Expenses to Power Transformers		74.1160	74.1161	74.1162	74.1163	74.1164	74.1166	74.1167	Expenses incurred for repairs and maintenance of Power Transformers is booked under this head of account.
74.117	R & M Expenses to Distribution Transformers		74.1170						74.1177	Expenses incurred for repairs and maintenance of Distribution Transformers is booked under this head of account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
74.2	Repairs & Maintenance to Buildings									
74.210	R & M to Residential Quarters		74.2100	74.2101	74.2102	74.2103	74.2104	74.2106	74.2107	Expenses incurred for repairs & maintenance of Residential Buildings are debited to this account.
74.220	R & M to Other Buildings		74.2200	74.2201	74.2202	74.2203	74.2204	74.2206	74.2207	Expenses incurred for repairs & maintenance of Other Buildings are debited to this account.
74.3	Repairs & Maintenance to Civil Works		74.3000	74.3001	74.3002	74.3003	74.3004	74.3006	74.3007	Expenses incurred for repairs and maintenance of Civil Works are debited to this account
74.4	Repairs and Maintenance to Hydraulic Works									
74.401	R & M to Hydraulic Works – Generation		74.4010							Expenses incurred for R & M of various Hydraulic Works such as Dams, Spill Ways, Weirs, Canals etc., are debited to this account.
74.5	Repairs and Maintenance - Lines Cable net work, etc.,									
74.510	R & M to Lines Cable network etc.,		74.5100	74.5101	74.5102	74.5103	74.5104	74.5106	74.5107	Expenses incurred for R & M of lines cable network, metering equipments, service connections etc., are debited to this account.
74.511	Temporary Power Supply Cost absorbed		74.5110						74.5117	The Debit balance against each completed Work Order under 22.7310 after the returnable materials are returned and / or the cost of returnable materials short returned is transferred to personal account is debited to this account for absorption in Revenue Expenditure, since the service charges collected is credited to 23.7 - Sundry Debtors - Miscellaneous receipts from Consumers.
74.6	Repairs and Maintenance - Vehicles									
74.601	R & M to vehicles		74.6010	74.6011	74.6012	74.6013	74.6014	74.6016	74.6017	Expenses incurred for R & M of all types of vehicles are debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
74.7	R & M to Furniture & Fixtures									
74.701	R & M to Furniture and Fixtures		74.7010	74.7011	74.7012	74.7013	74.7014	74.7016	74.7017	Expenses incurred for R & M to Furniture and Fixtures are debited to this account.
74.8	R & M to Office Equipment									
74.801	R & M of Office Equipment		74.8010	74.8011	74.8012	74.8013	74.8014	74.8016	74.8017	Expenses incurred for R & M to Office Equipment are debited to this account.
74.802	Repairs to Computers & Printers		74.8020	74.8021	74.8022	74.8023	74.8024	74.8026	74.8027	Expenses incurred for repairs and maintenance, Annual maintenance contract, connected hard ware and spares purchased after putting the computer for use and any other expenses incurred relating to keep the computer and printers in working condition shall be debited to this head of account.
74.9	R & M charged to Capital Works (Credit account)		74.9000	74.9001	74.9002	74.9003	74.9004	74.9006	74.9007	R & M expenses allocable to capital works are credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75	EMPLOYEE COSTS									
75.1	Salaries									
75.110	Salaries - Regular Employees - M.R.T. Division	75.1100	75.1101	75.1102	75.1103	75.1104	75.1106	75.1107		Basic salary earned by the regular employees of the M.R.T. Division is debited to this account based on the pay bill. This account is not dependent on actual disbursement of salary to the concerned employee. Salaries of all regular employees are debited to the Head of account 75.1150 except the salaries, which are debitable to the specific Head of Account.
75.112	Salaries - Regular Employees - Research Division	75.1120	75.1121	75.1122	75.1123	75.1124	75.1126	75.1127		Basic salary earned by the regular employees of the Research Division is debited to this account based on the pay bill. This account is not dependent on actual disbursement of salary to the concerned employee. Salaries of all regular employees are debited to the Head of account 75.1150 except the salaries, which are debitable to the specific Head of Account.
75.113	Salaries - Regular Employees - Workshop division and R.C.C. Centre	75.1130	75.1131	75.1132	75.1133	75.1134	75.1136	75.1137		Basic salary earned by the regular employees of the Workshop Divisions and R.C.C Centres is debited to this account based on the pay bill. This account is not dependent on actual disbursement of salary to the concerned employee. Salaries of all regular employees are debited to the Head of account 75.1150 except the salaries, which are debitable to the specific Head of Account.
75.114	Salaries - Regular Employees - Stores	75.1140	75.1141	75.1142	75.1143	75.1144	75.1146	75.1147		Basic salary earned by the regular employees of the Stores is debited to this account based on the pay bill. This account is not dependent on actual disbursement of salary to the concerned employee. Salaries of all regular employees are debited to the Head of account 75.1150 except the salaries, which are debitable to the specific Head of Account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.115	Salaries - Regular Employees - Others		75.1150	75.1151	75.1152	75.1153	75.1154	75.1156	75.1157	Basic salary earned by the regular employees-others is debited to this account based on the pay bill. This account is not dependent on actual disbursement of salary to the concerned employee. Salaries of all regular employees are debited to the Head of account 75.1150 except the salaries, which are debitable to the specific Head of Account.
75.150	Salaries - Casual Labour - M.R.T. Division		75.1500	75.1501	75.1502	75.1503	75.1504	75.1506	75.1507	Salaries earned by casual labourers of M.R.T. Division based on attendance will be initially booked in this account. The allocation of salaries to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.9. This account does not depend on actual payments.
75.152	Salaries - Casual Labour - Research Division		75.1520	75.1521	75.1522	75.1523	75.1524	75.1526	75.1527	Salaries earned by casual labourers of Research Division based on attendance will be initially booked in this account. The allocation of salaries to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.9. This account does not depend on actual payments.
75.153	Salaries - Casual Labour - Workshop and RCC Centre		75.1530	75.1531	75.1532	75.1533	75.1534	75.1536	75.1537	Salaries earned by casual labourers of Workshop and RCC Centres based on attendance will be initially booked in this account. The allocation of salaries to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.9. This account does not depend on actual payments.
75.154	Salaries - Casual Labour - Stores		75.1540	75.1541	75.1542	75.1543	75.1544	75.1546	75.1547	Salaries earned by casual labourers of Stores based on attendance will be initially booked in this account. The allocation of salaries to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.9. This account does not depend on actual payments.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.155	Salaries - Casual Labour - Others		75.1550	75.1551	75.1552	75.1553	75.1554	75.1556	75.1557	Salaries earned by casual labourers -others based on attendance will be initially booked in this account. The allocation of salaries to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.9. This account does not depend on actual payments.
	Salaries - Trainees / Apprentices									
75.170	Salaries- Trainees / Apprentices		75.1700	75.1701	75.1702	75.1703	75.1704	75.1706	75.1707	Stipend earned by the trainees and apprentices will be debited to this account, which are not dependent on actual payments.
75.171	Salaries - Corporation Trainees		75.1710	75.1711	75.1712	75.1713	75.1714	75.1716	75.1717	Stipend earned by the Corporation trainees will be debited to this account, which are not dependent on actual payments.
75.172	Salaries - Government Trainees		75.1720	75.1721	75.1722	75.1723	75.1724	75.1726	75.1727	Stipend earned by the Govt., trainees will be debited to this account, which are not dependent on actual payments.
75.2	Overtime - Regular Employees									
75.210	Overtime - Regular Employees - M.R.T. Division		75.2100	75.2101	75.2102	75.2103	75.2104	75.2106	75.2107	Overtime earnings of Regular Employees of M.R.T. Division as computed and authorised will be debited to this account. This account is not dependent on actual payments. Overtime allowance includes Double Wages also.
75.212	Overtime - Regular Employees - Research Division		75.2120	75.2121	75.2122	75.2123	75.2124	75.2126	75.2127	Overtime earnings of Regular Employees of Research Division as computed and authorised will be debited to this account. This account is not dependent on actual payments. Overtime allowance includes Double Wages also.
75.213	Overtime - Regular Employees - Workshop & R.C.C. Centre		75.2130	75.2131	75.2132	75.2133	75.2134	75.2136	75.2137	Overtime earnings of Regular Employees of Workshop & RCC Centre as computed and authorised will be debited to this account. This account is not dependent on actual payments. Overtime allowance includes Double Wages also.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.214	Overtime - Regular Employees - Stores		75.2140	75.2141	75.2142	75.2143	75.2144	75.2146	75.2147	Overtime earnings of Regular Employees of Stores as computed and authorised will be debited to this account. This account is not dependent on actual payments. Overtime allowance includes Double Wages also.
75.215	Overtime - Regular Employees - Others Overtime-Casual labour		75.2150	75.2151	75.2152	75.2153	75.2154	75.2156	75.2157	Overtime earnings of Regular Employees - Others as computed and authorised will be debited to this account. This account is not dependent on actual payments. Overtime allowance includes Double Wages also.
	Overtime-Casual Labour									
75.230	Overtime - Casual Labour - M.R.T Division		75.2300	75.2301	75.2302	75.2303	75.2304	75.2306	75.2307	Overtime earnings of Casual Labourers of MRT. Division as computed and authorised will be initially debited to this account and allocation to various works on which they have been employed will be routed through separate account viz., Employee costs charged to Capital Works - 75.900 (Applicable voltage class). This account is not dependent on actual payments.
75.232	Overtime - Casual Labour - Research Division		75.2320	75.2321	75.2322	75.2323	75.2324	75.2326	75.2327	Overtime earnings of casual labourers of Research Division as computed and authorised will be initially debited to this account and allocation to various works on which they had been employed will be routed through separate account, viz., employee costs charged to capital works 75.900 (Applicable voltage class). This account does not depend on actual payments.
75.233	Overtime - Casual Labour - Workshop and R.C.C Centre		75.2330	75.2331	75.2332	75.2333	75.2334	75.2336	75.2337	Overtime earnings of casual labourers of Workshop and R.C.C. centre as computed and authorised will be initially debited to this account and allocation to various works on which they had been employed will be routed through separate account, viz., employee costs charged to capital works 75.9. This account does not depend on actual payments.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.234	Overtime - Casual Labour – Stores		75.2340	75.2341	75.2342	75.2343	75.2344	75.2346	75.2347	Overtime earnings of casual labourers of stores as computed and authorised will be initially debited to this account and allocation to various works on which they had been employed will be routed through separate account, viz., employee costs charged to capital works 75.900 (Applicable voltage class). This account does not depend on actual payments.
75.235	Overtime - Casual Labour – Others		75.2350	75.2351	75.2352	75.2353	75.2354	75.2356	75.2357	Overtime earnings of casual labourers - others as computed and authorised will be initially debited to this account and allocation to various works on which they had been employed will be routed through separate account, viz., employee costs charged to capital works 75.900 (Applicable voltage class). This account does not depend on actual payments.
75.3	Dearness Allowance - Regular Employees									
75.310	Dearness Allowance - Regular Employees (M.R.T. Division)		75.3100	75.3101	75.3102	75.3103	75.3104	75.3106	75.3107	Dearness Allowance earned by the Regular Employees of the M.R.T. Division is debited to this account, which is not dependent on actual disbursement.
75.312	Dearness Allowance - Regular Employees (Research Division)		75.3120	75.3121	75.3122	75.3123	75.3124	75.3126	75.3127	Dearness Allowance earned by the Regular Employees of the Research Division is debited to this account which is not dependent on actual disbursement
75.313	Dearness Allowance - Regular Employees (Work-shop & RCC Centre)		75.3130	75.3131	75.3132	75.3133	75.3134	75.3136	75.3137	Dearness Allowance earned by the Regular Employees of the Workshop & RCC Centre is debited to this account, which is not dependent on actual disbursement.
75.314	Dearness Allowance - Regular Employees (Stores)		75.3140	75.3141	75.3142	75.3143	75.3144	75.3146	75.3147	Dearness Allowance earned by the Regular Employees of the Stores is debited to this account, which is not dependent on actual disbursement.
75.315	Dearness Allowance - Regular Employees – Others Dearness Allowance-Casual labour		75.3150	75.3151	75.3152	75.3153	75.3154	75.3156	75.3157	Dearness Allowance earned by the Regular Employees - Others of the Corporation is debited to this account, which is not dependent on actual disbursement.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
Dearness Allowance- Casual Labour										
75.340	Dearness Allowance - Casual Labour - M.R.T. Division		75.3400	75.3401	75.3402	75.3403	75.3404	75.3406	75.3407	Dearness allowance earned by the Casual Labourers of M.R.T. Division will be initially debited to this account and allocation to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.900 (Applicable voltage class).
75.342	Dearness Allowance - Casual Labour - Research Division		75.3420	75.3421	75.3422	75.3423	75.3424	75.3426	75.3427	Dearness allowance earned by the Casual Labourers of Research Division will be initially debited to this account and allocation to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.900 (Applicable voltage class) .
75.343	Dearness Allowance - Casual Labour - Workshop & R.C.C Centre		75.3430	75.3431	75.3432	75.3433	75.3434	75.3436	75.3437	Dearness allowance earned by the Casual Labourers of Workshop and RCC Centres will be initially debited to this account and allocation to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.900 (Applicable voltage class)
75.344	Dearness Allowance - Casual Labour – Stores		75.3440	75.3441	75.3442	75.3443	75.3444	75.3446	75.3447	Dearness allowance earned by the Casual Labourers of Stores will be initially debited to this account and allocation to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.900 (Applicable voltage class)
75.345	Dearness Allowance - Casual Labour – Others		75.3450	75.3451	75.3452	75.3453	75.3454	75.3456	75.3457	Dearness allowance earned by the Casual Labourers -Others will be initially debited to this account and allocation to various works on which they had been employed will be routed through a separate account, viz., employee costs charged to capital works 75.900 (Applicable voltage class)

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.4	Other Allowances									
75.410	Other Allowances - Regular Employees - M.R.T. Division	75.4100	75.4101	75.4102	75.4103	75.4104	75.4106	75.4107		Other Allowances earned by permanent employees of the M.R.T. Division are debited to this account, which do not depend on actual payments. Other allowances include Shift Allowance, Ledger award claims, Conveyance allowance, Special Locality allowance, Deputation allowance, Project allowance, Honorarium etc.,
75.412	Other Allowances - Regular Employees - Research Division	75.4120	75.4121	75.4122	75.4123	75.4124	75.4126	75.4127		Other Allowances earned by permanent employees of the Research Division are debited to this account, which do not depend on actual payments. Other allowances include Shift Allowance, Ledger award claims, Conveyance allowance, Special Locality allowance, Deputation allowance, Project allowance, Honorarium etc.,
75.413	Other Allowances - Regular Employees - Workshop & R.C.C Centre	75.4130	75.4131	75.4132	75.4133	75.4134	75.4136	75.4137		Other Allowances earned by permanent employees of the Workshop & RCC Centres are debited to this account, which do not depend on actual payments. Other allowances include Shift Allowance, Ledger award claims, Conveyance allowance, Special Locality allowance, Deputation allowance, Project allowance, Honorarium etc.,
75.414	Other Allowances - Regular Employees - Stores	75.4140	75.4141	75.4142	75.4143	75.4144	75.4146	75.4147		Other Allowances earned by permanent employees of the Stores are debited to this account, which do not depend on actual payments. Other allowances include Shift Allowance, Ledger award claims, Conveyance allowance, Special Locality allowance, Deputation allowance, Project allowance, Honorarium etc.,
75.415	Other Allowances - Regular Employees - Others	75.4150	75.4151	75.4152	75.4153	75.4154	75.4156	75.4157		Other Allowances earned by permanent employees - Others are debited to this account, which do not depend on actual payments. Other allowances include Shift Allowance, Ledger award claims, Conveyance allowance, Special Locality allowance, Deputation allowance, Project allowance, Honorarium etc.,

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.416	HRA - Regular Employees -MRT Division		75.4160	75.4161	75.4162	75.4163	75.4164	75.4166	75.4167	HRA earned by permanent employees of MRT Division are debited to this account, which do not depend on actual payment.
75.417	HRA - Regular Employees -Research Division		75.4170	75.4171	75.4172	75.4173	75.4174	75.4176	75.4177	HRA earned by permanent employees of Research Division are debited to this account, which do not depend on actual payment.
75.418	HRA - Regular Employees -Workshop & RCC Centre		75.4180	75.4181	75.4182	75.4183	75.4184	75.4186	75.4187	HRA earned by permanent employees of Workshop and RCC Centre is debited to this account, which do not depend on actual payment.
75.419	HRA - Regular Employees -Stores		75.4190	75.4191	75.4192	75.4193	75.4194	75.4196	75.4197	HRA earned by permanent employees of Stores are debited to this account, which do not depend on actual payment.
75.420	HRA - Regular Employees -Others		75.4200	75.4201	75.4202	75.4203	75.4204	75.4206	75.4207	HRA earned by permanent employees of Others are debited to this account, which do not depend on actual payment.
75.421	CCA - Regular Employees -MRT Division		75.4210	75.4211	75.4212	75.4213	75.4214	75.4216	75.4217	CCA earned by permanent employees of MRT Division are debited to this account, which do not depend on actual payment.
75.422	CCA - Regular Employees -Research Division		75.4220	75.4221	75.4222	75.4223	75.4224	75.4226	75.4227	CCA earned by permanent employees of Research Division are debited to this account, which do not depend on actual payment.
75.423	CCA - Regular Employees -Workshop & RCC Centre		75.4230	75.4231	75.4232	75.4233	75.4234	75.4236	75.4237	CCA earned by permanent employees of Workshop and RCC Centre is debited to this account, which do not depend on actual payment.
75.424	CCA - Regular Employees -Stores		75.4240	75.4241	75.4242	75.4243	75.4244	75.4246	75.4247	CCA earned by permanent employees of Stores are debited to this account, which do not depend on actual payment.
75.425	CCA - Regular Employees -Others		75.4250	75.4251	75.4252	75.4253	75.4254	75.4256	75.4257	CCA earned by permanent employees of Others are debited to this account, which do not depend on actual payment.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
Other Allowances - Casual Labour										
75.440	Other Allowances - Casual Labour - M.R.T. Division		75.4400	75.4401	75.4402	75.4403	75.4404	75.4406	75.4407	Other allowances earned by casual labourers of M.R.T. Division will be initially debited to this account, which do not depend on actual payments. Allocation to works on which they had been employed will be routed through a separate account, viz., employee costs, charged to capital works 75.900 (Applicable voltage class)
75.442	Other Allowances - Casual Labour - Research Division		75.4420	75.4421	75.4422	75.4423	75.4424	75.4426	75.4427	Other allowances earned by casual labourers of Research Division will be initially debited to this account, which do not depend on actual payments. Allocation to works on which they had been employed will be routed through a separate account, viz., employee costs, charged to capital works 75.900 (Applicable voltage class)
75.443	Other Allowances - Casual Labour - Workshop & R.C.C. Centre		75.4430	75.4431	75.4432	75.4433	75.4434	75.4436	75.4437	Other allowances earned by casual labourers of Workshop and RCC Centre will be initially debited to this account, which do not depend on actual payments. Allocation to works on which they had been employed will be routed through a separate account viz., employee costs, charged to capital works 75.900 (Applicable voltage class)
75.444	Other Allowances - Casual Labour - Stores		75.4440	75.4441	75.4442	75.4443	75.4444	75.4446	75.4447	Other allowances earned by casual labourers of Stores will be initially debited to this account, which do not depend on actual payments. Allocation to works on which they had been employed will be routed through a separate account, viz., employee costs, charged to capital works 75.900 (Applicable voltage class)
75.445	Other Allowances - Casual Labour - Others		75.4450	75.4451	75.4452	75.4453	75.4454	75.4456	75.4457	Other allowances earned by casual labourers - Others will be initially debited to this account, which do not depend on actual payments. Allocation to works on which they had been employed will be routed through a separate account, viz., employee costs, charged to capital works 75.900 (Applicable voltage class)

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.510	Bonus – Regular		75.5100	75.5101	75.5102	75.5103	75.5104	75.5106	75.5107	Bonus earned by all Regular employees as per the Bonus Act is debited to this account. Actual payment does not affect this account.
75.520	Bonus – Casual		75.5200	75.5201	75.5202	75.5203	75.5204	75.5206	75.5207	Bonus earned by all casual employees as per the Bonus Act is debited to this account. Actual payment does not affect this account.
75.530	Ex-gratia		75.5300	75.5301	75.5302	75.5303	75.5304	75.5306	75.5307	Ex-gratia payable to employees drawing emoluments over and above that is stipulated under Payment of Bonus Act is debited to this account.
75.6	Other Staff Costs									
75.611	Medical expenses reimbursement		75.6110	75.6111	75.6112	75.6113	75.6114	75.6116	75.6117	The actual reimbursement of medical expenses to the employees of the Corporation is debited to this account.
75.612	Leave Travel Assistance		75.6120	75.6121	75.6122	75.6123	75.6124	75.6126	75.6127	Payments made to the employees towards Home Travel and Leave Travel Claims is debited to this account.
75.617	Earned Leave Encashment		75.6170	75.6171	75.6172	75.6173	75.6174	75.6176	75.6177	Payment in respect of actual encashment of Earned Leave is debited to this account.
75.619	Retrenchment Compensation		75.6190	75.6191	75.6192	75.6193	75.6194	75.6196	75.6197	Amount of retrenchment compensation payable in accordance with Industrial Dispute Act is debited to this account.
75.629	Payment under Workmen's Compensation Act		75.6290	75.6291	75.6292	75.6293	75.6294	75.6296	75.6297	Amount of Workmen's Compensation payable in accordance with the Workmen's Compensation Act is debited to this account.
75.630	Payment to Helpers / Employees of Storm & Monsoon gangs		75.6300	75.6301	75.6302	75.6303	75.6304	75.6306	75.6307	Payment made to Helpers for Storm & Monsoon gangs etc., is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.7	Staff Welfare Expenses									
75.710	Medical Expenses	75.7100	75.7101	75.7102	75.7103	75.7104	75.7106	75.7107		Expenses incurred for the maintenance of Hospitals including cost of medicine and honorarium payable to the Medical Consultants of the Corporation but excluding salaries etc., of the Hospital Staff are debited to this account.
75.720	Canteen Expenses	75.7200	75.7201	75.7202	75.7203	75.7204	75.7206	75.7207		Expenses incurred for providing canteen facilities to the employees of the Corporation are debited to this account.
75.730	Education Expenses	75.7300	75.7301	75.7302	75.7303	75.7304	75.7306	75.7307		Expenses incurred for running schools and shishu vihars, payment of scholarships, maintenance of library in schools etc., but excluding salaries of the school staff are debited to this account.
75.740	Uniform & Livery Expenses	75.7400	75.7401	75.7402	75.7403	75.7404	75.7406	75.7407		Uniform and Livery expenses including stitching charges in respect of all eligible staff including staff of Hospitals & School are debited to this account.
75.750	Recreation Expenses	75.7500	75.7501	75.7502	75.7503	75.7504	75.7506	75.7507		Expenses incurred for providing recreation facilities to the employees are debited to this account. Expenses on Sports, Film shows, Festival Expenses, Matching grants to clubs, etc., fall under this category.
75.761	Fees for staff training courses held by outsiders	75.7610	75.7611	75.7612	75.7613	75.7614	75.7616	75.7617		Fees payable by the Corporation for staff training courses / seminars conducted by outsiders are debited to this account.
75.762	Training expenses for Trainees	75.7620	75.7621	75.7622	75.7623	75.7624	75.7626	75.7627		Expenses incurred (other than specifically provided) for imparting training to trainees of the Corporation are debited to this account.
75.763	Corporation's Contribution to Labour Welfare Fund	75.7630	75.7631	75.7632	75.7633	75.7634	75.7636	75.7637		Contribution made to Labour Welfare Fund is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.764	Janatha Personal Accident Insurance Scheme		75.7640	75.7641	75.7642	75.7643	75.7644	75.7646	75.7647	Premium payable to the Insurance Company for insurance coverage to workmen who are exposed to risk during the course of their work, are debited to this account.
75.765	Contribution towards deposit linked Insurance Scheme		75.7650	75.7651	75.7652	75.7653	75.7654	75.7656	75.7657	Corporation's contribution made towards Deposit Linked Insurance Scheme is debited to this account
75.766	Administrative charges for deposit linked Insurance scheme		75.7660	75.7661	75.7662	75.7663	75.7664	75.7666	75.7667	Administrative charges under Deposit linked Insurance Scheme payable by the Corporation are debited to this account.
75.767	Guest House maintenance charges		75.7670	75.7671	75.7672	75.7673	75.7674	75.7676	75.7677	Expenses incurred towards maintenance of Guest Houses / Rest Houses / Inspection Bungalows are debited to this account.
75.768	Contribution to E.S.I		75.7680	75.7681	75.7682	75.7683	75.7684	75.7686	75.7687	Corporation's Contribution to Employees State Insurance under the E.S.I Act and Rules is debited to this account.
75.769	Subsidised / Free supply of power		75.7690	75.7691	75.7692	75.7693	75.7694	75.7696	75.7697	Revenue sacrificed for supply of power to employees free of cost / subsidised rates is debited to this account.
75.770	Other Welfare Expenses		75.7700	75.7701	75.7702	75.7703	75.7704	75.7706	75.7707	Expenses incurred for providing amenities other than specifically mentioned above are debited to this account.
75.771	Interest subsidy to employees on HBA / HPA / HEA obtained directly from Financial Institutions		75.7710	75.7711	75.7712	75.7713	75.7714	75.7716	75.7717	Interest subsidy to employees on HBA/ HPA/HEA obtained directly from Financial Institutions is debited to this account.
75.8	Terminal Benefits									
75.810	Terminal Benefits (PF) Corporation's Contribution		75.8100	75.8101	75.8102	75.8103	75.8104	75.8106	75.8107	Corporation's share of contribution to contributory provident fund is debited to this account.
75.820	Terminal Benefits (FPS) Corporation's Contribution		75.8200	75.8201	75.8202	75.8203	75.8204	75.8206	75.8207	Corporation's share of contribution to Family Pension Fund under Family pension Scheme is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
75.830	Terminal Benefits (Pension) Corporation's Contribution		75.8300	75.8301	75.8302	75.8303	75.8304	75.8306	75.8307	This account is debited with the annual contribution made by the Corporation to the Pension Fund in respect of employees appointed on or after 1.10.1957
75.835	Terminal Benefits (Pension Charges)		75.8350	75.8351	75.8352	75.8353	75.8354	75.8356	75.8357	Pension charges to the employees appointed prior to 1.10.1957 is booked under this account.
75.840	Terminal Benefits (Gratuity)		75.8400	75.8401	75.8402	75.8403	75.8404	75.8406	75.8407	The actual gratuity under payment of gratuity act to the employees is booked under this account.
75.850	Provident Fund Inspection and Audit Charges		75.8500	75.8501	75.8502	75.8503	75.8504	75.8506	75.8507	Provident Fund Inspection and audit charges payable are debited to this account.
75.860	Family Benefit Fund Contribution		75.8600	75.8601	75.8602	75.8603	75.8604	75.8606	75.8607	Corporation's contribution to Family Benefit fund scheme in respect of employees on retirement / termination and to the legal heirs in case of death are debited to this account.
75.870	Contribution to KPTCL life cover scheme 1987		75.8700	75.8701	75.8702	75.8703	75.8704	75.8706	75.8707	Inspection charges payable to Regional Provident Fund Commissioner at 0.02% on basic wages including (MDA + DA) is debited to this account.
75.880	Compensation under KPTCL life cover scheme, 1987		75.8800	75.8801	75.8802	75.8803	75.8804	75.8806	75.8807	Lump sum payment of Rs.10, 500/- paid to legal heirs of the deceased employee is debited to this account.
75.890	Pension & leave contribution of employees on deputation.		75.8900	75.8901	75.8902	75.8903	75.8904	75.8906	75.8907	The pension & leave contribution charges of employees on deputation from Govt./Local bodies/Boards/other institutions is debited to this account.
75.9	Employees cost charged to capital works		75.9000	75.9001	75.9002	75.9003	75.9004	75.9006	75.9007	<ol style="list-style-type: none"> 1. Employees cost such as salaries & wages, overtime, dearness allowance & other allowances allocable to capital works are credited to this account. 2. All staff welfare expenses and other costs of Major works divisions & circles are credited to this account for absorption to capital works.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
76	ADMINISTRATION & GENERAL EXPENSES									
76.1	Administration Expenses									
76.10	Property related expenses									
76.101	Rent (including lease rentals)		76.1010	76.1011	76.1012	76.1013	76.1014	76.1016	76.1017	Amount paid on account of rent including lease rentals in respect of any building occupied by the Corporation is debited to this account.
76.102	Rates & Taxes		76.1020	76.1021	76.1022	76.1023	76.1024	76.1026	76.1027	Rates & Taxes paid in respect of any building occupied by the Corporation are debited to this account.
76.103	Expenses incurred towards security arrangements at Generating Stations, Receiving Stations, Transformer Centres etc.,		76.1030	76.1031	76.1032	76.1033	76.1034	76.1036	76.1037	Expenses incurred towards security arrangements at Generating Stations, Receiving Stations, Transformer Centres in respect of Police / Army personnel are debited to this account.
76.104	Insurance on Fixed Assets		76.1040	76.1041	76.1042	76.1043	76.1044	76.1046	76.1047	Insurance premium payable for Insurance cover of fixed assets is debited to this account.
76.105	Insurance on Stocks		76.1050	76.1051	76.1052	76.1053	76.1054	76.1056	76.1057	Insurance premium payable for Insurance cover of stocks is debited to this account.
76.106	Insurance on Assets under construction		76.1060	76.1061	76.1062	76.1063	76.1064	76.1066	76.1067	Insurance premium payable for Insurance cover of Assets under construction is debited to this account.
76.11	Communication									
76.111	Pagers cellular phones E-mail & other communication charges		76.1110	76.1111	76.1112	76.1113	76.1114	76.1116	76.1117	Amount paid for installation, rent, maintenance, service and any other charges paid in respect of pager, cellular phone, e-mail and other communication charges not covered in account code 76.112 shall be debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
76.112	Telephone, Trunk call, Telegrams and Telex Charges		76.1120	76.1121	76.1122	76.1123	76.1124	76.1126	76.1127	Amount paid for installation of Telephones including Shifting charges, Rental, Local calls, Telegram charges and Telex Charges is debited to this account.
76.113	Postage		76.1130	76.1131	76.1132	76.1133	76.1134	76.1136	76.1137	Amount spent on postage as well as towards Franking machines is debited to this account.
76.115	Revenue Receipts Stamps		76.1150	76.1151	76.1152	76.1153	76.1154	76.1156	76.1157	Amount spent on Revenue receipt stamps is debited to this account.
76.12	PROFESSIONAL CHARGES									
76.121	Legal Charges		76.1210	76.1211	76.1212	76.1213	76.1214	76.1216	76.1217	All legal charges incurred by the Corporation are debited to this account.
76.122	Audit Fees		76.1220	76.1221	76.1222	76.1223	76.1224	76.1226	76.1227	Audit Fees paid / payable to the Accountant General is debited to this account.
76.123	Consultancy charges		76.1230	76.1231	76.1232	76.1233	76.1234	76.1236	76.1237	Amount paid to consultants in pursuance of the consultancy agreement is debited to this account.
76.124	Technical Fees		76.1240	76.1241	76.1242	76.1243	76.1244	76.1246	76.1247	Amount paid for getting Technical Advice, Drawings / Specification sheets is debited to this account.
76.125	Other Professional Charges		76.1250	76.1251	76.1252	76.1253	76.1254	76.1256	76.1257	All other professional charges not covered under 76.1210 to 76.1240 are debited to this account.
76.126	Remuneration to Contract Agencies for opening & maintenance of Ledger Accounts		76.1260						76.1267	Remuneration paid to contract agencies for opening of ledger accounts of pending test reports, meter reading, billing and maintenance of consumer's ledger accounts is debited to this account.
76.127	Remuneration to Private Contractors engaged for shift and minor maintenance duties of Stations / MUSS.		76.1270	76.1271	76.1272	76.1273	76.1274	76.1276	76.1277	The remuneration paid to Private Contractors / Agencies engaged for shift and minor maintenance duties of Stations / MUSS is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
76.128	Remuneration paid to Chartered Accountants for auditing Cash & Revenue Accounts		76.1280							76.1287 Remuneration paid to Chartered Accountants for auditing Cash & Revenue Accounts is debited to this account. Note: The existing liability account code "42.4010 Contractors Control account " shall be made use of as "corresponding liability head of account".
76.129	Remuneration paid to Contract Agencies / Services obtained		76.1290	76.1291	76.1292	76.1293	76.1294	76.1296	76.1297	Remuneration paid to Contract Agencies / Services obtained from Agencies other than specified under Account Codes 76.121 to 76.128 is debited to this head of account. Note: The existing liability account code "42.4010-Contractor's Control Account" shall be made use of as "corresponding liability head of account".
76.13	CONVEYANCE & TRAVELLING									
76.131	Conveyance expenses		76.1310	76.1311	76.1312	76.1313	76.1314	76.1316	76.1317	Petty expenses incurred on conveyance are debited to this account.
76.132	Travelling expenses		76.1320	76.1321	76.1322	76.1323	76.1324	76.1326	76.1327	Travelling expenses other than travelling allowance to employees are debited to this account.
76.133	Travelling allowance to employees		76.1330	76.1331	76.1332	76.1333	76.1334	76.1336	76.1337	Travelling allowances paid to Employees in accordance with Regulations is debitable to this account.
76.136	Vehicle running expenses other than store vehicles		76.1360	76.1361	76.1362	76.1363	76.1364	76.1366	76.1367	Cost of petrol / diesel and oil is used for running the vehicles (other than the vehicles of the stores) is debited to this account.
76.137	Vehicle hiring expenses		76.1370	76.1371	76.1372	76.1373	76.1374	76.1376	76.1377	Expenses incurred towards hiring of vehicles through contract agency / others shall be debited to this head of account.
76.138	Vehicle License, Registration fee and Taxes		76.1380	76.1381	76.1382	76.1383	76.1384	76.1386	76.1387	Amount paid towards License, Registration fee and Taxes in respect of all types of vehicles of the Corporation is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
76.15	OTHER EXPENSES									
to										
76.16										
76.151	Fees & Subscriptions	76.1510	76.1511	76.1512	76.1513	76.1514	76.1516	76.1517		Fees & Subscriptions to institutions are debited to this account.
76.152	Books, periodicals and dairies	76.1520	76.1521	76.1522	76.1523	76.1524	76.1526	76.1527		Amount spent for Books and periodicals and dairies is debited to this account.
76.153	Printing & Stationery	76.1530	76.1531	76.1532	76.1533	76.1534	76.1536	76.1537		The expenditure incurred on printing & stationery is debited to this account.
76.154	Factory License Fees	76.1540	76.1541	76.1542	76.1543	76.1544	76.1546	76.1547		Factory License Fees paid to the Inspector of Factories is debited to this account.
76.155	Advertisement Expenses	76.1550	76.1551	76.1552	76.1553	76.1554	76.1556	76.1557		Expenses on advertisement other than those relating to purchase are debited to this account.
76.156	Computer stationary and floppies	76.1560	76.1561	76.1562	76.1563	76.1564	76.1566	76.1567		Expenditure incurred on computer stationary like paper, printer ribbon, printer cartridge, materials required for plotters etc. and cost of floppies, magnetic tapes and any other data storage media purchased shall be debited to this head of account.
76.157	Contributions	76.1570	76.1571	76.1572	76.1573	76.1574	76.1576	76.1577		Contribution made for specific purpose is debited to this account.
76.158	Electricity Charges	76.1580	76.1581	76.1582	76.1583	76.1584	76.1586	76.1587		Cost of Electricity (including tax) consumed by Corporation's office, colony etc., is debited to this account.
76.160	Water Charges	76.1600	76.1601	76.1602	76.1603	76.1604	76.1606	76.1607		Expenditure on Water Charges pertaining to offices, sub-stations and colonies are debited to this account.
76.162	Entertainment	76.1620	76.1621	76.1622	76.1623	76.1624	76.1626	76.1627		Entertainment expenses incurred by the offices of the Corporation on VIP's, consumers etc., are debited to this account.
76.164	Secret Service grant	76.1640								Payment of secret service grant made to I.G. and Superintendent of Police, Vigilance, K.P.T.C.L. from time to time is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
76.190	Miscellaneous expenses		76.1900	76.1901	76.1902	76.1903	76.1904	76.1906	76.1907	Miscellaneous expenses such as official meeting expenses, office contingencies, etc., are debited to this account.
76.191	Compliment expenses		76.1910							Expenses incurred by the Corporation towards giving compliments to organisations / consumers / power suppliers etc., shall be debited to this head of account.
76.2	Materials Related Expenses									
76.201	Material testing charges.		76.2010	76.2011	76.2012	76.2013	76.2014	76.2016	76.2017	Material testing charges paid to CPRI or any other Laboratories is debited to this account.
76.210	Freight on Capital equipments		76.2100	76.2101	76.2102	76.2103	76.2104	76.2106	76.2107	Freight payable by the Corporation on capital equipments purchased / transported by contractors is debited to this account.
76.220	Other Freight		76.2200	76.2201	76.2202	76.2203	76.2204	76.2206	76.2207	Freight payable by the Corporation on materials / equipments purchased / transported by contractors is debited to this account.
76.230	Transit Insurance		76.2300	76.2301	76.2302	76.2303	76.2304	76.2306	76.2307	Insurance premium payable by the Corporation in respect of materials covered under transit insurance scheme is debited to this account.
76.240	Vehicle running expenses (stores)		76.2400	76.2401	76.2402	76.2403	76.2404	76.2406	76.2407	Cost of petrol, diesel and oil used for the vehicles of stores is debited to this account.
76.250	Octroi charges / entry charges		76.2500	76.2501	76.2502	76.2503	76.2504	76.2506	76.2507	Octroi charges / entry tax are debited to this account.
76.260	Advertisement of Tenders, Notices and other purchase related advertisement		76.2600	76.2601	76.2602	76.2603	76.2604	76.2606	76.2607	Expenses incurred on advertisements connected with purchases are debited to this account.
76.270	Incidental Store Expenses		76.2700	76.2701	76.2702	76.2703	76.2704	76.2706	76.2707	Incidental expenses such as Wharfage & demurrage packing, loading, unloading charges etc., connected with stores are debited to this account.
76.281	Fabrication Charges		76.2810	76.2811	76.2812	76.2813	76.2814	76.2816	76.2817	Cost of fabrication is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
76.282	Fabrication Charges absorbed in cost of fabrication / credit		76.2820	76.2821	76.2822	76.2823	76.2824	76.2826	76.2827	The Credit on account of fabrication is to be accounted under this account.
76.900	Administrative & General Expenses charged to Capital Works (Credit account)		76.9000	76.9001	76.9002	76.9003	76.9004	76.9006	76.9007	Out of the expenses booked under various accounts under Account Group 76, the expenses chargeable to Capital Works shall be transferred to Capital works through this account. The debit balance in individual expense account would remain uncharged on transfer.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
77	DEPRECIATION AND OTHER COSTS RELATING TO FIXED ASSETS.									
77.1 to 77.2	Depreciation to Fixed Assets									
77.110	Amortisation of Lease Hold Assets	77.1100	77.1101	77.1102	77.1103	77.1104	77.1106	77.1107		This account records annual charge of depreciation on lease hold assets. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.120	Depreciation on Buildings	77.1200	77.1201	77.1202	77.1203	77.1204	77.1206	77.1207		This account records annual charge of depreciation on buildings. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.130	Depreciation on Hydraulic Works	77.1300								This account records annual charge of depreciation on hydraulic works. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.140	Depreciation on Civil Works	77.1400	77.1401	77.1402	77.1403	77.1404	77.1406	77.1407		This account records annual charge of depreciation on civil works. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.150	Depreciation on Plant and Machinery	77.1500	77.1501	77.1502	77.1503	77.1504	77.1506	77.1507		This account records annual charge of depreciation on plant & machinery. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.160	Depreciation on lines, cable, network etc.,	77.1600	77.1601	77.1602	77.1603	77.1604	77.1606	77.1607		This account records annual charge of depreciation on lines, cable, network etc., Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
77.170	Depreciation on Vehicles		77.1700	77.1701	77.1702	77.1703	77.1704	77.1706	77.1707	This account records annual charge of depreciation on vehicles. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.180	Depreciation on furniture, fixtures		77.1800	77.1801	77.1802	77.1803	77.1804	77.1806	77.1807	This account will record annual charge of depreciation on furniture and fixtures. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.190	Depreciation on Office equipments		77.1900	77.1901	77.1902	77.1903	77.1904	77.1906	77.1907	This account records annual charge of depreciation on office equipments. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.210	Depreciation on capital expenditure resulting in an asset not belonging to the Corporation		77.2100	77.2101	77.2102	77.2103	77.2104	77.2106	77.2107	This account records annual charge of depreciation on an asset not belonging to the Corporation after the specified period. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.220	Depreciation on Spare units / service units		77.2200	77.2201	77.2202	77.2203	77.2204	77.2206	77.2207	This account records annual charge of depreciation on spare / service units. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.230	Depreciation on capital spares at Generating Stations		77.2300							This account records annual charge of depreciation on capital spares at generating stations. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.
77.250	Depreciation on Assets taken over from Licensees pending final valuation		77.2500	77.2501	77.2502	77.2503	77.2504	77.2506	77.2507	This account records annual charge of depreciation on assets taken over from licensees pending final valuation. Full amount of depreciation should be recorded in this account regardless of the adequacy or other wise of revenue to absorb this charge.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
77.5	Asset Decommissioning Costs									
77.510	Site Restoration Costs		77.5100	77.5101	77.5102	77.5103	77.5104	77.5106	77.5107	This account records all costs incurred for site restoration, etc., at erstwhile power station, sub-station, etc., and charged to revenue account in the year in which the costs are incurred.
77.520	Building / Civil Works Decommissioning Costs		77.5200	77.5201	77.5202	77.5203	77.5204	77.5206	77.5207	This account records all costs incurred for decommissioning of building / civil works at erstwhile power station, sub-station, etc., and charged to revenue account in the year in which the costs are incurred.
77.530	Generating Plant Decommissioning costs		77.5300							This account records all costs incurred on decommissioning of generating plant at erstwhile power station and charged to revenue account in the year in which the costs are incurred.
77.540	Transmission Lines / Sub - Station - Decommissioning costs		77.5400	77.5401	77.5402	77.5403	77.5404	77.5406	77.5407	This account records all costs incurred on decommissioning Transmission Lines / sub-station at erstwhile power station, sub-station, etc., and charged to revenue account in the year in which the costs are incurred.
77.550	Other Decommissioning cost		77.5500	77.5501	77.5502	77.5503	77.5504	77.5506	77.5507	This account records all costs incurred on decommissioning of other assets not covered under 77.510 to 77.540 at erstwhile power station, sub-station, etc., and charged to revenue account in the year in which the costs are incurred.
77.6	Small & Low value items Written off									
77.610	Small & Low value items Written off		77.6100	77.6101	77.6102	77.6103	77.6104	77.6106	77.6107	Full cost of all small & low value assets each costing Rs. 500/- or less is debited to this account. Items of a type for which a specific classification has been described for the purpose of depreciation under Electricity (Supply) Act 1948 and items included under the classifications furniture and fixture and 'office equipment' are not to be included under small and low value items to be written off

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
77.611	Computer software		77.6110							Cost of general software like Lotus / Lotus Smart Suite / Word star / Dbase / FoxPro / windows / windows 95 / M.S. Office / DOS / Oracle etc., available in the market and directly purchased shall be debited to this head of account.
77.7	Losses Relating to Fixed Assets									
77.710	Written down value of Assets scrapped		77.7100	77.7101	77.7102	77.7103	77.7104	77.7106	77.7107	In case of scrapped asset for which no scrap / salvage value is realised, the written down value of such assets shall be charged off to this account in the revenue account for the year in which the scrapped assets are found unrealisable.
77.711	Loss on scrapping of transformers		77.7110	77.7111	77.7112	77.7113	77.7114	77.7116	77.7117	The difference between written down value (WDV) and standard rate of scrapped transformers shall be booked under this head of account.
77.720	Write off of deficit of Fixed Assets observed upon physical verification		77.7200	77.7201	77.7202	77.7203	77.7204	77.7206	77.7207	The cost and accumulated depreciation on the asset found deficit on physical verification shall be charged to this account by withdrawing from the fixed assets and provision for depreciation.
77.730	Loss on sale of Fixed Assets - Plant & Machinery		77.7300	77.7301	77.7302	77.7303	77.7304	77.7306	77.7307	Loss arising on sale of plant & machinery shall be debited to this account in the year in which the asset is sold.
77.731	Loss on sale of Fixed Assets - Lines, cable net-works, etc.,		77.7310	77.7311	77.7312	77.7313	77.7314	77.7316	77.7317	Loss arising on sale of lines, cable network etc., shall be debited to this account in the year in which the asset is sold.
77.732	Loss on sale of Fixed Assets - Vehicles		77.7320	77.7321	77.7322	77.7323	77.7324	77.7326	77.7327	Loss arising on sale of vehicles shall be debited to this account in the year in which the asset is sold.
77.733	Loss on sale of Fixed Assets - Furniture & Fixtures		77.7330	77.7331	77.7332	77.7333	77.7334	77.7336	77.7337	Loss arising on sale of Furniture & Fixtures shall be debited to this account in the year in which the asset is sold.
77.734	Loss on sale of Fixed Assets - Office equipments		77.7340	77.7341	77.7342	77.7343	77.7344	77.7346	77.7347	Loss arising on sale of Office equipment shall be debited to this account in the year in which the asset is sold.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
77.9	Depreciation & related costs charged to capital works (Credit)		77.9000	77.9001	77.9002	77.9003	77.9004	77.9006	77.9007	Depreciation on construction facilities e.g., Earth Movers, Cement Mixers, Power Transformers used for supply of power to construction activities, etc., and depreciation on fixed assets such as Jeeps, Lorries, etc., used at construction sites for the period they were used on construction works are to be credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
78	Interest & Other Finance Charges									
78.1	Interest on State Government Loans		78.1000							Interest on State Govt., Loans is booked against this account.
78.2	Interest on Bonds		78.2000							Interest on Bonds is booked against this account.
78.201	Interest on Public Bonds		78.2010							Interest on Public Bonds is booked against this account.
78.202	Interest on Private Bonds		78.2020							Interest on Private Bonds is booked against this account.
78.3	Interest on Debentures		78.3000							Interest on Debentures is booked against this account.
78.4	Interest on Foreign Currency & Credits		78.4000							Interest on Foreign Currency & Credits is booked against this account.
78.5	Interest on Other Loans / Deferred Credits (In Rupees)									Interest on Other Loans /Deferred Credits is booked against this account.
78.510	Interest on loan from L.I.C		78.5100							Interest on Loan from LIC is booked against this account.
78.511	Interest on loans from SIDBI		78.5110							Interest due on loan from SIDBI during the year shall be debited to this account.
78.520	Interest on loan from A.R.F.C		78.5200							Interest due on loan from A.R.F.C during the year shall be debited to this account.
78.530	Interest on loan from A.F.C		78.5300							Interest on Loan from AFC is booked against this account.
78.540	Interest on loan from R.E.C		78.5400							Interest on Loan from REC is booked against this account.

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78.545	Interest on inventory loan from R.E.C		78.5450							Interest on Inventory Loan from REC is booked against this account.
78.550	Interest on loan from NABARD		78.5500							Interest on Loan from NABARD is booked against this account.
78.560	Interest on loans from Commercial Banks for S.P.A Schemes		78.5600							Interest on Loan from Commercial Banks for SPA schemes is booked against this account.
78.570	Interest on loans from R.E.C for S.P.A Schemes		78.5700							Interest on Loan from REC for SPA schemes is booked against this account.
78.581	Interest on loan from HUDCO		78.5810							Interest on Loan from HUDCO is booked against this account.
78.582	Interest on loan from HDFC		78.5820							Interest on Loan from HDFC is booked against this account.
78.583	Interest on loan from IDBI		78.5830							Interest on Loan from IDBI is booked against this account.
78.584	Interest on loan from Power Finance Corporation		78.5840							Interest due on loan from PFC is booked against this account.
78.585	Interest on loan from KIADB		78.5850							Interest due on loan from KIADB is booked against this account.
78.586	Interest on loan from M/s Peerless General Finance & Investment Corporation, Calcutta		78.5860							Interest on loan obtained from M/s Peerless General Finance & Investment Corporation, Calcutta, is to be booked in this account.
78.587	Interest on loan from REC for OECF Project		78.5870							Interest on loan obtained from REC for OECF Project is booked in this account. The CEE (RE Zone) will operate this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
78.588	Interest on advance payments made by lease financing companies to manufacturers / suppliers / sellers		78.5880							Interest on advance payments made to manufacturers / suppliers / sellers by lease financing companies is debited to this account.
78.589	Interest on advance payments made by M/s IL & FS		78.5890							Interest on advance payments made to M/s IL & FS is debited to this account.
78.59	Penal Interest on Capital Liabilities		78.5900							Penal interest on overdue instalments of loan and debentures (as per the terms of the loans) is debited to this head of account.
78.6	Interest to Consumers									
78.7	Interest on Borrowings for Working Capital		78.7000							Interest on Borrowings for Working Capital is booked under this account.
78.701	Interest to IDBI on borrowings for Working Capital		78.7010							Interest paid to IDBI on Borrowings for Working Capital shall be debited to this account.
78.8	Other Interest & Finance Charges									
78.810	Lease Rent to M/s IL & FS		78.8100							Lease rent due to be paid to M/s IL & FS, Bombay is debited to this account.
78.811	Lease Rent to M/s Vysya Bank Ltd.,		78.8110							Lease rent due to be paid to M/s Vysya Bank Ltd. in respect of Capacitor of various voltages (541.0 MVAR) taken on lease is debited to this account.
78.812	Lease Rent to M/s Global Trust Bank Ltd.,		78.8120							Lease rent due to be paid to M/s Global Trust Bank Ltd., in respect of synchronous Condenser Systems, Automatic Voltage Controllers, Automatic Power cut-off devices taken on lease is debited to this account.

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78.813	Lease Rent to M/s Bank of Madura Ltd.,		78.8130							Lease rent due to be paid to M/s Bank of Madura Ltd. in respect of Automatic Power cut-off devices taken on lease is debited to this account.
78.814	Lease Rent to M/s HDFC		78.8140							Lease rent to M/s HDFC in respect of equipment taken on lease is debited to this account.
78.815	Lease Rent to M/s IDBI		78.8150							Lease rent to M/s IDBI in respect of equipment taken on lease is debited to this account.
78.820	Discount to Consumers		78.8200							Not to be operated at present.
78.830	for timely payment of bills		78.8300							
78.841	Interest to Suppliers / Contractors - Capital		78.8410	78.8411	78.8412	78.8413	78.8414	78.8416	78.8417	Interest on deposits made by the suppliers / contractors to capital works is booked against this account.
78.842	Interest to Suppliers / Contractors - O & M		78.8420					78.8426	78.8427	Interest on deposits made by the suppliers / contractors of O&M works is booked against this account.
78.85	Interest on FDs, CPF, GPF, SDs etc.,									
78.850	Interest on Fixed Deposits		78.8500							Interest on fixed deposits paid is booked against this account.
78.853	Interest on Security Deposits from staff		78.8530							Interest on Security deposits paid is booked against this account.
78.854	Interest on Pensioners / Family Pensioners benefit / Security Fund		78.8540							Interest on Pensioners/Family Pensioners benefit/Security fund calculated at savings bank interest rate of Nationalised Banks shall be debited to this account.
78.86	Cost of Raising Finance									
78.861	Stamp Duty		78.8610							Cost incurred in raising finances towards Stamp duty is booked under this account.
78.862	Legal Charges		78.8620							Cost incurred in raising finances towards Legal Charges is booked under this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
78.863	Advertisements		78.8630							Cost incurred in raising finances towards Advertisements is booked under this account.
78.864	Service Fee		78.8640							Cost incurred in raising finances towards Service Fee is booked under this account.
78.865	Credit Fee		78.8650							Cost incurred in raising finances towards Credit Fee is booked under this account.
78.866	Commitment Charges		78.8660							Cost incurred in raising finances towards Commitment Charges is booked under this account.
78.867	Other charges for raising finance		78.8670							Cost incurred towards other charges for raising finances is booked under this account.
78.868	Guarantee Commission to Government		78.8680							Guarantee Commission payable to State Govt., on loans and other guarantees shall be debited to this account on payment.
78.87	Discounts / Redemption premium on Bonds / Debentures									
78.871	Discount on Bonds / Debentures		78.8710							This account records discount on Bonds / Debentures premium.
78.873	Redemption on Bonds / Debentures		78.8730							This account records discount on Redemption on Bonds / Debentures.
78.88	Other Charges									
78.881	Bank Charges for remittances between Corporations Offices		78.8810							Charges payable to the Banks are debited to this account.
78.882	Bank Commission for collection from consumers		78.8820							Commission charges payable to the Banks are debited to this account.
78.883	Other Bank Charges		78.8830							Other charges payable to the Banks are debited to this account.
78.884	Guarantee Charges		78.8840							Guarantee charges payable to the Banks are debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
78.890	Interest on sums paid by the State Government under guarantees		78.8900							Interest paid to State Government on sums paid under guarantees is debited to this account.
78.891	Interest on belated payments in respect of Power purchase from K.P.C		78.8910							Interest on belated payments in respect of Power Purchase from KPC shall be debited to this account.
78.892	Interest on belated payments in respect of Power purchase from NTPC		78.8920							Interest on belated payments in respect of Power Purchase from NTPC shall be debited to this account.
78.893	Interest on belated payments in respect of Power purchase from MAPS		78.8930							Interest on belated payments in respect of Power Purchase from MAPS shall be debited to this account.
78.894	Interest on belated payments in respect of Power purchase from NLC		78.8940							Interest on belated payments in respect of Power Purchase from NLC shall be debited to this account.
78.895	Interest on belated payments in respect of Power purchase from PGCIL		78.8950							Interest on belated payments in respect of Power Purchase from PGCIL shall be debited to this account.
78.9	Capitalisation of interest on funds used during construction		78.9000	78.9001	78.9002	78.9003	78.9004	78.9006	78.9007	The portion of interest payable on the interest bearing borrowings, which relate to Financing of Capital Assets at construction stage i.e., till the point of commissioning of assets, is credited to this account.
78.91	Bank Charges commission, Guarantee Charges and other Charges charged to Capital Works (Credit)		78.9100	78.9101	78.9102	78.9103	78.9104	78.9106	78.9107	Bank charges, commission, guarantee charges and other charges incurred in construction units and capitalised shall be credited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
79	Other debits to Revenue Account									
79.1	Materials Cost Variance									
79.110	Materials Cost Variance		79.1100	79.1101	79.1102	79.1103	79.1104	79.1106	79.1107	The difference between the purchase rate and the standard rate of materials is debited or credited to this account. The Debit balance outstanding at the end of the year is treated as period cost and charged to revenue account of that year. The Credit balance at the end of the year is carried over in the Balance Sheet under reserve for materials cost variance. However in the case of Major Works Division the material cost variance is capitalised.
79.2	Research and Development Expenses									
79.210	Research and Development Expenses		79.2100							Cost of materials drawn for conducting research and other expenses connected therewith are debitable to this account.
79.3	Cost of Trading / Manufacturing Activity									
79.4	Bad & Doubtful Debts Written off / provided for									
79.410	Bad Debts Written off - Dues from consumers		79.4100							Irrecoverable revenue arrears due from consumers treated as bad debts and written off will be debited to this account.
79.420	Bad Debts Written off - Advances to Suppliers / Contractors		79.4200							Irrecoverable advances from suppliers and contractors treated as bad debts and written off are debited to this account.
79.430	Bad Debts Written off - Others		79.4300							Bad debts other than those mentioned in 79.410 and 79.420 (Applicable voltage class) are debited to this account.
79.460	Bad & Doubtful Debts provided for - Dues from consumers		79.4600							Provision for Bad & Doubtful debts pertaining to consumer is debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
79.470	Bad & Doubtful Debts provided for - Advances to Suppliers / Contractors		79.4700							Provision for Bad & Doubtful debts pertaining to suppliers / contractors etc., is debited to this account.
79.480	Bad & Doubtful Debts provided for - Others		79.4800							Provision for Bad & Doubtful debts pertaining to others is debited to this account.
79.5	Miscellaneous Losses & Write offs									
79.510	Shortages on physical verification of Stocks.		79.5100							Cost of shortages found on physical verification of stocks, which cannot be recovered, is debited to this account.
79.511	Loss of materials by pilferage, etc.,		79.5110							Loss on account of pilferage of materials is debited to this account.
79.52	Loss on cash written off		79.5200							Loss of cash irrecoverable is debited to this account.
79.530	Compensation for injuries, death and damages – Staff		79.5300							Compensation for injuries, death and damages payable to staff /survivors not specifically covered in any of the above said head of accounts is booked in this account.
79.531	Compensation for injuries, death and damages -outsiders.		79.5310							Compensation for injuries, death and damages payable to outsiders/their survivors not specifically covered in any of the above said head of accounts is booked in this account.
79.532	Infructuous capital expenditure written-off		79.5320	79.5321	79.5322	79.5323	79.5324	79.5326	79.5327	Expenditure incurred on identification, survey and feasibility studies of a rejected project is charged to this head of account in the year in which the project is rejected.
79.560	Loss on obsolescence of fixed assets.		79.5600	79.5601	79.5602	79.5603	79.5604	79.5606	79.5607	Loss on obsolescence of fixed assets is debited to this account.
79.561	Provision for loss on obsolescence of stores, etc., in stock		79.5610							Loss on obsolescence of store etc., is debited to this account.
79.570	Loss on Exchange Rate Variation		79.5700							Loss on Exchange Rate Variation is to be debited to this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
79.571	Sundry Debit balance Written off		79.5710							Sundry Debit balance not recoverable is debited to this account.
79.572	Loss on sale of scrap		79.5720							Loss on sale of scrap materials is debited to this account.
79.573	Loss on sale of stores		79.5730							Loss on sale of store materials is debited to this account.
79.7	Sundry Expenses									
79.710	Intangible Assets written off		79.7100							Intangible assets such as payments made for acquisition of right to purchase of power, etc., reflected in the asset side of Balance Sheet when charged to revenue account is debited to this account.
79.72	Write-off of Deferred Revenue Expenditure									
79.720	Write off of Compensation for premature take over of Licensee		79.7200							Compensation paid to Licensee on premature take over is debited to this account.
79.730	Provision for Contingencies.		79.7300							Contingency provision created to meet any claim that may have to be paid by the Corporation is debited to this account by crediting respective provision accounts.
79.8	Losses on Account of Flood, Cyclone, Fire, etc.,									
79.881	Loss to fixed assets on account of Floods, Cyclone, Fire, etc.,		79.8810	79.8811	79.8812	79.8813	79.8814	79.8816	79.8817	Written down value of assets less Insurance claims in respect of assets lost due to natural calamities is debited to this account.
79.882	Loss on Stocks on account of Floods, Cyclone, Fire, etc.,		79.8820	79.8821	79.8822	79.8823	79.8824	79.8826	79.8827	Value of stock less Insurance claims of stock lost due to natural calamities is debited to this account.
79.883	Loss to assets under construction on account of Flood, Cyclone, Fire, etc.,		79.8830	79.8831	79.8832	79.8833	79.8834	79.8836	79.8837	Value of assets under construction as per books, lost due to natural calamities is debited to this account.

Existing A/C Code.	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
79.884	Loss on write off of dues from consumers in areas affected by Flood, Cyclone, etc.,		79.8840			79.8843	79.8844	79.8846	79.8847	Consumer dues decided to be waived off due to those areas affected by flood, cyclone, etc., is debited to this account.
79.9	Foreign Exchange Rate Variation and related debits charged to Capital works.		79.9000	79.9001	79.9002	79.9003	79.9004	79.9006	79.9007	The portion of the foreign exchange rate variation and the loan borrowed for construction and other related expenditure chargeable to capital works is transferred to capital works through this account. {This account is operated in Head Office only}
81	Provision for Income-Tax for the Year.									
81.1	Provision for Income tax for the year		81.1000							Provision shall be made every year for tax payable by the Corporation on its income on profits in accordance with the Provisions of <i>Income Tax Act</i> .

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
83	Prior period Expenses / Losses									
83.1	Short provision for power purchased in previous years		83.1000							Payment for power purchases for which short provision was made in previous years is recorded in this account
83.3	Operating Expenses of previous years.		83.3000							All prior period expenses for which no provision was made in the previous years are recorded in this account.
83.4	Excise Duty on generation relating to previous years.		83.4000							Excise Duty on Generation payable pertaining to previous years for which no provision was made is recorded in this account.
83.5	Employee costs relating to previous years		83.5000							Salaries, Bonus, Other allowances and other employee costs payable, relating to previous years will be recorded in this account.
83.6	Depreciation under provided in previous years.		83.6000							Depreciation on Fixed Assets for which short provision was made during the previous years is recorded in this account.
83.7	Interest and other Finance charges relating to previous years		83.7000							Interest on Loans, Borrowings, interest to suppliers etc., relating to previous years, for which no provision was made is recorded in this account.
83.8	Other Charges Relating to Previous Years.									
83.810	Short Provision for Income tax - previous years		83.8100							Income tax pertaining to previous years which was under provided is recorded in this account.
83.820	Administrative Expenses - previous years.		83.8200							Administrative Expenses for previous years for which no provision or short provision made is recorded in this account.

Existing A/C Code	Particulars	New A/C Code	General "0"	400 KV "1"	220 KV "2"	110 KV "3"	66 KV "4"	33 KV "6"	11 KV & below "7"	Description
83.830	Withdrawal of Revenue Demand of previous years (LT)		83.8300							83.8307 Revenue Demand raised during the previous years but withdrawn during the current year in which the entry is made is recorded in this account.
	Withdrawal of Revenue Demand of previous years. (HT)	83.831	83.8310			83.8313	83.8314	83.8316	83.8317	
83.830 (a)	Withdrawal of Revenue Demand of previous years - Principal component - IP sets 10 HP and below	83.832	83.8320							83.8327 Demand raised during previous years, but withdrawn during current year in which the entry is made is to be accounted. Accounting units shall operate this account code to record benefits / concessions availed by IP set consumers of 10 HP and below.
83.830 (b)	Withdrawal of Revenue Demand of previous years - Interest component - IP sets 10 HP and below	83.833	83.8330							83.8337 Demand raised during previous years, but withdrawn during current year in which the entry is made is to be accounted. Accounting units shall operate this account code to record benefits / concessions availed by IP set consumers of 10 HP and below.
83.840	Materials related expenses - previous years.		83.8400							Materials related expenses for previous years for which no provision or short provision made is recorded in this account.
83.850	Other Expenses relating to prior periods		83.8500							All other expenses relating to prior periods not specified in any of the account codes from 83.1000 to 83.8400 are debited to this account.

APPENDIX - III
CHART OF ACCOUNTS
LOCATION CODES

APPENDIX – III

CHART OF ACCOUNTS – LOCATION CODES

- 1.0 A Location Code identifies each accounting unit of the Corporation. The Location Code serves to identify function performed by the unit.
- 2.0 In the Appendix Location Codes allotted to various accounting units of the Corporation are listed out.
- 2.1 Different numerical series have been allotted for different functions as follows:
- | | |
|------------|--------------------------------|
| 250 to 300 | O&M Circles – Distribution |
| 400 to 500 | O&M Divisions – Distribution |
| 501 to 600 | Major Works Circles |
| 601 to 700 | Major Works Divisions |
| 701 to 900 | Administrative / Zonal Offices |
| 901 to 925 | Zonal Offices – Transmission |
| 926 to 999 | Transmission Divisions |
- 2.2 These Location Codes forms the prefix to account codes prescribed in the chart of accounts.
- For Example:**
410 – 10.1017 represents value of land owned under full title. 410 indicates name of accounting unit viz., O&M Division, Hunsur.
- 3.0 Location codes are pre-printed on all forms, vouchers etc., used at the accounting units, thereby only the account heads (six digit code) have to be recorded at the time of passing accounting entries by the units.

Chart of Accounts – Location Codes

Sl. No.	Name of Accounting Unit	Location Code
I	O&M Circles – Distribution:	
1	Bangalore (South)	251
2	Mysore	252
3	Tumkur	253
4	Shimoga	254
5	Hubli	255
6	Belgaum	256
7	Munirabad	257
8	Gulbarga	258
9	Mangalore	259
10	Bangalore (North)	260
11	Bangalore (Rural)	261
12	Bijapur	262
13	Davanagere	263
14	Kolar	264
15	Hassan	265
II	O&M Divisions – Distribution:	
1.	South Division, Bangalore	403
2	North Division, Bangalore	404

Sl. No.	Name of Accounting Unit	Location Code
3	East Division, Bangalore	405
4	West Division, Bangalore	406
5	Rural (North) Division, Bangalore	407
6	Mysore	408
7	Chamarajanagar	409
8	Hunsur	410
9	Madikeri	411
10	Hassan	412
11	Mandya	413
12	Tumkur	414
13	Madhugiri	415
14	Chickaballapur	416
15	K.G.F.	417
16	Shimoga	418
17	Sagar	419
18	Chickmagalur	420
19	Mangalore	421
20	Udupi	422
21	Hubli	423
22	Dharwad	424
23	Gadag	425
24	Haveri	426
25	Sirsi	427
26	Davanagere	428
27	Chitradurga	429
28	Belgaum	430
29	Jamkhandi	431
30	Bailahongal	432
31	Ghataprabha	433
32	Chikkodi	434
33	Bijapur	435
34	Bagalkot	436
35	Bellary	437
36	Hospet	438
37	Raichur	439
38	Koppal	440
39	Gulbarga	441
40	Bidar	442
41	Yadgiri	443
42	Rural (South) Division, Bangalore	444
43	Central Division, Bangalore	445
44	M.P.D., Bangalore	446
45	Central Stores and Work Shop Division, Bangalore	448
46	Karwar	449
47	Channarayapatna	450
48	Puttur	451

Sl. No.	Name of Accounting Unit	Location Code
V	Administrative / Zonal Offices:	
1	Corporate Office	701
2	O/O CFA, Bangalore – (Administration)	702
3	O/O The CEE, MM&P, Bangalore	703
4	O/O The CEE, Bangalore Metropolitan Area Zone	704
5	O/O The CEE, Mangalore Zone	705
6	O/O The CEE, Hubli Zone	706
7	O/O The CEE, Gulbarga Zone	707
8	O/O The CEE, RE Zone, Bangalore	708
9	O/O The Director, ITC, Bangalore	709
10	O/O The CEE, LDC, Bangalore	710
11	O/O The CEE, Major Works (South), Bangalore	711
12	O/O The CCA – Advance Section	712
13	O/O The CEE, PFC / REZ, Bangalore	714
14	O/O The CEE, Major Works (North), Davanagere	715
15	O/O The CEE, TA&QC, Bangalore	716
16	RBC (Metro), Bangalore	717
17	RBC (Rural), Bangalore	718
18	RBC, Mangalore	719
19	RBC, Hubli	720
20	RBC, Gulbarga	721
21	ECS Cell, Bangalore	722
22	O/O The CEE, Bangalore Rural Area Zone, Bangalore	723
23	O/O The CEE, Major Works, Bagalkot	724
1	O/O The CCA – Compilation Branch	802
VI	Transmission Lines & Sub-station Zones:	
1	Transmission Lines & Sub-station Zone, Bangalore	901
2	Transmission Lines & Sub-station Zone, Mangalore	902
3	Transmission Lines & Sub-station Zone, Hubli	903
4	Transmission Lines & Sub-station Zone, Gulbarga	904
5	Transmission Lines & Sub-station Zone, Bangalore (Rural)	905

