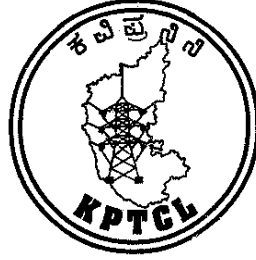


**KARNATAKA POWER TRANSMISSION
CORPORATION LIMITED**



**APPENDIX-II
CHART OF ACCOUNT CODES
AND
LOCATION CODES**

**ACCOUNT CODES
UPDATED
UP TO
MARCH -2013**

APPENDIX - III

CHART OF ACCOUNTS – LOCATION CODES

- 1.0 A Location Code identifies each accounting unit of the Corporation.
- 2.1 These Location Codes forms the prefix to account codes prescribed in the chart of accounts.

For Example:

949– 10.1014 represents value of land owned under full title. 949 indicates name of accounting unit viz., Transmission Line & Sub-Station Division, Nelamangala.

- 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
	Administrative / Zonal Offices: (700 to 800)	
1	Manager (Internal Management.), Corporate Office	701
2	Manager (Cash & Accounts), Corporate Office	702
3	CEE, SLDC, Bangalore	710
4	CEE, Transmission Zone, Bangalore	711
5	AO (Advance.), O/o FA (A&R)	712
6	CEE, RT & APR, Bangalore	714
7	CEE, Transmission Zone, Mysore	715
8	CEE, Transmission Zone, Bagalkot	724
9	CEE, Transmission Zone, Gulbarga	725
10	AO (Budget.), O/o FA (A&R)	726
11	AO (Resource.), O/o FA (A&R)	727
12	Transmission Billing Center O/o CEE, LDC.	728
13	CEE, Transmission Zone, Hassan	730
14	CEE, Transmission Zone, Tumkur	731
15	SPPCC	732
16	CEE, Tender & Procurement	733

	Transmission Line & Sub-Station Divisions (926 to 1000)	
1	Transmission Line & Sub-Station Division, Peenya	926
2	Transmission Line & Sub-Station Division, Hoody	927
3	Transmission Line & Sub-Station Division, Tumkur	928
4	Transmission Line & Sub-Station Division, Kolar	929
5	Transmission Line & Sub-Station Division, Doddaballapur	930
6	Transmission Line & Sub-Station Division, MRS, Shimoga	931
7	Transmission Line & Sub-Station Division, Shimoga	932
8	Transmission Line & Sub-Station Division, Hootagally	933
9	Transmission Line & Sub-Station Division, Mysore	934
10	Transmission Line & Sub-Station Division, Karkala	935
11	Transmission Line & Sub-Station Division, Haveri	936
12	Transmission Line & Sub-Station Division, Sirsi	937
13	Transmission Line & Sub-Station Division, Chikodi	938
14	Transmission Line & Sub-Station Division, Bijapur	939
15	Transmission Line & Sub-Station Division, Davanagere	940
16	Transmission Line & Sub-Station Division, Gulbarga	941
17	Transmission Line & Sub-Station Division, Yadgir	942
18	Transmission Line & Sub-Station Division, Munirabad	943
19	Transmission Line & Sub-Station Division, Somanahally	944
20	Transmission Line & Sub-Station Division, Hassan	945
21	Transmission Line & Sub-Station Division, Kavoor	946
22	Transmission Line & Sub-Station Division, SRS, Hubli	947
23	Transmission Line & Sub-Station Division, Belgaum	948
24	Transmission Line & Sub-Station Division, Nelamangala	949
25	Transmission Line & Sub-Station Division, Talaguppa	950
26	Transmission Line & Sub-Station Division, Lingsugur	951
27	Transmission Line & Sub-Station Division, Gadag	952
28	Transmission Line & Sub-Station Division, Bagalkot	953
29	Transmission Line & Sub-Station Division, Holenarasipura	954

APPENDIX - I

CHART OF ACCOUNTS

1 Chart of Accounts:

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

2 Structure of Chart of Accounts:

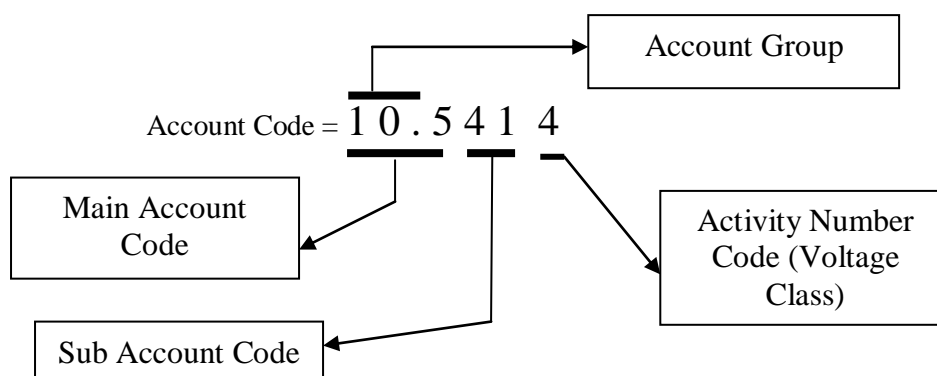
The Structure of Chart of Account consists of Account Code and Location Code. Account Code is used to indicate the Account Head of transaction whereas the Location Code is used to indicate the location / Function of the Accounting Unit.

2.1 Account Code:

The Account Code is a **SIX DIGIT CODE** as explained below:

- First and Second digits indicate the Account Group
- First and Second digits along with Third digit indicate the Main Account Code
- The Fourth and Fifth digits indicate Sub-Account within each Main Account Code.
- The Sixth digit indicate 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

“10.5414 is the Account Code referring to Transmission Plant – Transformers having a rating of 100 KVA and above in 66KV voltage class Station.

2.2

Location Code:

The 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. Location Code identifies the units for purposes of preparing separate Trial Balance etc. 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. Location Code should appear on all accounting documents in use by the particular accounting unit.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
10.000	FIXED ASSETS	Account Codes under this group reflects value of the fixed assets. These account codes shall exhibit DEBIT balance only.
10.100	LAND & LAND RIGHTS	
10.101(*)	Land owned under full title.	This account includes all costs associated with acquisition of land. Costs incurred for resettlement of displaced persons and cost of protection to and removal, renovation and re-construction of roads, streets and other property already existing are also to be included in this account.
10.102(*)	Land held under lease	All lump sum amount paid for land acquired under lease is debited to this account. This amount is charged to Revenue Account by yearly installments over the period of lease.
10.103(*)	Costs of land development on lease- hold	All development expenses incurred on land held under lease are debited to this account. This amount is charged to Revenue Account by yearly installments over the period of lease.
10.200	BUILDINGS: - BUILDINGS CONTAINING TRANSMISSION INSTALLATIONS	
10.207(*)	Buildings containing transmission installations.	This account includes cost of structures used in connection with transmission operations.
10.210	ANCILLARY BUILDINGS	
10.211(*)	Office Building	This account includes cost of office buildings connected with transmission work.
10.222(*)	Residential colony for staff	
10.223(*)	Other Buildings	This account includes cost of building other than that are included in 10.211 & 10.222
10.224(*)	Internal Wiring	This account records the Asset Value of internal wiring.
10.300	Water supply & Sewerage Arrangements	
10.304(*)	Sweet water arrangement (including water storage tank etc),	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	Plant and Pipelines for water supply in residential colony.	
10.305(*)	Drainage and Sewerage System- Residential colony	
10.400 OTHER CIVIL WORKS		
10.401(*)	Pucca Roads	These account codes includes cost of roads and bridges including clearing, grading etc.,
10.402(*)	Kutchha Roads	
10.500 PLANT AND MACHINERY		
10.541(*)	Transmission plant - Transformers having a rating of 100 KVA and above.	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)	This account includes cost of installed transformers (including plant foundation) with a rating of less than 100 KVA.
10.543(*)	Other transmission plant - Transformer kiosks, Sub-station equipment and other Fixed apparatus.	.
10.553(*)	Material handling equipment – Cranes	
10.555(*)	Materials handling equipment – Others	
10.561(*)	Switchgear including cable connections.	
10.563(*)	Batteries including charging equipment.	
10.565(*)	Fabrication shop / workshop plant and equipments.	
10.567(*)	Lightning arrestors-Pole Type.	Cost of acquisition and installation of lightning arrestors of all types is debited to this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
10.568(*)	Lightning Arrestor – Station Type	This account records the Asset Value of Lightning Arrestor – Station Type
10.571(*)	Communication equipment - Radio and high frequency carrier system	
10.572(*)	Communication equipment - telephone lines and telephones.	
10.573(*)	Communication equipment – Mobile Phones	
10.574(*)	Static machine tools and equipment	
10.575 (ANC)	Digital cameras	Cost of Digital cameras is debited to this Account code.
10.576(*)	Air conditioning plant – static	
10.578(*)	Computers and its peripherals	
10.580(*)	Refrigerators and water coolers	
10.581(*)	Meter testing laboratory tools and equipment	
10.583(*)	Tools and Tackles	Value of these assets costing more than Rs.500/- is debited to this account code.
10.584(*)	Weighing scales	
10.585(*)	Drawing Board instruments	
10.586(*)	Fire Extinguishers	
10.599(*)	Other Miscellaneous Equipments.	Value of any other miscellaneous equipment is debited to this account.
10.600 LINES, CABLE NETWORK ETC.,		
10.601(*)	Overhead lines, (Towers, Poles, Fixtures, Overhead Conductors and Devices) - Lines on fabricated steel supports.	
10.602(*)	Overhead lines (Towers, Poles, Fixtures, Overhead Conductors and Devices) - Lines on Reinforced Concrete Supports.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
10.605(*)	Transmission lines 66KV & above -Towers	
10.606(*)	Transmission lines 66KV & above - Conductors	This account includes cost of Conductors together with apparatus, fixtures and devices (excluding cost of Tower) used for transmission of power.
10.611(*)	Under ground cables including joint boxes and disconnecting boxes.	This account includes cost of Underground Cables installed and devices used for transmission purposes.
10.612(*)	Under ground Cables - Cable duct system	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
10.631(*)	Metering equipments.	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	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 in Residential Colonies & Station premises.	
10.685(*)	Miscellaneous Equipments	Value of other equipments installed not debitible to any of the above account codes under 10.6 is debited to this account.
10.700 VEHICLES		
10.710(*)	Trucks, Tempos, Trekkers etc.	
10.720(*)	Buses including mini buses.	
10.730(*)	Jeeps, Vans, and Motor cars	
10.740(*)	Other vehicles	
10.800 Furniture & Fixtures		
10.888	Fixed Assets- Contra account	
10.899	Fixed Assets-Turnkey Works Bills not Received Intermediary Account.	This account depicts the value of Commissioned Works in respect of which erection bills are not yet received from the turnkey Contractor as at the end of the financial year. This account is debited by corresponding Credit to Intermediary Account code 26.899. The entry shall be reversed on passing of the actual bills and after passing regular Assets creation entries.
10.900 OFFICE EQUIPMENT		

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

10.901(*) Calculators

10.902(*) Typewriters

10.903(*) Cash Registers / Cash chest

Cost of Cash Registers including Cash Chest embedded is debited to this account.

10.904(*) Duplicators / Xerox / Copiers.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
12.000	PROVISION FOR DEPRECIATION ON FIXED ASSETS	Account Codes under this group reflects accumulated depreciation on assets in use for which cost is recorded in corresponding asset head under Account Group 10. These account codes shall exhibit CREDIT balance only.
12.100	LAND & LAND RIGHTS	
12.200	BUILDINGS	
12.207(*)	Depreciation provision – Buildings containing transmission installations.	
12.211(*)	Depreciation provision – Office Building	
12.222(*)	Depreciation provision – Residential colony for staff	
12.223(*)	Depreciation provision – Other Buildings	
12.224(*)	Depreciation Provision - Internal Wiring	This Account code reflects the accumulated depreciation on assets in use under corresponding account code under 10 series. This account shall exhibit Credit Balance only.
12.300	HYDRAULIC WORKS	
12.304(*)	Depreciation provision – Sweet water arrangement (including water storage tank etc), Plant and Pipelines for water supply in Residential colony.	
12.305(*)	Depreciation provision – Drainage and sewerage - residential colony	
12.400	OTHER CIVIL WORKS	
12.401(*)	Pucca Roads	
12.402(*)	Kutchha Roads	
12.500	PLANT AND MACHINERY	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

12.541(*) Depreciation provision –
Transmission plant - transformers
having a rating of 100 KVA and
above.

12.542(*) Depreciation provision – Other
Transformers (below 100 KVA)

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
12.543(*)	Depreciation provision – Other transmission plant - transformer kiosks, sub-station equipment and other fixed apparatus.	
12.553(*)	Depreciation Provision - Material handling equipment – Cranes	
12.555(*)	Depreciation provision – Materials handling equipment – Others	
12.561(*)	Depreciation provision – Switchgear including cable connections.	
12.563(*)	Depreciation provision – Batteries including charging equipment.	
12.565(*)	Depreciation provision – Fabrication shop / workshop plant and equipments.	
12.567(*)	Depreciation provision – Lightning arrestors.-Pole Type	
12.568(*)	Depreciation Provision - Lightning Arrestor – Station Type	This Account code reflects the accumulated depreciation on assets in use under corresponding account code under 10 series. This account shall exhibit Credit Balance only.
12.571(*)	Depreciation provision – Communication equipment - radio and high frequency carrier system	
12.572(*)	Depreciation provision – Communication equipment - telephone lines and telephones.	
12.573(*)	Depreciation provision – Mobile phones	
12.574(*)	Depreciation provision – Static machine tools and equipment	
12.575 (ANC)	Depreciation Provision – Digital cameras	Balance under this account code reflects the accumulated depreciation for digital cameras for which cost is recorded in Account code 10.575

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
12.576(*)	Depreciation provision – Air conditioning plant – static	
12.578(*)	Depreciation provision – Computers	
12.580(*)	Depreciation provision – Refrigerators and water coolers	
12.581(*)	Depreciation provision – Meter testing laboratory tools and equipment	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
12.583(*)	Depreciation provision – Tools and Tackles	
12.584(*)	Depreciation provision – Weighing scale	
12.585(*)	Depreciation provision – Drawing Board instruments	
12.586(*)	Depreciation provision – Fire extinguisher	
12.599(*)	Depreciation provision – Other miscellaneous equipments.	
12.600	DEPRECIATION PROVISION -	
	LINES CABLE NETWORK ETC.,	
12.601(*)	Depreciation provision – Overhead lines, (towers, poles, fixtures, overhead conductors and devices) - Lines on fabricated steel supports.	
12.602(*)	Depreciation provision – Overhead lines (towers, poles, fixtures, overhead conductors and devices) - Lines on Reinforced Concrete Supports.	
12.605(*)	Depreciation Provision Transmission lines 66KV & above – Towers	
12.606(*)	Depreciation – Provision Transmission lines 66 KV & above – Conductors	
12.611(*)	Depreciation provision – Under ground cables including joint boxes and disconnecting boxes.	
12.612(*)	Depreciation provision – Under ground Cables-cable duct system	
12.631(*)	Depreciation provision – Metering equipments.	
12.632(*)	Depreciation provision – Metering	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		equipment – Electronic / Electro mechanical meters
12.641(*)	Depreciation Provision - Street lighting in Residential Colonies & Station premises	
12.685(*)	Depreciation provision – Miscellaneous equipments	
12.700	DEPRECIATION PROVISION-VEHICLES	
12.710(*)	Depreciation provision – Trucks, Tempos, Treckkers etc.	
12.720(*)	Depreciation provision – Buses including mini buses.	
12.730(*)	Depreciation provision – Jeeps, Vans, and Motor cars	
12.740(*)	Depreciation provision – Other vehicles	
12.800	Depreciation provision – Furniture, Fixtures and Intangible Assets	
12.801	Depreciation Provision – Intangible Assets – Software acquired / purchased for internal use	Balance under this account code reflects the accumulated depreciation for intangible assets – software acquired / purchased for internal use for which cost is recorded under account code 18.101 (ANC)
12.888	Accumulated Depreciation on Fixed Assets- Contra Account	
12.899	Depreciation Provision – Turnkey works. Bills not Received Intermediary Account.	This account depicts the accumulated depreciation on Intermediary Assets in respect of Turnkey Works- Bills not received for which cost is recorded under Account code 10.899(ANC)
12.900	Depreciation provision – Office Equipment.	
12.901(*)	Depreciation provision – Calculators	
12.902(*)	Depreciation provision – Typewriters	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

12.903(*) Depreciation provision – Cash Registers / Cash Chest

12.904(*) Depreciation provision – Duplicators / Xerox / Copiers.

13.000 Provision for Depreciation - Other fixed assets

14.000 CAPITAL WORKS IN PROGRESS

Account Codes under this group reflects capital expenditure incurred These account codes shall exhibit DEBIT balance only. Balance shall be transferred to appropriate asset head of account in Account Group 10 on commissioning of asset.

14.110(*) CWIP - Transmission lines - (GP)

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
14.113(*)	CWIP - Transmission Lines – PFC	
14.114(*)	CWIP - Transmission Lines – ADB	
14.115(*) CWIP-Transmission Lines –Others		Capital Expenditure incurred in respect of construction of Transmission Lines Which are not tied up with PFC (i.e A/c code 14.113) shall be booked under this A/c code.
14.116(*)	CWIP- Transmission Lines - Non Plan	
14.118(*)	CWIP-Capital Expenditure incurred on reconstruction of Asset damaged on account of Floods-Lines	Capital Expenditure incurred on reconstruction of Assets like Lines, Stations and other Assets damaged due to Floods by utilizing grant released by Govt. of Karnataka shall be debited to this Account Code.
14.119(*)	CWIP-Capital Expenditure incurred on reconstruction of Asset damaged on account of Floods-Stations	Expenditure shall be transferred to appropriate Account Code in Account Group 10 by credit to these Account codes under 14 series, on commissioning of the Asset.
14.120(*)	CWIP - Step Down Stations -(GP)	
14.123(*)	CWIP - Step-down Station – PFC	
14.124(*)	CWIP - Step-down Station – ADB	
14.125(*) CWIP-Step Down Stations-Others		Capital Expenditure incurred in respect of construction of Stations Which are not tied up with PFC (i.e A/c code 14.123) shall be booked under this A/c code.
14.126(*)	CWIP - Step Down Stations - Non plan	
14.127(*)	CWIP –Step-down Stations & Transmission Lines –APRDP Works	
14.130(*)	CWIP - Load Despatch & Communication	
14.140(*)	CWIP - Transmission Lines, Transformers etc. - Extension (GP)	
14.141(*)	CWIP - Transmission Lines, Transformers etc., - Extension - Non plan	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
14.150(*)	CWIP - Transmission Lines - Transformers etc. Improvements - (GP)	
14.151(*)	CWIP - Transmission lines, Transformers etc., Improvements Non-Plan.	
14.152(*)	CWIP Transformers - Improvements	Expenditure incurred on replacements / up gradation /additions made to existing Transformers which are not tied up with PFC shall be accounted under this A/c code.
14.153(*)	CWIP-Stations-Improvements	Expenditure incurred on replacements / up gradation /additions made to existing equipment's other than Transformers which are not tied up with PFC shall be accounted under this A/c code.
14.156(*)	CWIP Transmission Lines- improvements	Expenditure incurred on replacements/up gradation/ additions/ made to existing Transmission lines.
14.160(*)	CWIP – Reduction of Losses in Lines	
14.163(*)	CWIP – Installation of Capacitors – PFC	
14.164(*)	CWIP – Installation of Capacitors – ADB	
14.165(*)	CWIP – Installation of Capacitors (G.P.)	
14.166(*)	CWIP- Capital Expenditure incurred on reconstruction of Assets damaged on account of Floods-Others	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
14.170(*)	CWIP- Replacement of Transformers by Similar Capacity	Capital expenditure incurred for installation of New / Released good Transformers in place of faulty / failed Transformer of same capacity only shall be booked under this account. Cost shall include cost of the Transformer, labour for erection etc. Expenditure shall be transferred to appropriate head of account un Account Group 10 on commissioning of asset.
14.200(*)	CWIP - REC Plan Schemes	
14.201(*)	CWIP-Transmission Lines-REC	Capital Expenditure incurred in respect of construction of Transmission Lines Which are not tied up with REC shall be booked under this A/c code.
14.202(*)	CWIP-Stations-REC	Capital Expenditure incurred in respect of construction of Stations which are not tied up with REC shall be booked under this A/c code.
14.240(*)	CWIP – System Improvement (REC)	
14.502(*)	CWIP – Buildings	
14.607(*)	CWIP - Vehicles	Cost 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 on drawal
14.708(*)	CWIP – Furniture and Fixtures	Cost 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	Cost 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	Tools and Tackles each costing more than Rs.500 is debited to this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

14.811(*) CWIP Mobile Phones

Cost of Mobile phones till allotment and drawal shall be recorded in this account. The cost shall be transferred to account code 10.573(*) on drawal of mobile phones.

14.888 CWIP- Contra Account

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
14.901(*)	Capital Expenditure categorized APRDP Transmission lines & Step -down stations	<p>This is a credit Head of Account (Exception under account group 14). Expenditure incurred in respect of commissioned works under respective voltage class under head of account 14.127(*) is credited to this account by debit to relevant asset head of account under 10 series. The balance outstanding in this account shall match exactly to the balance outstanding in account code 14.127-voltage class wise, after completion and categorization of all APRDP works. Finally the entire balance under this account shall be credited to 14.127 (appropriate Voltage class) for ensuring clearance of balance in this account.</p>
14.910(*)	CWIP - Survey and Investigation expenses on projects.	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 on commissioning of asset.
14.994(*)	Cost of Line works for which Bills received but not passed.	Cost of Line works for which Bills received but not yet passed as at the end of the year shall be debited to this Account Code by corresponding credit to Account Code 42.601(ANC) – Ad-hoc provision for work completed in the field but bills not received. Expenditure booked under this Account Code shall be reversed in the beginning of next year. At the time of passing the Bill relevant account codes only be debited on payment.
14.995	Cost of Station works for which (ANC) Bills received but not passed.	Cost of Station works for which Bills received but not yet passed as at the end of the year shall be debited to this Account Code by corresponding credit to Account Code 42.601(ANC) – Ad-hoc provision for work completed in the field but bills not received. Expenditure booked under this Account Code shall be reversed in the beginning of next year. At the time of passing the Bill relevant account codes only be debited on payment.
14.996	Cost of Civil works for which Bills (ANC) received but not passed.	Cost of Civil Works for which Bills received but not yet passed as at the end of the year shall be debited to this Account Code by corresponding credit to Account Code 42.601(ANC) – Ad-hoc provision for work

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		completed in the field but bills not received. Expenditure booked under this Account Code shall be reversed in the beginning of next year. At the time of passing the Bill relevant account codes only be debited on payment.
14.925(*)	CWIP- Schemes outside the State	
14.997(*)	CWIP- Cost of lines works completed in the field but Bills not received	Cost of lines works, Station works and Civil works completed in the field, but Bills not received as at the end of the year shall be debited to these account codes by corresponding credit to account code 42.601(*) duly obtaining work-wise details of such works from Executive staff in charge of works. Expenditure booked under these account codes shall be reversed in the beginning of next year. On receipt of bills for the completed works subsequently, relevant account codes only shall be debited on payment,
14.998(*)	CWIP- Cost of Station works completed in the field but Bills not received	
14.999(*)	CWIP- Cost of Civil works completed in the field. But Bills not received	
15.000	OTHER ACCOUNTS FOR ASSETS AT CONSTRUCTION STAGE	Account Codes under this group includes payments on contracts for execution of capital works. Payments made will be transferred to capital work-in-progress accounts under Account Group-14, only when the property in the assets passes on to the Corporation on installation / erection of the assets as per the terms of the contract.
15.100	CONTRACTS IN PROGRESS	
15.120(*)	CIP - Transmission Lines	
15.122(*)	CIP - REC Plan Scheme	
15.128(*)	CIP – Buildings CIP - Other Civil Works	
15.200	REVENUE EXPENSES PENDING	Account Codes under this group reflects

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

ALLOCATION OVER CAPITAL WORKS

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.

- 15.201(*) Revenue expenses pending allocation over capital works - Power charges.
- 15.202(*) Revenue expenses pending allocation over capital works - Repairs & Maintenance.
- 15.203(*) Revenue expenses pending allocation over capital works - employee cost.
- 15.204(*) Revenue expenses pending allocation over capital works - Administration and general expenses.
- 15.205(*) Revenue expenses pending allocation over capital works - Depreciation.
- 15.206(*) Revenue expenses pending allocation over capital works - Interest.
- 15.220(*) Head Office Supervision Charges

All expenses transferred from various administrative offices are to be debited to this head of account crediting interest expenses account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

15.500(*) Provision for completed works. At the year end, the work which is completed but for which contractors' bills are not received and Contractors' bills are received but not passed, a provision has to be made and reversed at the beginning of the next year.

15.600 CONSTRUCTION FACILITIES

15.888 CIP- Contra Account

16.000 ASSETS NOT IN USE

16.100 WRITTEN DOWN VALUE (WDV) OF OBSOLETE / SCRAPPED ASSETS

Account Codes under this group reflects cost of the 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

16.102(*) WDV – Obsolete / Scrapped assets
- Buildings

16.104(*) WDV – Obsolete / Scrapped assets
- other civil works

16.105(*) WDV – Obsolete / Scrapped assets
- Plant & Machinery

16.106(*) WDV – Obsolete / Scrapped assets
- Lines, cable network etc.

16.107(*) WDV – obsolete / scrapped assets
- Vehicles

16.108(*) WDV – obsolete / scrapped assets
- Furniture & Fixtures

16.109(*) WDV – obsolete / scrapped assets
- Office equipment

16.200 WRITTEN DOWN VALUE (WDV) OF FAULTY /DISMANTLED ASSETS

Account Codes under this group reflects cost of the 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

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

- Other Civil works

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
16.205(*)	WDV – Faulty / dismantled assets - Plant & Machinery	
16.206(*)	WDV – Faulty / dismantled assets - Lines, cable network etc.	
16.207(*)	WDV – Faulty / dismantled assets - Vehicles	
16.208(*)	WDV – Faulty / dismantled assets - Furniture & Fixtures	
16.209(*)	WDV – Faulty / dismantled assets - Office equipments	
16.888	Asset not in use- Contra Account	
17.000	DEFERRED COSTS	Account Codes under this group reflects 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 or Redemption premium on Bonds / Debentures - 78.873 as the case may be
17.200	DEFERRED REVENUE EXPENDITURE	
17.201(*)	Discount on issue of Bonds / Debentures	
17.211(*)	Premium on Redemption of Bonds / Debentures	
17.300	EXPENDITURE ON SURVEY/ FEASIBILITY STUDIES OF PROJECTS NOT YET SANCTIONED	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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
17.301(*)	Preliminary expenditure on survey / Feasibility studies of projects not yet sanctioned	
17.888	Deferred Costs – Contra Account	
18.000	INTANGIBLE ASSETS	
18.1	Intangible Assets – Acquired / Purchased	
18.101	Software acquired / purchased for internal use	This is an identifiable non-monetary asset without physical substance. The cost of the asset shall comprise of its purchase price including any import duties and other taxes and any directly attributable expenditure on Making the asset ready for its intended use. Directly attributes expenditure includes professional fees for legal services. Any trade discount and rebate shall be deducted while arriving at the cost. Any subsequent expenditure which can be measured and attributed to the software reliably should be added to the carrying amount of the software. Cost incurred on maintenance shall be treated as revenue expenditure. The useful life of the software shall be taken as 3 years and asset depreciated during the life period using straight line method. The percentage of depreciation per year is 30% of the original cost.
18.2	Internally generated Intangible Assets	
18.888	Intangible Assets – Contra Account	
20.000	INVESTMENTS	Account Codes under this group reflects such investments made by the Corporation
20.100	INVESTMENTS AGAINST FUNDS	
20.200	INVESTMENTS OTHER THAN FUND INVESTMENTS	
20.210(*)	Investments in Government Securities	
20.280(*)	Investment in the form of fixed deposit with Banks, Companies	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

etc.

20.888 Investments – Contra Account

22.000 MATERIALS STOCK AND RELATED ACCOUNTS

22.200 MATERIALS PURCHASE ACCOUNTS

22.210(*) Materials Purchase

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.

22.300 MATERIALS ISSUE ACCOUNTS

22.310(*) Materials Issues (Capital)

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

22.320(*) Materials Issues -others

This account will be credited with the value of materials issued for consumption on other 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

22.340(*) Materials issued to Contractors

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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
22.360(*)	Materials returned by Contractors	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	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.
22.400 MATERIALS TRANSFER ACCOUNTS		
22.410(*)	Materials Transfer Inward	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.
22.420(*)	Materials transfer Outward	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.
22.461(*)	Fabricated materials returned	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.
22.500 MATERIALS STOCK ADJUSTMENT ACCOUNTS		
22.510(*)	Materials Stock Adjustment Account (Capital)	This account is used to book all material transactions of excesses / shortages. Balance under this account is transferred to the Materials Stock Account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

22.600 MATERIALS STOCK ACCOUNT

22.610(*)	Materials Stock Account	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:- Opening Stock (Debit balance) Add: Materials purchased Materials returned from contractors Materials transfer inwards Materials Stock adjustment (Debit balance if any) Less: Materials issued Materials issued to contractors Materials transfer outwards (22.4200) Materials Stock Adjustments (credit balance if any)Closing Stock at the year end
22.660(*)	Materials pending Inspection	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.	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.
22.700 OTHER MATERIALS ACCOUNT		
22.720(*)	Materials issued to fabricators.	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.
22.760(*)	Obsolete Materials Stock	This account is created on identification of obsolescence through a credit to materials consumption account. The balance in this

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		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.
22.800	MATERIALS STOCK EXCESS/SHORTAGE PENDING INVESTIGATION	
22.810(*)	Stock Excess pending Investigation.	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.	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 / recoverable after the materials shortages are identified to specific reasons based on investigation carried out.
22.888	Material Stock and related accounts – Contra Account	
23.000	RECEIVABLES AGAINST SUPPLY OF POWER	Account Codes under this group reflects the amount due for bulk power sold to ESCOMS & Hukkeri Electricity Society and Transmission charges. It excludes dues on account of electricity tax and other Miscellaneous recoverable.
23.100	SUNDRY DEBTORS FOR TRANSMISSION CHARGES	Account Codes under this group reflect the amount due for transmission charges from ESCOMs and others who use Transmission Network of KPTCL. It excludes dues on account of other miscellaneous recoverable amounts
23.101(*)	Sundry Debtors for Transmission Charges – BESCOM	
23.102(*)	Sundry Debtors for Transmission Charges – MESCOM	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
23.103(*)	Sundry Debtors for Transmission Charges – HESCOM	
23.104(*)	Sundry Debtors for Transmission Charges – GESCOM	
23.107(*)	Sundry Debtors for Transmission Charges – CESCO	
23.109 (ANC)	Sundry Debtors for Transmission Service Charges – Hukkeri Electric Co-operative Society.	This Account reflects the amount due from Hukkeri Electric Co-operative Society to KPTCL on account of Transmission Service Charges w.e.f. 10-06-2005.
23.146 (ANC)	Sundry Debtors for Transmission Charges and System Operating Charges in respect of Medium Term Open Access (MTOA) Customers.	This reflects the amount due from MTOA Customers to KPTCL on Account of Transmission Charges and System Operating Charges for using Transmission Network of KPTCL by MTOA Customers. Customer wise details shall be maintained in a separate Schedule.
23.147 (ANC)	Sundry Debtors for Transmission Charges and System Operating Charges in respect of Short Term Open Access (STOA) Customers.	This reflects the amount due from STOA Customers to KPTCL on Account of Transmission Charges and System Operating Charges for using Transmission Network of KPTCL by STOA Customers. Customer wise details shall be maintained in a separate Schedule.
23.200 SUNDRY DEBTORS FOR SALE OF POWER		
23.201(*)	Sundry Debtors for sale of Power – BESCO	
23.202(*)	Sundry Debtors for sale of Power – MESCOM	
23.203(*)	Sundry Debtors for sale of Power – HESCOM	
23.204(*)	Sundry Debtors for sale of Power – GESCOM	
23.205(*)	Sundry Debtors for sale of Power – Hukkeri Electricity Co-Operative Society	
23.207(*)	Sundry Debtors for sale of Power – CESCO	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
23.400	PROVISION FOR UNBILLED REVENUE	Account Codes under this group reflects the value of unbilled revenue (i.e., Bulk Supply Charges & Transmission Charges) for the energy sold to ESCOMs & Hukkeri Electricity Society till the end of the year, provisionally credited to the revenue account at the year-end. This account shall be reversed in the next year.
23.491(*)	Provision for Unbilled Revenue – BESCOM	
23.492(*)	Provision for Unbilled Revenue – MESCOM	
23.493(*)	Provision for Unbilled Revenue – HESCOM	
23.494(*)	Provision for Unbilled Revenue – GESCOM	
23.495(*)	Provision for Unbilled Revenue – Hukkeri Electricity Co-Op Society	
23.497(*)	Provision for Unbilled Revenue – CESCO	
23.600	SUNDRY DEBTORS FOR INTER - STATE SALE OF POWER	Account Codes under this group reflects amount due towards power sold to inter state Electricity Boards / Power Companies
23.601(*)	Sundry Debtors for Inter - State sale of power - Tamilnadu Electricity Board	
23.602(*)	Sundry Debtors for Inter - State sale of power - Kerala State Electricity Board	
23.603(*)	Sundry Debtors for Inter - State sale of power -Maharashtra State Electricity Board	
23.604(*)	Sundry Debtors for Inter - State sale of power –APTRANSCO	
23.605(*)	Sundry Debtors for Inter - State sale of power – Goa	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
-----------------	--------------	-------------

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
23.606(*)	Sundry Debtors for Inter - State sale of power – WREB	
23.607(*)	Sundry Debtors for inter State Sale of Power-Gujarath Electricity Board	
23.608(*)	Sundry Debtors for inter State Sale of Power-Chatisgarh State Electricity Board	
23.609(*)	Sundry Debtors for inter State Sale of Power – Madhya Pradesh Electricity Board	
23.700	SUNDRY DEBTORS - DELAYED PAYMENT CHARGES	Account Codes under this group reflects dues from ESCOMs & Hukkeri Electricity Society for delayed payment of power charges.
23.711(*)	Sundry Debtors for delayed payment charges –BESCOM	
23.712(*)	Sundry Debtors for delayed payment charges –MESCOM	
23.713(*)	Sundry Debtors for delayed payment charges –HESCOM	
23.714(*)	Sundry Debtors for delayed payment charges –GESCOM	
23.715(*)	Sundry Debtors fro delayed payment charges - Hukkeri Electricity Co-Operative Society	
23.716(*)	Sundry Debtors for delayed payment charges –CESCO	
23.717(*)	Sundry Debtors for delayed payment charges – Others.	This account reflects sundry debtors for delayed payment charges other than ESCOMs.
23.8	Provision for withdrawal of Revenue Demand.	The balance under these accounts indicates amount provided for withdrawal of Revenue Demand
23.801(*)	Provision for withdrawal of Revenue Demand – BESCOM	The balance under these accounts of indicates amount provided for withdrawal of Revenue Demand. As and when Revenue Demand is identified for

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		withdrawal but not withdrawn during the year due to non-fulfillment of required formalities, such Revenue Demand is provided for by credit to this account and by debit to relevant A/C Code under 63 Series or 83 Series as the case may be. This entry is reversed at the beginning of the next year and actual revenue withdrawal entries passed.
23.802(*)	Provision for withdrawal of Revenue Demand – MESCOM	
23.803(*)	Provision for withdrawal of Revenue Demand – HESCOM	
23.804(*)	Provision for withdrawal of Revenue Demand – GESCOM	
23.805(*)	Provision for withdrawal of Revenue Demand - CESCO	
23.806(*)	Provision for withdrawal of Revenue Demand – Hukkeri Electric Co-op Society	
	Pooled Account of Receivables from BESCO	This account code reflects the pooled amount of “Receivable from BESCO” accounted at the Accounting Units of KPTCL. The transfer of balance under receivable account code to this pooled account should be on the basis of JV given by HO. The balance under this account code shall be transferred to H.O. under Part “C” of March Final TB as per the instructions given from head office from time to time.
23.807(*)		
	Pooled Account of Receivables from MESCOM	This account code reflects the pooled amount of “Receivable from MESCOM” accounted at the Accounting Units of KPTCL. The transfer of balance under receivable account code to this pooled account should be on the basis of JV given by HO. The balance this account code shall be transferred to H.O. under Part “C” of March Final TB as per the instructions given from head office from time to time.
23.808(*)		
	Pooled Account of Receivables from HESCOM	This account code reflects the pooled amount of “Receivable from HESCOM” accounted at the Accounting Units of KPTCL. The transfer of balance under receivable account code to this pooled account should be on the basis of JV given
23.809(*)		

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		by HO. The balance under this account code shall be transferred to H.O. under Part "C" of March Final TB as per the instructions given from head office from time to time.
23.810(*)	Pooled Account of Receivables from GESCOM	This account code reflects the pooled amount of "Receivable from GESCOM" accounted at the Accounting Units of KPTCL. The transfer of balance under receivable account code to this pooled account should be on the basis of JV given by HO. The balance this account code shall be transferred to H.O. under Part "C" of March Final TB as per the instructions given from head office from time to time.
23.811(*)	Pooled Account of Receivables from CESC	This account code reflects the pooled amount of "Receivable from CESC" accounted at the Accounting Units of KPTCL. The transfer of balance under receivable account code to this pooled account should be on the basis of JV given by HO. The balance under this account code shall be transferred to H.O. under Part "C" of March Final TB as per the instructions given from head office from time to time.
23.888	Receivable against supply of Power- Contra Account	
24.000	CASH AND BANK	Account Codes under this group reflects Cash and Bank transactions.
24.100	Cash Accounts	
24.109	Revenue Cash on Hand	As and when Cash Receipt is drawn and necessary entries are made under Revenue Receipts column on Receipt side of the Cashbook, this Account is debited by corresponding credit to source of revenue. As and when revenue cash so collected is remitted to non-operative Bank Account of the unit by making necessary entries on payment side of the cashbook, this account code is credited by corresponding debit to relevant non-operative bank account. The balance in this account code indicate the amount of un-remitted revenue to non-operative account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
24.110(*)	Cash on Hand	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.
24.111 (ANC)	Other Amount Contra Account	This Account code is to be operated when there is movement of cash from Operative Bank column on the payment side of the cashbook to Other amounts column on Receipt side of the cashbook. This Account code is debited on payment side of the cashbook and credited on receipt side of the cashbook As this is a contra Account code, there should not be any balance under this Account code.
24.120(*)	Postage stamps on hand	The purchase, usage and stock of postage stamps shall be booked in this account.
24.200 CASH IMPREST WITH STAFF – ACCOUNTS		
24.200 (ANC)	Imprest Contra Account	This Account code is operated when cash (from 24.210 account) is converted into voucher on payment of cash and voucher (from 24.211 account) is converted into cash on recouplement of vouchers on both Receipt and payment side of the cashbook. As this is a contra Account code, there should not be any balance under this Account code.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

24.209	Imprest of other officers / office / Sub-Division	Sub-The balance under this Account code represents the amount of Imprest sanctioned independently to other officers / Sub-office / Sub-Division and balance maintained in the Division office cashbook. All the Accounting Units shall pass a journal entry to the extent of Imprest amount of Sub office / Sub-Division as on 1-3-2006 by debiting Account code 24.209 and crediting 24.210.
--------	---	---

As and when the Imprest amount of other officers / Sub-office / Sub-Division is enhanced / newly sanctioned, Account code 28.401 is debited in the Bank column on payment side of the cashbook, on issue of Cheque. While taking the amount under Imprest column on Receipt side of the Division Office cashbook, Account code 28.401 is credited. The effect of this entry on Receipt side of the cashbook would be debit to Account code 24.209 and credit to 28.401.

As and when the Imprest amount of other officers / Sub-office / Sub-Division is reduced, a cash receipt is drawn and assigned this account code on receipt side of the cashbook..

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
24.210	Imprest Cash on Hand	<p>The earlier description "Imprest with Staff" is now modified as Imprest Cash on Hand. The balance under this Account code represents the amount of Imprest cash on hand and Imprest suspense available for spending. This Account code is credited on spending the amount by corresponding debit to Account code 24.211 and debited on recoupement by corresponding credit to Account code 24.211.</p> <p>The Accounting Units shall note that the debit and credit given above are only the effect of transaction recorded in the cashbook and no journal entry be passed. All the Accounting Units shall pass a journal entry to the extent of unrecouped vouchers on hand as on 1-3-2006 by debiting Account code 24.211 and crediting 24.210 and follow the procedure stated above for recording transactions pertaining to Imprest.</p>
24.211	Imprest Vouchers on Hand	<p>This Account code represents the amount of Imprest vouchers on hand to be recouped. As and when the amount is spent out of Imprest cash and charged off in the Imprest column on payment side of the cashbook, this account code is debited by assigning this account code in the Head Of Account column of the cashbook. The corresponding credit would be Account code 24.210 – Imprest Cash on Hand.</p> <p>On recoupement of Imprest vouchers, this account code is credited in the Imprest column on receipt side of the cashbook by assigning this account code in the Head of Account column of the cashbook. The corresponding Debit would be Account code 24.210 – Imprest Cash on Hand</p> <p>It shall be ensured that total of Imprest vouchers on hand and Imprest cash on hand shall not exceed the Imprest holding limit. The Accounting Units shall note that the debit and credit given above are only the effect of transaction recorded in the cashbook and no journal entry be passed.</p>
24.300 COLLECTING BANK ACCOUNTS (NON- OPERATIVE)		<p>Account Codes under this group reflects amount collected by TL&SS & MWD Division / Division / Circle / Zonal / Administrative Offices deposited in Bank.</p>

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
24.301(*)	Collecting Bank Account (Non-Operative) – State Bank of Mysore	
24.302(*)	Collecting Bank Account (Non-Operative) – State Bank of India	
24.303(*)	Collecting Bank Account (Non-Operative) – State Bank of Hyderabad	
24.304(*)	Collecting Bank Account (Non-Operative) – Canara Bank	
24.305(*)	Collecting Bank Account (Non-Operative) – Syndicate Bank	
24.308(*) Collecting Bank Account – Punjab National Bank.	This account is debited with amount related, 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		
24.400 DISBURSEMENT BANK ACCOUNT (OPERATIVE)	Account Codes under this group reflects fund transferred by Resource Section of Head Office to meet the day-to-day payments. Intimation from the Head Office is the basis for debiting this account. Actual disbursements made are credited. Balance in the Account represents bank balance available for payments.	
24.401(*) Disbursement Bank (Operative) Account - State Bank of Mysore		

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
24.402(*)	Disbursement Bank (Operative) Account - State Bank of India	
24.403(*)	Disbursement Bank (Operative) Account - State Bank of Hyderabad	
24.404(*)	Disbursement Bank (Operative) Account - Canara Bank	
24.405(*)	Disbursement Bank (Operative) Account - Syndicate Bank	
28.410 (ANC)	Interest recoverable on loans and advances drawn by staff – Purchase of 4 wheelers	After repayment of principal amount in full, interest recoverable from the employees against advance drawn shall be calculated and debited to this head of account by credit to account code 62.214 for watching recovery of interest. Interest recovered every month at prescribed installments shall be credited to this account.
28.411	Amount Recoverable from contractors	Amount Recoverable from the contractors such as liquidated damages refunded pending recovery from the refund bill shall be debited to this account so that the Corporation can recover the amount in future. Necessary entries shall be passed in the schedule for this Account Code.
	Disbursement Bank (Operative) Account	Account Codes hereunder reflects transactions made by Resource Section of Head Office with Bangalore Head Quarters of respective Bank Branch

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
24.500	REMITTANCE TO HEAD OFFICE-TRANSIT ACCOUNT	Account Codes under this group reflects 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 (These Account codes shall be operated by Resource Section of Head Office only)
24.501(*)	Remittance to Head Office In Transit Account - State Bank of Mysore	.
24.502(*)	Remittance to Head Office In Transit Account - State Bank of India	
24.503(*)	Remittance to Head Office In Transit Account - State Bank of Hyderabad	
24.504(*)	Remittance to Head Office In Transit Account - Canara Bank	
24.505(*)	Remittance to Head Office In Transit Account - Syndicate Bank	.
24.510(*)	Remittance to Head Office In Transit Account - Bank of Baroda	
24.600	TRANSFERS FROM HEAD OFFICE IN TRANSIT ACCOUNT	Account Codes under this group reflects 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.
24.601(*)	Transfers from Head Office In Transit Account - State Bank of Mysore	
24.602(*)	Transfers from Head Office In Transit Account - State Bank of	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
India		
24.603(*)	Transfers from Head Office In Transit Account - State Bank of Hyderabad	.
24.604(*)	Transfers from Head Office In Transit Account - Canara Bank	.
24.605(*)	Transfers from Head Office In Transit Account - Syndicate Bank	.
24.610(*)	Transfers from Head Office In- Transit Account - Bank of Baroda	.
24.700	Disbursement Bank (Operative) Account – Punjab National Bank – I Account – Bank Account No.....	Account codes 24.700 To 24.709 are reserved for different Bank Accounts in PNB. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.705	Disbursement Bank (Operative Account)-Bank of Maharashtra	This Account code shall be operated only at FA (A&R)’s Office at KPTCL Corporate Office. This account shall be debited for accounting of funds remitted and actual disbursement made is credited to this account.
24.710	Disbursement Bank (Operative) Account - Vijaya Bank – I Account – Bank Account No.....	Account codes 24.710 To 24.719 are reserved for different Bank Accounts in Vijaya Bank. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.711	Disbursement Bank (Operative) Account - Vijaya Bank – II Account– Bank Account No.....	Account codes 24.710 To 24.719 are reserved for different Bank Accounts in Vijaya Bank. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.712	Disbursement Bank (Operative)	Account codes 24.710 To 24.719 are

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	Account - Vijaya Bank-III Account – Bank Account No.....	reserved for different Bank Accounts in Vijaya Bank. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.720	Disbursement Bank (Operative) Account- State Bank of Mysore – I Account – Bank Account No.....	Account codes 24.720 To 24.729 are reserved for different Bank Accounts in State Bank of Mysore. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.721	Disbursement Bank (Operative) Account- State Bank of Mysore – II Account – Bank Account No.....	Account codes 24.720 To 24.729 are reserved for different Bank Accounts in State Bank of Mysore. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.730	Disbursement Bank (Operative) Account- State Bank of India – I Account – Bank Account No.....	Account codes 24.730 To 24.739 are reserved for different Bank Accounts in State Bank of India. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.740	Disbursement Bank (Operative) Account- State Bank of Hyderabad– I Account – Bank Account No.....	Account codes 24.740 To 24.749 are reserved for different Bank Accounts in State Bank of Hyderabad. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.750	Disbursement Bank (Operative) Account- Canara Bank– I Account – Bank Account No.....	Account codes 24.750 To 24.759 are reserved for different Bank Accounts in Canara Bank. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
24.760	Disbursement Bank (Operative) Account- Syndicate Bank – I Account – Bank Account No.....	section shall indicate separate “Bank Account Number” against each Account code in the Account Head. Account codes 24.760 To 24.769 are reserved for different Bank Accounts in Syndicate Bank. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.770	Disbursement Bank (Operative) Account- Apex Bank – I Account – Bank Account No.....	Account codes 24.770 To 24.779 are reserved for different Bank Accounts in Apex Bank. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.780	Disbursement Bank (Operative) Account- Bank of Baroda – I Account – Bank Account No.....	Account codes 24.780 To 24.789 are reserved for different Bank Accounts in Bank of Baroda. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.790	Disbursement Bank (Operative) Account- Central Bank of India – I Account – Bank Account No.....	Account codes 24.790 To 24.799 are reserved for different Bank Accounts in Central Bank of India. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.800	Disbursement Bank (Operative) Account- ICICI Bank – I Account – Bank Account No.....	Account codes 24.800 To 24.809 are reserved for different Bank Accounts in ICICI Bank. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.810	Disbursement Bank (Operative) Account- Bank of India – I	Account codes 24.810 To 24.819 are reserved for different Bank Accounts in

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	Account – Bank Account No.....	Bank of India. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.820	Disbursement Bank (Operative) Account- Corporation Bank – I Account – Bank Account No.....	Account codes 24.820 To 24.829 are reserved for different Bank Accounts in Corporation Bank. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.830	Disbursement Bank (Operative) Account- HDFC Bank – I Account – Bank Account No.....	Account codes 24.830 To 24.839 are reserved for different Bank Accounts in HDFC Bank. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.840	Disbursement Bank (Operative) Account- UTI Bank Ltd – I Account – Bank Account No.....	Account codes 24.840 To 24.849 are reserved for different Bank Accounts in UTI Bank Ltd. This Account code reflects transactions made by Resource Section of Head Office with Bangalore Head quarters of respective Bank Branch. Resource section shall indicate separate “Bank Account Number” against each Account code in the Account Head.
24.850	Disbursement Bank (Operative) A/c. I Account Government Treasury Account No.....	This Account code reflects transactions made by Resource Section of Head Office with Government Treasury, Bangalore. Resource section shall indicate separate “Treasury Account Number” against Account code in the Account Head.
24.860 To 24.869	Disbursement Bank (Operative) Account – Indian Bank – I Account – Bank Account No.....	Account Code 24.860 TO 24.869 are reserved for different Bank Accounts in Indian Bank. This Account Code reflects transactions made by Resources section of Head Office with Bangalore Head Quarters of respective Bank Branch. Resource Section shall indicate separate “Bank Account Number” against each Account Code in the Account Head.
	Disbursement Bank (Operative)	Account Codes 24.870 to 24.879 are

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
24.870 to 24.879	Account – Bank of Rajasthan – I Account – Bank Account No.....	reserved for different Bank Accounts in Bank of Rajasthan. This Account code reflects transactions made by Resources Section of Head Office with Bangalore Headquarters of respective Bank Branch. Resources Section shall indicate separate “Bank Account Number” against each Account Code in the Account Head.
24.880(*)	Disbursement Bank (operative Account UCO Bank)	This Account Code shall be operated only at FA (A&R)’s Office at KPTCL Corporate Office. This account shall be debited for accounting of funds remitted and actual Disbursement made is credited to this account.
24.888	Cash and Bank– Contra Account	This account code is operated when there is intra transfer of items in the schedule for the same account code. As this is contra account code, there should not be any balance under this account code.
24.890	Disbursement Bank (Operative Account) Punjab & Sind Bank	This Account Code shall be operated only at FA (A&R)’s Office at KPTCL Corporate Office. This account shall be debited for accounting of funds remitted and actual Disbursement made is credited to this account.
25.000	ADVANCE TO SUPPLIERS	Account Codes under this group reflects 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).
25.101(*)	Advance to Suppliers – Interest bearing	
25.501(*)	Advance to suppliers – Interest	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

free

25.502 Amount recoverable from Contractors/ Suppliers towards TDS remitted by KPTCL on their behalf. The balance under this account code reflects TDS amount remitted by KPTCL pending recovery from Contractors / Suppliers. Remittance of TDS is due to provision for OSL for pending bills made at the end of the year. On passing the regular bills and on recovery, this account code is credited. Separate Schedule has to be maintained and posted up-to-date besides pursuing recovery.

25.888 Advance to suppliers – Contra Account

26.000 ADVANCE TO CONTRACTORS

Account Codes under this group reflects 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

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
26.601(*)	Advance to Contractors – Interest bearing	
26.602(*)	Advance to Contractors – Interest free	
26.603(*)	Contractors Material Control Account	This account reflects value of balance of materials with contractors. It is debited with value of materials issued and adjusted for return of materials by contractors. The difference between value of 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.	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.
26.605 (ANC)	Turnkey Contractors Control Account.	This account reflects the value of balance of materials with turnkey Contractors. This account is debited on receipt of bills for supply of Turnkey Materials. As and when the Turnkey Materials are used as certified by the Contractor, this account is credited by debit to relevant account code under 14 series. The balance in this account represents the value of materials with Turnkey Contractors.
26.888	Advance to Contractors– Contra Account	
26.899	Advance relating to Works Bills not received Intermediary Account	This account is credited when the value of Commissioned works in respect of which erection bills are not yet received from the Turnkey Contractors at the year end and the corresponding debit is booked against Asset Account Code 10.899. This entry shall be reversed after passing regular asset creation entries.
27.000	OTHER LOANS AND ADVANCES	Account Codes under this group reflects loans & advances made to employees. There will be separate loan account for different types of loans; each of this

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

account will have a control supported by employee-wise balance of loan. These accounts are debited with the loan amount drawn by employees. Recoveries made from the employees towards the loan are credited. Balance in these account codes indicates loan yet to be recovered from the employees.

27.101(*) Loans and advances to staff –
Interest bearing – House building
/ Purchase / Repairs.

27.102 Loans and advances to staff – .
(ANC) Interest bearing – Vehicles
(2 wheelers)

27.103(*) Loans and advances to staff –
Interest bearing – Marriage

27.104 (ANC) Loans & Advances to staff – This Account code reflects the Loans and
Interest bearing – Vehicles (4 Advances to staff for purchase of vehicles
wheelers) (2 wheelers). This account is supported by employee-wise balance of loan. This account code is debited with the vehicle loan amount drawn by employees. Recoveries made from the employees towards vehicle loans are credited to this account code. Balance in this Account code indicates vehicle loan yet to be recovered from the employees

27.105(*) Loans and advances to staff –
Interest bearing - Solar Water
heating system purchase advance.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
27.106(*)	Loans & Advances to Staff – Interest bearing- Computer Purchase	.
27.200 LOANS AND ADVANCES TO STAFF – INTEREST FREE		
27.201(*)	Loans and advances to staff – Advance of pay	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	Travel advance payments to employees (on LTC / Tour / Transfer) are debited to this account. This account is cleared by recovery/adjustment on passing of traveling 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	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	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	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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
-----------------	--------------	-------------

27.206(*) Other loans and advances to staff	Advances if any other than advances to staff mentioned above will be recorded under this account.
---	---

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
27.207(*)	Education advance to staff	This account will record the advances made to the employees. 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	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 Head Office.
27.209(*)	Loans and advances to staff – Bicycle advance.	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	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.
27.211	Advance towards Revolving Fund	This Account will record the advance made to the Executive engineer (Ele) of 400 KV Station Division KPTCL to meet the emergency expenses. The amount of Advance given shall be debited to this account. Necessary entries shall be recorded in the schedule for this Account code. (Ref:- corporate order No.KPTCL/B25/17516/10-11 dated 1.1.2011)

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

27.400 ADVANCE INCOME TAX DEDUCTIONS AT SOURCE

27.410(*) Advance Income Tax

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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
27.421(*)	Income Tax deducted at source – Income from investments	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.	The income tax deducted at source on income from investment will be debited to this account, which will be cleared on receiving refund.
27.800 Loans and advances – Others		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	Seed capital to KPTCL Canteen, Kaveri Bhavan shall be debited to this account
27.811	Amount incurred towards cost of Software development	The balance under this account code reflects the amount paid towards cost of software development. Any payment made which is attributable to development of software till its completion/ Implementation shall be debited to this account. On total implementation of the software the amount must be transferred to intangible Asset Account code.
27.888 Other loans and advances– Contra Account		
27.900 Provision for Doubtful Loans and Advances (Credit Account)		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.
28.100 SUNDRY DEBTORS – TRADING ACCOUNT		
28.103(*)	Sundry Debtors for Sale of Stores	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	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	This account records debtors for various trading activities of the Corporation (other

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		than those mentioned above). The balance under this account will show the amounts due to the Corporation.
28.106(*)	Sundry Debtors – for Consultancy charges	This account records debtors for consultancy services provided by KPTCL. Balance under this account shows amount due to the corporation.
28.107	Sundry Debtors for O & M charges – PGCIL	This account records O & M charges recoverable from PGCIL by KPTCL in respect of maintenance of Terminal Bays of Transmission Lines and such other utilities as per terms & conditions of agreement entered into between KPTCL and PGCIL from time to time. Balance under this account shows amount due to the corporation by PGCIL. A schedule has to be maintained to have control over advance charges collected and subsequent appropriations made and raise demand as and when due.
28.110(*)	Sundry Debtors – Government Department	This account records trading activities of the Corporation with Government Department. The balance under this account will show the amount due to the Corporation.
28.120(*)	Sundry Debtors Wheeling charges-Other States.	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

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

28.122(*) Wheeling charges recoverable from IPPs towards Transmission network	This account code reflects the amount recoverable for wheeling of energy by IPPs utilizing transmission / distribution network. This account is debited when demand is raised and credited on receipt of payment. Party wise details is to be maintained in a separate schedule.
---	--

As distribution net works are assets of ESCOMs, wheeling charges recovered / recoverable for utilizing the same has to be passed on by adjustment to the ESCOMs. Accordingly the following entries shall be passed by the EBC, O/O the CEE, LDC, KPTCL for passing on the said charges ultimately by giving credit to power purchase accounts recoverable from ESCOMs

I)	28.122 (*)	Dr	.
.		To 61.801 (*)	.
.		To 42.276 (*)	.
.		To 42.277 (*)	.
.		To 42.278 (*)	.
.		To 42.279 (*)	.
.		To 42.280 (*)	.
II)	42.276 (*)	Dr	.
.	42.277 (*)	Dr	.
.	42.278 (*)	Dr	.
.	42.279 (*)	Dr	.
.	42.280 (*)	Dr	.
.		To 23.201 (*)	.
.		To 23.202 (*)	.
.		To 23.203 (*)	.
.		To 23.204 (*)	.
.		To 23.207 (*)	.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.123(*)	Sundry Debtors for revenue towards Reactive Energy drawn	This account reflects the amount recoverable towards Reactive Energy drawn by Generating Companies. This account is debited when demand is raised and credited on receipt of payment. Party – wise details shall be maintained in a separate schedule.
28.124(*)	Sundry Debtors for Revenue towards excess drawal of energy by Generating Companies.	This account reflects the amount recoverable towards excess Energy drawn by Generating Companies. This account is debited when demand is raised and credited on receipt of payment. Party –wise details shall be maintained in a separate schedule.
28.125(*)	Sundry Debtors for Rental from property –BESCOM	These account codes are debited as and when rent is demanded from the ESCOMs by crediting respective account codes 62.925 – 62.929 in relation to the Company. Balance under these account codes shows the rental amount due to KPTCL from ESCOMs.
28.126(*)	Sundry Debtors for Rental from property –MESCOM	
28.127(*)	Sundry Debtors for Rental from property –HESCOM	
28.128(*)	Sundry Debtors for Rental from property –GESCOM	
28.129(*)	Sundry Debtors for Rental from property – CESCO	
28.200	INCOME ACCURED AND DUE	Account Codes under this group reflects all types of income pertaining to the year such as interest due on various types of investments when recognized as income for the period
28.210(*)	Income Accrued and due on Fund Investment	
28.220(*)	Income Accrued and Due – other than Fund Investments	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
-----------------	--------------	-------------

28.230(*) Income Accrued and Due – Loans
& Advances to Staff

28.290(*) Income Accrued and Due – Others

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.292(*)	Sundry Debtors for rebate on REC Loan	Balance in this account indicates the amount receivable by the Corporation. (The Head Office operates this account code).
28.300	INCOME ACCURED BUT NOT DUE	Account Codes under this group reflects income accrued but not due to be provided at the year-end.
28.310(*)	Income accrued but not due on Fund Investments	
28.320(*)	Income accrued but not due – other than Fund Investments	
28.330(*)	Income accrued but not due – Loans & Advances to Staff	
28.390(*)	Income accrued but not due – others	
28.400	AMOUNT RECOVERABLE FROM EMPLOYEES / EX-EMPLOYEES	
28.401(*)	Amount Recoverable from Employees	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 are credited to this account.
28.402(*)	Amount Recoverable from Ex-employees	This account is similar to the above account. Clearance will be on recovery at the time of paying terminal benefits etc.
28.403(*)	Cash found short due to theft etc., Pending Investigation	Cash found short due to theft etc., where the responsibility cannot be fixed on any employee of the Corporation, is debited to this account pending investigation
28.404(*)	Materials drawn by Executive Subordinates without precheck of Indents	Cost of Materials drawn by Executive Subordinates without precheck of Indents is debited in their name to this account code

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.405(*)	Interest recoverable on loans and Advance drawn by staff – House building / Purchase / Enlargement.	Account Codes hereunder reflects interest recoverable from the employees against advance drawn. After repayment of principal amount in full, interest shall be calculated and debited to this Head of account by credit to account code 62.210(*) – 62.212(*) in relation to type of loan for watching recovery of interest. Interest recovered every month at prescribed installment shall be credited to this account. In case of death of an employee while in service, the balance outstanding against these account codes in the name of employee shall be credited to this account by debit to account code 75-772(*) as interest outstanding in such cases is to be waived as per relevant provisions under Accounts Manual Vol-II.
28.406(*)	Interest recoverable on loans and advances drawn by staff – Purchase of 2 wheelers	
28.407(*)	Interest recoverable on loans and Advance drawn by staff for performance of Marriage.	
28.408(*)	Interest recoverable on loans and advance drawn by staff – purchase of computer.	After repayment of principal amount in full, interest recoverable from the employees against advance drawn shall be calculated and debited to this Head of Account by credit to A/c code 62.213(*) for watching recovery of interest. Interest recovered every month at prescribed installment shall be credited to this account.
28.409(*)	Amount recoverable from employee – unused materials not returned / excess materials drawn	Cost of unused materials not returned and excess materials drawn is debited to the personal name of the concerned employee under this account. It is to be noted that such amounts are not to be debited to account code 28.401(*) or 28.404(*). Such amounts booked in account code 28.401 or 28.404 upto January 2002 shall be segregated and transferred to this account.
28.600	SUBSIDY / GRANTS RECEIVABLE	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.610(*)	Capital Subsidy / Grants Receivable	Subsidy / Grants receivable from the State Govt., on Rural Electrification works and others is recorded in this account.
28.611(*)	Revenue Subsidy / Grant Receivable	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	Rural Electrification Subsidy / Grant receivable from Government towards RE Loss is recorded in this account
28.621(*)	Subsidy receivable from GOK towards Bulk power supply to Hukkeri Electricity Co-Operative Society	Subsidy receivable from GOK on account of power supply to Hukkeri Electricity Co-operative society is debited to this account
28.700 OTHER CLAIMS		
28.720 CLAIMS FOR LOSS / DAMAGE TO MATERIALS		Account Codes under this group reflects amount of all claims lodged for losses / damages to material. The amount is to be cleared either on acceptance of the claims or by write off of the claims with sanction of the competent authority in respect of claims rejected.
28.721(*)	Claims for Loss / Damage to Materials – Railways	.
28.722(*)	Claims for Loss / Damage to materials – Custom Authorities	
28.724(*)	Claims for Loss / Damage to materials – Insurance Companies	
28.725(*)	Claims for Loss / Damage to materials – Suppliers	
28.729(*)	Claims for Loss / Damage to materials –Others	
28.740 CLAIM FOR LOSS / DAMAGE TO CAPITAL ASSETS		Account Codes under this group reflects amount of all claims lodged for losses / damages to Capital Assets. The amount is to be cleared either on acceptance of the claim or by write off of the claims with sanction of the competent authority in respect of claims rejected

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
-----------------	--------------	-------------

28.744(*) Claims for Loss / Damage to
capital assets – Insurance
Companies

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.745(*)	Claims for Loss / Damage to capital assets – Suppliers	
28.749(*)	Claims for Loss / Damage to capital assets – Others	
28.800	OTHER RECEIVABLES	Account Codes under this group reflects the pooled amount receivable from ESCOMs upto 31/03/2004. The Balance upto 31/03/2004 in all “Receivable from ESCOMs Account Codes” in the Accounting Units of KPTCL is transferred to this Account as per specific entry given by H.O. The balance in this account code as on 31/03/2005 is transferred to H.O under part “C” of March Final T.B.
28.801(*)	Pooled account of Receivables from BESCO (Control Account)	
28.802(*)	Pooled account of Receivables from MESCOM (Control Account)	
28.803(*)	Pooled account of Receivables from HESCO (Control Account)	
28.804(*)	Pooled account of Receivables from GESCOM (Control Account)	
28.810(*)	Expenses recoverable from Suppliers / Contractors	All claims lodged with the Suppliers / Contractors for expenses recoverable is debited to this account. On receipt of refund / recovery from bills, this account code is credited.
28.811(*)	Receivable – Research unit	All claims lodged for expenses recoverable are debited to this account. On recovery this account is credited.
28.812(*)	Receivable – Relay testing	
28.813(*)	Receivable – Stipendiary Scheme	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.814(*)	Receivables from BESCOM towards advances paid to suppliers prior to 1.6.2002 in respect of Purchase Orders placed by the then Office of CEE, MW (South)	These account Codes reflect amount debited by transfer of balances outstanding in Advances Account paid to suppliers prior to 1/6/2002 in respect of Pos placed and now transferred through TDs {To be operated in O/o CEE (TZ), Bangalore only.}
28.815(*)	Receivables from MESCOM towards advances paid to suppliers prior to 1.6.2002 in respect of Purchase Orders placed by the then Office of CEE, MW (South)	
28.816(*)	Receivables from HESCOM towards advances paid to suppliers prior to 1.6.2002 in respect of Purchase Orders placed by the then Office of CEE, MW (South)	
28.817(*)	Receivables from GESCOM towards advances paid to suppliers prior to 1.6.2002 in respect of Purchase Orders placed by the then Office of CEE, MW (South)	
28.818(*)	Receivables from CESCO towards advances paid to suppliers prior to 1.6.2002 in respect of Purchase Orders placed by the then Office of CEE, MW (South)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.819(*)	Corporate Tax receivable from income Tax department towards refund	Amount paid in advance over and above income Tax assessed as per return of Income field with IT Department is recorded in this account. Refund received shall be credited amount booked as receivable in this account. If subsequently disallowed by IT Department is to be debited to Account Code 83.810-Short Provision for Income Tax –precious year by corresponding credit this account.
28.820(*)	Prepaid Expenses	All prepaid expenses are 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	The balance in this account indicates the amount payable / receivable by the Corporation. This account is operated by the Head Office
28.822(*)	REC Loan paid in Advance	The balance in this account indicates the amount payable / receivable by the Corporation. This account is operated by the Head Office
28.823(*)	Inventory Loan paid in Advance	The balance in this account indicates the amount payable / receivable by the Corporation. This account is operated by the Head Office
28.824(*)	Differential rate of interest payable by Govt. as interest subsidy	The amount due from State Govt., towards the differential rate of interest as interest subsidy is debited to this account and on recovery credited.
28.840(*)	Receivable from BESCO towards maintenance charges of P&G Trust.	The balance under these Account Codes represent the amount receivable from such Company towards Maintenance Charges of P&G Trust.
28.841(*)	Receivable from MESCOM towards maintenance charges of P&G Trust.	
28.842(*)	Receivable from HESCO towards maintenance charges of P&G Trust.	
28.843(*)	Receivable from GESCOM towards maintenance charges of P&G Trust.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.844(*)	Receivable from CESCO towards maintenance charges of P&G Trust.	
28.845(*)	Fringe Benefit Tax paid in advance.	The balance in this account indicates the amount of Fringe Benefit Tax paid in advance by the Corporation. This account is operated by Head Office.
28.853(*)	Receivable from BESCO towards payment of principal Interest and Guarantee commission on borrowings on behalf BESCO	Any amount paid by KPTCL towards principal, Interest and Guarantee Commission on concerned ESCOM's loans shall be debited to these account codes. Item-wise detailed schedule shall be maintained for the balance outstanding. Balance in these account codes is cleared on receipt of cash / by adjustment.
28.854(*)	Receivable from MESCOM towards payment of principal Interest and Guarantee commission on borrowings on behalf MESCOM	
28.855(*)	Receivable from HESCO towards payment of principal Interest and Guarantee commission on borrowings on behalf HESCO	
28.856(*)	Receivable from GESCOM towards payment of principal Interest and Guarantee commission on borrowings on behalf GESCOM	
28.859(*)	Receivable from GOK towards payment of Principal, Interest and Guarantee Commission on Loans parked with GOK	'Any amount paid by KPTCL towards Principal, Interest and Guarantee commission on Loans parked with Government of Karnataka shall be debited to this account. Item-wise detailed schedule shall be maintained for the balance outstanding in this account. The balance in this account is cleared on receipt of cash / by adjustment.
28.860(*)	Receivable from CESCO towards payment of principal Interest and Guarantee commission on borrowings on behalf CESCO.	Any amount paid by KPTCL towards principal, Interest and Guarantee Commission on CESCO's loans shall be debited to this account. Item-wise detailed schedule shall be maintained for the balance outstanding. Balance in this account is cleared on receipt of cash / by

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		adjustment.
28.865(*)	Receivables – towards materials transferred to VVNL	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	Balance in this account indicates the amount receivable from VVNL in respect of other transactions. Detailed item-wise schedule to be maintained.
28.876	Receivable from GOK towards actual payment of Pension and Gratuity	Balance in this account indicates the amount receivable from GOK towards actual payment of pension and Gratuity year-on-year.
28.882(*)	Materials sent to BESCO units by KPTCL – Receivable /Adjustable	Value of Materials sent to concerned ESCOM's units by KPTCL units are debited to this account. Item wise detailed schedule shall be maintained for the balance outstanding in this account. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
28.883(*)	Materials sent to MESCOM units by KPTCL – Receivable /Adjustable	
28.884(*)	Materials sent to HESCO units by KPTCL – Receivable /Adjustable	
28.885(*)	Materials sent to GESCOM units by KPTCL – Receivable /Adjustable	
28.888	Sundry Debtors– Contra Account	
28.890(*)	Personnel related amounts receivable from BESCO units	Personal related amounts receivable from concerned ESCOM's units are debited to these accounts. Item wise detailed schedule shall be maintained for the balance outstanding. Detailed item wise statement shall be submitted to Corporate office at the time of rendering March final accounts duly tallying the balance to the Trial Balance.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.891(*)	Personnel related amounts receivable from MESCOM units	
28.894(*)	Other receivable from BESCO – Other Transactions	Any other receivables from concerned ESCOM's units other than those related to materials, Cash and personnel are debited to these accounts. Item wise detailed schedule shall be maintained for the balance outstanding. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final accounts duly tallying the balance to the Trial Balance.
28.895(*)	Other receivable from MESCOM – Other Transactions	
28.896(*)	Other receivable from HESCO – Other Transactions	
28.897(*)	Other receivable from GESCOM – Other Transactions	
28.898(*)	Receivables – Others	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)	Provision made at the end of the year towards doubtful receivables is credited to this account. Balance is to be cleared in the succeeding year by a reversal entry.
28.900(*)	Funds transferred to ESCOMs) Receivable / Adjustable	Funds transferred to the units of concerned ESCOM are debited to these accounts at RESOURCE Section of KPTCL. Ledger account is to be maintained each location code wise. Balance against each location code shall be shown in the inner column of the Trial Balance with total of the concerned ESCOM in outer column. Item wise detailed schedule is to be maintained for the balance outstanding. Detailed item wise statement is to be submitted to Corporate office at the time of rendering March Final Accounts duly tallying the balance to The T.B.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.901(*)	Funds transferred to BESCOM Receivable / Adjustable	
28.902(*)	Funds transferred to MESCOM Receivable / Adjustable	
28.903(*)	Funds transferred to HESCOM Receivable / Adjustable	
28.904(*)	Funds transferred to GESCOM Receivable / Adjustable	
28.905(*)	Unscheduled interchange charges receivable from PGCIL-SREB	UI. Charges receivable from PGCIL-SREB for having drawn less energy under ABT regime is debited to this account by credit to account code 70.8 the balance in this account will be cleared as and when payment is received from PGCIL-SREB.
28.906 (*)	Funds transferred to SPPCC – Receivable / Adjustable	To be operated in Resource Section, KPTCL only. Funds transferred from KPTCL to SLDC pertaining to expenses of SPPCC shall be debited to this account. On receipt of the payment from SPPCC the same account code shall be credited.
28.907(*)	Receivable from Pension & Gratuity trust	Payments made by the Accounts units of KPTCL in respect of Gratuity, Commutation etc. and Initial Deposit for opening of exclusive bank account in the name of P&G Trust shall be debited to this account. Balance shall be cleared by transfer to Controller (Finance), KPTCL by Advance of transfer, for claiming reimbursement from P&G Trust or propose for adjustment.
28.912(*)	Water Charges Recoverable from – BESCOM	These account codes reflects the amount recoverable by KPTCL from concerned ESCOMs towards water charges in respect of KPTCL owned office building used by ESCOMs and residential quarters occupied by ESCOM's employees. Balance is cleared on receipt of payment by cheque / Demand Draft.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.913(*)	Water Charges Recoverable from – MESCOM	
28.914(*)	Water Charges Recoverable from – HESCOM	
28.915(*)	Water Charges Recoverable from – GESCOM	
28.916(*)	Water Charges Recoverable from – CESCO	
28.917 (*)	Funds transferred to SLDC – Receivable /Adjustable	<p>To be operated in Resource Section, KPTCL only.</p> <p>Funds transferred from KPTCL to SLDC pertaining to expenses of SLDC shall be debited to this account. As 50% of the expenditure of SLDC has to be borne by KPTCL, the amount equivalent to the KPTCL’s share of expenditure shall be credited to this account code by debit to Account Code IUA 34 duly reconciling and ascertaining the amount from SLDC. SLDC is also passing necessary entries to credit IUA 34 to the extent of expenditure to be borne by KPTCL in respect of funds received. As such, the amount so transferred to IUA 34 by SLDC and Resource Section shall be reconciled every month and at the end of every financial year. For the balance amount of 50% remaining in this account, this account code shall be credited on receipt of payment from SLDC.</p>
28.918(*)	Cash Recoverable from BESCOM for Materials sent to BESCOM Units by KPTCL Units.	<p>These are intermediary Account Codes. On Issue of materials to concerned ESCOM units, this account is debited. On receipt of cash, this account is credited. Schedule shall be maintained by recording details of the transactions.</p>
28.919(*)	Cash Recoverable from MESCOM for Materials sent to MESCOM Units by KPTCL Units.	
28.920(*)	Cash Recoverable from HESCOM for Materials sent to HESCOM Units by KPTCL Units.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.921(*)	Cash Recoverable from GESCOM for Materials sent to GESCOM Units by KPTCL Units.	
28.922(*)	Personnel related amount recoverable in cash from BESCO units.	These are intermediary Account Codes. These account codes are debited for claiming Personnel related amount in cash from concerned ESCOM's units. On receipt of cash these account codes are credited. Schedule shall be maintained by recording details of the transactions
28.923(*)	Personnel related amount recoverable in cash from MESCOM units.	
28.924(*)	Personnel related amount recoverable in cash from HESCO units.	
28.925(*)	Personnel related amount recoverable in cash from GESCOM units.	
28.926(*)	Amount recoverable in cash from BESCO units in respect of other Transactions.	These account codes are debited for claiming amount in cash related to other transactions from concerned ESCOM's units. On receipt of cash these account codes are credited. Schedule shall be maintained by recording details of the transactions
28.927(*)	Amount recoverable in cash from MESCOM units in respect of other Transactions.	
28.928(*)	Amount recoverable in cash from HESCO units in respect of other Transactions.	
28.929(*)	Amount recoverable in cash from GESCOM units in respect of other Transactions	
28.930(*)	Securities from suppliers / contractors (Deposits in the form of fixed deposits etc.)	Where security deposits received from suppliers and contractors are not in cash but in the form of fixed deposit receipts, a contra entry is to be passed to record liability on one side and the asset viz., the securities on the other side. The asset part

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		is recorded in this account.
28.935(*)	Deposit with Others	Deposit with others is recorded under this account.
28.936(*)	Security deposit made with ESCOMs for obtaining Power Supply to KPTCL Installations	Amount paid to ESCOMs as Security Deposit for obtaining Power Supply to installations for KPTCL is debited to this account.
28.937(*)	Meter Security deposit made with ESCOMs for obtaining Power Supply to KPTCL Installations	Amount paid to ESCOMs as Meter Security Deposit for obtaining Power Supply to installations for KPTCL is debited to this account.
28.938(*)	Pooled Interest on APDRP Loan Receivable from ESCOMs	To be operated by O/o The FA (A&R) only. The amount of Interest on APDRP loan receivable from ESCOMs is initially debited to this account. As ESCOM's wise details are not available at the time of arranging payment of Interest. This account is credited after ESCOM-wise Interest on APDRP loan amount is arrived at, by Debit to Interest on APDRP Loan Receivable from concerned ESCOM
28.939(*)	Interest on APDRP Loan Receivable from BESCO	To be operated by O/o The FA (A&R) only. Interest amount on APDRP loan receivable from concerned ESCOM are debited to these account codes. These account codes are credited on receipt of cheque / DD / adjustment towards payment of Interest on APDRP Loan from concerned ESCOM. Balance in these account codes represent amount to be received from concerned ESCOM towards interest on APDRP Loan.
28.940(*)	Interest on APDRP Loan Receivable from MESCOM	
28.941(*)	Interest on APDRP Loan Receivable from HESCO	
28.942(*)	Interest on APDRP Loan Receivable from GESCOM	
28.943(*)	Income Tax paid in advance through TDS at KPTCL Accounting Units.	Income Tax deducted at source (TDS) by Accounting Units of ESCOMs, out of rent paid for KPTCL's buildings occupied by them shall be debited to this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		Balance outstanding at the end of the year shall be transferred to Head Office under Part 'C' by operating A/c Codes 37.825(*) and 37.826(*).
28.948(*)	Cash Receivable from BESCOM towards all 33 KV assets handed over and towards replacement cost of faulty CTs/ PTs/ and Metering Equipment (above 33 KV).	33 KV assets shall be handed over to ESCOMs only after receiving cost of the asset in full. The amount received shall be credited to these account codes by debiting value of 33 KV Lines, Stations and Micro Controllers, etc., commissioned and handed over to the concerned O&M Division of ESCOM
28.949(*)	Cash Receivable from MESCOM towards all 33 KV assets handed over and towards replacement cost of faulty CTs/ PTs/ and Metering Equipment (above 33 KV).	
28.950(*)	Cash Receivable from HESCOM towards all 33 KV assets handed over and towards replacement cost of faulty CTs/ PTs/ and Metering Equipment (above 33 KV).	
28.951(*)	Cash Receivable from GESCOM towards all 33 KV assets handed over and towards replacement cost of faulty CTs/ PTs/ and Metering Equipment (above 33 KV).	
28.952(*)	Cash Receivable from CESCO towards all 33 KV assets handed over and towards replacement cost of faulty CTs/ PTs/ and Metering Equipment (above 33 KV).	
28.953(*)	Share of O&M expenses of SLDC Receivable from Generating Companies through BESCOM	Each ESCOM's share of O&M expenses incurred by SLDC with effect from 10/06/2005 is debited to these accounts. Balance under these accounts represents the amount receivable in cash from each ESCOM. As and when ESCOM's reimburse the amount this account will be credited.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.954(*)	Share of O&M expenses of SLDC Receivable from Generating Companies through MESCOM	
28.955(*)	Share of O&M expenses of SLDC Receivable from Generating Companies through HESCOM	
28.956(*)	Share of O&M expenses of SLDC Receivable from Generating Companies through GESCOM	
28.957(*)	Share of O&M expenses of SLDC Receivable from Generating Companies through CESCO	
28.958 (*)	Receivable from BESCO towards maintenance charges of SPPCC	Each ESCOM's share of Maintenance charges incurred by SPPCC is debited to these account codes. Balance under these account codes represents the amount receivable from each ESCOM towards Maintenance charges of SPPCC. As and when ESCOMs reimburse the amount, this account shall be credited.
28.959 (*)	Receivable from MESCOM towards maintenance charges of SPPCC	
28.960 (*)	Receivable from HESCOM towards maintenance charges of SPPCC	
28.961 (*)	Receivable from GESCOM towards maintenance charges of SPPCC	
28.962 (*)	Receivable from CESCO towards maintenance charges of SPPCC	
28.963(*)	Receivable from other Departments towards Pension and Leave Contribution	To be operated in Manager (Est-II) Section, Corporate Office, KPTCL only. Before sending bills to other Departments, a demand entry shall be raised in the Books of Accounts of Manager (Est-II) Section by debiting this account code and crediting account Code "44.123-Amount payable to P & G Trust towards pension and gratuity in respect of KPTCL employees on deputation" (to the extent of Pension and Gratuity Contribution only) and also crediting account code "44.130-Provision for Earned Leave Encashment Fund" (to the extent of leave contribution only). On receipt of amount from other Departments against bills preferred, account code 28.963 shall be credited.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.964 (ANC)	Funds transferred to CESCORP – Receivable / Adjustable	Balances outstanding in Resources Section against the Accounting Units of CESCORP as “Funds transferred to MESCOM – Receivable /Adjustable” shall be transferred to this account. This account represents the funds transferred to the units of CESCORP and debited to this account at the Resources Section of KPTCL. Ledger Account is to be maintained each location code wise. Balance against each location code shall be shown in the inner column of the Trial Balance with the total of CESCORP in outer column. Item wise detailed schedule is to be maintained for the balance outstanding.
28.965 (ANC)	Cash Recoverable from CESCORP for Materials sent to CESCORP Units by KPTCL Units	Balances outstanding in KPTCL Units against the Accounting Units of CESCORP as “Cash recoverable from MESCOM for Materials sent to MESCOM units by KPTCL Units” shall be transferred to this account. This account represents Materials issued to CESCORP Units. On receipt of cash, this account is credited. Transaction wise details shall be recorded and maintained in a schedule.
28.966 (ANC)	Personnel related amount recoverable in cash from CESCORP Units.	Balances outstanding in KPTCL Units against the Accounting Units of CESCORP as “Personnel related amount recoverable in cash from MESCOM units” shall be transferred to this account. This account represents Personnel related amount recoverable in cash from CESCORP Units. On receipt of cash, this account is credited. Transaction wise details shall be recorded and maintained in a schedule.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.967 (ANC)	Amount recoverable in cash from CESCORP Units in respect of other transactions	Balances outstanding in KPTCL Units against the Accounting Units of CESCORP as "Amount recoverable in cash from MESCOM Units in respect of other transactions" shall be transferred to this account. This account represents amount recoverable in cash from CESCORP Units in respect of other transaction. On receipt of cash, this account is credited. Transaction wise details shall be recorded and maintained in a schedule.
28.968	Regulatory Asset – Receivable towards additional fixed cost of TBPCL from BESCOM	As and when additional Fixed Charges of TBPCL are distributed among ESCOMS for inclusion in their ERC and to seek for pass through in the retail tariff, this Account Code is debited by Transmission Billing Centre, KPTCL and bills sent to concerned ESCOM by TBC at regular intervals as directed by KERC. This Account Code is credited on receipt of amount from ESCOMS in respect of additional Fixed cost of TBPCL recovered from consumers.
28.969	Regulatory Asset – Receivable towards additional fixed cost of TBPCL from MESCOM	As and when additional Fixed Charges of TBPCL are distributed among ESCOMS for inclusion in their ERC and to seek for pass through in the retail tariff, this Account Code is debited by Transmission Billing Centre, KPTCL and bills sent to concerned ESCOM by TBC at regular intervals as directed by KERC. This Account Code is credited on receipt of amount from ESCOMS in respect of additional Fixed cost of TBPCL recovered from consumers.
28.970	Regulatory Asset – Receivable towards additional fixed cost of TBPCL from HESCOM	As and when additional Fixed Charges of TBPCL are distributed among ESCOMS for inclusion in their ERC and to seek for pass through in the retail tariff, this Account Code is debited by Transmission Billing Centre, KPTCL and bills sent to concerned ESCOM by TBC at regular intervals as directed by KERC. This Account Code is credited on receipt of amount from ESCOMS in respect of additional Fixed cost of TBPCL recovered from consumers

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.971	Regulatory Asset – Receivable towards additional fixed cost of TBPCL from GESCOM	As and when additional Fixed Charges of TBPCL are distributed among ESCOMS for inclusion in their ERC and to seek for pass through in the retail tariff, this Account Code is debited by Transmission Billing Centre, KPTCL and bills sent to concerned ESCOM by TBC at regular intervals as directed by KERC. This Account Code is credited on receipt of amount from ESCOMS in respect of additional Fixed cost of TBPCL recovered from consumers.
28.972	Regulatory Asset – Receivable towards additional fixed cost of TBPCL from CESC	As and when additional Fixed Charges of TBPCL are distributed among ESCOMS for inclusion in their ERC and to seek for pass through in the retail tariff, this Account Code is debited by Transmission Billing Centre, KPTCL and bills sent to concerned ESCOM by TBC at regular intervals as directed by KERC. This Account Code is credited on receipt of amount from ESCOMS in respect of additional Fixed cost of TBPCL recovered from consumers.
28.973	Regulatory Asset – Receivable towards additional fixed cost of TBPCL from Hukkeri Society	As and when additional Fixed Charges of TBPCL are distributed among ESCOMS for inclusion in their ERC and to seek for pass through in the retail tariff, this Account Code is debited by Transmission Billing Centre, KPTCL and bills sent to concerned ESCOM by TBC at regular intervals as directed by KERC. This Account Code is credited on receipt of amount from ESCOMS in respect of additional Fixed cost of TBPCL recovered from consumers.
28.974	Running cost of VSAT – Receivable from Non-KPTCL VSAT users.	This Account Code is debited As and when demand is raised towards recovery of running cost of V SAT from Non-KPTCL V SAT users. This Account Code is credited on receipt of amount from Non-KPTCL VSAT users, on this account.
28.975	Receivable from pension & Gratuity Trust towards Advance paid to trust for disbursement of Pension & Gratuity	This Account Code is debited on payment of advance to Pension & Gratuity Trust for disbursement of Pension & Gratuity. This Account code is credited on receipt of amount from P&G Trust, on this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.976	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from BESCOM and payable to other ESCOMS	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from BESCOM shall be debited to this Account by corresponding credit to other ESCOMS. Which have to receive UI Charges. This Account code is Credited on receipt of payment of UI charges from BESCOM. ESCOM – wise details shall be maintained in a separate schedule.
28.977	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from MESCOM and payable to other ESCOMS	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from MESCOM shall be debited to this Account by corresponding credit to other ESCOMS. Which have to receive UI Charges. This Account code is Credited on receipt of payment of UI charges from MESCOM. ESCOM – wise details shall be maintained in a separate schedule.
28.978	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from HESCOM and payable to other ESCOMS	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from HESCOM shall be debited to this Account by corresponding credit to other ESCOMS. Which have to receive UI Charges. This Account code is Credited on receipt of payment of UI charges from HESCOM. ESCOM – wise details shall be maintained in a separate schedule.
28.979	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from GESCOM and payable to other ESCOMS	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from GESCOM shall be debited to this Account by corresponding credit to other ESCOMS. Which have to receive UI Charges. This Account code is Credited on receipt of payment of UI charges from GESCOM. ESCOM – wise details shall be maintained in a separate schedule.
28.980	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from CESC and payable to other ESCOMS	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT Receivable from CESC shall be debited to this Account by corresponding credit to other ESCOMS. Which have to receive UI Charges. This Account code is Credited on receipt of payment of UI charges from CESC. ESCOM – wise details shall be maintained in a separate schedule.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.981 (ANC)	Receivable from KPCL- GSD, Munirabad towards payment of Commutation of pension to KPTCL employees on deputation.	This Account code is debited with the amount of Commutation of Pension paid to KPTCL employees on deputation to GSD, Munirabad, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Munirabad , KPCL. Balance in this account represent the amount receivable from GSD, Munirabad, KPCL.
28.982 (ANC)	Receivable from KPCL-GSD, Munirabad towards payment of DCRG to KPTCL employees on deputation	This Account code is debited with the amount of DCRG paid to KPTCL employees on deputation to GSD, Munirabad, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Munirabad, KPCL. Balance in this account represent the amount receivable from GSD, Munirabad, KPCL.
28.983 (ANC)	Receivable from KPCL – GSD, Munirabad towards payment of Family Benefit Fund (FBF) to KPTCL employees on deputation	This Account code is debited with the amount of FBF paid to KPTCL employees on deputation to GSD, Munirabad, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Munirabad, KPCL Balance in this account represent the amount receivable from GSD, Munirabad, KPCL.
28.984 (ANC)	Receivable from KPCL –GSD, Munirabad towards payment of Leave surrender on retirement to KPTCL employees on deputation	This Account code is debited with the amount of Leave surrender on retirement / death, paid to KPTCL employees on deputation to GSD, Munirabad, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Munirabad, KPCL. Balance in this account represent the amount receivable from GSD, Munirabad, KPCL.
28.985 (ANC)	Receivable from KPCL – GSD, Munirabad towards Pension, Leave & Gratuity (P,L&G) contribution in respect of KPTCL employees on deputation	This Account code is debited with the amount of Pension, Leave & Gratuity (P,L&G) contribution in respect of KPTCL employees on deputation to GSD, Munirabad, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Munirabad, KPCL. Balance in this account represent the amount receivable from GSD, Munirabad, KPCL.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.986 (ANC)	Receivable from KPCL –MGHE, Jog towards payment of Commutation of pension to KPTCL employees on deputation	This Account code is debited with the amount of Commutation of Pension, paid to KPTCL employees on deputation to MGHE, Jog, KPCL. This Account code is credited on adjustment / receipt of amount from MGHE, Jog, KPCL. Balance in this account represent the amount receivable from MGHE, Jog, KPCL.
28.987 (ANC)	Receivable from KPCL – MGHE, Jog towards payment of DCRG to KPTCL employees on deputation	This Account code is debited with the amount of DCRG, paid to KPTCL employees on deputation to MGHE, Jog, KPCL. This Account code is credited on adjustment / receipt of amount from MGHE, Jog, KPCL. Balance in this account represent the amount receivable from MGHE, Jog, KPCL.
28.988 (ANC)	Receivable from KPCL – MGHE, Jog towards payment of Family Benefit Fund (FBF) to KPTCL employees on deputation	This Account code is debited with the amount of FBF, paid to KPTCL employees on deputation to MGHE, Jog, KPCL. This Account code is credited on adjustment / receipt of amount from MGHE, Jog, KPCL. Balance in this account represent the amount receivable from MGHE, Jog, KPCL.
28.989 (ANC)	Receivable from KPCL – MGHE, Jog towards payment of Leave surrender on retirement to KPTCL employees on deputation	This Account code is debited with the amount of Leave surrender on retirement / death, paid to KPTCL employees on deputation to MGHE, Jog, KPCL. This Account code is credited on adjustment / receipt of amount from MGHE, Jog, KPCL. Balance in this account represent the amount receivable from MGHE, Jog, KPCL.
28.990 (ANC)	Receivable from KPCL – MGHE, Jog towards Pension, Leave & Gratuity (P,L&G) contribution in respect of KPTCL employees on deputation	This Account code is debited with the amount of Pension, Leave & Gratuity (P,L&G) contribution in respect of KPTCL employees on deputation to GSD, Shiva & Shimsha, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Shiva & Shimsha, KPCL. Balance in this account represent the amount receivable from GSD, Shiva & Shimsha, KPCL.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.991 (ANC)	Receivable from KPCL – GSD, Shiva & Shimsha towards payment of Commutation of pension to KPTCL employees on deputation	This Account code is debited with the amount of Commutation of Pension paid to KPTCL employees on deputation to GSD, Shiva & Shimsha, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Shiva & Shimsha, KPCL. Balance in this account represent the amount receivable from GSD, Shiva & Shimsha, KPCL.
28.992 (ANC)	Receivable from KPCL – GSD, Shiva & Shimsha towards payment of DCRG to KPTCL employees on deputation	This Account code is debited with the amount of DCRG paid to KPTCL employees on deputation to GSD, Shiva & Shimsha, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Shiva & Shimsha, KPCL. Balance in this account represent the amount receivable from GSD, Shiva & Shimsha, KPCL.
28.993 (ANC)	Receivable from KPCL – GSD, Shiva & Shimsha towards payment of Family Benefit Fund (FBF) to KPTCL employees on deputation to GSD, Shiva & Shimsha, VVNL	This Account code is debited with the amount of FBF paid to KPTCL employees on deputation to GSD, Shiva & Shimsha, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Shiva & Shimsha, KPCL. Balance in this account represent the amount receivable from GSD, Shiva & Shimsha, KPCL.
28.994 (ANC)	Receivable from KPCL – GSD, Shiva & Shimsha towards payment of Leave surrender on retirement to KPTCL employees on deputation	This Account code is debited with the amount of Leave surrender on retirement / death, paid to KPTCL employees on deputation to GSD, Shiva & Shimsha, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Shiva & Shimsha, KPCL. Balance in this account represent the amount receivable from GSD, Shiva & Shimsha, KPCL.
28.995 (ANC)	Receivable from KPCL – GSD, Shiva & Shimsha towards Pension, Leave & Gratuity (P,L&G) contribution in respect of KPTCL employees on deputation .	This Account code is debited with the amount of Pension, Leave & Gratuity (P,L&G) contribution in respect of KPTCL employees on deputation to GSD, Shiva & Shimsha, KPCL. This Account code is credited on adjustment / receipt of amount from GSD, Shiva & Shimsha, KPCL. Balance in this account represent the amount receivable from GSD, Shiva & Shimsha, KPCL.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
28.996 (ANC)	Receivable from KPCL – D.G. Plant, VVNL towards payment of Commutation of pension to KPTCL employees	This Account code is debited with the amount of Commutation of Pension paid to KPTCL employees on deputation to D.G. Plant, KPCL. This Account code is credited on adjustment / receipt of amount from D.G. Plant, KPCL. Balance in this account represent the amount receivable from D.G. Plant, KPCL.
28.997 (ANC)	Receivable from KPCL – D.G. Plant, VVNL towards payment of DCRG to KPTCL employees on deputation	This Account code is debited with the amount of DCRG paid to KPTCL employees on deputation to D.G. Plant, KPCL. This Account code is credited on adjustment / receipt of amount from D.G. Plant, KPCL. Balance in this account represent the amount receivable from D.G. Plant, KPCL.
28.998 (ANC)	Receivable from KPCL – D.G. Plant, VVNL towards payment of Family Benefit Fund (FBF) to KPTCL employees on deputation	This Account code is debited with the amount of FBF paid to KPTCL employees on deputation to D.G. Plant, KPCL. This Account code is credited on adjustment / receipt of amount from D.G. Plant, KPCL. Balance in this account represent the amount receivable from D.G. Plant, KPCL.
28.999 (ANC)	Receivable from KPCL – D.G. Plant, VVNL towards payment of Leave surrender on retirement to KPTCL employees on deputation	This Account code is debited with the amount of Leave surrender on retirement / death, paid to KPTCL employees on deputation to D.G. Plant, KPCL. This Account code is credited on adjustment / receipt of amount from D.G. Plant, KPCL. Balance in this account represent the amount receivable from D.G. Plant, KPCL.
29.201 (ANC)	Receivable from KPCL – D.G. Plant, VVNL towards Pension, Leave & Gratuity (P,L&G) contribution in respect of KPTCL employees on deputation	This Account code is debited with the amount of Pension, Leave & Gratuity (P,L&G) contribution in respect of KPTCL employees on deputation to D.G. Plant, KPCL. This Account code is credited on adjustment / receipt of amount from D.G. Plant, KPCL. Balance in this account represent the amount receivable from D.G. Plant, KPCL.
29.202	IGP (Vigilance & Enforcement) office Expenditure receivable from BESCO	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
29.203	IGP (Vigilance & Enforcement) office Expenditure receivable from MESCOM	
29.204	IGP (Vigilance & Enforcement) office Expenditure receivable from HESCOM	
29.205	IGP (Vigilance & Enforcement) office Expenditure receivable from GESCOM	
29.206	IGP (Vigilance & Enforcement) office Expenditure receivable from CESCO	
29.101(*)	Balance of Banked Energy as at the year-end.	The unutilized balance of Banked Energy as on 31 st March shall be debited to this account. This account shall be reversed on 1 st April of subsequent year. Note: To be operated at LDC only.
31.000 INTER UNIT ACCOUNTS (1993) – MATERIALS		
31.100(*)	IUA – Materials –Acceptance not (LC) received	On transfer of materials to other KPTCL's 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.
31.200(*)	IUA – Materials – A.T. not received (LC)	On receipt of materials from other KPTCL's 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.
31.300(*)	IUA – Materials – Clearance	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
31.600(*)	IUA – Materials – Permanently cleared Debit items	This account code is to be operated only on receipt of JV from HO. It reflects the amount of permanently cleared debit items after pairing off of the IUA transactions between the units.
31.700(*)	IUA – Materials – Permanently cleared Credit items	This account code is to be operated only on receipt of JV from HO. It reflects the amount of permanently cleared credit

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		items after pairing off of the IUA transactions between the units.
31.888	IUA - Materials – Contra Account	
32.000	INTER UNIT ACCOUNT – CAPITAL EXPENDITURE & FIXED ASSETS	
32.100(*) (LC)	IUA – Released Assets / Moveable Assets and other equipments – Acceptance not received	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.
32.200(*) (LC)	IUA – Released Assets / Moveable assets and other equipments – AT not received	On receipt of Released Assets / Moveable assets (vehicles, furniture and fixtures etc.) and other equipments from other KPTCL’s 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
32.300(*)	IUA – Released Assets / Capital Expenditure / Fixed Assets / Depreciation – clearance	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
32.400(*) (LC)	IUA – Capital Expenditure / Fixed Assets / Depreciation – Debit AT sent	On transfer of Capital Expenditure / Fixed Assets / Depreciation, (like transfer of assets from M.W. Divisions to TL & SS 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.
32.500(*) (LC)	IUA – Capital Expenditure / Fixed Assets / Depreciation – Credit AT sent	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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
32.600(*)	IUA – Capital Expenditure & FA- Permanently cleared Debit items	This account code is to be operated only on receipt of JV from HO. It reflects the amount of permanently cleared debit items after pairing off of the IUA transactions between the units.
32.700(*)	IUA – Capital Expenditure & FA- Permanently cleared Credit items	This account code is to be operated only on receipt of JV from HO. It reflects the amount of permanently cleared credit items after pairing off of the IUA transactions between the units.
32.888	IUA – Capital Expenditure and Fixed Assets – Contra Account	
33.000(*)	Inter Unit Accounts – Remittances to Head Office	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.
33.888	IUA – Remittance to Head Office – Contra Account	
34.000(*)	Inter Unit Accounts – Funds transfer from Head Office	This account reflects the amounts received from Head Office for disbursement. The entire balance outstanding at the year-end shall be transferred to Head Office in March Final Accounts.
34.888	IUA - Funds transferred from Head Office – Contra Account	
36.000	INTER UNIT ACCOUNTS – PERSONAL	
36.100(*)	IUA – Personnel – Debit AT sent (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.
36.200(*)	IUA – Personnel – Credit AT sent (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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
36.300(*)	IUA – Personnel –Clearance	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
36.600(*)	IUA – Personal-Permanently cleared Debit items	This account code is to be operated only on receipt of JV from HO. It reflects the amount of permanently cleared debit items after pairing off of the IUA transactions between the units.
36.888	IUA – Personnel – Contra Account	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
36.700(*)	IUA – Personal-Permanently cleared Credit items	This account code is to be operated only on receipt of JV from HO. It reflects the amount of permanently cleared credit items after pairing off of the IUA transactions between the units.
37.000 INTER UNIT ACCOUNTS – OTHER TRANSACTIONS / ADJUSTMENTS		
37.100(*)	IUA – Other transactions / (LC) adjustments – Debit AT sent	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.
37.200(*)	IUA – Other transactions / (LC) adjustments – Credit AT sent	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.
37.300(*)	IUA – Other transactions / adjustments –Clearance	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
37.600(*)	IUA – Other transactions – Permanently cleared Debit items	This account code is to be operated only on receipt of JV from HO. It reflects the amount of permanently cleared debit items after pairing off of the IUA transactions between the units.
37.700(*)	IUA – Other transactions – Permanently cleared Credit items	This account code is to be operated only on receipt of JV from HO. It reflects the amount of permanently cleared credit items after pairing off of the IUA transactions between the units.
37.821(*)	IUA – year end transfer to H.O. Net difference of Account codes of	This Account represents the Net of Funds received / remitted and transfer of certain

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

part C i.e., Net of Funds Received / remitted & certain liabilities transferred to H.O

liabilities to head office by the Accounting units as depicted in part C of the Trial Balance. The net of Funds & liabilities during the period shall be added to the opening Balance to arrive at the progressive total under this Account code at the end of reporting period.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
37.825(*)	Liability transferred to H.O	This account code reflects difference between (balancing figure) debit and credit totals of Part – C of the March Final Trial Balance (Debit or Credit Balance as the case may be).
37.826(*)	Part C difference for the year to be transferred to account code 37.821	This account code depicts contra balance depicted under account code 37.825(*) in part – C of March Final Trial Balance (debit or credit as the case may be). The balance under this account code is to be transferred to account code 37.821(*) in month of April every year.
37.888	IUA – Other transactions/ Adjustments – Contra Account	
41.000	LIABILITY FOR PURCHASE OF POWER: - SUNDRY CREDITORS FOR PURCHASE OF POWER	
41.100(*)	Wheeling Charges Payable to other Electricity Boards and Other Bodies	This account reflects the wheeling charges due to other Electricity Boards and Other Bodies. Note: Separate schedules shall be maintained for each Electricity board and other Bodies under A/c codes 41.100 and 70.400 Group
41.101(*)	Sundry Creditors for purchase of power – Tamil Nadu Electricity Board	These Account codes reflect amount due to the concerned Board, Company, Independent Power Producer (IPP) etc for the power purchased from them.
41.102(*)	Sundry Creditors for purchase of power – Kerala State Electricity Board	
41.103(*)	Sundry creditors for purchase of power – Maharashtra State Electricity Board	
41.104(*)	Sundry creditors for purchase of power – Andhra Pradesh Transmission Company	
41.105(*)	Sundry creditors for purchase of power – Pondichery Electricity Board	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.106(*)	Sundry creditors for purchase of power – Goa Electricity Board	
41.107(*)	Sundry creditors for purchase of power –GRIDCO	
41.108(*)	Sundry creditors for purchase of power –KPCL	
41.109(*)	Sundry creditors for purchase of power –VVNL	
41.110(*)	Sundry creditors for purchase of power –NTPC-RSTP	
41.111(*)	Sundry creditors for purchase of power –MAPS	
41.112(*)	Sundry creditors for purchase of power –NLC	
41.113(*)	Sundry creditors for purchase of power –PGCIL	
41.114(*)	Sundry creditors for purchase of power –KAIGA	
41.115(*)	Sundry creditors for purchase of power –WREB	
41.116(*)	Sundry creditors for purchase of power –NTPC –ER	
41.117(*)	Sundry creditors for purchase of power –PTCIL	
41.118(*)	Sundry creditors for purchase of power –ITPL	
41.119(*)	Sundry Creditors for purchase of power – Ugar Sugars Works Ltd Co generation Plant (USDLCGP), Ugar	
41.120(*)	Sundry Creditors for purchase of power -. SMIORE	
41.121(*)	Sundry Creditors for purchase of power – Energy Development Co Ltd.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.122(*)	Sundry Creditors for purchase of power – Bhoruka Power Corporation Ltd	
41.123(*)	Sundry Creditors for purchase of power – Murdeshwara Power Corpn. Ltd.	
41.124(*)	Sundry Creditors for purchase of power – Shamanur Sugar Ltd	
41.125(*)	Sundry Creditors for purchase of power – JTPCL	
41.126(*)	Sundry Creditors for purchase of power – Shree Renuka Sugars Ltd	
41.127(*)	Sundry Creditors for purchase of power – Bannari Amman Sugars	
41.128(*)	Sundry Creditors for purchase of power – ICL Sugars	
41.129(*)	Sundry Creditors for purchase of power – Rayalseema Alkalies	
41.130(*)	Sundry Creditors for purchase of power – Prabhulingeshwara	
41.131(*)	Sundry Creditors for purchase of power – Tata Company Ltd	
41.132(*)	Sundry Creditors for purchase of power – South India Paper Mills	
41.133(*)	Sundry Creditors for purchase of power – Tannir Bhavi Company Ltd	
41.134(*)	Sundry Creditors for purchase of power – Amoga Power Project Ltd	
41.135(*)	Sundry Creditors for purchase of power – Dandeli Steel & Ferro Alloys Ltd	
41.136(*)	Sundry Creditors for purchase of power – Malavalli Power Plant Pvt Ltd.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.137(*)	Sundry Creditors for purchase of	power – Nuziveedu Seeds Ltd.
41.138(*)	Sundry Creditors for purchase of	power – Atria Power Corporation Ltd.
41.139(*)	Sundry Creditors for purchase of	power – Raythara S.S.K.N.
41.140(*)	Sundry Creditors for purchase of	power – Viswanath Sugars Ltd.
41.141(*)	Sundry Creditors for purchase of	power – Shri Dodda Ganga Krishna Ltd.
41.142(*)	Sundry Creditors for purchase of	power – Shri Dodda Moodalabagilu Power Ltd.
41.143(*)	Sundry Creditors for purchase of	power – Arun Engineering
41.144(*)	Sundry Creditors for purchase of	power – Globe Generating Power Ltd
41.145(*)	Sundry Creditors for purchase of	power – Atria Brundavana Power Ltd
41.146(*)	Sundry Creditors for purchase of	power – Chamundeshwari Sugars Ltd.
41.147(*)	Sundry Creditors for purchase of	power – Subash Kabini Power Company Ltd
41.148(*)	Sundry Creditors for purchase of	power – Thungabhadra Steel Products
41.149(*)	Sundry Creditors for purchase of	power – Enercon Wind Farms India Ltd
41.150(*)	Sundry Creditors for purchase of	power – Topaz Investment Pvt Ltd
41.151(*)	Sundry Creditors for purchase of	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	power – Cepco Industries Pvt Ltd	
41.152(*)	Sundry Creditors for purchase of power – BSES	
41.153(*)	Sundry Creditors for purchase of power – Jhamakhandi Sugar Ltd	
41.154(*)	Sundry Creditors for purchase of power – Godavari Sugar Ltd	
41.155(*)	Sundry Creditors for purchase of power – Gujarath Electricity Board	
41.156(*)	Sundry Creditors for purchase of power – Chattisgarh State Electricity Board	
41.157(*)	Sundry Creditors for purchase of power – Madhya Pradesh Electricity Board	
41.158(*)	Sundry Creditors for purchase of power –Vijayalakshmi Hydro Power Pvt Ltd	
41.159(*)	Sundry Creditors for purchase of power –Moodabagilu Power (Pvt) Ltd	
41.160(*)	Sundry Creditors for purchase of power – Gem Sugars Ltd	
41.161(*)	Sundry Creditors for purchase of power – Prabhat Agri Bio Tech	
41.162(*)	Sundry Creditors – Un scheduled Inter change (UI) charges payable to PGICL- SREB	This account code reflects the amount due to PGICL – SREB towards charges for having drawn energy under ABT.
41.163(*)	Sundry Creditors for purchase of power – Suttatti Enterprises Ltd	
41.164(*)	Sundry Creditors for purchase of power – VXL Systems # II	
41.165(*)	Sundry Creditors for purchase of power – Raja Magnetics Ltd	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.166(*)	Sundry Creditors for purchase of power – Mayura Steels Pvt Ltd	
41.167(*)	Sundry Creditors for purchase of power – Friends Associate Power Project	
41.168(*)	Sundry Creditors for purchase of power – Texmo Precision Castings	
41.169(*)	Sundry Creditors for purchase of power – RSM Autokast Ltd	
41.170(*)	Sundry Creditors for purchase of power – Patel Shanathi Steels Pvt Ltd	
41.171(*)	Sundry Creditors for purchase of power – BSES Ltd (1.8MW)	
41.172(*)	Sundry Creditors for purchase of power – Shilpa Antibiotics Ltd	
41.173(*)	Sundry Creditors for purchase of power – Indan Energy Pvt Ltd	
41.174(*)	Sundry Creditors for purchase of power – Savita Chemicals Ltd	
41.175(*)	Sundry Creditors for purchase of power – Elveety Industries Pvt Ltd	
41.176(*)	Sundry Creditors for purchase of power – VXL Systems # I	
41.177(*)	Sundry Creditors for purchase of power – Siddaganga Oil Extractions Ltd	
41.178(*)	Sundry Creditors for purchase of power – Sharp Pumps Pvt. Ltd	
41.179(*)	Sundry Creditors for purchase of power – Rajanikanth Foundation	
41.180(*)	Sundry Creditors for purchase of power – Panama Business Centre	
41.181(*)	Sundry Creditors for purchase of power – Fiza Developers & Inter	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	Trade	
41.182(*)	Sundry Creditors for purchase of power – Kamal Trading Company	
41.183(*)	Sundry Creditors for purchase of power – Maruthi Power Gen (I) Pvt Ltd	
41.184(*)	Sundry Creditors for purchase of power – Jindal Aluminium Ltd	
41.185(*)	Sundry Creditors for purchase of power – Shilpa Medicate Ltd	
41.186(*)	Sundry Creditors for purchase of power – Cepco Industrial Ltd (0.60 MW)	
41.187(*)	Sundry Creditors for purchase of power – MSPL Ltd	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.188(*)	Sundry Creditors for purchase of power – NLC TPS Expansion I & II	
41.189(*)	Sundry Creditors for purchase of power –NTPC Talcher Stage II	
41.190(*)	Sundry Creditors for purchase of power – Kalson Power Tech. Ltd	
41.191(*)	Sundry Creditors for purchase of power – Balsaheb M Ladkat.	
41.192(*)	Sundry Creditors for purchase of power – Sanjay D Ghodawat (HUF)	
41.193(*)	Sundry Creditors for purchase of power – Topaz Investments Ltd (1.2) M.W	
41.194(*)	Sundry Creditors for purchase of power – Ghodwat Pan Masala	
41.195(*)	Sundry Creditors for purchase of power – Nuziveedu Seeds Ltd (1.9MW)	
41.196(*)	Sundry Creditors for purchase of power – Shriram Investments Ltd	
41.197(*)	Sundry Creditors for purchase of power – Texmo Industries Ltd	
41.198(*)	Sundry Creditors for purchase of power – Shriram City Union Finance Ltd	
41.199(*)	Sundry Creditors for purchase of power – Shriram Transport Finance Ltd	
41.200(*)	Sundry Creditors for purchase of power – Lovely Fragrance	
41.201(*)	Sundry Creditors for purchase of power – JN Investments	
41.202(*)	Sundry Creditors for purchase of	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		power – Enercon (Karnataka) Wind Farm (21MW)
41.203(*)	Sundry Creditors for purchase of power – Mohite & Mohite Pvt Ltd	
41.204(*)	Sundry Creditors for purchase of power – Panama Credit & Capital Pvt. Ltd	
41.205(*)	Sundry Creditors for purchase of power – Shilpa Medicare Ltd	
41.207(*)	Sundry Creditors for purchase of power – Jindal Aluminum 6.6 MW	
41.208(*)	Sundry Creditors for purchase of power – Graphite India Ltd-1.5 MW	
41.209(*)	Sundry Creditors for purchase of power – MSPL Ltd –Phase II-4.75 MW	
41.210(*)	Sundry Creditors for purchase of power – Ramghad Mining-1.9 MW	
41.211(*)	Sundry Creditors for purchase of power – Ghodwat Panmasala Products (Nandan Hosur Group) 5.4 MW	
41.212(*)	Sundry Creditors for purchase of power – International Power Corporation Ltd-2.4 MW	
41.213(*)	Sundry Creditors for purchase of power – Encon Service Ltd-3MW	
41.214(*)	Sundry Creditors for purchase of power – Neg Micon Pvt Ltd-3.8 MW	
41.215(*)	Sundry Creditors for purchase of power – Pallavi Green Power – 0.75 MW	
41.216(*)	Sundry Creditors for purchase of power – Mansukmal Investments – 0.95 MW	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

41.217(*) Sundry Creditors for purchase of power – Bhoruka Power Corporation Limited (Shapura D9)- 1 MW

41.301 Sundry Creditors for purchase of power – M/s Mysore Paper Mills Limited

These Account codes reflect amount due to M/s Mysore Paper Mills Limited for the power purchased from them.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.218(*)	Sundry Creditors for purchase of power – Dee Dee Enterprises (Nandan Hosur) 0.6 MW	
41.219(*)	Sundry Creditors for purchase of power – Bhagyanagar Solvent Extractions Ltd-5.4	
41.220(*)	Sundry Creditors for purchase of power – Supreme Power Company-0.6 MW	
41.221(*)	Sundry Creditors for purchase of power - Royal Energy Company – 0.6 MW	
41.222(*)	Sundry Creditors for purchase of power – Prime Lables Company – 0.25 MW	
41.223(*)	Sundry Creditors for purchase of power – R.K.Power Gen Pvt Ltd – 20 MW	
41.224(*)	Sundry Creditors for purchase of power – Maruthi Power Gen Pvt Ltd (Hemavathy Project)-1.5 MW	
41.225(*)	Sundry Creditors for purchase of power – Nuziveedu Seeds Ltd (NSL-V)-1.9 MW	
41.226(*)	Sundry Creditors for purchase of power–Nuziveedu Seeds Ltd (NSL-II & III) -10.5 MW	
41.227(*)	Sundry Creditors for purchase of power- Mahe Ltd-0.25 MW	
41.228(*)	Sundry Creditors for Purchase of Power – Davangere Sugar Co. Ltd (20 MW)	
41.229(*)	Sundry Creditors for Purchase of Power – Goetz (I) Financial Ltd.(9.6MW)	
41.230(*)	Sundry Creditors for Purchase of Power – Sanjay .D. Ghodawat (I &	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		II)
41.231(*)	Sundry Creditors for Purchase of Power – Channabasappa & Sons (0.60 MW)	
41.232(*)	Sundry Creditors for Purchase of Power –. Associate Autotex Ancillaries Pvt. Ltd (1.20 MW)	
41.233(*)	Sundry Creditors for Purchase of Power – Goodluck Syndicate (0.60 MW)	
41.234(*)	Sundry Creditors for Purchase of Power – Godawat Pan Masala – 4.2 MW	
41.235(*)	Sundry Creditors for Purchase of Power – Shreya Laxmi Properties (0.60 MW)	
41.236(*)	Sundry Creditors for Purchase of Power – Shraddha Constructions (6.60 MW)	
41.237(*)	Sundry Creditors for Purchase of Power – VXL Systems (0.60 MW)	
41.238(*)	Sundry Creditors for Purchase of Power – Cepco Insustries – 1.2 MW	
41.239(*)	Sundry Creditors for Purchase of Power – Dee Dee Enterprises (EG) (0.60MW)	
41.240(*)	Sundry Creditors for Purchase of Power – Samson Distillers Pvt. Ltd. (2 MW)	
41.241(*)	Sundry Creditors for Purchase of Power – Star Flexi Pack Industries. (0.60 MW)	
41.242(*)	Sundry Creditors for Purchase of Power –.Savitha Chemicals (Encon Group) (0.75 MW)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.243(*)	Sundry Creditors for purchase of power – B.S.C Textiles. (VVS) (0.6 MWs)	
41.244(*)	Sundry Creditors for purchase of power – SCM Sugars Ltd. (26 MWs)	
41.245(*)	Sundry Creditors for purchase of power– Sri Indra Power Energies Ltd.	
41.246(*)	Sundry Creditors for purchase of power – Madras Cements Ltd. (VVS) – (0.6 MWs).	
41.247(*)	Sundry Creditors for purchase of power – Suresh Productions Private Limited– (0.75 MWs).	
41.248(*)	Sundry Creditors for purchase of power – Sanghvi Movers Ltd. (0.75 MWs)	
41.249(*)	Sundry Creditors for purchase of power – Eswari Garments (1.5 MWs)	
41.250(*)	Sundry Creditors for purchase of power – Eswari Knitting Works – (3MWs)	
41.251(*)	Sundry Creditors for purchase of power- Eswari Textiles (3 MWs).	
41.252(*)	Sundry Creditors for purchase of power – Victus Associate (1.5 MWs).	
41.253(*)	Sundry Creditors for purchase of power – Shree Doodhganga Krishna Sahakari Karkhane Niyamit – (24 MWs)	
41.254(*)	Sundry Creditors for purchase of power –Kariganur Iron & Steel (P) Ltd. – (0.75 MWs)	
41.255(*)	Sundry Creditors for purchase of power – Deefree Engineering (P)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		Ltd.- (0.6)MWs)
41.256(*)	Sundry Creditors for purchase of Power - Poweronicks Ltd (5.4 MWs)	
41.257(*)	Sundry Creditors for purchase of Power – NCL Energy Ltd (8.25 MWs)	
41.258(*)	Sundry Creditors for purchase of Power – SLS Power Industries Ltd (4.5 MWs)	
41.259(*)	Sundry Creditors for purchase of Power – Venkateshwara Power Project Ltd (10 MWs)	
41.260(*)	Sundry Creditors for purchase of Power - Sahyadri Power Co. (P) Ltd (0.4 Mws)	
41.261(*)	Sundry Creditors for purchase of Power – Koppal Green Power (6 MWs)	
41.262(*)	Sundry Creditors for purchase of Power - Meghana Automotives (VVS-20) (0.6 MWs)	
41.263(*)	Sundry Creditors for purchase of Power – P. Vijaya Kumar (VVS-22) (0.6 MWs)	
41.264(*)	Sundry Creditors for purchase of Power – P. Mohan Lal (VVS-23) (0.6 MWs)	
41.265(*)	Sundry Creditors for purchase of Power – Primetex Apparels (VVS-24) (0.6 MWs)	
41.266(*)	Sundry Creditors for purchase of Power – Laxmi Organics (VVS-25) (1.2 MWs)	
41.267(*)	Sundry Creditors for purchase of Power – Cooper Foundry (VVS-26) (2.4 MWs)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.268(*)	Sundry Creditors for purchase of Power – Madeo Soaps (VVS-27) (6.0 MWs)	
41.269(*)	Sundry Creditors for purchase of Power – Mineral Enterprises (VVS-28) (3.0 MWs)	
41.270(*)	Sundry Creditors for purchase of Power – World Institute of Sustain Energy (VVS-29) (3.0 MWs)	
41.271(*)	Sundry Creditors for purchase of Power – Rajesh Constructions (Suzlon Group) (2.5 MWs)	
41.272(*)	Sundry Creditors for purchase of Power – Ferromar Shipping (P) Ltd (1.25 MWs)	
41.273(*)	Sundry Creditors for purchase of Power – G.M. Aggrawal (Suzlon Group) (2.5 MWs)	
41.274(*)	Sundry Creditors for purchase of Power – Sai Spurthi Power (P) Ltd (10.2 MWs)	
41.275(*)	Sundry Creditors for purchase of power – Unnathi Projects (VVS-30)	
41.276(*)	Sundry Creditors for purchase of power – Jitendra D Majethia (VVS- 31)	
41.277(*)	Sundry Creditors for purchase of power – Brindavan Agro Industries (VVS –33)	
41.278(*)	Sundry Creditors for purchase of power – GEM Crafts (VVS –34)	
41.279(*)	Sundry Creditors for purchase of power – S.E. Investments Ltd.(VVS–35)	
41.280(*)	Sundry Creditors for purchase of power – Sanjana Power (VVS- 37)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.281(*)	Sundry Creditors for purchase of power – International Conveyers (VVS- 38)	
41.282(*)	Sundry Creditors for purchase of power – Swaraj PVC Pipes Ltd (VVS –39)	
41.283(*)	Sundry Creditors for purchase of power – I.G.L India Ltd. (VVS –40)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.284(*)	Sundry Creditors for purchase of power – Amrita Bottlers (P) Ltd (VVS –42)	
41.285(*)	Sundry Creditors for purchase of power – M.K. Agrotech (P) Ltd (VVS-43)	
41.286(*)	Sundry Creditors for purchase of power – Abhishek Exports	
41.287(*)	Sundry Creditors for purchase of power – Amitronics Ltd	
41.288(*)	Sundry Creditors for purchase of power – Sanjana Gryogenics	
41.289(*)	Sundry Creditors for purchase of power – Navalakha Translines	
41.290(*)	Sundry Creditors for purchase of power – Mantri Developers	
41.291(*)	Sundry Creditors for purchase of power – Jivraj Tea	
41.292(*)	Sundry Creditors for purchase of power – K.R.E.D.L.	
41.293(*)	Sundry Creditors for purchase of power – Enercon (Krishna) Wind Farms.	
41.294(*)	Sundry Creditors for purchase of power – M/s. Konark Power Project Limited	This Account reflects the amount due to M/s. Konark Power Project Limited for power purchased.
41.295(*)	Sundry Creditors for purchase of power – M/s Naranja Sahakari Sakkare Karkhane Niyamit.	This account reflects the amount due to M/s Naranja Sahakari Sakkare Karkhane Niyamit for power purchased from them.
41.296 (ANC)	Sundry Creditors for purchase of power – Bellary Iron Ores Private Limited	These Account Codes reflect the amount due to each of the IPP for the power purchased from them.
41.297 (ANC)	Sundry Creditors for purchase of power – Sanmathi Power Company	
41.298 (ANC)	Sundry Creditors for purchase of power – P Venganashetty & Sons	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
41.299 (ANC)	Sundry Creditors for purchase of power – Ravikiran Power Project	
41.500(*)	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. This account code substitutes account code 41.2 the balance under account code in the books of LDC shall be shifted to new account code 41.500
41.600(*)	Provision for liability for inalizati balance of Banked energy as at the year-end.	The unutilized balance of Banked Energy as on 31 st March shall be credited to this account. This account shall be reversed on 1 st April of subsequent year. Note: To be operated at LDC only.
41.888	Liability for Purchase of Power – Contra Account	
42.000(*)	LIABILITY FOR SUPPLIES/WORKS	
42.101(*)	Liability for Supply of Materials	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	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- Materials received from VVNL	Balance in this account coded indicates the amount payable tp VVNL against materials received. Detailed item-wise Schedule is to be maintained.
42.204(*)	Sundry Creditors – Other transactions	Balance in this account indicates the amount Payable to VVNL against other transactions. Detailed item-wise schedule to be maintained.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
42.211(*)	Payable to VVNL on TL&SS Expenditure Account.	Balance in this account indicates the amount payable to VVNL towards TL&SS related expenditure borne by VVNL on behalf of KPTCL
42.220(*)	Pooled account of Payable to BESCO (Control Account)	These account codes reflects pooled amount Payable to ESCOMs upto 31/03/2004. Balance upto 31/03/2004 in all "Payable to ESCOM Account Codes" in KPTCL Accounting Units is transferred to this Account as per specific entry given by H.O. Balance in these account codes as on 31/03/2005, is transferred to H.O under part "C" of March Final T.B.
42.221(*)	Pooled account of Payable to MESCOM (Control Account)	
42.222(*)	Pooled account of Payable to HESCO (Control Account)	
42.223(*)	Pooled account of Payable to GESCOM (Control Account)	
42.238(*)	Payable to ESCOMs by KPTCL to-wards materials procured for MW / TL&SS Divisions	These account codes shall be credited by KPTCL units as Payable to ESCOM units towards Materials procured for MW / TL&SS Divisions / Released Materials pertaining to MW / TL&SS Divisions / Assets pertaining to MW / TL&SS Divisions and received from O&M Units of ESCOMS by KPTCL units. Generally, Receivables and Payables outstanding against a Company are to be set off against each other in the books of the Company to arrive at the net amount to be paid / received. As a special case, Receivable by ESCOMs & Payable by KPTCL in respect of above type of transactions shall not be set off against other Payables or Receivables but kept separately for exclusive identification purpose only.
42.239(*)	Payable to ESCOM units towards Released Materials pertaining to MW / TL&SS Divisions	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
42.240(*)	Payable to ESCOM units towards Assets pertaining to MW / TL&SS Divisions	
42.241(*)	Material received by KPTCL Units from BESCO Units – Payable / Adjustable.	Material received by KPTCL units from ESCOM's Units shall be credited to this account. Item wise detailed schedule shall be maintained for the balance outstanding. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.249(*)	Personnel related amount payable to BESCO units – Payable / Adjustable.	Personnel related amount payable to ESCOM's units is credited to this account code. Item wise detailed schedule shall be maintained for the balance outstanding. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.253(*)	Other payables to BESCO units – Other transactions.	Any other payables to ESCOM's units other than those related to Materials, Released /Scrap Asset or Materials, Cash and Personnel, shall be credited to these account codes. Item wise detailed schedule shall be maintained for the balance outstanding. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
42.254(*)	Other payables to MESCOM units – Other transactions.	
42.255(*)	Other payables to HESCO units – Other transactions.	
42.256(*)	Other payables to GESCOM units – Other transactions.	
42.257(*)	Other payables to CESCO units – Other transactions.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
42.258(*)	Payable to BESCOM towards Loan drawn by KPTCL on behalf of BESCOM	Loan amount drawn by KPTCL on behalf of ESCOMs shall is credited to these account codes. Item-wise detailed schedule shall be maintained for the balance outstanding. Balance in these account codes are cleared on payment of cash / by adjustment.
42.259(*)	Payable to MESCOM towards Loan drawn by KPTCL on behalf of MESCOM	
42.260(*)	Payable to HESCOM towards Loan drawn by KPTCL on behalf of HESCOM	
42.261(*)	Payable to GESCOM towards Loan drawn by KPTCL on behalf of GESCOM	
42.262(*)	Cash Payable to BESCOM for Materials received from BESCOM Units by KPTCL Units.	These are intermediary Account Codes. On receipt of materials from ESCOM's units, they credited and on payment by cash debited. Schedule is to be maintained and details of the transactions recorded.
42.263(*)	Cash Payable to MESCOM for Materials received from MESCOM Units by KPTCL Units.	
42.264(*)	Cash Payable to HESCOM for Materials received from HESCOM Units by KPTCL Units.	
42.265(*)	Cash Payable to GESCOM for Materials received from GESCOM Units by KPTCL Units.	
42.266(*)	Personnel related amount Payable in cash to BESCOM units.	These are intermediary Account Codes. They are credited for Personnel related amount payable in cash to ESCOM's units and on payment by cash debited. Schedule is to be maintained and details of the transactions recorded
42.267(*)	Personnel related amount Payable in cash to MESCOM units.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
42.268(*)	Personnel related amount Payable in cash to HESCOM units.	
42.269(*)	Personnel related amount Payable in cash to GESCOM units	
42.270(*)	Amount payable in cash to BESCOM units in respect of other Transactions.	These are intermediary Account Codes. They are credited for the amount payable to ESCOM's units in respect of Other Transactions and on payment by cash debited. Schedule is to be maintained and details of the transactions recorded
42.271(*)	Amount payable in cash to MESCOM units in respect of other Transactions.	
42.272(*)	Amount payable in cash to HESCOM units in respect of other Transactions.	
42.273(*)	Amount payable in cash to GESCOM units in respect of other Transactions.	
42.274 (*)	Payable to CESCO towards loan drawn by KPTCL on behalf of CESCO	Loan amount drawn by KPTCL on behalf of CESCO shall be credited to this account code. Item-wise detailed schedule shall be maintained for the balance outstanding. Balance in this account code is cleared on payment of cash / by adjustment.
42.276(*)	Distribution Network charges collected from IPPs payable to HESCOM	Distribution Network charges collected from IPPs by KPTCL and payable to ESCOMs is accounted in these account codes Note: To be operated by LDC only.
42.277(*)	Distribution Network charges collected from IPPs payable to GESCOM	
42.278(*)	Distribution Network charges collected from IPPs payable to BESCOM	
42.279(*)	Distribution Network charges collected from IPPs payable to MESCOM	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
42.280(*)	Distribution Network charges collected from IPPs payable to CESCO	
42.281 (ANC)	Cash payable to CESCORP for materials received from CESCORP Units by KPTCL Units.	Balances outstanding in KPTCL Units against the Accounting Units of CESCORP as "Cash payable to MESCOM Units for materials received" shall be transferred to this account. This account represents amount payable in cash to CESCORP for materials received from CESCORP Units by KPTCL Units. On receipt of materials from CESCORP units, this account code is credited and on payment by cash, this account code is debited. Transaction wise details shall be recorded and maintained in a schedule.
42.282 (ANC)	Personnel related amount payable in cash to CESCORP Units.	Balances outstanding in KPTCL Units against the Accounting Units of CESCORP as "Personnel related amount payable in cash to MESCOM Units" shall be transferred to this account. This account represents personnel related amount payable in cash to CESCORP by KPTCL Units. This account code is credited for personnel related amount payable in cash to CESCORP units and on payment by cash, this account code is debited. Transaction wise details shall be recorded and maintained in a schedule.
42.283 (ANC)	Amount payable in cash to CESCORP Units in respect of other transactions	Balances outstanding in KPTCL Units against the Accounting Units of CESCORP as "Amount payable in cash to MESCOM Units in respect of other transactions" shall be transferred to this account. This account code is credited for the amount payable in cash to CESCORP units in respect of other transactions and on payment by cash, this account code is debited. Transaction wise details shall be recorded and maintained in a schedule.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
42.284	Pooled Account of Payables to BESCO	This account code reflects the pooled amount of "Payables to BESCO" accounted at the Accounting Units of KPTCL. The transfer of balance under payable account code to this pooled account should be on the basis of JV given by HO. The balance under this account code shall be transferred to H.O. under Part "C" of March Final TB as per the instructions given from head office from time to time.
42.285	Pooled Account of Payables to MESCOM	This account code reflects the pooled amount of "Payables to MESCOM" accounted at the Accounting Units of KPTCL. The transfer of balance under payable account code to this pooled account should be on the basis of JV given by HO. The balance under this account code shall be transferred to H.O. under Part "C" of March Final TB as per the instructions given from head office from time to time.
42.286	Pooled Account of Payables to HESCO	This account code reflects the pooled amount of "Payables to HESCO" accounted at the Accounting Units of KPTCL. The transfer of balance under payable account code to this pooled account should be on the basis of JV given by HO. The balance under this account code shall be transferred to H.O. under Part "C" of March Final TB as per the instructions given from head office from time to time.
42.287	Pooled Account of Payables to GESCOM	This account code reflects the pooled amount of "Payables to GESCOM" accounted at the Accounting Units of KPTCL. The transfer of balance under payable account code to this pooled account should be on the basis of JV given by HO. The balance under this account code shall be transferred to H.O. under Part "C" of March Final TB as per the instructions given from head office from time to time.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
42.288	Pooled Account of Payables to CESC	This account code reflects the pooled amount of "Payables to CESC" accounted at the Accounting Units of KPTCL. The transfer of balance under payable account code to this pooled account should be on the basis of JV given by HO. The balance under this account code shall be transferred to H.O. under Part "C" of March Final TB as per the instructions given from head office from time to time.
42.301(*)	Provision for liability for supply of materials	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	This account reflects the amount payable to Contractors for works.
42.501(*)	Provision for Liability to Contractors	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.
42.601(*)	Ad-hoc provision for work completed in the field but Bills not received	This is an ad-hoc provision account. Approximate liability is created at the year end in respect of specific work to ensure expenditure is provided for against current year's sanctioned budget grant for works completed in the field but Bills not received. This account code is credited by corresponding debit to relevant account codes 14.997 / 14.998 /14.999. This provision shall be reversed at the beginning of next year.
42.701(*)	Sundry Creditors / Control Account- Turnkey Projects.	This account represents amount due to turnkey contractor for supply of materials for Turnkey works. Liability is setup in the books through this account at the time of passing bills for supply of Turnkey materials. This control Account is supported by details of individual Turnkey contractor.
42.888	Liability for supplies/ Works- Contra Account	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
44.000	STAFF RELATED LIABILITIES AND PROVISIONS	
44.100	STAFF RELATED LIABILITY & PROVISIONS	
44.121(*)	Pension Trust – Provision made towards pensionary benefits in respect of existing employees as on 31-3-2000	This Account reflects the provision made towards payment of Pensionary benefits in respect of employees existing in service as on 31-3-2000. Payment of this provision to Trust shall be debited to this account.
44.122(*)	Pension Trust – Provision for payment to Trust towards pension and gratuity in respect of existing employees	This Account reflects the provision made by the Corporation every year for payment to Trust towards payment of Pensionary benefits in respect of existing employees from 1-4—2000 and onwards. Account code 75.8300 shall be debited by corresponding credit to Account code 44.1220. Actual payments of this provision made to Pension Trust shall be debited to this account
44.130(*)	Provision for Earned Leave Encashment Fund	Provision made towards Earned Leave Encashment Fund in respect of ELS payments at the time of retirement/ death of employees shall be credited to this account. Payment of Earned Leave Encashment at the time of Retirement / Death of an employee shall be debited to this account.
44.140(*)	Provision for Family Benefit Fund	(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.
44.141(*)	Provision for Family Benefit Fund due in respect of employees as on 31.3.2000	This Account reflects the Family Benefit Fund in respect of employees existing in service as on 31-3-2000. In case of death/retirement/ resignation of an

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

employee, the amount contributed by him upto 31-3-2000 along with Corporation's contribution till 31-3-2000 shall be debited to this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
44.142(*)	Provision for Family Benefit Fund with effect from 1-4-2000 and onwards.	The family benefit fund recoverable from employees w.e.f.1-4-2000 and onwards shall be credited to this account. Family benefit fund payments may be regulated as under:-In case of death/retirement / resignation of an employee; the amount contributed by him upto 31-3-2000 along with Corporation's contribution till 31-3-2000 shall be debited to Account code 44.141(*). The amount contributed by the employee from 1-4-2000 and onwards along with Corporation's contribution till the date of death / retirement/ resignation shall be debited to Account code 44.142(*). In case of death of an employee, the balance amount payable has to be debited to Account Code 75.860 (*) - Family Benefit Fund Contribution.
44.143	Provision for Family Benefit Fund with effect from 01-10-2007 and onwards	<p>Monthly Contribution towards Family benefit Fund recoverable from the employees with effect from 01-10-2007 and onwards shall be credited to this account. Refund of family Benefit Fund amount on retirement / resignation / death as the case may be shall be regulated as under:-</p> <ol style="list-style-type: none"> 1. The amount contributed by the employees up-to 31-03-2000 along with Corporation's contribution till 31-03-2000 shall be debited to Account code 44.141 2. The amount contributed by the employee from 01-04-2000 to 30-09-2007 along with Corporation's contribution till 30-09-2007 shall be debited to Account code 44.142. 3. The amount contributed by the employee from 01-10-2007 and onwards along with Corporation's contribution till the date of retirement / resignation / death shall be debited to Account code 44.143. 4. In case of death of an employee, the balance amount payable has to be debited to Account code 75.860 Family Benefit Fund Contribution.
44.143	Provision for Family Benefit Fund	Monthly Contribution towards family

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	with effect from 01-10-2007 and onwards	Benefit Fund recoverable from the employees with effect from 01-10-2007 and onwards shall be credited to this account. Refund of Family Benefit Fund amount on
44.150	Provision for KPTCL Contribution to Contributory Pension Scheme with effect from -1-4-2006	This account code is credited with the amount of Corporation contribution to Contributory Pension Scheme w.e.f 1-4-2006 with corresponding debit to Account code 75.831. This account code is debited on payment of amount to concerned authorities maintaining the pension account. Balance in this account code represents the undischarged liability on account of pension.
44.200	UNPAID SALARIES, BONUS ETC.	
44.210(*)	Unpaid Salaries	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	This account is credited with Bonus that has not been disbursed within stipulated time periods. On actual disbursement, this account will be cleared.
44.274(*)	Pension & Leave contribution collected from Employees for counting their past service in other departments and payable to P&G Trust.	Amount paid by employees for counting their service rendered in other departments for the purpose of qualifying service and payable to Pension and Gratuity Trust shall be credited to this account. This account is debited on payment to P&G trust by cash / adjustment.
44.275(*)	Pension & Leave contribution remitted by Other Departments in respect of Employees of KPTCL on deputation and payable to P&G Trust.	Amount remitted by Other Departments in respect of KPTCL employees working on Deputation and payable to Pension and Gratuity Trust shall be credited to this account. This account is debited on payment to P&G trust by cash / adjustment.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
44.300	SALARIES / BONUS ETC., PAYABLE	
44.310(*)	Salary payable	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.
44.311(*)	Salary Payable to Contract A.Es /J.Es.	The total salary payable to employees appointed as Contract Assistant Engineers, Elect (CAEE) & Contract Junior Engineers, Elect (CJEE) is credited to this account. Actual disbursement or recoveries are debited to this account.
44.320(*)	Bonus payable	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	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.
44.888	Stock related Liabilities and provisions– Contra Account	
46.000	OTHER LIABILITIES AND PROVISIONS	
46.101(*)	Security Deposits in cash from Suppliers / Contractors	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)	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.,

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		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	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.
46.103(*)	contd.	
46.104(*)	Retention Money – Bill amount retained as per Terms of Purchase order / Turnkey contract.	Bill amount retained at prescribed percentages as per terms of Purchase Order / Turnkey contract, for payment subsequently shall be credited to this account. A separate schedule shall be maintained for each activity code with full details of Purchase Order No. Description of supplier / Contractor, Amount retained in percentage and absolute amount against teach percentage. As and when the money retained is paid as per terms and conditions, this account shall be debited
46.105 (*)	Security Deposits received from Open Access Customers.	This account reflects the security deposit received from Open Access customers to secure against default in payments.
46.106 (*)	Meter Security Deposits received from Open Access Customers.	This account reflects the Meter security deposit received from Open Access customers for the meter provided by KPTCL.
46.107 (*)	Funds received from Resources Section, KPTCL to SPPCC	This account code is to be operated by SLDC, KPTCL only. The balance under this account code represents the amount payable to KPTCL by SPPCC towards funds transferred from KPTCL. The balance under this account code shall be cleared by SPPCC by making payment to KPTCL.
46.108 (*)	Funds Received from Resource Section, KPTCL to SLDC	This Account code is to be operated by SLDC only. SLDC shall initially account the funds transferred by KPTCL to SLDC by credit to this account. As 50% of the expenditure of

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		<p>SLDC has to be borne by KPTCL, the amount equivalent to the KPTCL's share of expenditure shall be transferred to Account code IUA 34 duly reconciling and intimating the amount to Resource Section also. The amount so transferred to IUA 34 by SLDC shall be reconciled with Resource Section, every month and at the end of every financial year. On receipt of intimation from SLDC, Resource Section shall also pass necessary entries to debit IUA 34. For the balance 50% remaining in this account code, SLDC shall clear the balance by debiting this account code as and when amount is repaid to KPTCL.</p>
46.109	Penalty recovered, pending decision for refund	<p>On recovery of penalty from Suppliers / Contractors for delay in supplies / execution of work, this Account Code shall be credited.</p> <p>On condonation of delay by competent Authority, the amount of penalty refunded shall be debited to this Account Code.</p> <p>If a decision is taken the by competent Authority as to not to condone the delay, the penalty recovered earlier shall be transferred to Account Code 62.917 by debiting Account Code 46.109.</p> <p>The Balance in this Account indicates the amount of penalty recovered pending decision for refund.</p>
46.300	Electricity Tax and other Levis payable to Government	<p>The Account reflects the amount due to the Government on account of electricity Tax payable on Auxiliary consumption of stations of KPTCL</p> <p>Note: To be operated by EBC, O/o CEE, LDC.</p>
46.400	LIABILITY FOR EXPENSES	
46.410(*)	Sundry Creditors for Expenses	<p>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.</p>
46.411(*)	Sundry Creditors for Travelling Allowance to Contract A.E /J.E	<p>The gross amount of Travelling Allowance to Contract A.E /J.E as per bills passed is</p>

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		credited to this account. Actual disbursements to Contract A.E /J.E and adjustment towards recoveries are debited to this account.
46.420(*)	Lease rent and all other dues payable to M/s IL & FS	Lease rent and any other expense on leasehold assets due to M/s IL&FS, Bombay shall be credited to the account by debit to 78.810. On arranging payment to M/S IL&FS this account shall be debited.
46.427	Lease rent and all other dues payable to M/S HDFC	Lease rent and any other expense on leasehold assets due to M/s HDFC shall be credited to the account by debit to 78.814. On arranging payment to M/S HDFC this account shall be debited.
46.430(*)	Provision for Liability for Expenses.	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.
46.433(*)	Bills Payable Account (RPGTL / ICICI)	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.
46.435(*)	Bills payable towards 20% Share of revenue expenditure to TBHES-TB Dam	This account records the amount payable to TBHES, TB Dam, towards 20% Share of Revenue Expenditure on payment, this account shall be debited.
46.440(*)	Inspection Charges payable to Government.	This account records amounts payable to Government. This is cleared on payment to Government.
46.441(*)	Guarantee Commission payable to Government	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	This account records royalty payable to Government. This is cleared on payment.
46.460(*)	Excise duty payable to	This account records excise duty amount

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	Government	payable to Government. This is cleared on payment to Government.
46.470(*)	Duty and Taxes payable to Government.	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.
46.600	Remittances received from ESCOMs	Revenue collected from all the Units in ESCOMs and remitted to Non-operative Account of the Bank Branches at their Units and subsequently transferred by these Branches of Banks to Main Bank Account of KPTCL shall be credited to these account codes at RESOURCE Section in KPTCL. Ledger Account shall be maintained each Location Code wise. Balance against each L.C. shall be shown in the Inner Column of the Trial Balance with total of the each ESCOM in Outer column. Item wise detailed schedule shall be maintained for the balance outstanding. Detailed item wise statement shall be submitted to Corporate Office at the time of rendering March Final Accounts duly tallying the balance to the Trial Balance.
46.601(*)	Remittances received from Bangalore Electricity Supply Company (BESCOM)- Payable / Adjustable.	
46.602(*)	Remittances received from Mangalore Electricity Supply Company (MESCOM) – Payable / Adjustable	
46.603(*)	Remittances received from Hubli Electricity Supply Company (HESCOM)- Payable / Adjustable.	
46.604(*)	Remittances received from Gulbarga Electricity Supply Company (GESCOM)- Payable / Adjustable.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
46.605(*)	Remittances received from Chamundeswari Electricity Supply Corporation (CESCO)- Payable / Adjustable.	
46.700	ACCRUED / UNCLAIMED AMOUNTS RELATING TO BORROWINGS	
46.710(*)	Interest accrued but not due on borrowings	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	Amount of interest on borrowings remains unclaimed within the stipulated time should be booked under this account.
46.730(*)	Unclaimed repayments on Bonds / Debentures.	Amount of interest on and repayment of Bonds/Debentures remains unclaimed within the stipulated time should be booked under this account.
46.800	Provision for Income Tax	On assessment for any year, the provision is finalized 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.
46.888	Other liabilities and Provisions- Contra Account	
46.900	SUNDRY LIABILITIES FOR PROVISIONS:- CHEQUES, Etc., IN TRANSIT	
46.910(*)	Stale Cheques	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	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
46.920(*)	Security Deposit from Employees	Security Deposit received from employees either in cash or recovery through salary

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		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.
46.921(*)	Service Tax Collected and payable to Central Excise Dept	Balance in this account reflects Service Tax collected from parties to whom KPTCL has provided Service. Service tax so collected has to be paid to Service Tax cell of Central Excise Dept. The accounting unit rendering bill for providing Service has to Register with Service tax cell of Central Excise Dept and observe all procedure connected thereto. Party – wise records along with all relevant details are to be maintained for the amount collected & remitted
46.922(*)	Advance received for sale of Stores scrap etc.,	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.	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.	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.	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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
46.926(*)	Tax recovered on sale of Stores, Scrap etc.,	Tax recovered on sale of stores, scrap etc., is credited to this account.
46.927(*)	Sales Tax / VAT deducted at source and payable to Department.	Sales tax /VAT 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.
46.928(*)	Amount recovered from salary of Corporation employees and payable to other departments / other institutions.	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.
46.929 (*)	Scheduling and system operation charges and Transaction charges collected from Open Access Customers	Scheduling and System Operation Charges and Transaction Charges collected by SLDC from Open Access Customers shall be credited to this account. This charge collected shall be treated as other income to be set off against expenditure of SLDC recoverable in equal proportion from KPTCL and Generating Companies. Therefore, the amount collected throughout the year shall be pooled in this account and at the year-end shall be equally set off against expenditure recoverable from KPTCL and Generating Companies during the year.
46.930 (ANC)	Amount recovered from Salary of <u>Contract Junior Engineers & Gang men</u> towards Employee's portion of EPF contribution.	Recoveries made from Contract Jes and Gangmen towards Employee's portion of PF contribution shall be credited to this account. This account is debited On remittance to EPF department.
46.931 (ANC)	KPTCL portion of PF contribution, ELIS etc in respect of Contract JEEs' & Gangmen payable to E.P.F. authorities.	As and when the provision is made towards KPTCL portion of PF contribution, ELIS etc in respect of Contract JEEs' & Gangmen, this account code is credited by corresponding debit to Account code 75.767. This Account code is debited on payment to E.P.F. authorities.
46.932 (ANC)	Advance collected from BESCO towards share of O&M expenses of SLDC recoverable from Generating companies through BESCO	Amount collected as Advance from BESCO towards share of O&M expenses of SLDC recoverable from Generating companies through BESCO shall be

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
46.933 (ANC)	Advance collected from MESCOM towards share of O&M expenses of SLDC recoverable from Generating companies through MESCOM	credited to this account. This account code is debited as and when the amount is adjusted against the demand raised under Account code 28.953 Amount collected as Advance from MESCOM towards share of O&M expenses of SLDC recoverable from Generating companies through MESCOM shall be credited to this account. This account code is debited as and when the amount is adjusted against the demand raised under Account code 28.954
46.934 (ANC)	Advance collected from HESCOM towards share of O&M expenses of SLDC recoverable from Generating companies through HESCOM	Amount collected as Advance from HESCOM towards share of O&M expenses of SLDC recoverable from Generating companies through HESCOM shall be credited to this account. This account code is debited as and when the amount is adjusted against the demand raised under Account code 28.955
46.935(*)	Government Subsidy Refundable	Subsidy received from Government, but subsequently found refundable is recorded in this account.
46.936 (ANC)	Advance collected from CESCO towards share of O&M expenses of SLDC recoverable from Generating companies through CESCO	Amount collected as Advance from CESCO towards share of O&M expenses of SLDC recoverable from Generating companies through CESCO shall be credited to this account. This account code is debited as and when the amount is adjusted against the demand raised under Account code 28.957
46.937 (ANC)	Unscheduled Interchange (UI) charges collected from Short term open access customers and payable / adjustable to ESCOMS	Unscheduled Interchange (UI) charges collected from Short Term Open Access Customers (STOAC) shall be credited to this Account. This Account code is debited on payment of UI charges due from STOAC to ESCOMS. The payment may be made to ESCOMS either in cash or by adjustment. The balance in this account indicates the amount outstanding pending payment to ESCOMS. Customer-wise details (i.e. STOAC and ESCOM-wise) shall be maintained in a separate schedule.
46.938 (ANC)	Unscheduled Interchange (UI) charges collected from ESCOMS and payable to Short term open access customers	Unscheduled Interchange (UI) charges collected from ESCOMS shall be credited to this Account. This Account code is debited on payment of UI charges due

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		from ESCOMS to Short Term Open Access Customers (STOAC). The payment shall be made to Short Term Open Access Customers (STOAC) in cash. The balance in this account indicates the amount outstanding at the credit of ESCOMS pending payment to STOAC. ESCOM-wise / STOAC-wise details shall be maintained in a separate schedule.
46.939 (ANC)	Advance collected from GESCOM towards share of O & M Expenses of SLDC recoverable from Generating Companies through GESCOM (Description of the account code 46.935 as in Cys:6 dated 24.4.2006 remains unaltered.)	
46.940 (ANC)	Amount payable to other departments towards Pension and Leave contribution in respect of employees of other departments working in KPTCL on deputation.	The balance in this account indicates amounts payable by the corporation towards Pension and Leave contribution of employees of other Departments who are working in KPTCL on deputation. This account is operated by the Head Office only.
46.941	Income Tax Collected at source (TCS)	The balance under this account indicates amounts collected from the buyers of scrap and other items by the selling agent and remitted to KPTCL which in turn is payable by the corporation to I.T. department. The amount collected as TCS shall be accounted on the receipt side of the cash book under Operative Bank Account Column duly giving allocation to 46.941 and remitting the cheque to operative Bank account as explained in detail in this office circular No.FA(A&R)/A/Cs/ AAO.II/CYS:67 dated 11/12/2006. the Income tax collected at source shall be remitted to the IT. Department within stipulated time as per procedure explained in the above circular.
46.942	CESS Payable to Karnataka State Building & Other Construction Workers Welfare Board	Amount of CESS recovered from the building or other constructions work Contractors and amount of CESS payable by Accounting Units of KPTCL on works carried out internally or departmentally without engaging contractors as the case may be shall be credited to this Account. On payment of the amount of CESS to Karnataka State Building & Other

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		Construction Workers welfare Board, this Account code shall be debited.
46.943	Deferred Income	The Amount received towards leasing of KPTCL land to others is credited to this account. The lease amount received shall be divided by number of years of lease to arrive at the yearly lease value to be accounted as Income for each year upto the end of lease period. The yearly lease value so calculated shall be credited to 62.917 by debiting 46.943 on completion of the lease period, nil balance under this account code shall be ensured.
46.948(*)	Outstanding assets not in service to be written off.	The balance in this account indicates amounts payable by the Corporation. This account is operated by the Head Office only.
46.949(*)	Provision for losses pending investigation for write off of loss of stores.	The balance in this account indicates amounts payable by the Corporation. This account is operated by the Head Office only.
46.951(*)	Sales Tax /VAT payable	The balance in this account indicates amounts payable by the Corporation. This account is operated by the Head Office only.
46.952	Amount recovered from salary of employees towards Employee's Contribution to Contributory Pension Scheme with effect from - 1-4-2006	Recoveries made from Employees towards Employee's Contribution to Contributory Pension Scheme effect from 1-4-2006 shall be credited to this account. This account is debited on remittance to concerned authorities responsible for maintaining pension account.
46.953	Contributory Pension Scheme Contribution Payable to P&G Trust.	At Present, this Account Code is to be operated by Manager (Est-II), Corporate Office, KPTCL, Bangalore. On remitting the Demand Drafts towards Pension Contribution received from Accounting Units to Operate Bank Account, the amount shall be taken under Operative Bank Column on Receipt side of the Cash Book and credited to this Account Code. On payment of amount to P&G Trust, the amount shall be charged off under Operative Bank Column on Payment side

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
46.954	Amount Recovered from Employees and payable to Employees Welfare Trust towards Employees contribution	of the cash book and debited to this Account. Amount recovered from the employees / officers towards contribution to Employees Welfare Trust shall be credited to this Account Code. On payment of the amount recovered to the employee's welfare Trust, this account code shall be debited. Balance in this Account Code depicts the amount pending payment to Employees Welfare Trust. Pending payment to employees Welfare Trust. Separate schedule shall be maintained for this Account Code.
46.961(*)	Provision for loss on obsolescence of Capital Assets.	Provision made for the loss on account of obsolescence determined for capital assets/ capital spares will be recorded in these account codes. Provision would be finalize to meet losses on Obsolescence on actual scrapping or sale of obsolete items.
46.962(*)	Provision for Loss on Obsolescence of Capital Spares.	
46.963(*)	Provision for Loss on Obsolescence of Stores in Stock.	Provision made for the loss on account of obsolescence determined for stores in stock will be recorded in this account. Provision would be inaliza to meet losses on Obsolescence on actual scrapping or sale of obsolete items.
46.964(*)	Provision for loss or write off of shortages found on physical verification of stock.	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	Deposit received in Cash/recovery through bills is 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	The balance in this account indicates amounts payable by the Corporation. This account is to be operated by the Head Office only.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
46.971(*)	Excess Credit afforded by Banks pending reconciliation-SBM	Balance in these account codes indicates amount of excess credit afforded by Banks to Main Bank Account of the Corporation that are pending reconciliation. After reconciliation balance is cleared by a debit entry. (TO BE OPERATED IN HEAD OFFICE ONLY)
46.972(*)	Excess Credit afforded by Banks pending reconciliation – SBI	
46.973(*)	Excess Credit afforded by Banks pending reconciliation – SBH	
46.974(*)	Excess Credit afforded by Banks pending reconciliation – Canara Bank	
46.975(*)	Excess Credit afforded by Banks pending reconciliation – Syndicate Bank.	
46.976(*)	Excess credit afforded by Banks pending reconciliation-BOB	
46.977(*)	Excess credit afforded by Banks pending reconciliation-ICICI Bank.	
46.978(*)	Employees Contribution to Chief Minister Draught / calamity relief Fund	Amount contributed by the employees towards CM’s Draught / Calamity Relief Fund is credited to this account & debited on making payment.
46.979 (ANC)	RE Subsidy released by Department of Energy, Government of Karnataka to ESCOMs through KPTCL and accounted as payable to ESCOMs in KPTCL Accounts.	This account code represents the amount released by Department of Energy, Government of Karnataka as RE Subsidy to ESCOMs through KPTCL. The ESCOM-wise Subsidy as directed in Government Order shall be passed on to each ESCOM. This account is credited on receipt of amount and debited on release of amount to ESCOMs. To be operated by Head Office, KPTCL only. A separate Schedule showing ESCOM-wise details shall be maintained for this account code.
46.980 (ANC)	Electricity dues of ULBs/ KUWSDB, released by Department of Energy, Government of	This account code represents the amount released by Department of Energy, Government of Karnataka as Electricity

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	Karnataka to ESCOMs through KPTCL and accounted as payable to ESCOMs in KPTCL Accounts.	dues of ULBs/ KUWSDB, released by GOK to ESCOMs through KPTCL. The ESCOM-wise Electricity dues of ULBs/ KUWSDB as directed in Government Order shall be passed on to each ESCOM. This account is credited on receipt of amount and debited on release of amount to ESCOMs. To be operated by Head Office, KPTCL only. A separate Schedule showing ESCOM-wise details shall be maintained for this account code.
46.981 (ANC)	Electricity dues of Gram Panchayats released by Department of Energy, Government of Karnataka to ESCOMs through KPTCL and accounted as payable to ESCOMs in KPTCL Accounts.	This account code represents the amount released by Department of Energy, Government of Karnataka as Electricity dues of Gram Panchayats, released by GOK to ESCOMs through KPTCL. The ESCOM-wise Electricity dues of Gram Panchayats as directed in Government Order shall be passed on to each ESCOM. This account is credited on receipt of amount and debited on release of amount to ESCOMs. To be operated by Head Office, KPTCL only. A separate Schedule showing ESCOM-wise details shall be maintained for this account code.
46.982 (ANC)	Other Releases by Department of Energy, Government of Karnataka to ESCOMs through KPTCL and accounted as payable to ESCOMs in KPTCL Accounts	This account code represents the amount released by Government of Karnataka as Other Releases by Department of Energy, Government of Karnataka to ESCOMs through KPTCL. The ESCOM-wise Other Releases as directed in Government Order shall be passed on to each ESCOM. This account is credited on receipt of amount and debited on release of amount to ESCOMs. To be operated by Head Office, KPTCL only. A separate Schedule showing ESCOM-wise details shall be maintained for this account code.
46.983	Additional Fixed cost of TBPCL recoverable from ESCOMS to be adjusted against Subsidy receivable from GOK.	This is a credit Account code. As and when additional Fixed Charges of TBPCL are demanded from ESCOMS, this Account code is credited by corresponding debit to relevant Account codes 28.968 to 28.973. On receipt of amount from ESCOMS in respect of additional Fixed cost of TBPCL recovered from consumers, this Account code is debited by corresponding credit to Account code

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
46.984	Difference between Transmission charges approved by KERC (19.42 paise per unit) & Transmission charges already billed by KPTCL (26.23 paise per unit). Payable to BESCOM pending refixation of tariff by KERC in view of ATE orders	28.620- R.E. Subsidy / Grant receivable from GOK. This Account Code is credited with the difference between "Transmission Charges approved by KERC at 19.42 paise per unit and Transmission Charges already billed by KPTCL on ESCOMS at 26.23 paise per unit", pending refixation of tariff by KERC. This amount shall not be adjusted against any receivable from ESCOMS till KERC passes final tariff orders based on the orders ATE. This Account Code is debited on refund / adjustable to ESCOMS depending on the orders of KERC.
46.985	Difference between Transmission charges approved by KERC (19.42 paise per unit) & Transmission charges already billed by KPTCL (26.23 paise per unit). Payable to MESCOM pending refixation of tariff by KERC in view of ATE orders	This Account Code is credited with the difference between "Transmission Charges approved by KERC at 19.42 paise per unit and Transmission Charges already billed by KPTCL on ESCOMS at 26.23 paise per unit", pending refixation of tariff by KERC. This amount shall not be adjusted against any receivable from ESCOMS till KERC passes final tariff orders based on the orders ATE. This Account Code is debited on refund / adjustable to ESCOMS depending on the orders of KERC.
46.986	Difference between Transmission charges approved by KERC (19.42 paise per unit) & Transmission charges already billed by KPTCL (26.23 paise per unit). Payable to HESCOM pending refixation of tariff by KERC in view of ATE orders	This Account Code is credited with the difference between "Transmission Charges approved by KERC at 19.42 paise per unit and Transmission Charges already billed by KPTCL on ESCOMS at 26.23 paise per unit", pending refixation of tariff by KERC. This amount shall not be adjusted against any receivable from ESCOMS till KERC passes final tariff orders based on the orders ATE. This Account Code is debited on refund / adjustable to ESCOMS depending on the orders of KERC.
46.987	Difference between Transmission charges approved by KERC (19.42 paise per unit) & Transmission charges already billed by KPTCL (26.23 paise per unit). Payable to GESCOM pending refixation of tariff by KERC in view of ATE orders	This Account Code is credited with the difference between "Transmission Charges approved by KERC at 19.42 paise per unit and Transmission Charges already billed by KPTCL on ESCOMS at 26.23 paise per unit", pending refixation of tariff by KERC. This amount shall not be adjusted against any receivable from ESCOMS till KERC passes final tariff orders based on the orders ATE. This Account Code is debited on refund / adjustable to ESCOMS depending on the orders of KERC.
46.988	Difference between Transmission	This Account Code is credited with the

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	charges approved by KERC (19.42 paise per unit) & Transmission charges already billed by KPTCL (26.23 paise per unit). Payable to CESC pending refixation of tariff by KERC in view of ATE orders	difference between "Transmission Charges approved by KERC at 19.42 paise per unit and Transmission Charges already billed by KPTCL on ESCOMS at 26.23 paise per unit", pending refixation of tariff by KERC. This amount shall not be adjusted against any receivable from ESCOMS till KERC passes final tariff orders based on the orders ATE. This Account Code is debited on refund / adjustable to ESCOMS depending on the orders of KERC.
46.989	Difference between Transmission charges approved by KERC (19.42 paise per unit) & Transmission charges already billed by KPTCL (26.23 paise per unit). Payable to HUKKERI SOCIETY pending refixation of tariff by KERC in view of ATE orders	This Account Code is credited with the difference between "Transmission Charges approved by KERC at 19.42 paise per unit and Transmission Charges already billed by KPTCL on ESCOMS at 26.23 paise per unit", pending refixation of tariff by KERC. This amount shall not be adjusted against any receivable from ESCOMS till KERC passes final tariff orders based on the orders ATE. This Account Code is debited on refund / adjustable to ESCOMS depending on the orders of KERC.
46.990	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT payable to BESCO	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT payable to BESCO shall be credited to this Account by corresponding debit to Other ESCOMS. Which have to pay UI charges. This Account code is debited on payment of UI charges to BESCO. ESCOM-wise details shall be maintained in a separate schedule.
46.991	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT payable to MESCOM	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT payable to MESCOM shall be credited to this Account by corresponding debit to Other ESCOMS. Which have to pay UI charges. This Account code is debited on payment of UI charges to MESCOM. ESCOM-wise details shall be maintained in a separate schedule.
46.992	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT payable to HESCO	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT payable to HESCO shall be credited to this Account by corresponding debit to Other ESCOMS. Which have to pay UI charges. This Account code is debited on payment of UI charges to HESCO. ESCOM-wise details shall be maintained in a separate schedule.
46.993	Unscheduled Interchange (UI)	Unscheduled Interchange (UI) charges

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	charges pertaining to Intra-State ABT payable to GESCOM	pertaining to Intra-State ABT payable to GESCOM shall be credited to this Account by corresponding debit to Other ESCOMS. Which have to pay UI charges. This Account code is debited on payment of UI charges to GESCOM. ESCOM-wise details shall be maintained in a separate schedule.
46.994	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT payable to CESC	Unscheduled Interchange (UI) charges pertaining to Intra-State ABT payable to CESC shall be credited to this Account by corresponding debit to Other ESCOMS. Which have to pay UI charges. This Account code is debited on payment of UI charges to CESC. ESCOM-wise details shall be maintained in a separate schedule.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
47.300	DEPOSITS CONTRIBUTION WORK/ CONTRIBUTION WORK/ GOVERNMENT/ ESCOMS Etc	
47.305(*)	Deposit Contribution Works – Govt. Departments, Local / Private Bodies and Corporations.	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	Deposits received from private parties /consumers or other inalization etc., and refund thereof, in respect of capital works which are handed over to the consumers / inalization etc., after execution for their use shall be booked to this account.
47.308(*)	Ganga Kalyana Scheme – Deposits received Karnataka Backward Classes Development Corporation	These account codes relate purely to Distribution activity and are retained for the sake of clearing existing balance at Manager (Establishment-II), Corporate office, KPTCL. (Not to be operated in future by any of the accounting units)
47.309(*)	Ganga Kalyana Scheme – Deposits received from Karnataka Minorities Development Corporation	
47.312(*)	Deposit contribution works – Schemes outside the State Sector	Deposit received from other State for inter – State Line works and refund thereof whenever due shall be booked to this account.
47.315(*)	Deposits received from BESCO for Execution of 33KV lines and station works	Deposits received from the ESCOMs in respect of execution of 33 KV works, which on completion are handed over to concerned ESCOM, shall be credited to this account. Refunds, if any made on completion of the work shall be debited to this account
47.316(*)	Deposits received from MESCOM for Execution of 33KV lines and station works	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
47.317(*)	Deposits received from HESCOM for Execution of 33KV lines and station works	
47.318(*)	Deposits received from GESCOM for Execution of 33KV lines and station works	
47.319(*)	Deposits received from CESCO for Execution of 33KV lines and station works	
47.320(*)	Deposits received from IPPs for providing MVAR Capacitors at Sub-stations of KPTCL	This account is credited with the amount collected as per terms & Conditions of Power Purchase Agreement for installation of MVAR Capacitors. The cost of work shall be debited to this account. As this is non-refundable deposit, any amount outstanding after completion of work shall be credited to miscellaneous revenue.
47.321 (*)	Deposits received from Open Access Customers for strengthening the system.	Deposits received from Open Access Customers towards strengthening the system shall be credited to this account. The expenditure incurred in this regard shall be debited to this account.
47.888	Deposit Contribution Works– Contra Account	
50.000	BORROWINGS FOR WORKING CAPITAL	
50.100	CASH CREDIT FROM BANKS	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.
50.110(*)	State Bank of Mysore	
50.120(*)	Syndicate Bank	
50.130(*)	Canara Bank	
50.140(*)	State Bank of India	
50.150(*)	State Bank of Hyderabad	
50.200	BANK OVER DRAFT	Overdraft arrangement made with Banks is recorded in these account codes. Interest due on such Overdrafts, will be debited by the Bank to the OD account itself. Interest accrued but not due is

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

however be recorded along with other accrued interest in account group.

50.210(*) State Bank of Mysore

50.220(*) Syndicate Bank

50.230(*) Canara Bank

50.240(*) State Bank of India

50.250(*) State Bank of Hyderabad

50.300 SHORT TERM BORROWINGS

50.301(*) Short term borrowings – IDBI

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

50.888 Borrowing for Working Capital-
Contra Account

51.000 PAYMENTS DUE ON CAPITAL LIABILITIES

51.100 REPAYMENTS DUE

Capital liability such as Public Bonds / Private Bonds/ R.E. Debentures / R.E. Debentures- Matching Contribution / Loan from LIC / Loans from Agricultural Refinance Corporation / Loans from Agricultural Finance Corporation / Loans from REC / Loans from NABARD / Loans from Commercial Banks for Electrification Schemes etc as noted against each account code 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 these head s of account. Actual repayments made are to 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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.101(*)	Public Bonds	
51.102(*)	Repayment due – Private Bonds	
51.103(*)	R.E. Debentures	
51.104(*)	R.E. Debentures – Matching Contribution	
51.110(*)	Loan from L.I.C	
51.112(*)	Loans from Agricultural Refinance Corporation	
51.113(*)	Loan from Agricultural Finance Corporation	
51.114(*)	Loans from Rural Electrification Corporation	
51.115(*)	Loans from NABARD	
51.116(*)	Loans from Commercial Banks for Electrification Schemes	
51.119(*)	Loans from State Govt.	
51.121(*)	Amount received from State Govt. for repayments guaranteed	
51.122(*)	Amount received from State Govt. for interest guaranteed.	
51.123(*)	Loans from REC for SPA Schemes.	
51.124(*)	Loans from HUDCO	
51.125(*)	Loans from HDFC	
51.126(*)	Loans from IDBI	
51.127(*)	Inventory Loan from Rural Electrification Corporation	The amount due for repayment to REC on inventory loan / PFC / inalization REC loans / M/s ICICI Ltd.,-capital works shall be recorded in these account codes.
51.128(*)	Loans from Power Finance Corporation.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.129(*)	Repayments due on loan from KIADB	
51.133(*)	Repayment due on inalization REC loans	
51.135(*)	Repayments due on loans from M/s ICICI Ltd., - Capital works.	
51.136(*)	Repayments due on loans released by GOI through GOK for APDP works	Amount due for repayment of loan released by GOI through GOK for execution of APRDP works / Pradhan Manthri Gramodaya Yojana shall be recorded in this account. The repayment of loan shall be done to GOK. (To be operated at Head Office only)
51.137(*)	Repayments due on loans released by GOI through GOK for Pradhan Manthri Gramodaya Yojana works.	
51.138(*)	Repayments due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for BESCO	Amount due for repayment of loan drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for ESCOMs is recorded in these account codes.
51.139(*)	Repayments due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for MESCOM	
51.140(*)	Repayments due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for HESCO	
51.141(*)	Repayments due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for GESCOM	
51.142(*)	Repayments due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for BESCO	Amount due for repayment of loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for ESCOMs is recorded in these account codes.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.143(*)	Repayments due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for MESCOM	
51.144(*)	Repayments due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM	
51.145(*)	Repayments due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for GESCOM	
51.146(*)	Repayments due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for BESCO	Amount due for repayment of loan drawn from Power Finance Corporation Ltd in respect of ongoing SPA scheme works by KPTCL for ESCOMs is recorded in these account codes.
51.147(*)	Repayments due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for MESCOM	
51.148(*)	Repayments due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for HESCOM	
51.149(*)	Repayments due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for GESCOM	
51.150(*)	Repayments due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for BESCO	Amount due for repayment of loan drawn from GOK in respect of ongoing APRDP works by KPTCL for ESCOMs. Is recorded in these codes account
51.151(*)	Repayments due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for MESCOM	
51.152(*)	Repayments due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for HESCOM	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.153(*)	Repayments due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for GESCOM	
51.154(*)	Repayments due on Short term Loans obtained from Commercial Banks / Financial Institutions	Amount due for repayment of Short term Loans obtained by KPTCL from Commercial Banks / Financial Institutions is recorded in this account.
51.155(*)	Repayments due on Loans obtained from UCO Bank	Amount due for repayment of Loans from UCO Bank is recorded in this account.
51.156(*)	Repayments due on Loans drawn by KPTCL from UCO Bank on behalf of BESCO	Amount due for repayment of Loans drawn by KPTCL from UCO Bank on behalf of ESCOM is recorded in these account codes.
51.157(*)	Repayments due on Loans drawn by KPTCL from UCO Bank on behalf of MESCOM	
51.158(*)	Repayments due on Loans drawn by KPTCL from UCO Bank on behalf of HESCO	
51.159(*)	Repayments due on Loans drawn by KPTCL from UCO Bank on behalf of GESCOM	
51.160(*)	Repayments due on Loans obtained from Vijaya Bank	Amount due for repayment of loans drawn by KPTCL from these Banks is recorded in these account codes.
51.161(*)	Repayments due on Loans drawn from South Indian Bank	
51.162(*)	Repayments due on Loans drawn from Punjab National Bank	
51.163(*)	Repayments due on loans drawn from Oriental Bank of Commerce.	
51.164	Repayments due on loans drawn from Corporation Bank	Amount due for repayment of loans drawn by KPTCL from Corporation Bank is recorded under this account code.
51.165	Repayments due on loans drawn from Bank of Maharashtra	Amount due for repayment of loans drawn by KPTCL from Bank of Maharashtra is recorded under this account code.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.166	Repayments due on loans drawn from Bank of India	Amount due for repayment of loan drawn from Bank of India is recorded in this account code.
51.167	Repayments due on loans drawn from Bank of Baroda	Amount due for repayment of loan drawn from Bank of Baroda is recorded in this account code.
51.168	Repayments due on Loans obtained from Indian Bank.	Amount due for repayment of loans drawn by KPTCL from Indian Bank is recorded in this account code.
51.169	Repayments due on Loans obtained from Bank of Rajasthan.	Amount due for repayment of loans drawn by KPTCL from Bank of Rajasthan is recorded in this account code.
51.170	Repayments due on loans obtained from Punjab and Sind Bank	Amount due for repayment of loans drawn by KPTCL from Punjab and Sind bank is recorded in this Account Code.
51.171	Repayments due on loans obtained from Canara Bank.	Amount due for repayment of loans drawn by KPTCL from Canara bank is recorded in this Account Code.
51.200	INTEREST ACCRUED AND DUE	These account codes are operated to record total amount of interest accrued and due on Bonds / Loans etc. 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.
51.201(*)	Interest Accrued and due Public Bonds	
51.202(*)	Interest Accrued and Due – Private Bonds	
51.203(*)	Interest Accrued and due on R.E. Debentures	
51.204(*)	Interest Accrued and due on R.E. Debentures – Matching contribution	
51.210(*)	Interest Accrued and due on Loans drawn L.I.C.	
51.212(*)	Interest Accrued and due on Loans drawn Agricultural Refinance Corporation	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.213(*)	Interest Accrued and due on Loans from Agricultural Finance Corporation	
51.214(*)	Interest Accrued and due on Loans from Rural Electrification Corporation	
51.215(*)	Interest Accrued and due on Loans from NABARD	
51.216(*)	Interest Accrued and due on Loans from Commercial Banks for Electrification schemes	
51.219(*)	Interest Accrued and due on State Government Loans	
51.221(*)	Amount received from State Government for repayments guaranteed	
51.222(*)	Amount received from State Government for interest guaranteed	
51.223(*)	Interest Accrued and due on Loans from REC for SPA schemes	
51.224(*)	Interest Accrued and due on Loans from HUDCO	
51.225(*)	Interest Accrued and due on Loans from HDFC	
51.226(*)	Interest Accrued and due on Loans from IDBI	
51.227(*)	Interest Accrued and due on Inventory loan from REC	
51.228(*)	Interest Accrued and due on Loans from Power Finance Corporation	
51.229(*)	Interest Accrued and due on Interest accrued and due on loans from KIADB	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.231(*)	Interest Accrued and due on loan from REC, OECF Project	
51.232(*)	Interest Accrued and due on loans from SIDBI.	
51.233(*)	Interest Accrued and due on inalization REC loans	
51.235(*)	Interest Accrued and due on loans from M/s ICICI Ltd., - Capital Works.	
51.236(*)	Interest Accrued and due on loans released by GOI through GOK for APDP works	
51.237(*)	Interest Accrued and due on loans released by GOI through GOK for Pradhan Manthri Gramodaya Yojana works.	
51.238(*)	Interest Accrued and due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for BESCO	
51.239(*)	Interest Accrued and due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for MESCOM	
51.240(*)	Interest Accrued and due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for HESCO	
51.241(*)	Interest Accrued and due on loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for GESCOM	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.242(*)	Interest Accrued and due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for BESCO	
51.243(*)	Interest Accrued and due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for MESCOM	
51.244(*)	Interest Accrued and due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCO	
51.245(*)	Interest Accrued and due on loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for GESCOM	
51.246(*)	Interest Accrued and due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for BESCO	
51.247(*)	Interest Accrued and due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for MESCOM	
51.248(*)	Interest Accrued and due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for HESCO	
51.249(*)	Interest Accrued and due on loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for GESCOM	
51.250(*)	Interest Accrued and due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for BESCO	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.251(*)	Interest Accrued and due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for MESCOM	
51.252(*)	Interest Accrued and due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for HESCOM	
51.253(*)	Interest Accrued and due on loans drawn from GOK in respect of ongoing APRDP works by KPTCL for GESCOM	
51.254(*)	Interest Accrued and due on Short term Loans obtained from Commercial Banks / Financial Institutions	
51.255(*)	Interest Accrued and due on Loans obtained from UCO Bank	
51.256(*)	Interest Accrued and due on Loans drawn by KPTCL from UCO Bank on behalf of BESCOM	
51.257(*)	Interest Accrued and due on Loans drawn by KPTCL from UCO Bank on behalf of MESCOM	
51.258(*)	Interest Accrued and due on Loans drawn by KPTCL from UCO Bank on behalf of HESCOM	
51.259(*)	Interest Accrued and due on Loans drawn by KPTCL from UCO Bank on behalf of GESCOM	
51.260(*)	Interest Accrued and due on Loans obtained from Vijaya Bank	
51.261(*)	Interest accrued and due on Loans drawn from South Indian Bank	
51.262(*)	Interest Accrued and due on Loans drawn from Punjab National Bank	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.263(*)	Interest accrued and due on loans drawn from Oriental Bank of Commerce.	
51.264(A NC)	Interest accrued and due on loans drawn from Corporation Bank	This account code is operated to record total amount of interest accrued and due on loan drawn from Corporation Bank . 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.
51.265(A NC)	Interest accrued and due on loans drawn from Bank of Maharashtra	This account code is operated to record total amount of interest accrued and due on loan drawn from Bank of Maharashtra . 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.
51.266	Interest accrued and due on loans drawn from Bank of India	This account code is operated to record total amount of interest accrued and due on loans drawn from Bank of India. 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.
51.267	Interest accrued and due on loans drawn from Bank of Baroda	This account code is operated to record total amount of interest accrued and due on loans drawn from Bank of Baroda. Details of Interest due are available in the borrowing ledger. Every month, an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.268	Interest Accrued and due on Loans obtained from Indian Bank.	This account code is operated to record total amount of interest accrued and due on loan drawn from Indian Bank. . 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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
51.269	Interest Accrued and due on Loans obtained from Bank of Rajasthan.	This account code is operated to record total amount of interest accrued and due on loan drawn from Bank of Rajasthan. 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.
51.270	Interest Accrued and due on loans obtained from Punjab and Sind Bank.	This account code is operated to record total amount of interest accrued and due on loan drawn from Punjab and Sind bank. 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.
51.271	Interest Accrued and due on loans obtained from Canara Bank	This account code is operated to record total amount of interest accrued and due on loan drawn from canara bank. Details of interest due are available in the borrowing ledger. Every month an entry is passed to segregate the interest due. Actual repayments made are debited to this account.
51.888	Payments due on Capital Liabilities- Contra Account	
52.000	52 & 53 CAPITAL LIABILITIES (OTHER THAN STATE GOVT., LOANS)	Amount collected from the issue of Bonds / Public Bonds / Private Bonds/Debentures etc is recorded in these account codes. It is to be supported by details for each series of issue by the Corporation.
52.100	Bonds	
52.110(*)	Public Bonds	
52.111(*)	Private Bonds	
52.200	Debentures	
52.210(*)	R.E. Debentures	
52.250(*)	R.E. Debentures – matching contribution	
52.300	SHARES	
52.301(*)	Promoters Share Capital investment-KPTCL	Share capital investment made by promoters of KPTCL at the time of

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		incorporation of the company as per G.O. No. 03 / BCF-99 / 3.8.99 is credited to this account.
52.302(*)	Deposit towards Share Capital by GOK	Deposit towards Share Capital by Government of Karnataka as notified in OB of KPTCL vide G.O. No. DE 12 PSR 2001 dated 30-3-2001 and GOK Corrigendum No. DE 12 PSR 2001 dated 18-7-2001 shall be credited to this account. This Account code is operated by Head Office
52.303(*)	Net-Worth	Amount notified by GOK as Net-worth in the Opening Balance Sheet of KPTCL as at 1-6-2002 is shown in this account.
52.304(*)	Proposed adjustments to Net-worth – Resource Section	Adjustments in respect of IUA 33 in Resource Section proposed for set-off against the Net-worth already notified by GOK is accounted in this account code. This shall be transferred to Account code 52.303 – Net-Worth, after proposals are approved by GOK. Transaction-wise details shall be maintained for the balance shown in this account code.
52.305(*)	Proposed adjustments to Net-worth – Resource Section	Adjustments in respect of IUA 34 in Resource Section proposed for set-off against the Net-worth already notified by GOK is accounted in this account code. This shall be transferred to Account code 52.303 – Net-Worth after the proposals are approved by GOK. Transaction-wise details shall be maintained for the balance shown in this account code.
52.306(*)	Proposed adjustments to Net-worth – LDC.	Adjustments in LDC proposed for set-off against the Net-worth already notified by GOK is accounted in this account code. This shall be transferred to Account code 52.303 – Net-Worth after the proposals are approved by GOK. Transaction-wise details shall be maintained for the balance shown in this account code.
52.307(*)	Proposed adjustments to Net-worth – Head Office	Adjustments in Head Office proposed for set-off against the Net-worth already notified by GOK is accounted in this account code. This shall be transferred to

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		Account code 52.303 – Net-Worth after the proposals are approved by GOK. Transaction-wise details shall be maintained for the balance shown in this account code.
52.308(*)	Proposed adjustments to Net-worth – Others.	Adjustments in concerned Accounting Units proposed for set-off against the Net-worth already notified by GOK is accounted in this account code. This shall be transferred to Account code 52.303 – Net-Worth after the proposals are approved by GOK. Transaction-wise details shall be maintained for the balance shown in this account code.
52.309(*)	Proposed adjustments to Net-worth – Administration Section.	Adjustments in Administration Section proposed for set-off against the Net-worth already notified by GOK is accounted in this account code. This shall be transferred to Account code 52.303 – Net-Worth after the proposals are approved by GOK. Transaction-wise details shall be maintained for the balance shown in this account code.
52.500	Loans from Life Insurance Corporation of India	
		Loans obtained from these financial Institutions are recorded under these account codes. It will be supported by the details of loans received.
52.888	Payments due on Capital Liabilities Capital Liabilities Other than State Government Loans) – Contra Account	
53.100	Loans from Agricultural Refinance Corporation	
53.200	Loans from Agricultural Finance Corporation	
53.300	Loans from Rural Electrification Corporation	
53.301(*)	Loans from REC – OECF – Japan	
53.302(*)	Loans from REC-rationalised REC loans	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
53.304(*)	Loans from M/s ICICI Ltd., - Capital Works	
53.306(*)	Loans released by GOI through GOK for APDP Works	Loans released by GOI through GOK for Accelerated Power Development Programme works are recorded in this account. The loan account is to be maintained in the name of GOK. (To be operated at Head Office only)
53.307(*)	Loans released by GOI through GOK for Pradhan Manthri Gramodaya Yojana works.	Loans released by GOI for Pradhan Manthri Gramodaya Yojana works are recorded in this account. The loan account is to be maintained in the name of GOK (To be operated at Head Office)
53.308(*)	Loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for BESCO	These account codes reflect loans drawn from Commercial Banks in respect of ongoing SPA scheme works by KPTCL for ESCOMs. Bank wise- Scheme wise, schedules are to be maintained for the loan amount drawn.
53.309(*)	Loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for MESCOM	
53.310(*)	Loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for HESCO	
53.311(*)	Loans drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for GESCOM	
53.312(*)	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for BESCO	These account codes reflect loans drawn from REC in respect of ongoing SPA scheme works by KPTCL for ESCOMs. Schedule shall be maintained for the Loan amount drawn.
53.313(*)	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for MESCOM	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
53.314(*)	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM	
53.315(*)	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for GESCOM	
53.316(*)	Loans drawn from Power Finance Corporation Ltd., in respect of ongoing schemes by KPTCL for BESCOM	These account codes reflect loans drawn from Power Finance Corporation Limited in respect of ongoing SPA scheme works by KPTCL for ESCOMs. Schedule shall be maintained for the Loan amount drawn.
53.317(*)	Loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for MESCOM	
53.318(*)	Loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for HESCOM	
53.319(*)	Loans drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for GESCOM	
53.320(*)	Loans drawn from GOK in respect of ongoing APRDP works by KPTCL for BESCOM	This account reflects the loans drawn from Government of Karnataka in respect of ongoing APRDP works by KPTCL for ESCOMs. Schedule shall be maintained for the Loan amount drawn.
53.321(*)	Loans drawn from GOK in respect of ongoing APRDP works by KPTCL for MESCOM	
53.322(*)	Loans drawn from GOK in respect of ongoing APRDP works by KPTCL for HESCOM	
53.323(*)	Loans drawn from GOK in respect of ongoing APRDP works by KPTCL for GESCOM	
53.324(*)	Short term Loans obtained from Commercial Banks / Financial Institutions	This account reflects short-term loan obtained by KPTCL from Commercial Banks / Financial Institutions. Institution-

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		wise detailed schedule shall be maintained for the balance outstanding in this account.
53.325(*)	Loans obtained from UCO Bank	This account code reflects loan obtained by KPTCL from UCO Bank.
53.326(*)	Loans drawn by KPTCL from UCO Bank on behalf of BESCO	These account codes reflect loan obtained by KPTCL from UCO Bank on behalf of ESCOMs
53.327(*)	Loans drawn by KPTCL from UCO Bank on behalf of MESCOM	
53.328(*)	Loans drawn by KPTCL from UCO Bank on behalf of HESCO	
53.329(*)	Loans drawn by KPTCL from UCO Bank on behalf of GESCOM	
53.330(*)	Loans obtained from Vijaya Bank	This account reflects loan obtained by KPTCL from Vijaya Bank.
53.331(*)	APDRP Loan Disbursable to ESCOM Account – GOK Loan	The amount of APDRP loan / released by GOK to KPTCL is initially credited to this account. This account is debited when APDRP Loan amount is released to ESCOMs. Balance in this account represents the amount to be disbursed to ESCOMs. (To be operated by O/O The FA (A&R) only).
53.332(*)	APDRP Loan Disbursable to ESCOM Account – REC Loan	. The amount of APDRP loan released by REC to KPTCL is initially credited to this account. This account is debited when APDRP Loan amount is released to ESCOMs. Balance in this account represents the amount to be disbursed to ESCOMs. (To be operated by O/O The FA (A&R) only)

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
53.333(*)	Pooled APDRP Loan Receivable from ESCOMS – GOK Loan	This is an intermediary Account code to keep track of the amount of GOK loan released to ESCOMS. This account is initially debited with the amount of APDRP loan released by GOK by corresponding credit to APDRP – GOK Loan Account. This account is credited on release of APDRP Loan amount to ESCOMS. (To be operated by O/O The FA (A&R) only)
53.334(*)	Pooled APDRP Loan Receivable from ESCOMS – REC Loan	This is an intermediary Account code to keep track of the amount of REC counterpart funding loan released to ESCOMS. This account is initially debited with the amount of APDRP loan released by REC by corresponding credit to APDRP – REC Loan Account. This account is credited on release of APDRP Loan amount to ESCOMS. (To be operated by O/O The FA (A&R) only)
53.335(*)	APDRP – GOK Loan Account	This account is credited on release of loan amount by GOK and debited on repayment of Loan. The balance in this account represents the balance of loan outstanding under APDRP – GOK loan Account. (To be operated by O/O The FA (A&R) only)
53.336(*)	APDRP – REC Loan Account	This account is credited on release of counterpart funding loan amount by REC and debited on repayment of Loan. The balance in this account represents the balance of loan outstanding under APDRP – REC loan Account. (To be operated by O/O The FA (A&R) only)
53.337(*)	APDRP – GOK Loan Receivable from BESCO	These account codes are debited when APDRP-GOK Loan amount is released to ESCOMS and credited on receipt of amount from ESCOMS towards repayment of Principal. The balance under this account represents the amount of APDRP – GOK loan receivable from ESCOMS. (To be operated by O/O The FA (A&R) only)
53.338(*)	APDRP – GOK Loan Receivable from MESCOM	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
53.339(*)	APDRP – GOK Loan Receivable from HESCOM	
53.340(*)	APDRP – GOK Loan Receivable from GESCOM	
53.341(*)	APDRP – REC Loan Receivable from BESCO	These account codes are debited when APDRP-REC Loan amount is released to ESCOMs and credited on receipt of amount from ESCOMs towards repayment of Principal. The balance under this account represents the amount of APDRP – GOK loan receivable from ESCOMs. (To be operated by O/O The FA (A&R) only)
53.342(*)	APDRP – REC Loan Receivable from MESCOM	
53.343(*)	APDRP – REC Loan Receivable from HESCOM	
53.344(*)	APDRP – REC Loan Receivable from GESCOM	
53.345(*)	Loans from South Indian Bank	These account codes reflect loans received from these Financial institutions.
53.346(*)	Loans drawn from Punjab National Bank	
53.347(*)	Loans drawn from Oriental Bank of Commerce.	
53.348 (*)	Loans drawn from REC in respect of ongoing SPA schemes by KPTCL for CESCO	This account code reflects loan drawn from REC in respect of ongoing SPA scheme works by KPTCL for CESCO. Schedule shall be maintained for the Loan amount drawn.
53.349 (*)	Loans drawn from PFC in respect of ongoing schemes by KPTCL for CESCO	This account code reflects loan drawn from Power Finance Corporation Limited in respect of ongoing SPA scheme works by KPTCL for CESCO. Schedule shall be maintained for the Loan amount drawn.
53.350 (*)	Loans drawn by KPTCL from UCO Bank on behalf of CESCO	This account code reflects loan obtained by KPTCL from UCO Bank on behalf of CESCO

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
53.351 (*)	APDRP – GOK Loan receivable from CESCO	This account code is debited when APDRP-GOK Loan amount is released to CESCO and credited on receipt of amount from CESCO towards repayment of Principal. The balance under this account represents the amount of APDRP – GOK loan receivable from CESCO. (To be operated by O/O The FA (A&R) only)
53.352 (*)	APDRP – REC Loan receivable from CESCO	This account code is debited when APDRP-REC Loan amount is released to CESCO and credited on receipt of amount from CESCO towards repayment of Principal. The balance under this account represents the amount of APDRP – REC loan receivable from CESCO. (To be operated by O/O The FA (A&R) only)
53.353 (ANC)	Loan drawn from Corporation Bank	
53.354 (ANC)	Loan drawn from Bank of Maharashtra	
53.355	Loans drawn from Bank of India	This account code reflects the loan received fro bank of India
53.356	Loans drawn from Bank of Baroda	This account code reflects the loan received from Bank of Baroda.
53.357	Loans drawn from Indian Bank.	This account code reflects the loan received from Indian Bank
53.358	Loans drawn from Bank of Rajasthan.	This account code reflects the loan received from Bank of Rajasthan
53.359	Loans drawn from Punjab and Sind bank	This account code reflects the loan received from Punjab and Sind bank.
53.360	Loans drawn from Canara Bank	This account code reflects the loan received from Canara Bank.
53.400	Loans from NABARD	
53.500	Loans from Commercial Banks for S.P.A. schemes	
53.600	Inventory loan from REC	
53.700	Loan from REC for SPA Scheme	
53.800	Loan from HUDCO	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
53.888	Payments due on Capital Liabilities Capital Liabilities (Other than State Government Loans) – Contra Account	
53.900	Loan from HDFC	
53.950(*)	Loan from IDBI	
53.951(*)	Loans from SIDBI	
53.960(*)	Loan from Power Finance Corporation Ltd.,	
53.970(*)	Loan from KIADB	
53.998	Loans of KPTCL parked with GOK	This Account code is credited with the amount of loans of KPTCL taken over by GOK as per Government order. As GOK has assumed the liability, payment of interest and debt servicing of these loans are to be made after obtaining funds from GOK. This Account code is debited on repayment of loans duly obtaining funds from GOK.
53.999(*)	Pooled Loan Account	Loan taken over by GOK as at 01-06-2002 is recorded under this account.
54.000	FUND FROM STATE GOVERNMENT	
54.200(*)	State Govt. loans	All loans advanced by the State Govt. are recorded in this account supported by loan wise details.
54.300(*)	Amount received from State Govt., for repayments guaranteed.	Amount received from the State Govt., to meet repayments of loans guaranteed by it is recorded in this account.
54.400(*)	Amount received from State Govt. for interest guaranteed.	Amount received from State Govt., to meet payment of interest on loans guaranteed by the State Govt., is recorded in this account.
54.888	Funds from State Government – Contra Account	
55.000	CONTRIBUTIONS, GRANTS AND SUBSIDIES TOWARDS COST OF CAPITAL ASSETS	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
55.100(*)	Consumers' Contribution towards Cost of Capital Assets.	Consumer's contribution received for service connection, lines etc., is accounted in this account.
55.101 (ANC)	Augmentation charges collected from consumers	Augmentation Charges collected from consumers for supplying power at higher voltage depending on the system existing in the area is credited to this account. The charges so collected from the consumers are not refundable under any circumstances.
55.112(*)	Capital receipts collected from independent IPPs towards reactive power compensation works	Amount collected from independent Power Producers (IPPs) towards reactive power compensation works is credited to this account. This amount is not refundable under any circumstances.
55.200	Subsidies towards Cost of Capital Assets.	Any Subsidy received from the State Govt., towards meeting the cost (partly or wholly) on any capital asset is accounted in this account.
55.300	Grants towards cost of Capital Assets.	Any Grant received from the State Govt., towards meeting the cost (partly or wholly) of any capital asset is accounted in this account.
55.301(*)	Special Grant towards Capital Works under Accelerated power Development Programme (APRDP)	The balance in this account indicates Special Grant received from the State Government towards meeting the cost of Capital Works under Accelerated power Development Programme (APDP). The capital works to be taken up under this grant are identified by CEE – APR

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
55.302(*)	Special Grant towards Capital works under APRDP	Special Grant towards Capital works under APDRP is initially accounted by KPTCL on receipt of the same. Balance in this account is to be transferred to each ESCOM as APRDP works are under taken by ESCOMS.
55.303(*)	Special Grant received from GOI towards Pradhan Manthri Gramodaya Yojana works.	The balance in this account indicates Special Grant received from GOI towards Pradhan Manthri Gramodaya Yojana works. The capital works to be taken up under this grant are identified by CEE-APR
55.304(*)	APDRP Grant Disbursable Account – BESCO	The amount of APDRP Grant released by MOP through GOK to KPTCL is initially credited to these account codes and debited when APDRP Grant amount is released to ESCOMs. Balance in these account codes represents the amount of Grant to be disbursed to ESCOMs. (To be operated by O/O The FA (A&R) only).
55.305(*)	APDRP Grant Disbursable Account – MESCOM	
55.306(*)	APDRP Grant Disbursable Account – HESCO	
55.307(*)	APDRP Grant Disbursable Account – GESCOM	
55.308 (*)	APDRP grant disbursable account CESCO	The amount of APDRP Grant released by MOP through GOK to KPTCL is initially credited to this account code and debited when APDRP Grant amount is released to CESCO. Balance in this account code represents the amount of Grant to be disbursed to CESCO. (To be operated by O/O The FA (A&R) only).
55.309(*)	Special Grant received from GOK towards Floods Relief Works	Special Grant received from GOK vide order No.KE/137 tnr/2009(2) Bangalore dated 28-10-2009 towards Floods Relief Works is credited to this account
55.500(*)	Special Grant towards Capital works	Special Grant towards Capital works received from GOI is credited to this account. To be operated by O/O the FA (A&R) only.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
55.888	Contribution, Grants and Subsidies - Contra Account	
56.000	RESERVES	
56.100(*)	General Reserve	Amount apportioned to General Reserves 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.
56.200(*)	Capital Reserve	All capital receipts and other reserve of capital nature are accounted under this account.
56.201(*)	Capital Reserve – Capital Receipts	All capital receipts and other reserve of capital nature are accounted under this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
56.202(*)	Capital Reserve – Encashment of Bank Guarantee	Proceeds received in respect of Bank Guarantees en-cashed 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 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 inaliza amount, the balance outstanding against particular item may also be credited to miscellaneous revenue
56.300 Sinking Fund for repayment of borrowings		
56.400 Investment Allowance Reserve		
56.410(*)	Investment Allowance Reserve	According to Sec. 2 (A) of the Income Tax Act, 25 % of the 75 % value of the Assets inaliza during the year is to be provided towards this reserve.
56.450(*)	Investment Allowance Reserve inaliza.	According to Sec. 2 (A) of the Income Tax Act, 25 % of the 75 % value of the Assets inaliza during the year is to be provided towards this reserve.
56.600 OTHER RESERVES		
56.610(*)	Reserve for Material Cost Variance.	This account records the credit balance transferred from Materials cost variance account.
56.620(*)	Taxation Reserve	This account reflects the amount set aside for payment of In come Tax. (To be operated at HO only)
56.640(*)	Reserve for power purchase related contingent liability	This account records the Reserve for power purchase related contingent liability recognized by the Government of Karnataka in BRP vide G.O. No. DE 12 PSR 2001 dated 30-3-2001
56.888 Reserves- Contra Account		

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
-----------------	--------------	-------------

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
57.000 RESERVE FUNDS		
57.150(*)	Staff Welfare Fund (Family Benefit Fund)	Employees & Employer's contribution is debited to this head of account.
57.200 DEVELOPMENT FUND		
57.888	Reserve Funds- Contra Account	
58.000 SURPLUS		
58.100(*)	Revenue Account	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.
58.200	Net Revenue & Appropriation Account	
58.220	APPROPRIATIONS OF SURPLUS / CONTRIBUTION TO RESERVES / RESERVE FUNDS	
58.221(*)	Contribution to Sinking fund for repayment of borrowings	This account records annual contribution to sinking fund for repayment of borrowings
58.222(*)	Contribution to General Reserve	This account records the contributions made to the General Reserve.
58.223(*)	Contribution to investment allowance reserve	This account records the contribution made to the Investment Allowance Reserve account.
58.300	Net of Income and Expenditure for the year	This account code reflects difference between (balancing figure) debit and credit totals of Part – B of the March Final Trial Balance (Debit or Credit Balance as the case may be).
58.400	Part – B difference to be transferred to Net Revenue and Appropriation Account	This account code depicts contra balance depicted under account code 58.300(*) in part – B of March Final Trial Balance (debit or credit as the case may be). The balance under this account code is to be transferred to account code 58.200(*) in month of April every year.
58.888	Surplus- Contra Account	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
--------------	--------------	-------------

61.000 REVENUE FROM SALE OF BULK POWER

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
61.200 Revenue from sale of bulk power – ESCOMs		
61.201(*)	Revenue from sale of bulk power – BESCO	These account codes reflects the Revenue demand raised by KPTCL for sale of bulk power to ESCOMs.
61.202(*)	Revenue from sale of bulk power – MESCOM	
61.203(*)	Revenue from sale of bulk power – HESCO	
61.204(*)	Revenue from sale of bulk power – GESCOM	
61.205(*)	Revenue from Sale of Bulk power – Hukkeri Electricity Co-operative Society	This account reflects the Revenue demand raised by KPTCL for sale of Bulk power to the said society
61.206(*)	Revenue from Sale of power to Hukkeri Electric Co-operative Society Ltd – GOK’s contribution	Subsidy received from GOK to Compensate for loss in supply of power to Hukkeri Electric Co-operative Society Ltd is credited to this account
61.207(*)	Revenue from Sale of Bulk power – CESCO	This account code reflects the Revenue demand raised by KPTCL for sale of bulk power to CESCO.
61.211(*)	Transmission Charges- BESCO	These account codes reflects the Revenue Demand raised by KPTCL towards Transmission Charges preferred on ESCOMs
61.212(*)	Transmission Charges- MESCOM.	
61.213(*)	Transmission Charges- HESCO.	
61.214(*)	Transmission Charges- GESCOM	
61.215(*)	Transmission Charges- Hukkeri Co-Operative Society.	This reflects the Revenue Demand raised by KPTCL towards Transmission Charges preferred on Hukkeri Co-Operative Society. (At present this Account Code is not under operation)
61.217(*)	Transmission Charges- CESCO	This account code reflects the Revenue Demand raised by KPTCL towards Transmission Charges preferred on

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		CESCO
61.218 (*)	Transmission charges and System Operating Charges on STOA customers	This Account code reflects the Revenue demand raised towards Transmission Charges and System Operating Charges on Short Term Open Access Customers. Customer-wise details shall be maintained in a separate schedule.
61.219 (ANC)	Transmission Service Charges – Hukkeri Electric Co-operative Society.	This account reflects the Revenue Demand raised by TBC, towards Transmission Service Charges payable by Hukkeri Electric Co-operative Society to KPTCL.
61.220 (ANC)	Transmission Charges and System Operating charges on MTOA customers.	This account code reflects the Revenue Demand raised towards Transmission Charges and System Operating Charges on MTOA Customers.
61.300	REVENUE FROM SALE OF POWER – INTER STATE CONSUMERS	
61.301(*)	Revenue from Sale of Power – TNEB	These account codes reflects the revenue demand raised by KPTCL for sale of power to other Boards, Companies etc.
61.302(*)	Revenue from Sale of Power – KSEB	
61.303(*)	Revenue from Sale of Power – MSEB.	
61.304(*)	Revenue from Sale of Power – APTRANSCO	
61.305(*)	Revenue from Sale of Power – Goa.	
61.306(*)	Revenue from sale of power-WREB	
61.307(*)	Revenue from Sale of power – Gujarath Electricity Board	
61.308(*)	Revenue from Sale of power – Chatisgarh State Electricity Board	
61.309(*)	Revenue from Sale of power – Madhya Pradesh Electricity Board	
61.800(*)	Wheeling charges recoveries	Wheeling charges recovered for the energy wheeled through KPTCL. Transmission Lines is recorded in this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
61.801(*)	Wheeling Charges preferred on IPPs utilizing transmission / Distribution Network for wheeling of power	This reflects the revenue demand preferred on IPPs towards wheeling of power on IPPs towards wheeling of power through transmission / distribution network. IPP-wise details shall be maintained in a separate schedule along with details of ESCOMs Distribution network analyzed by the IPPs
61.802 (*)	Wheeling charges – Open Access Customers.	This Account code reflects the Revenue demand raised towards Wheeling Charges on Open Access Customers. Customer-wise details shall be maintained in a separate schedule.
61.888	Revenue from Sale of Bulk Power- Contra Account	
61.900	Miscellaneous Charges	
61.906(*)	Other receipts	Any other receipts not specified are credited to this account code.
61.911(*)	Delayed payment charges from BESCO	These account codes records the amount recovered from ESCOMs for payment made after the due date in respect of power supplied.
61.912(*)	Delayed payment charges from MESCOM	
61.913(*)	Delayed payment charges from HESCO	
61.914(*)	Delayed payment charges from GESCOM	
61.915(*)	Delayed payment charges recovered from Hukkeri Electricity co-operative Society	This amount records the interest recovered from Hukkeri Electricity co-operative society for payments made after the date in respect of Bulk power supplied
61.916(*)	Delayed payment of Network Charges from IPPs.	This account records the amount recovered from IPPs for payment made after the due date in respect of Network Charges Note: To be operated at LDC only.
61.917(*)	Delayed payment charges from CESCO	
61.918 (*)	Miscellaneous charges collected from Open Access Customers	Any Miscellaneous charges collected from Open Access Customers like Grid support

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
61.919 (*)	UI charges – Open Access Customers	charges and so on shall be credited to this account code. Customer-wise details shall be maintained in a separate schedule. This Account code reflects the Revenue demand raised towards UI Charges on Open Access Customers. Customer-wise details shall be maintained in a separate schedule.
62.000 OTHER INCOME		
62.200 Income from Loans, Advances, Investments etc		
62.210(*)	Interest on Loans and Advance drawn by staff – House Building / Purchase / Enlargement	After repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and credited to this Head of Account by debit to Account Code 28.405. (To be operated by O/o FA (A&R) only)
62.211(*)	Interest on loans and advances drawn by staff – Purchase of 2 wheelers	After repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and credited to this Head of Account by debit to Account Code 28.406. (To be operated by O/o FA (A&R) only)
62.212(*)	Interest on Loans and Advance drawn by staff for performance of Marriage	After repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and credited to this Head of Account by debit to Account Code 28.407. (To be operated by O/o FA (A&R) only)
62.213(*)	Interest on Loans and Advance drawn by staff- Purchase of Computer	After repayment of principal amount in full, interest recoverable from the employee against Advance drawn shall be calculated and credited to this Head of Account by debit to Account Code 28.408. (To be operated by O/o FA (A&R) only)
62.214 (ANC)	Interest on loans and advances drawn by staff - Purchase of 4 wheelers	After repayment of principal amount in full, interest recoverable from the employee against advance drawn shall be calculated and credited to this Head of Account by debit to Account Code 28.410. (To be operated by O/o FA (A&R) only)
62.220 INCOME FROM INVESTMENTS		

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
62.221(*)	Interest on securities.	All interest accrued on Securities, Bank Fixed Deposits, Bonds / Debentures of other Electricity Boards, etc whether recovered or not are credited to these account codes.
62.222(*)	Interest on Bank Fixed Deposits	
62.223(*)	Interest on Bonds / Debentures of other Electricity Boards	
62.224(*)	Interest on other Investments.	
62.260(*)	Interest on Advances to Suppliers / Contractors	
62.270(*)	Interest from Banks.	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.
62.300 INCOME FROM TRADING		
62.322(*)	Profit on sale, hire purchase or hire of apparatus / wiring (profit after deducting cost from the sale proceeds)	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	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)	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)	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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
62.900 MISCELLANEOUS RECEIPTS		
62.901(*)	Rental from Staff Quarters	Rent on staff quarters recovered from employees is credited to this account.
62.902(*)	Rental from others	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	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	Excess cash found on physical verification is credited to this account.
62.905(*)	Excess found on physical verification of Materials Stock.	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.	Cost of fixed assets found excess on physical verification, are credited to this account.
62.907(*)	Supervision Charges.	Supervision Charges recovered in respect of supervision by KPTCL staff of self-execution works carried out by others and other works shall be recorded in this account.
62.908(*)	Other Receipts.	All other receipts that are not classifiable against any specific income account code shall be credited to this account.
62.909(*)	Supervision Charges collected on Self Execution Works	Supervision Charges collected distinctly in respect of supervision of Self Execution Works by KPTCL staff
62.910(*)	Recovery for Transport and vehicle expenses (other than recoveries from staff)	Charges recovered towards hire of vehicles to persons other than Corporation employees are credited to this account.
62.912(*)	Sundry credit balance written	Amount outstanding in sundry creditors

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	back	accounts to be written back, after approval is credited to this account.
62.917(*)	Miscellaneous Recoveries.	Receipts other than those detailed in 62.901 to 62.916 are credited to this account.
62.918(*)	Incentives received	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.
62.919(*)	Processing Fee collected towards inalization of evacuation proposals N.C.E projects	Processing fee collected from independent power producers (IPPs) for inalization of Evacuation proposals in respect of Non-Conventional Energy (NCE) projects shall be credited to this account
62.920(*)	Processing Fee collected towards inalization of evacuation proposals – C.E Projects	Processing fee collected from independent power producers (IPPs) for inalization of Evacuation proposals in respect of Conventional Energy (CE) projects shall be credited to this account
62.921(*)	Processing and execution charges collected from ESCOMs – New 33Kv lines and Stations	10% of the detailed project report (DPR) cost collected towards processing and execution charges of new 33 Kv lines and Stations carried out by the Corporation on behalf of the ESCOMs is credited to this account code.
62.922(*)	Consultancy Charges	Charges for having provided consultancy services by KPTCL are credited to this account
62.923(*)	Excess provision made in earlier years no longer required	Excess provision made towards expenditures in previous years crystalised and withdrawn during the year shall be credited to this account
62.925(*)	Rental from BESCO	These account codes are credited with the amount of rent on KPTCL buildings used by ESCOMs for Office/ Quarters
62.926(*)	Rental from MESCOM	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
62.927(*)	Rental from HESCOM	
62.928(*)	Rental from GESCOM	
62.929(*)	Rental from CESCO	
62.999(*)	Excess provision made towards power purchase expenditure in previous years crystalised and withdrawn during the year	Excess provision made towards power purchase expenditure including belated interest in previous years crystalised and withdrawn during the year is credited to this account. NOTE: The balance at the end of the year in this account shall be shown in Power purchase expenditure Schedule to the Profit and Loss Account of KPTCL as credit at Head Office.
63.000 SUBSIDIES AND GRANTS		
63.100 REVENUE SUBSIDIES AND GRANTS		
63.120(*)	Grant for Research and Development Expenses	Grants received from State / Central Govt. to cover research and development expenses either wholly or partly is credited to this account.
63.121(*)	Grant for Research and Development Expenses-RSOP	Grants received from CBIP, CPRI or any organization other than by State/ Central Government directly towards Research Scheme On Power (RSOP) to cover the project either wholly or partly is credited to this account
63.130(*)	Grant-in aid for Survey and Investigation	Grants received from State Govt. to cover the survey and investigation expenses on projects either wholly or partly is credited to this account.
63.141(*)	Assistance for special component plan	Assistance received from State Government towards special component plan is treated as Grant and Credited to this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
63.200	Subsidies against Loss on account of Flood, Fire, Cyclone etc.,	Subsidy received against loss on account of flood fire, cyclone etc., is credited to this account.
63.888	Subsidies and Grants- Contra Account	
65.000	PRIOR PERIOD INCOME	
65.400(*)	Interest income for prior periods	Income earned or received relating to prior period is credited to this account.
65.500(*)	Excess provision for Income Tax in prior periods	Excess provision made in previous years is credited to this account.
65.600(*)	Excess provision for Depreciation in prior periods	Excess provision made in previous years is credited to this account.
65.700(*)	Excess provision for Interest and Finance Charges in prior periods	Excess provision made in previous years is credited to this account.
65.800(*)	Other Excess provision in prior periods	Excess provision made in previous years is credited to this account
65.888	Prior period Income- Contra Account	
65.900(*)	Other Income relating to prior periods	Income earned or received relating to prior period is credited to this account.
70.000	POWER PURCHASE ACCOUNT	
70.101(*)	Power purchased from Tamil Nadu Electricity Board.	These account codes reflects cost of Power purchased by the Corporation from Electricity Boards, Central Generating Stations, IPPs etc
70.102(*)	Power purchased from Kerala State Electricity Board	
70.103(*)	Power purchased from Maharashtra State Electricity Board	
70.104(*)	Power purchased from Andhra Pradesh Transmission Company	
70.105(*)	Power purchased from Pondichery Electricity Board	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.106(*)	Power purchased from Goa Electricity Board	
70.107(*)	Power purchased from GRIDCO	
70.108(*)	Power purchased from KPCL	
70.109(*)	Power purchased from VVNL	
70.110(*)	Power purchased from NTPC-RSTP	
70.111(*)	Power purchased from MAPS	
70.112(*)	Power purchased from NLC	
70.113(*)	Power purchased from PGCIL	
70.114(*)	Power purchased from KAIGA	
70.115(*)	Power purchased from WREB	
70.116(*)	Power purchased from NTPC – ER	
70.117(*)	Power purchased from PTCIL	
70.118(*)	Power purchased from ITPL	
70.119(*)	Power purchased from Ugar Sugars Works Ltd Co generation Plant (USDLCGP), Ugar	
70.120(*)	Power purchased from SMIORE	
70.121(*)	Power purchased from Energy Development Co Ltd.	
70.122(*)	Power purchased from Bhoruka Power Corporation Ltd	
70.123(*)	Power purchased from Murudeshwar Power Corporation Ltd	
70.124(*)	Power purchased from Shamanur Sugar Ltd.	
70.125(*)	Power purchased from – JTPCL	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.126(*)	Power purchased from Shree Renuka Sugars Ltd	
70.127(*)	Power purchased from Bannari Amman Sugars	
70.128(*)	Power purchased from ICL Sugars	
70.129(*)	Power purchased from Rayalaseema Alkalies	
70.130(*)	Power purchased from Prabhulingeshwar	
70.131(*)	Power purchased from Tata Company Ltd.,	
70.132(*)	Power purchased from South India Paper Mills Ltd.,	
70.133(*)	Power purchased from Tannir Bhavi Company Ltd.,	
70.134(*)	Power purchased from Amoga Power Project Ltd.,	
70.135(*)	Power purchased from Dandeli Steel & Ferro Alloys Ltd.,	
70.136(*)	Power purchased from Malavalli Power Plant Pvt. Ltd.	
70.137(*)	Power purchased from Nuziveedu Seeds Ltd.	
70.138(*)	Power purchased from Atria Power Corporation Ltd.,	
70.139(*)	Power purchased from Raythara S.S.K.N.	
70.140(*)	Power purchased from Vishwanath Sugars Ltd.,	
70.141(*)	Power purchased from Sri Dodda Ganga Krishna Ltd.	
70.142(*)	Power purchased from Dodda Moodalabaagilu Power Ltd.,	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.143(*)	Power purchased from Arun Engineering	
70.144(*)	Power purchased from Globe Generating Power Ltd.,	
70.145(*)	Power purchased from Atria Brundavan Power Ltd.	
70.146(*)	Power purchased from Chamundeshwari Sugars Ltd.	
70.147(*)	Power purchased from Subash Kabini Power Company Ltd.	
70.148(*)	Power purchased from Thungabhadra Steel Products	
70.149(*)	Power purchased from Enercon Wind Farms India Ltd.,	
70.150(*)	Power purchased from Topaz Investment Pvt. Ltd.	
70.151(*)	Power purchased from Cepco Industries Pvt. Ltd.,	
70.152(*)	Power purchased from BSES	
70.153(*)	Power purchased from Jamkhandi Sugar Ltd.,	
70.154(*)	Power purchased from Godavari Sugar Ltd.,	
70.155(*)	Power purchased from – Gujarath Electricity Board	
70.156(*)	Power purchased from – Chattisgarh State Electricity Board	
70.157(*)	Power purchased from – Madhya Pradesh Electricity Board	
70.158(*)	Power purchased from – Vijayalakshmi Hydro power Pvt Ltd	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.159(*)	Power purchased from Modabagilu Power (Pvt) Ltd	
70.160(*)	Power purchased from Gem Sugars Ltd	
70.161(*)	Power purchased from Prabhat Agri Bio Tech	
70.162(*)	Unscheduled interchange (UI) Charges to PGCIL-SREB	Unscheduled interchange Charges to PGCIL-SREB for having drawn energy under ABT Regime is debited to this account. Balance in this account at the year-end will be taken to Power Purchase Schedule.
70.163(*)	Power purchased from Suttatti Enterprises Ltd.	
70.164(*)	Power purchased from VXL Systems # II	
70.165(*)	Power purchased from Raja Magnetics Ltd.	
70.166(*)	Power purchased from Mayura Steels Pvt. Ltd.	
70.167(*)	Power purchased from Friends Associate Power Project	
70.168(*)	Power purchased from Texmo Precision Castings	
70.169(*)	Power purchased from RSM Autokast Ltd.	
70.170(*)	Power purchased from Patel Shanti Steels Pvt. Ltd	
70.171(*)	Power purchased from BSES Ltd (1.8MW)	
70.172(*)	Power purchased from Shilpa Antibiotics Ltd.	
70.173(*)	Power purchased from – Indan Energy Pvt. Ltd	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.174(*)	Power purchased from Savita Chemicals Ltd.	
70.175(*)	Power purchased from Elveety Industries Pvt. Ltd.	
70.176(*)	Power purchased from VXL Systems #I	
70.177(*)	Power purchased from Siddaganga Oil Extractions Ltd.	
70.178(*)	Power purchased from Sharp Pumps Pvt. Ltd	
70.179(*)	Power purchased from Rajanikanth Foundation	
70.180(*)	Power purchased from Panama Business Centre	
70.181(*)	Power purchased from Fiza Developers & Inter Trade.	
70.182(*)	Power purchased from Kamal Trading Co.	
70.183(*)	Power purchased from Maruthi Power Gen (I) Pvt. Ltd.	
70.184(*)	Power purchased from Jindal Aluminium Ltd.	
70.185(*)	Power purchased from Shilpa Medicate Ltd.	
70.186(*)	Power purchased from Cepco Industries Ltd (0.60 MW)	
70.187(*)	Power purchased from MSPL Ltd	
70.188(*)	Power purchased from NLC TPS Expansion I & II	
70.189(*)	Power purchased from NTPC Talcher Stage II	
70.190(*)	Power purchased from Kalson Power Tech. Ltd	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.191(*)	Power purchased from Balsaheb M. Ladkat	
70.192(*)	Power purchased from Sanjay D. Ghodawat (HUF)	
70.193(*)	Power purchased from Topaz Investment Ltd. (1.2 MW)	
70.194(*)	Power purchased from Ghodwat Pan Masala	
70.195(*)	Power purchased from Nuziveedu Seeds Ltd. (1.9 MW)	
70.196(*)	Power purchased from Shriram Investment Ltd.	
70.197(*)	Power purchased from Texmo Industries.	
70.198(*)	Power purchased from Shriram City Union Finance Ltd.	
70.199(*)	Power purchased from Shriram Transport Finance Ltd.	
70.200(*)	Power purchased from. Lovely Fragrance.	
70.201(*)	Power purchased from JN Investments.	
70.202(*)	Power purchased from Enercon (Karnataka) Wind Farm (21MW).	
70.203(*)	Power purchased from Mohite & Mohite Pvt. Ltd.	
70.204(*)	Power purchased from Panama Credit & Capital Pvt. Ltd	
70.205(*)	Power purchased from Shilpa Medicare Ltd.	
70.206(*)	L.C. Charges / Other Bank Commission paid for purchase of power.	Bank commission / Bank charges paid for operating letter of credit opened for arranging payments towards power purchase is debited to this account code.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.207(*)	Power purchased from Jindal	Aluminum- 6.6 MW
70.208(*)	Power purchased from Graphite	India Limited-1.5 MW
70.209(*)	Power purchased from MSPL Ltd.	- Phase II - 4.75 MW
70.210(*)	Power purchased from Ramghad	Mining - 1.9 MW
70.211(*)	Power purchased from Ghodawat	Panmasala Products (Nandan
	Hosur Group) - 5.4 MW	
70.212(*)	Power purchased from	International Power Corporation
	Ltd. - 2.4 MW	
70.213(*)	Power purchased from Encon	Service Ltd. - 3 MW
70.214(*)	Power purchased from NEG Micon	Pvt. Ltd. - 3.8 MW
70.215(*)	Power purchased from Pallavi	Green Power - 0.75 MW
70.216(*)	Power purchased from	Mansukhmal Investments - 0.95
	MW	
70.217(*)	Power purchased from Bhoruka	Power Corporation Limited
	(Shapura D9)-1 MW	
70.218(*)	Power purchased from Dee Dee	Enterprises (Nandan Hosur) - 0.6
	MW	
70.219(*)	Power purchased from	Bhagyanagar Solvent Extractions
	Ltd-5.4 MW	
70.220(*)	Power purchased from Supreme	Power Company-0.6 MW

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.221(*)	Power purchased from Royal Energy Company-0.6 MW	
70.222(*)	Power purchased from Prime Lables Company-0.25 MW	
70.223(*)	Power purchased from R.K.Power Gen Pvt Ltd-20 MW	
70.224(*)	Power purchased from Maruthi Power Gen Pvt Ltd (Hemavathy Project)-1.5 MW	
70.225(*)	Power purchased from Nuziveedu Seeds Ltd (NSL-V)-1.9 MW	
70.226(*)	Power purchased from Nuziveedu Seeds Ltd (NSL-II & III) -10.5 MW	
70.227(*)	Power purchased from Mahe Ltd-0.25 MW	
70.228(*)	Power Purchased from Davangere Sugar Co. Ltd (20 MW)	
70.229(*)	Power Purchased from Goetz (I) Financial Ltd.(9.6MW)	
70.230(*)	Power Purchased from Sanjay .D. Ghodawat (I & II)	
70.231(*)	Power Purchased from Channabasappa & Sons (0.60 MW)	
70.232(*)	Power Purchased from Associate Autotex Ancillaries Pvt. Ltd (1.20 MW)	
70.233(*)	Power Purchased from Goodluck Syndicate (0.60 MW)	
70.234(*)	Power Purchased from Godawat Pan Masala – 4.2 MW	
70.235(*)	Power Purchased from Shreya Laxmi Properties (0.60 MW)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.236(*)	Power Purchased from Shraddha Constructions (6.60 MW)	
70.237(*)	Power Purchased from VXL Systems (0.60 MW)	
70.238(*)	Power Purchased from Cepco Insustries – 1.2 MW	
70.239(*)	Power Purchased from Dee Dee Enterprises (EG) (0.60MW)	
70.240(*)	Power Purchased from Samson Distillers Pvt. Ltd.(2 MW)	
70.241(*)	Power Purchased from Star Flexi Pack Industries.(0.60 MW)	
70.242(*)	Power Purchased from Savitha Chemicals (Encon Group) (0.75 MW)	
70.243(*)	Power purchased from –B.S.C Textiles (VVS) (0.6 MWs)	
70.244(*)	Power purchased from –SCM Sugars Ltd.(26 MWs)	
70.245(*)	Power purchased from –Sri Indra Power Energies Ltd.	
70.246(*)	Power purchased from –Madras Cements Ltd. (VVS) – (0.6 MWs).	
70.247(*)	Power purchased from –Suresh Productions Private Limited– (0.75 MWs).	
70.248(*)	Power purchased from – Sanghvi Movers Ltd. (0.75 MWs)	
70.249(*)	Power purchased from –Eswari Garments (1.5 MWs)	
70.250(*)	Power purchased from –Eswari Knitting Works – (3MWs)	
70.251(*)	Power purchased from – Eswari Textiles (3 MWs).	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.252(*)	Power purchased from – Victus Associate (1.5 MWs).	
70.253(*)	Power purchased from – Shree Doodhganga Krishna Sahakari Karkhane Niyamit – (24 MWs)	
70.254(*)	Power purchased from –Kariganur Iron & Steel (P) Ltd. – (0.75 Mws)	
70.255(*)	Power purchased from – Deefree Engineering (P) Ltd.- (0.6 MWs)	
70.256(*)	Power purchased from Poweronicks Ltd (5.4 MWs)	
70.257(*)	Power purchased from NCL Energy Ltd (8.25 MWs)	
70.258(*)	Power purchased from SLS Power Industries Ltd (4.5 MWs)	
70.259(*)	Power purchased from Venkateshwara Power Project Ltd (10 MWs)	
70.260(*)	Power purchased from Sahyadri Power Co. (P) Ltd (0.4 Mws)	
70.261(*)	Power purchased from Koppal Green Power (6 MWs)	
70.262(*)	Power purchased from Meghana Automotives (VVS-20) (0.6 MWs)	
70.263(*)	Power purchased from P. Vijaya Kumar (VVS-22) (0.6 MWs)	
70.264(*)	Power purchased from P. Mohan Lal (VVS-23) (0.6 MWs)	
70.265(*)	Power purchased from Primetex Apparels (VVS-24) (0.6 MWs)	
70.266(*)	Power purchased from Laxmi Organics (VVS-25) (1.2 MWs)	
70.267(*)	Power purchased from Cooper Foundry (VVS-26) (2.4 MWs)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.268(*)	Power purchased from Madeo Soaps (VVS-27) (6.0 MWs)	
70.269(*)	Power purchased from Mineral Enterprises (VVS-28) (3.0 MWs)	
70.270(*)	Power purchased from World Institute of Sustain Energy (VVS-29) (3.0 MWs)	
70.271(*)	Power purchased from Rajesh Constructions (Suzlon Group) (2.5 MWs)	
70.272(*)	Power purchased from Ferromar Shipping (P) Ltd (1.25 MWs)	
70.273(*)	Power purchased from G.M. Aggrawal (Suzlon Group) (2.5 MWs)	
70.274(*)	Power purchased from Sai Spurthi Power (P) Ltd (10.2 MWs)	
70.275(*)	Power purchased from Unnathi Projects (VVS-30)	
70.276(*)	Power purchased from Jitendra D Majethia (VVS- 31)	
70.277(*)	Power purchased from Brindavan Agro Industries (VVS – 33)	
70.278(*)	Power purchased from GEM Crafts (VVS –34)	
70.279(*)	Power purchased from S.E.Investments Ltd. (VVS–35)	
70.280(*)	Power purchased from Sanjana Power (VVS- 37)	
70.281(*)	Power purchased from International Conveyers (VVS- 38)	
70.282(*)	Power purchased from Swaraj PVC Pipes Ltd (VVS –39)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
70.283(*)	Power purchased from I.G.L India Ltd. (VVS -40)	
70.284(*)	Power purchased from Amrita Bottlers (P) Ltd (VVS -42)	
70.285(*)	Power purchased from M.K. Agrotech (P) Ltd (VVS-43)	
70.286(*)	Power purchased from Abhishek Exports	
70.287(*)	Power purchased from Amitronics Ltd	
70.288(*)	Power purchased from Sanjana Gryogenics	
70.289(*)	Power purchased from Navalakha Translines	
70.290(*)	Power purchased from Mantri Developers	
70.291(*)	Power purchased from Jivraj Tea	
70.292(*)	Power purchased from K.R.E.D.L.	
70.293(*)	Power purchased from Enercon (Krishna) Wind Farms.	
70.294(*)	Power purchased from M/s. Konark Power Project Limited	This Account reflects the cost of Power purchased by the Corporation from such power supplier
70.295(*)	Power purchased from M/s Naranja Sahakari Sakkare Karkhane Niyamit.	This account code reflects cost of power purchased by the corporation from such supplier.
70.296 (ANC)	Power purchased from Bellary Iron Ores Private Limited	These Account Codes reflect cost of power purchased by the corporation from each of the IPPs
70.297 (ANC)	Power purchased from Sanmathi Power Company	
70.298 (ANC)	Power purchased from Venganashetty & Sons	P
70.299 (ANC)	Power purchased from Ravikiran Power Project	
70.301	Power purchased from Mysore Paper Mills Limited	M/s These Account Codes reflect cost of power purchased by the corporation from M/s Mysore Paper Mills Limited
70.400	Wheeling Charges payable	Wheeling charges payable for wheeling

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		power into the transmission lines of the Corporation are debited to this account.
70.700	Cost of Banked Energy	Provision made towards cost of Banked Energy at the end of the year shall be debited to this account. At the beginning of the year I.e., in April, provision made shall be reversed without fail. (To be operated at LDC only)
70.800	Unscheduled interchange Changes (due to KPTCL) from PGCIL-SREB	This is a credit head of account. UI. Charges due to KPTCL from PGCIL-SREB for having drawn less energy under ABT regime is credited to this account by debit to account code 28.905(*) the balance in this account shall be taken to power purchase schedule in the accounts at the year end to reduce power purchase cost to that extent
70.888	Power Purchase Account- Contra Account	
70.900	Power Cost charged to Capital Works	Cost of Power charged to capital works is credited to this account for absorption of capital works
71.000	COST OF GENERATION OF POWER	
71.153(*)	20% Share of Generating Cost – TBHE Board	Cost of Generating related to TBHE Board 20% of which is to be shared by KPTCL be debited to this account
71.888	Cost of Generation of Power- Contra Account	
74.000	REPAIRS AND MAINTENANCE	
74.100	REPAIRS AND MAINTENANCE TO PLANT AND MACHINERY	
74.101(*)	R & M to Plant & Machinery – R.T.	Expenses incurred for repairs and maintenance of plant and machinery is debited to these account codes
74.103(*)	R & M to Plant & Machinery - R & D	
74.104(*)	R & M to Plant & Machinery – Telecommunication.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
-----------------	--------------	-------------

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
74.105(*)	R&M- Disaster Management	Expenses incurred for emergency restoration of power supply under Disaster Management, as per Corporate Order No. KPTCL/B8/3825/2001-02 dated 13-12-01 is booked under this account
74.110(*)	R & M to Plant & Machinery – Others.	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.
74.116(*)	R & M Expenses to Power Transformers	Expenses incurred for repairs and maintenance of Power Transformers is booked under this head of account.
74.118	Remuneration to Private Contractors engaged for shift and minor maintenance duties of Stations/MUSS.	The remuneration paid to Private contractors / Agencies engaged for shift and minor maintenance duties of Stations / MUSS shall be debited to this Account code. The Debit balance existing in Account Code 76.127 shall be transferred to this account code.
74.200 REPAIRS & MAINTENANCE TO BUILDINGS		
74.210(*)	R & M to Residential Quarters	Expenses incurred for repairs & maintenance of Residential Buildings are debited to this account.
74.220(*)	R & M to Other Buildings	Expenses incurred for repairs & maintenance of Other Buildings are debited to this account.
74.221(*)	R & M to Guest Houses.	R & M Expenses to Guest Houses, Rest Houses and Inspection Bungalows shall be booked under this account. Note: Balances under 75.767(ANC) shall be transferred to this new head of account, since A/C Code 75.767 has ceased to be in operation w.e.f. 1-4-2005.
74.300(*)	Repairs & Maintenance to Civil Works	Expenses incurred for repairs and maintenance of Civil Works are debited to this account
74.302(*)	Formation and maintenance of Horticulture Works	Expenditure relating to formation and maintenance of gardens, lawns etc., in respect of Horticulture works shall be booked under this Head of account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
74.500 REPAIRS AND MAINTENANCE – LINES CABLE NETWORK, ETC.,		
74.510(*)	R & M to Lines Cable network etc.,	Expenses incurred for R & M of lines cable network, metering equipments, service connections etc., are debited to this account.
74.512(*)	Charges for Restoration of System in Emergencies by temporary alternate arrangements.	Charges incurred towards making alternative arrangements for a temporary period till restoration of any existing system or for maintaining continuity of power supply, are to be debited to this account. If expenditure is incurred in Major Works Division such expenditure shall not be capitalised as an exception to general condition.
74.518(*)	Maintenance Charges paid to PGCIL in respect of Transmission Lines.	Charges incurred towards maintenance of Transmission lines by PGCIL is debited to this account.
74.600 REPAIRS AND MAINTENANCE – VEHICLES		
74.601(*)	R & M to vehicles	Expenses incurred for R & M of all types of vehicles are debited to this account.
74.700 R & M TO FURNITURE & FIXTURES		
74.701(*)	R & M to Furniture and Fixtures	Expenses incurred for R & M to Furniture and Fixtures are debited to this account.
74.800 R & M TO OFFICE EQUIPMENT		
74.801(*)	R & M of Office Equipment	Expenses incurred for R & M to Office Equipment are debited to this account.
74.802(*)	Repairs to Computers & Printers	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.
74.803	AMC charges for EMS/ SCADA	KPTCL portion of AMC charges for

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	portion under ULDC Scheme	EMS/SCADA, under ULDC Scheme to PGCIL as per MOU executed between PGCIL and KPTCL shall be debited to this account.
74.888	Repairs and maintenance- Contra Account	
74.900	R & M charged to Capital Works (Credit account)	R & M expenses allocable to capital works are credited to this account.
74.910	Repair & Maintenance expenses allocable to ESCOMs (Credit Amount)	Repair & Maintenance Expenses initially incurred by KPTCL and a part of which is allocable to ESCOMs as per agreement / Terms & Conditions, shall be credited to this Account Code by debiting relevant Account Code under Account Group 28
75.000	EMPLOYEE COST	
75.100	SALARIES	
75.110(*)	Salaries – Regular Employees – Relay Testing	Basic salary earned by the regular employees is debited to these account codes 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 75.115(*) except the salaries, which are debitable to the specific Head of Account.
75.114(*)	Salaries – Regular Employees – Stores	
75.115(*)	Salaries – Regular Employees – Others	
75.117(*)	Salaries – Regular Employees – Employees covered under Contributory Pension Scheme.	Basic Salary earned by the Regular employees appointed on or after 01-04-2006 and covered under Contributory Pension Scheme are debited to this Account Code w.e.f. Salary of April 2010
75.150(*)	Salaries – Casual Labour – Relay Testing	Salaries earned by Casual Labourers of based on attendance is initially booked in these account codes. 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.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
75.154(*)	Salaries – Casual Labour – Stores	
75.155(*)	Salaries – Casual Labour –Others	
75.156(*)	Salaries – Contract A.E /J.E	Employee appointed as Contract Assistant Engineer, Elecl (CAEE) & Contract Junior Engineer, Elecl (CJEE) are paid a consolidated remuneration of Rs.8,000/- & Rs.5,000/- respectively per month. Salary paid to CAEE & CJEE shall be debited to this account by corresponding credit to Account code 44.311(*)
75.170(*)	Salaries- Trainees / Apprentices	Stipend earned by the trainees and apprentices is debited to this account.
75.171(*)	Salaries – Corporation Trainees	Stipend earned by the Corporation trainees is debited to this account.
75.172(*)	Salaries – Government Trainees	Stipend earned by the Govt., trainees will be debited to this account.
75.180	Dearness Pay – Regular Employees – Relay Testing	This Account Code is debited with the amount of 71% of Dearness Allowance converted as “Dearness Pay” vide Corporate Office order dated 12-11-2007. This shall be shown as a separate component in the scale register and reckoned for the purpose of calculation of Dearness Allowance w.e.f. 1-7-2007 and HRA & CCA w.e.f. 1-11-2007 as per Corporate Office order dated 12-11-2007.
75.182	Dearness Pay – Regular Employees – Research	
75.183	Dearness Pay – Regular Employees – Workshop & RCC Centre.	
75.184	Dearness Pay – Regular Employees – Stores.	
75.185	Dearness Pay – Regular Employees – Others.	
75.187(*)	Dearness Pay - Regular Employees – Employees covered under Contributory Pension Scheme	Dearness Pay equivalent to 71% Basic Pay of employees appointed on or after 01-04-2006 and covered under Contributory Pension Scheme are debited to this Account Code w.e.f. Salary of April 2010
75.188	Interim Relief – Pay Scale revision 2010-Employees recruited prior to 01.04.2006	Corporate Office has released Interim relief (IR) of 12% on Existing Basic Pay plus dearness pay vide Corporate Order under

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
75.189	Interim Relief – Pay Scale Revision 2010-Employees recruited on or after 01-04-2006.	reference. The amount of 12% IR so arrived at shall be debited to this Account Code. This Account code shall be operated till revised pay Scales are implemented. Corporate Office has released Interim relief (IR) of 12% on Existing Basic Pay plus Dearness Pay vide Corporate Order under reference. The amount of 12% IR so arrived at shall be debited to this Account Code. This Account code shall be operated till revised pay Scales are implemented.
75.200 OVERTIME – REGULAR EMPLOYEES		
75.210(*)	Overtime – Regular Employees – Relay Testing	Overtime earnings of Regular Employees as computed and apitalize are debited to these account codes. Overtime allowance includes Double Wages also.
75.214(*)	Overtime – Regular Employees – Stores	
75.215(*)	Overtime – Regular Employees – Others	
75.217(*)	Overtime – Regular Employees – Employees covered under Contributory Pension Scheme	Overtime earnings of Regular employees appointed on or after 01-04-2006 and covered under Contributory Pension Scheme are debited to this Account Code w.e.f. Salary of April 2010
75.230(*)	Overtime – Casual Labour – Relay Testing	Overtime earnings of Casual Labourers as computed and apitalize is initially debited to these account codes and allocation to various works on which they have been employed routed through separate account viz., Employee costs charged to Capital Works – 75.900 (*).
75.234(*)	Overtime – Casual Labour – Stores	
75.235(*)	Overtime – Casual Labour – Others	
75.300 DEARNESS ALLOWANCE – REGULAR EMPLOYEES		
75.310(*)	Dearness Allowance – Regular Employees – Relay Testing	Dearness Allowance earned by the Regular Employees is debited to these account codes.
75.314(*)	Dearness Allowance – Regular Employees (Stores)	
75.315(*)	Dearness Allowance – Regular Employees	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
75.317(*)	Dearness Allowance- Regular Employees – Employees covered under Contributory Pension Scheme	Dearness Allowance earned by the Regular employees appointed on or after 01-04-2006 and covered under Contributory Pension Scheme are debited to this Account Code w.e.f. Salary of April 2010
75.340(*)	Dearness Allowance – Casual Labour – Relay Testing	Dearness allowance earned by the Casual Labourers is initially debited to these account codes and allocation to various works on which they had been employed is routed through a separate account, viz., employee costs charged to capital works 75.900(*)
75.344(*)	Dearness Allowance – Casual Labour – Stores	
75.345(*)	Dearness Allowance – Casual Labour – Others	
75.400 OTHER ALLOWANCE		
75.410(*)	Other Allowances – Regular Employees – Relay Testing	Other Allowances earned by permanent employees are debited to these account codes, Other allowances include Shift Allowance, Conveyance allowance, Special Locality allowance, Deputation allowance, Project allowance, Honorarium etc.,
75.411	Other Allowances – Regular Employees-Employees covered under Contributory Pension Scheme (w.e.f. April-2010)	
75.414(*)	Other Allowances – Regular Employees – Stores	
75.415(*)	Other Allowances – Regular Employees – Others	
75.416(*)	HRA – Regular Employees –Relay Testing	HRA earned by permanent employees is debited are debited to these account codes.
75.419(*)	HRA – Regular Employees –Stores	
75.420(*)	HRA – Regular Employees –Others	
75.421(*)	CCA – Regular Employees –Relay Testing	CCA earned by permanent employees of is debited to these account codes
75.424(*)	CCA – Regular Employees –Stores	
75.425(*)	CCA – Regular Employees –Others	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
75.426(*)	HRA - Regular Employees – Employees covered under Contributory Pension Scheme	HRA earned by the Regular employees appointed on or after 01-04-2006 and covered under Contributory Pension Scheme are debited to this Account Code w.e.f. Salary of April 2010
75.427(*)	CCA - Regular Employees – Employees covered under Contributory Pension Scheme	CCA earned by the Regular employees appointed on or after 01-04-2006 and covered under Contributory Pension Scheme are debited to this Account Code w.e.f. Salary of April 2010
75.440(*)	Other Allowances – Casual Labour – Relay Testing	Other allowances earned by Casual Labourers are initially debited to these account codes. Allocation to works on
75.444(*)	Other Allowances – Casual Labour – Stores	which they had been employed is routed through a separate account, viz., employee costs, charged to capital works 75.900 (*)
75.445(*)	Other Allowances – Casual Labour – Others	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
75.446(*)	Other Allowances – Contract A.E /J.E	Other Allowances earned by Contract A.E /J.E are debited to this account by corresponding credit to Account Code 44.311. Other Allowance include Shift Allowance, Overtime, Double wages etc. payable if any as per terms of contract / Relevant Regulations.
75.500 BONUS AND EXGRATIA		
75.510(*)	Bonus – Regular	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	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	Ex-gratia payable to employees drawing emoluments over and above that is stipulated under Payment of Bonus Act is debited to this account.
75.600 OTHER STAFF COSTS		
75.611(*)	Medical expenses reimbursement	Actual reimbursement of medical expenses paid to the employees of the Corporation is debited to this account.
75.612(*)	Leave Travel Assistance	Payments made to the employees towards Home Travel and Leave Travel Claims is debited to this account.
75.616(*)	Earned Leave Encashment – Employees covered under Contributory Pension Scheme.	Earned Leave Encashment of Regular Employees employed appointed on or after 01-04-2006 and covered under Contributory Pension Scheme are accounted under this Account Code w.e.f Salary of April 2010.
75.617(*)	Earned Leave Encashment	Payment in respect of actual encashment of Earned Leave is debited to this account.
75.618(*)	Earned Leave encashment – Retired / Deceased employees	Amount in respect of ELS payments at the time of Retirement / on Death of an employee shall be debited to this account by credit to A/c Code 44.310(*)

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
75.619(*)	Retrenchment Compensation	Amount of retrenchment compensation payable in accordance with Industrial Dispute Act is debited to this account.
75.629(*)	Payment under Workmen's Compensation Act	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	Payment made to Helpers for Storm & Monsoon gangs etc., is debited to this account.
75.700 STAFF WELFARE EXPENSES		
75.710(*)	Honorarium paid to Medical Consultants	Honorarium paid to the Medical Consultants of the Corporation is debited to this account.
75.711(*)	Expenses incurred on Medical Check-up Camps	Amount paid to the Kidwai Memorial Institute of Oncology, Bangalore towards conducting of Medical Check-up camps, the expenses incurred incidental to Medical Check-up and the expenses incurred for arranging specified accommodation and facilities to the unit including Lunch/Snacks to the medical, Para-medical and other staff deployed for the health check-up camp shall be debited to this account.
75.720(*)	Canteen Expenses	Expenses incurred for providing Canteen facilities to the employees of the Corporation are debited to this account.
75.740(*)	Uniform & Livery Expenses	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	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	Fees payable by the Corporation for staff training courses / seminars conducted by outsiders are debited to this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
75.762(*)	Training expenses for Trainees	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	Contribution made to Labour Welfare Fund is debited to this account.
75.764(*)	Janatha Personal Accident Insurance Scheme	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	Corporation's contribution made towards Deposit Linked Insurance Scheme is debited to this account
75.766(*)	Administrative charges for Deposit linked Insurance scheme	Administrative charges under Deposit linked Insurance Scheme payable by the Corporation are debited to this account.
75.767	Corporation's portion of EPF (ANC) contribution in respect of Contract JEs & Gang men.	Contribution made by the Corporation towards EPF in accordance with PF Act in respect of Contract JEs & Gang men is debited to this account.
75.769(*)	Subsidised / Free Supply of Power	Revenue sacrificed for supply of power to employees free of cost / Subsidised rates is debited to this account.
75.770(*)	Other Welfare Expenses	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	Interest subsidy to employees on HBA/ HPA/HEA obtained directly from Financial Institutions is debited to this account.
75.772(*)	Outstanding Interest waived on loans and Advances drawn by employees who die while in service	Balance of interest outstanding against the name of an employee who has drawn HBA/HPA/HEA/MCA/MA/Computer Advance and who has died while in service is debited to this account code by credit to Account code 28.405(*), 28.406(*), 28.407(*) and 28.408(*) as applicable (to be operated by O/o FA (A&R) only)
75.800 TERMINAL BENEFITS		
75.830(*)	Terminal Benefits (Pension)	This account is debited with the annual

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	Corporation's Contribution	contribution made by the Corporation to the Pension Fund in respect of employees appointed on or after 1.10.1957
75.831	Terminal Benefits – KPTCL Contribution to Contributory Pension Scheme with effect from 1-4-2006	This account is debited with the amount of matching contribution made by the Corporation to Contributory Pension Scheme in respect of all new recruits to KPTCL Service joining on or after 1-4-2006. The corresponding credit shall be given to Account code-44.150
75.832	Lump sum Compensation paid to the legal heirs on death of the employee/Officers while in service in respect of employees/officers appointed on or after 01-04-2006 under NDCP Scheme.	The Compensation paid to the legal heirs on death of the employee/Officers while in service in respect of employees/officers appointed on or after 01-04-2006 under NDCP Scheme shall be booked under this A/c code.
75.840(*)	Terminal Benefits (Gratuity)	The actual gratuity under payment of gratuity act to the employees is booked under this account.
75.860(*)	Family Benefit Fund Contribution	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	Contribution to KPTCL Life Cover Scheme 1987 is debited to this account.
75.880(*)	Compensation under KPTCL life Cover Scheme, 1987	Lump sum payment of Rs.10, 500/- paid to legal heirs of the deceased employee is debited to this account.
75.888	Employee cost - Contra Account	
75.890(*)	Pension & Leave contribution of employees on deputation.	The pension & leave contribution charges of employees on deputation from Govt./Local bodies/Boards/other institutions is debited to this account.
75.900	Employees cost charged to Capital works	Employees cost such as salaries & wages, overtime, dearness allowance & other allowances allocable to capital works are credited to this account. Also, all staff welfare expenses and other costs of Major Works Divisions & Circles are credited to this account for absorption to capital

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		works.
75.910	Employees Cost allocable to ESCOMs (Credit Account)	Employees Cost initially incurred by KPTCL and a part of which is allocable to ESCOMs as per agreement / Terms & conditions , shall be credited to this Account Code by debiting relevant Account Code under Account Group 28.
76.000	ADMINISTRATION & GENERAL EXPENSES	
76.100	PROPERTY RELATED EXPENSES	
76.101(*)	Rent (including lease rentals)	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	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 Receiving Stations, etc.,	Expenses incurred towards security arrangements at Receiving Stations, in respect of Police / Army personnel are debited to this account.
76.104(*)	Insurance on Fixed Assets	Insurance premium payable for Insurance cover of fixed assets is debited to this account.
76.105(*)	Insurance on Stocks	Insurance premium payable for Insurance cover of stocks is debited to this account.
76.106(*)	Insurance on Assets under construction	Insurance premium payable for Insurance cover of Assets under construction is debited to this account.
76.107(*)	Service line charges paid to ESCOMs for obtaining power Supply to KPTCL installations	Service line charges paid to ESCOMs for obtaining power supply to KPTCL installations is debited to this account
76.110	COMMUNICATION	
76.111(*)	Pagers, Cellular phones, E-mail & Other communication charges	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

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		76.112 shall be debited to this account.
76.112(*)	Telephone, Trunk call, Telegrams and Telex Charges	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	Amount spent on postage as well as towards Franking machines is debited to this account.
76.114(*)	Mobile phone charges	All changes like monthly Fixed charges, call charges and any other charges on Mobile phones (other than cost of the equipment) shall be debited to this account
76.116	Air Net, Internet & Broadband (ANC) Charges.	All charges like monthly Fixed charges, usage charges and other recurring monthly charges in respect of Air net connection (other than cost of equipment) is debited to this account. Note: Wherever Internet and/or Broadband are exclusively availed, the monthly recurring charges also shall be debited to this account.
76.120 PROFESSIONAL CHARGES		
76.121(*)	Legal Charges	All legal charges incurred by the Corporation are debited to this account.
76.122(*)	Audit Fees	Audit Fees paid / payable to the Accountant General is debited to this account.
76.123(*)	Consultancy charges	Amount paid to consultants in pursuance of the consultancy agreement is debited to this account.
76.124(*)	Technical Fees	Amount paid for getting Technical Advice, Drawings / Specification sheets is debited to this account.
76.125(*)	Other Professional Charges	All other professional charges not covered under 76.121(*) to 76.124(*) are debited to this account.
76.127(*)	Remuneration to Private Contractors engaged for shift and	The remuneration paid to Private Contractors / Agencies engaged for shift

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	minor maintenance duties of Stations / MUSS.	and minor maintenance duties of Stations / MUSS is debited to this account.
76.128(*)	Charges paid to Contract Agencies for house keeping of Guest Houses, Colonies and Offices of KPTCL	Charges paid to Contract Agencies for house keeping of Guest Houses / Offices of KPTCL is debited to this account. Note: Existing liability account “42.401(*) – Contractors Control Account” shall be made use of as “corresponding liability head of account”
76.129(*)	Remuneration paid to Contract Agencies / Services obtained	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”.
76.130 CONVEYANCE & TRAVELLING		
76.131(*)	Conveyance expenses	Petty expenses incurred on conveyance are debited to this account.
76.132(*)	Travelling expenses	Travelling expenses other than Travelling allowance to employees are debited to this account.
76.133(*)	Travelling allowance to employees	Travelling allowances paid to Employees in accordance with Regulations is debitable to this account.
76.134(*)	Travelling Allowance to Contract A.E /J.E	Travelling allowances paid to Contract A.E /J.E in accordance with regulations is debitable to this account by credit to 46.411.
76.136(*)	Vehicle running expenses other than store vehicles	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	Expenses incurred towards hiring of vehicles through contract agency / others shall be debited to this head of account.
76.138(*)	Vehicle License, Registration fee	Amount paid towards License, Registration

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
	Taxes and Insurance	fee, Taxes, and Insurance in respect of all types of vehicles of the Corporation is debited to this account.
	76.150 OTHER EXPENSES & 76.160	
76.151(*)	Fees & Subscriptions	Fees & Subscriptions to institutions are debited to this account.
76.152(*)	Books, Periodicals and Dairies	Amount spent for Books and periodicals and dairies is debited to this account.
76.153(*)	Printing & Stationery	The expenditure incurred on printing & stationery is debited to this account.
76.155(*)	Advertisement Expenses	Expenses on advertisement other than those relating to purchase are debited to this account.
76.156(*)	Computer Stationery and Memory storage mediums	Expenditure incurred on computer stationery like Paper, Printer Ribbon, Printer Cartridge, materials required for plotters etc. and Cost of Floppies, Magnetic tapes, CDs and any other data storage media purchased shall be debited to this head of account.
76.157(*)	Contributions	Contribution made for specific purpose is debited to this account.
76.158(*)	Electricity Charges – Tax on Auxiliary Consumption of KPTCL’s Stations	Cost of Electricity on a auxiliary consumption of stations of KPTCL, is debited to this account.
76.159(*)	Statutory Payments as per Company Act, 1956.	All fees relating to filing of Statutory Returns with Registrar of Companies. All fees and penalties payable under Companies Act, 1956 to the concerned authorities. All expenses in connection with stamp duty Payable on instruments such as Share Certificates, Debenture Certificates, Bonds, etc is to be debited to this account.
76.160(*)	Water Charges	Expenditure on Water Charges pertaining to offices, Sub-stations and Colonies are debited to this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
76.161(*)	KPTCL share of maintenance charges of P&G Trust	KPTCL's portion out of all Expenses (including employee costs) met for maintenance of P&G Trust is debited to this Account.
76.162(*)	Entertainment	Entertainment expenses incurred by the offices of the Corporation on VIP's, consumers etc., are debited to this account.
76.164(*)	Secret Service Grant	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.s
76.165 (ANC)	Pension and Leave contributions made in respect of employees of other Departments who are working in KPTCL on deputation.	Expenditure towards Pension and Leave contribution in respect of employees of other departments working in KPTCL on deputation is debited to this account.
76.166	Karnataka State Building & Other Construction Workers Welfare Board CESS	In case, any building or other constructions works are carried out by KPTCL internally or departmentally without engaging Contractors, the amount of CESS shall be debited to this Account code by corresponding credit to Account code 46.942 – CESS payable to Karnataka State Building & Other Construction Workers Welfare Board
76.190(*)	Miscellaneous Expenses	Miscellaneous expenses such as official meeting expenses, office contingencies, etc., are debited to this account.
76.191(*)	Compliment Expenses	Expenses incurred by the Corporation towards giving compliments to Organisations / Power suppliers etc., is debited to this head of account.
76.200	MATERIALS RELATED EXPENSES	
76.201(*)	Material Testing Charges.	Material testing charges paid to CPRI or any other Laboratories is debited to this account.
76.210(*)	Freight on Capital equipments	Freight payable by the Corporation on capital equipments purchased / transported by contractors is debited to this account.
76.220(*)	Other Freight	Freight payable by the Corporation on

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		materials / equipments purchased / transported by contractors is debited to this account.
76.230(*)	Transit Insurance	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)	Cost of petrol, diesel and oil used for the vehicles of stores is debited to this account.
76.250(*)	Octroi charges / Entry Tax	Octroi charges / Entry tax are debited to this account.
76.260(*)	Advertisement of Tenders, Notices and Other purchase related advertisement	Expenses incurred on advertisements connected with purchases are debited to this account.
76.270(*)	Incidental Store Expenses	Incidental expenses such as Wharfage & demurrage packing, loading, unloading charges etc., connected with stores are debited to this account.
76.281(*)	Fabrication Charges	Cost of fabrication is debited to this account.
76.282(*)	Fabrication Charges absorbed in cost of fabrication / credit	The Credit on account of fabrication is to be accounted under this account.
76.888	Administration & General Expenses - Contra Account	
76.900	Administrative & General Expenses charged to Capital Works (Credit account)	Out of the expenses booked under various accounts under Account Group 76, expenses chargeable to Capital Works are transferred to Capital works through this account. Debit balance in individual expense account would remain uncharged on transfer.
76.910	Administration and General Expenses allocable to ESCOMs (Credit Account)	Administration and General Expenses initially incurred by KPTCL and a part of which is allocable to ESCOMs as per agreement / Terms & Conditions, shall be credited to this Account Code by debiting relevant Account Code under Account Group 28.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
77.000 DEPRECIATION AND OTHER COSTS RELATING TO FIXED ASSETS		
77.100 DEPRECIATION TO FIXED & 77.200 ASSETS		
77.110(*)	Amortisation of Lease Hold Assets	This account records annual charge of depreciation on fixed assets. Full amount of depreciation is recorded in these account codes regardless of the adequacy or other wise of revenue to absorb this charge.
77.120(*)	Depreciation on Buildings	
77.130(*)	Depreciation on Hydraulic Works	
77.140(*)	Depreciation on Civil Works	
77.150(*)	Depreciation on Plant and Machinery	
77.151(*)	Depreciation on Released Good Asset – Plant & Machinery	This account code records annual charge of depreciation on released good / faulty assets. This account is debited by corresponding credit to 16.205 and not to account codes under 12 series
77.160(*)	Depreciation on Lines, Cable network etc.	
77.161(*)	Depreciation on Released Good Asset – Lines, Cable network etc.	This account code records annual charge of depreciation on released good / faulty assets. This account is debited by corresponding credit to 16.206 and not to account codes under 12 series
77.170(*)	Depreciation on Vehicles	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.
77.171(*)	Depreciation on Released Good Asset – Vehicles.	This account records annual charge of depreciation on released good assets like Vehicles. This account is debited by corresponding credit to 16.207(*) and not to Account code under 12 series.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
77.180(*)	Depreciation on furniture, fixtures	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.
77.181(*)	Depreciation on Released Good Asset – Furniture & Fixtures	This account records annual charge of depreciation on released good assets like Furniture & Fixtures. This account is debited by corresponding credit to 16.208(*) and not to Account code under 12 series.
77.190(*)	Depreciation on Office equipments	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.
77.191(*)	Depreciation on Released Good Asset – Office Equipments	This account records annual charge of depreciation on released good assets like Office Equipments. This account is debited by corresponding credit to 16.209 and not to Account code under 12 series.
77.500 ASSETS DECOMMISSIONING COSTS		
77.510(*)	Site Restoration Costs	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	This account records all costs incurred for decommissioning of building / civil works at Sub-station, etc., and charged to revenue account in the year in which the costs are incurred.
77.540(*)	Transmission Lines / Sub – Station – Decommissioning costs	This account records all costs incurred on decommissioning Transmission Lines / sub-station at Sub-station, etc., and charged to revenue account in the year in which the costs are incurred.
77.550(*)	Other Decommissioning cost	This account records all costs incurred on

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		decommissioning of other assets not covered under 77.510 to 77.540 at Sub-station, etc., and charged to revenue account in the year in which the costs are incurred.
77.600	SMALL & LOW VALUE ITEMS WRITTEN OFF	
77.610(*)	Small & Low value items Written off	Full cost of all small & low value assets each costing Rs. 500/- or less is debited to this account.
77.611(*)	Computer Software	Cost of General Software available in the market purchased / Custom built is debited to this head of account.
77.700	LOSSES RELATING TO FIXED ASSETS	
77.710(*)	Written down value of Assets Scrapped	In case of scrapped asset for which no Scrap / Salvage value is apitali, 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 apitalized .
77.711(*)	Loss on Scrapping of Transformers	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	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	Loss arising on sale of fixed assets is debited to these account codes in the year in which the asset is sold.
77.731(*)	Loss on sale of Fixed Assets – Lines, cable net-works, etc.,	
77.732(*)	Loss on sale of Fixed Assets – Vehicles	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
77.733(*)	Loss on sale of Fixed Assets – Furniture & Fixtures	
77.734(*)	Loss on sale of Fixed Assets – Office equipments	
	77.8 Depreciation on Intangible Assets	
77.801	Depreciation on Intangible assets – Software acquired / Purchased for internal use	This account records annual charge of depreciation on intangible assets – software acquired / purchased for internal use. This account is debited by corresponding credit to 12.801 (ANC) – Depreciation provision – Intangible assets – Software acquired / purchased for internal use.
77.888	Depreciation & Other cost relating to Fixed Assets- Contra Account	
77.899	Depreciation on Fixed Assets Turnkey Works- bills not Received Intermediary Account	This account records depreciation on Assets commissioned in respect of Turnkey Works- Bills not received with the corresponding credit to Account Code 12.899. This entry shall be reversed on passing regular Asset creation entries and after providing depreciation on the same from the date of commissioning of the Asset.
77.900	Depreciation & related costs charged to capital works (Credit)	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.
78.000	INTEREST & OTHER FINANCE CHARGES	
78.100(*)	Interest on State Government Loans	Interest paid on Loans obtained from State Govt.& Financial Institutions, Bonds, and Debentures etc is debited to these account codes.
78.101	Interest on delayed payment of Compensation	
78.200(*)	Interest on Bonds	
78.201(*)	Interest on Public Bonds	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
78.202(*)	Interest on Private Bonds	
78.300(*)	Interest on Debentures	
78.400(*)	Interest on Foreign Currency &	
	Credits	
78.500(*)	Interest on Other Loans /	
	Deferred Credits (In Rupees)	
78.510(*)	Interest on loan from L.I.C	
78.511(*)	Interest on loans from SIDBI	
78.540(*)	Interest on loan from R.E.C	
78.541(*)	Interest on apitalized REC	
	loans	
78.543(*)	Interest on loans from ICICI	
	Ltd.,-Capital works	
78.544(*)	Interest on loans released by GOI	
	through GOK for APDP works	
78.545(*)	Interest on inventory loan from	
	R.E.C	
78.546(*)	Interest on loans released by GOI	
	through GOK for Pradhan	
	Manthri Gramodaya Yojana	
	works.	
78.547(*)	Interest on loan drawn from	
	Commercial Banks in respect of	
	ongoing SPA Scheme works by	
	KPTCL for BESCO	
78.548(*)	Interest on loan drawn from	
	Commercial Banks in respect of	
	ongoing SPA Scheme works by	
	KPTCL for MESCOM	
78.549(*)	Interest on loan drawn from	
	Commercial Banks in respect of	
	ongoing SPA Scheme works by	
	KPTCL for HESCO	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
78.550(*)	Interest on loan drawn from Commercial Banks in respect of ongoing SPA Scheme works by KPTCL for GESCOM	
78.551(*)	Interest on loan drawn from REC in respect of ongoing SPA Scheme works by KPTCL for BESCOM	
78.552(*)	Interest on loan drawn from REC in respect of ongoing SPA Scheme works by KPTCL for MESCOM	
78.553(*)	Interest on loan drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM	
78.554(*)	Interest on loan drawn from REC in respect of ongoing SPA Scheme works by KPTCL for GESCOM	
78.555(*)	Interest on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for BESCOM	
78.556(*)	Interest on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for MESCOM	
78.557(*)	Interest on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for HESCOM	
78.558(*)	Interest on loan drawn from Power Finance Corporation Ltd in respect of ongoing schemes by KPTCL for GESCOM	
78.559(*)	Interest on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for BESCOM	
78.560(*)	Interest on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for MESCOM	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
78.561(*)	Interest on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for HESCOM	
78.562(*)	Interest on loan drawn from GOK in respect of ongoing APRDP works by KPTCL for GESCOM	
78.563(*)	Interest on Short term Loans obtained from Commercial Banks / Financial Institutions	
78.564(*)	Interest on Loans obtained from UCO Bank	
78.565(*)	Interest on Loans drawn by KPTCL from UCO Bank on behalf of BESCO	
78.566(*)	Interest on Loans drawn by KPTCL from UCO Bank on behalf of MESCOM	
78.567(*)	Interest on Loans drawn by KPTCL from UCO Bank on behalf of HESCOM	
78.568(*)	Interest on Loans drawn by KPTCL from UCO Bank on behalf of GESCOM	
78.569(*)	Interest on Loans obtained from Vijaya Bank	
78.570(*)	Interest on loans from R.E.C for S.P.A Schemes	
78.571(*)	Interest on APDRP Loan	
78.572(*)	Interest on PMGY Loan	
78.573(*)	Interest on loans drawn from South Indian Bank	
78.574(*)	Interest on loans drawn from Punjab National Bank	
78.575(*)	Interest on loans drawn from Oriental Bank of Commerce	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
78.576 (ANC)	Interest on loans drawn from Corporation Bank	Interest paid on loan obtained from Corporation Bank is debited to this account code.
78.577 (ANC)	Interest on loans drawn from Bank of Maharashtra Bank of Maharashtra	Interest paid on loan obtained from Bank of Maharashtra is debited to this account code.
78.578	Interest on loan from Bank of India	Interest paid on loans obtained from Bank of India is debited to this account code.
78.579	Interest on loan from Bank Baroda	Interest paid on loans obtained from Bank of Baroda is debited to this account code.
78.581(*)	Interest on loan from HUDCO	
78.582(*)	Interest on loan from HDFC	
78.583(*)	Interest on loan from IDBI	
78.584(*)	Interest on loan from Power Finance Corporation	
78.587(*)	Interest on loan from REC for OECF Project	
78.588(*)	Interest on advance payments made by lease financing companies to manufacturers / suppliers / sellers	
78.589(*)	Interest on advance payments made by IL & FS	
78.590(*)	Penal Interest on Capital Liabilities	
78.591	Interest on loans drawn from Indian Bank.	Interest paid on loan obtained from Indian Bank is debited to this account code.
78.592	Interest on loans drawn from Bank of Rajasthan.	Interest paid on loan obtained from Bank of Rajasthan is debited to this account code.
78.593	Interest on Loans drawn from Punjab and Sind Bank	Interest paid on loan obtained from Punjab and Sind bank is debited to this Account.
78.594	Interest on Loans drawn from Canara Bank	Interest paid on loan obtained from Canara Bank is debited to this Account.
78.700	INTEREST ON BORROWINGS FOR WORKING CAPITAL	
78.800	OTHER INTEREST & FINANCE CHARGES	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
78.810(*)	Lease Rent to IL & FS	Lease rent due to be paid to IL & FS, Bombay is debited to this account.
78.814(*)	Lease rent to HDFC	Lease rent to HDFC in respect of equipment taken on lease is debited to this account.
78.841(*)	Interest to Suppliers / Contractors – Capital	Interest on deposits made by the suppliers / contractors to capital works is booked against this account.
78.850(*)	Interest on Fixed Deposits	Interest on fixed deposits paid is booked against this account.
78.853(*)	Interest on Security Deposits from staff	Interest on Security deposits paid is booked against this account.
78.854(*)	Interest on Pensioners / Family Pensioners benefit / Security Fund	Interest on Pensioners/Family Pensioners benefit/Security fund calculated at savings bank interest rate of Nationalised Banks shall be debited to this account.
78.860	COST OF RAISING FINANCE	Cost incurred in raising finances is debited to these account codes.
78.861(*)	Stamp Duty	
78.862(*)	Legal Charges	
78.863(*)	Advertisements	
78.864(*)	Service Fee	
78.865(*)	Credit Fee	
78.866(*)	Commitment Charges	
78.867(*)	Other Charges for raising finance	
78.868(*)	Guarantee Commission to Government	Guarantee Commission payable to State Govt., on loans and other guarantees shall be debited to this account on payment.
78.870	DISCOUNTS / REDEMPTION PREMIUM ON BONDS / DEBENTURES	
78.871(*)	Discount on Bonds / Debentures	This account records discount on Bonds / Debentures premium.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
78.873(*)	Redemption on Bonds / Debentures	This account records discount on Redemption on Bonds / Debentures.
78.880	OTHER CHARGES	
78.881(*)	Bank Charges for remittances between Corporations Offices	Charges payable to the Banks are debited to this account.
78.882(*)	Tax on withdrawal of cash from Current Accounts of KPTCL in Banks.	Withdrawal tax deducted by Banks at stipulated percent on withdrawal of money from Current Account of KPTCL Units is debited to this account.
78.883(*)	Other Bank Charges	Other charges payable to the Banks are debited to this account.
78.884(*)	Guarantee Charges	Guarantee charges payable to the Banks are debited to this account.
78.885(*)	Commission paid to Banks for furnishing Bank Guarantee	Commission paid to Banks for furnishing Bank Guarantee shall be debited to this account. Bank-wise details shall be maintained for the amount booked against this account (To Be operated by Resource Section, of Head Office, KPTCL)
78.888	Interest and other finance charges- Contra Account	
78.890(*)	Interest on sums paid by the State Government under guarantees	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	Interest on belated payments in respect of Power Purchase is debited to these account codes.
78.892(*)	Interest on belated payments in respect of Power purchase from NTPC	
78.893(*)	Interest on belated payments in respect of Power purchase from MAPS	
78.894(*)	Interest on belated payments in respect of Power purchase from NLC	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
78.895(*)	Interest on belated payments in respect of Power purchase from PGCIL	
78.896(*)	Interest on belated payments in respect of power purchase from Western Region Electricity Board	
78.897(*)	Interest on belated payments in respect of power purchase from Eastern Region electricity Board	
78.898(*)	Interest on belated payments in respect of power purchase from Nuclear power corporation of India ltd KAIGA, Karwar.	
78.900(*)	Capitalisation of interest on funds used during construction	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.
78.910(*)	Bank Charges commission, Guarantee Charges and other Charges charged to Capital Works (Credit)	Bank charges, commission, guarantee charges and other charges incurred in construction units and apitalized shall be credited to this account.
79.000	OTHER DEBITS TO REVENUE ACCOUNT	
79.100	MATERIALS COST VARIANCE	
79.110(*)	Materials Cost Variance	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 capitalized
79.200	RESEARCH AND DEVELOPMENT EXPENSES	
79.210(*)	Research and Development Expenses	All expenditure including cost of materials towards research and other expenses

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		funded wholly or partly by State/ Central Government shall be debited to this account.
79.211(*)	Research and Development Expenses-RSOP	All expenditure including cost of materials towards Research Scheme On Power (RSOP) funded wholly or partly other than by State/ Central Government shall be debited to this account
79.400 BAD AND DOUBTFUL DEBTS WRITTEN OFF/ PROVIDED FOR		
79.420(*)	Bad Debts Written off – Advances to Suppliers / Contractors	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	Bad debts other than those mentioned in 79.420 (*) are debited to this account.
79.470(*)	Bad & Doubtful Debts provided for - Advances to Suppliers / Contractors	Provision for Bad & Doubtful debts pertaining to suppliers / contractors etc., is debited to this account.
79.480(*)	Bad & Doubtful Debts provided for - Others	Provision for Bad & Doubtful debts pertaining to others is debited to this account.
79.500 MISCELLANEOUS LOSSES & WRITE OFFS		
79.510(*)	Shortages on physical verification of Stocks.	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.,	Loss on account of pilferage of materials is debited to this account.
79.520(*)	Loss on cash written off	Loss of cash irrecoverable is debited to this account.
79.530(*)	Compensation for injuries, death and damages – Staff	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.	Compensation for injuries, death and damages payable to outsiders/their survivors not specifically covered in any of

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		the above said head of accounts is booked in this account.
79.532(*)	Infructuous capital expenditure written-off	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.	Loss on obsolescence of fixed assets is debited to this account.
79.561(*)	Provision for loss on obsolescence of stores, etc., in stock	Loss on obsolescence of store etc., is debited to this account.
79.570(*)	Loss on Exchange Rate Variation	Loss on Exchange Rate Variation is to be debited to this account.
79.571(*)	Sundry Debit balance Written off	Sundry Debit balance not recoverable is debited to this account.
79.572(*)	Loss on sale of scrap	Loss on sale of scrap materials is debited to this account.
79.573(*)	Loss on sale of stores	Loss on sale of store materials is debited to this account.
79.700 SUNDRY EXPENSES		
79.710(*)	Intangible Assets written off	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.
79.730(*)	Provision for Contingencies.	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.
79.800 LOSSES ON ACCOUNT OF NATURAL CALAMITIES		
79.881(*)	Loss to fixed assets on account of natural calamities	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 natural calamities	Value of stock less Insurance claims of stock lost due to natural calamities is

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
		debited to this account.
79.883(*)	Loss to assets under construction on account of Natural calamities	Value of assets under construction as per books, lost due to natural calamities is debited to this account.
79.888	Other debits to revenue account- Contra Account	
79.900(*)	Foreign Exchange Rate Variation and related debits charged to Capital works.	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}
80.000	INTEREST ON BELATED PAYMENT OF POWER PURCHASE DUES	
80.101(*)	Interest on belated payments of Power Purchase dues – Tamil Nadu Electricity Board	Interest on belated payments of dues in respect of Power Purchased from Electricity Boards, Companies, IPPs, etc is debited to these account codes.
80.102(*)	Interest on belated payments of Power Purchase dues- Kerala State Electricity Board	
80.103(*)	Interest on belated payments of Power Purchase dues- Maharashtra State Electricity Board	
80.104(*)	Interest on belated payments of Power Purchase dues-Andhra Pradesh Transmission Company	
80.105(*)	Interest on belated payments of Power Purchase dues-Pondichery Electricity Board	
80.106(*)	Interest on belated payments of Power Purchase dues –Goa Electricity Board	
80.107(*)	Interest on belated payments of Power Purchase dues-GRIDCO	
80.108(*)	Interest on belated payments of Power Purchase dues- KPCL	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.109(*)	Interest on belated payments of Power Purchase dues- VVNL	
80.110(*)	Interest on belated payments of Power Purchase dues-NTPC – RSTP	
80.111(*)	Interest on belated payments of Power Purchase dues- MAPS	
80.112(*)	Interest on belated payments of Power Purchase dues – NLC	
80.113(*)	Interest on belated payments of Power Purchase dues – PGCIL	
80.114(*)	Interest on belated payments of Power Purchase dues – KAIGA	
80.115(*)	Interest on belated payments of Power Purchase dues – WREB	
80.116(*)	Interest on belated payments of Power Purchase dues – NTPC – ER	
80.117(*)	Interest on belated payments of Power Purchase dues – PTCIL	
80.118(*)	Interest on belated payments of Power Purchase dues – ITPL	
80.119(*)	Interest on belated payments of Power Purchase dues – Ugar Sugars Works Ltd Co generation Plant (USDLCGP), Ugar	
80.120(*)	Interest on belated payments of Power Purchase dues – SMIORE	
80.121(*)	Interest on belated payments of Power Purchase dues – Energy Development Co Ltd.	
80.122(*)	Interest on belated payments of Power Purchase dues – Bhoruka Power Corporation Ltd	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.123(*)	Interest on belated payments of Power Purchase dues- Murudeshwar Power Corporation Ltd	
80.124(*)	Interest on belated payments of Power Purchase dues-Shamanur Sugar Ltd	
80.125(*)	Interest on belated payments of Power Purchase dues-JTPCL	
80.126(*)	Interest on belated payments of Power Purchase dues – Shree Renuka Sugars Ltd	
80.127(*)	Interest on belated payments of Power Purchase dues – Bannari Amman Sugars	
80.128(*)	Interest on belated payments of Power Purchase dues-ICL Sugars	
80.129(*)	Interest on belated payments of Power Purchase dues – Rayalaseema Alkalies	
80.130(*)	Interest on belated payments of Power Purchase dues – Prabhulingeshwar	
80.131(*)	Interest on belated payments of Power Purchase dues – Tata Company Ltd.	
80.132(*)	Interest on belated payments of Power Purchase dues – South India Paper Mills Ltd.	
80.133(*)	Interest on belated payments of Power Purchase dues – Tannir Bhavi Company Ltd.,	
80.134(*)	Interest on belated payments of Power Purchase dues – Amoga Power Project Ltd.,	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.135(*)	Interest on belated payments of Power Purchase dues – Dandeli Steel & Ferro Alloys Ltd.,	
80.136(*)	Interest on belated payments of Power Purchase dues – Malavalli Power Plant Pvt Ltd.,	
80.137(*)	Interest on belated payments of Power Purchase dues – Nuziveedu Seeds Ltd.,	
80.138(*)	Interest on belated payments of Power Purchase dues – Atria Power Corporation Ltd.,	
80.139(*)	Interest on belated payments of Power Purchase dues – Raythara S.S.K.N	
80.140(*)	Interest on belated payments of Power Purchase dues – Vishwanath Sugars Ltd.,	
80.141(*)	Interest on belated payments of Power Purchase dues – Sri Dodda Ganga Krishna Ltd.,	
80.142(*)	Interest on belated payments of Power Purchase dues – Dodda Moodalabagilu Power Ltd.,	
80.143(*)	Interest on belated payments of Power Purchase dues – Arun Engineering	
80.144(*)	Interest on belated payments of Power Purchase dues – Globe Generating Power Ltd.,	
80.145(*)	Interest on belated payments of Power Purchase dues – Atria Brundavan Power Ltd.,	
80.146(*)	Interest on belated payments of Power Purchase dues – Chamundeshwari Sugars Ltd.,	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.147(*)	Interest on belated payments of Power Purchase dues – Subhash Kabini Power Company Ltd.,	
80.148(*)	Interest on belated payments of Power Purchase dues – ThungaBhadra Steel Products	
80.149(*)	Interest on belated payments of Power Purchase dues - Enercon Wind Farms India Ltd.,	
80.150(*)	Interest on belated payments of Power Purchase dues – Topaz Investment Pvt. Ltd.,	
80.151(*)	Interest on belated payments of Power Purchase dues – Cepco Industries Pvt. Ltd.,	
80.152(*)	Interest on belated payments of power purchase dues – BSES.	
80.153(*)	Interest on belated payments of power purchase dues – Jamkhandi Sugar Ltd.,	
80.154(*)	Interest on belated payments of power purchase dues – Godavari Sugar Ltd.,	
80.155(*)	Interest on belated payments of power purchase dues- Gujarath Electricity Board	
80.156(*)	Interest on belated payments of power purchase dues- Chattisgarh State Electricity Board	
80.157(*)	Interest on belated payments of power purchase dues- Madhya Pradesh Electricity Board	
80.158(*)	Interest on belated payments of power purchase dues - Vijayalakshmi Hydro Power Pvt Ltd	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.159(*)	Interest on belated payments of power purchase dues – Modabagilu Power (Pvt) Ltd	
80.160(*)	Interest on belated payments of power purchase dues – Gem Sugars Ltd	
80.161(*)	Interest on belated payments of power purchase dues – Prabhat Agri Bio-Tech	
80.163(*)	Interest on belated payments of Power Purchase Dues – Suttatti Enterprises Ltd.	
80.164(*)	Interest on belated payments of Power Purchase Dues – VXL Systems # II	
80.165(*)	Interest on belated payments of Power Purchase Dues – Raja Magnetics Ltd.	
80.166(*)	Interest on belated payments of Power Purchase Dues – Mayura Steels Pvt. Ltd.	
80.167(*)	Interest on belated payments of Power Purchase Dues – Friends Associate Power Project	
80.168(*)	Interest on belated payments of Power Purchase Dues – Texmo Precision Castings	
80.169(*)	Interest on belated payments of Power Purchase Dues – RSM Autokast Ltd.	
80.170(*)	Interest on belated payments of Power Purchase Dues – Patel Shanti Steels Pvt. Ltd	
80.171(*)	Interest on belated payments of Power Purchase Dues – BSES Ltd (1.8MW)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.172(*)	Interest on belated payments of Power Purchase Dues – Shilpa Antibiotics Ltd.	
80.173(*)	Interest on belated payments of Power Purchase Dues – Indan Energy Pvt. Ltd.	
80.174(*)	Interest on belated payments of Power Purchase Dues – Savita Chemicals Ltd.	
80.175(*)	Interest on belated payments of Power Purchase Dues – Elveety Industries Pvt. Ltd.	
80.176(*)	Interest on belated payments of Power Purchase Dues – VXL Systems #I	
80.177(*)	Interest on belated payments of Power Purchase Dues – Siddaganga Oil Extractions Ltd.	
80.178(*)	Interest on belated payments of Power Purchase Dues – Sharp Pumps Pvt. Ltd	
80.179(*)	Interest on belated payments of Power Purchase Dues – Rajanikanth Foundation	
80.180(*)	Interest on belated payments of Power Purchase Dues – Panama Business Centre	
80.181(*)	Interest on belated payments of Power Purchase Dues – Fiza Developers & Inter Trade.	
80.182(*)	Interest on belated payments of Power Purchase Dues – Kamal Trading Co.	
80.183(*)	Interest on belated payments of Power Purchase Dues – Maruthi Power Gen (I) Pvt. Ltd.	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.184(*)	Interest on belated payments of Power Purchase Dues – Jindal Aluminium Ltd.	
80.185(*)	Interest on belated payments of Power Purchase Dues – Shilpa Medicate Ltd.	
80.186(*)	Interest on belated payments of Power Purchase Dues – Cepco Industries Ltd (0.60 MW)	
80.187(*)	Interest on belated payments of Power Purchase Dues – MSPL Ltd.	
80.188(*)	Interest on belated payments of Power Purchase Dues – NLC TPS Expansion I & II	
80.189(*)	Interest on belated payments of Power Purchase Dues – NTPC Talcher Stage II	
80.190(*)	Interest on belated payments of Power Purchase Dues – Kalson Power Tech. Ltd	
80.191(*)	Interest on belated payments of Power Purchase Dues – Balsaheb M. Ladkat	
80.192(*)	Interest on belated payments of Power Purchase Dues – Sanjay D. Ghodawat (HUF)	
80.193(*)	Interest on belated payments of Power Purchase Dues – Topaz Investment Ltd. (1.2 MW)	
80.194(*)	Interest on belated payments of Power Purchase Dues – Ghodwat Pan Masala	
80.195(*)	Interest on belated payments of Power Purchase Dues – Nuziveedu Seeds Ltd. (1.9 MW)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.196(*)	Interest on belated payments of Power Purchase Dues –Shriram Investment Ltd.	
80.197(*)	Interest on belated payments of Power Purchase Dues – Texmo Industries.	
80.198(*)	Interest on belated payments of Power Purchase Dues –Shriram City Union Finance Ltd.	
80.199(*)	Interest on belated payments of Power Purchase Dues – Shriram Transport Finance Ltd.	
80.200(*)	Interest on belated payments of Power Purchase Dues -. Lovely Fragrance.	
80.201(*)	Interest on belated payments of Power Purchase Dues – JN Investments.	
80.202(*)	Interest on belated payments of Power Purchase Dues – Enercon (Karnataka) Wind Farm (21MW).	
80.203(*)	Interest on belated payments of Power Purchase Dues – Mohite & Mohite Pvt. Ltd.	
80.204(*)	Interest on belated payments of Power Purchase Dues – Panama Credit & Capital Pvt. Ltd.	
80.205(*)	Interest on belated payments of Power Purchase Dues – Shilpa Medicare Ltd.	
80.207(*)	Interest on belated payments of Power Purchase Dues – Jindal Aluminum- 6.6 MW	
80.208(*)	Interest on belated payments of Power Purchase Dues – Graphite India Limited-1.5 MW	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.209(*)	Interest on belated payments of Power Purchase Dues – MSPL Ltd. – Phase II – 4.75 MW	
80.210(*)	Interest on belated payments of Power Purchase Dues – Ramghad Mining – 1.9 MW	
80.211(*)	Interest on belated payments of Power Purchase Dues – Ghodawat Panmasala Products (Nandan Hosur Group) – 5.4 MW	
80.212(*)	Interest on belated payments of Power Purchase Dues – International Power Corporation Ltd. – 2.4 MW	
80.213(*)	Interest on belated payments of Power Purchase Dues – Encon Service Ltd. – 3 MW	
80.214(*)	Interest on belated payments of Power Purchase Dues – NEG Micon Pvt. Ltd. – 3.8 MW	
80.215(*)	Interest on belated payments of Power Purchase Dues Pallavi Green Power – 0.75 MW	
80.216(*)	Interest on belated payments of Power Purchase Dues – Mansukhmal Investments – 0.95 MW	
80.217(*)	Interest on belated payments of Power Purchase Dues – Bhoruka Power Corporation Limited (Shapura D9)-1 MW	
80.218(*)	Interest on belated payments of Power Purchase Dues – Dee Dee Enterprises (Nandan Hosur) – 0.6 MW	
80.219(*)	Interest on belated payments of Power Purchase Dues – Bhagyanagar Solvent Extractions Ltd-5.4 MW	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.220(*)	Interest on belated payments of Power Purchase Dues – Supreme Power Company-0.6 MW	
80.221(*)	Interest on belated payments of Power Purchase Dues – Royal Energy Company-0.6 MW	
80.222(*)	Interest on belated payments of Power Purchase Dues – Prime Lables Company-0.25 MW	
80.223(*)	Interest on belated payments of Power Purchase Dues – R.K.Power Gen Pvt Ltd-20 MW	
80.224(*)	Interest on belated payments of Power Purchase Dues – Maruthi Power Gen Pvt Ltd (Hemavathy Project)-1.5 MW	
80.225(*)	Interest on belated payments of Power Purchase Dues – Nuziveedu Seeds Ltd (NSL-V)-1.9 MW	
80.226(*)	Interest on belated payments of Power Purchase Dues – Nuziveedu Seeds Ltd (NSL-II & III) –10.5 MW	
80.227(*)	Interest on belated payments of Power Purchase Dues – Mahe Ltd-0.25 MW	
80.228(*)	Interest on belated payments of Power Purchase Dues – Davangere Sugar Co. Ltd (20 MW)	
80.229(*)	Interest on belated payments of Power Purchase Dues – Goetz (I) Financial Ltd.(9.6MW)	
80.230(*)	Interest on belated payments of Power Purchase Dues – Sanjay .D. Ghodawat (I) &(II)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.231(*)	Interest on belated payments of Power Purchase Dues – Channabasappa & Sons (0.60 MW)	
80.232(*)	Interest on belated payments of Power Purchase Dues – Associate Autotex Ancillaries Pvt. Ltd (1.20 MW)	
80.233(*)	Interest on belated payments of Power Purchase Dues – Goodluck Syndicate (0.60 MW)	
80.234(*)	Interest on belated payments of Power Purchase Dues – Godawat Pan Masala – 4.2 MW	
80.235(*)	Interest on belated payments of Power Purchase Dues – Shreya Laxmi Properties (0.60 MW)	
80.236(*)	Interest on belated payments of Power Purchase Dues – Shraddha Constructions (6.60 MW)	
80.237(*)	Interest on belated payments of Power Purchase Dues – VXL Systems (0.60 MW)	
80.238(*)	Interest on belated payments of Power Purchase Dues – Cepco Insustries – 1.2 MW	
80.239(*)	Interest on belated payments of Power Purchase Dues – Dee Dee Enterprises (EG) (0.60MW)	
80.240(*)	Interest on belated payments of Power Purchase Dues – Samson Distillers Pvt. Ltd.(2 MW)	
80.241(*)	Interest on belated payments of Power Purchase Dues – Star Flexi Pack Industries.(0.60 MW)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.242(*)	Interest on belated payments of Power Purchase Dues – Savitha Chemicals (Encon Group) (0.75 MW)	
80.243(*)	Interest on belated payments of Power Purchase Dues – B.S.C Textiles.(VVS)(0.6 MWs)	
80.244(*)	Interest on belated payments of Power Purchase Dues – SCM Sugars Ltd.(26 MWs)	
80.245(*)	Interest on belated payments of Power Purchase Dues – Sri Indra Power Energies Ltd.	
80.246(*)	Interest on belated payments of Power Purchase Dues – Madras Cements Ltd. (VVS) – (0.6 MWs).	
80.247(*)	Interest on belated payments of Power Purchase Dues – Suresh Productions Private Limited– (0.75 MWs).	
80.248(*)	Interest on belated payments of Power Purchase Dues – Sanghvi Movers Ltd. (0.75 MWs)	
80.249(*)	Interest on belated payments of Power Purchase Dues - Eswari Garments (1.5 MWs)	
80.250(*)	Interest on belated payments of Power Purchase Dues – Eswari Knitting Works – (3MWs)	
80.251(*)	Interest on belated payments of Power Purchase Dues – Eswari Textiles (3.0 MWs).	
80.252(*)	Interest on belated payments of Power Purchase – Dues - Victus Associate (1.5 MWs).	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.253(*)	Interest on belated payments of Power Purchase Dues – Shree Doodhganga Krishna Sahakari Karkhane Niyamit – (24 MWs)	
80.254(*)	Interest on belated payments of Power Purchase Dues – Kariganur Iron & Steel (P) Ltd. – (0.75 Mws)	
80.255(*)	Interest on belated payments of Power Purchase Dues – Deefree Engineering (P) Ltd.- (0.6 MWs)	
80.256(*)	Interest on belated payments of Power Purchase Dues - Poweronicks Ltd (5.4 MWs)	
80.257(*)	Interest on belated payments of Power Purchase Dues – NCL Energy Ltd (8.25 MWs)	
80.258(*)	Interest on belated payments of Power Purchase Dues - SLS Power Industries Ltd (4.5 MWs)	
80.259(*)	Interest on belated payments of Power Purchase Dues – Venkateshwara Power Project Ltd (10 MWs)	
80.260(*)	Interest on belated payments of Power Purchase Dues - Sahyadri Power Co. (P) Ltd (0.4 Mws)	
80.261(*)	Interest on belated payments of Power Purchase Dues – Koppal Green Power (6 MWs)	
80.262(*)	Interest on belated payments of Power Purchase Dues - Meghana Automotives (VVS-20) (0.6 MWs)	
80.263(*)	Interest on belated payments of Power Purchase Dues - P. Vijaya Kumar (VVS-22) (0.6 MWs)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.264(*)	Interest on belated payments of Power Purchase Dues - P. Mohan Lal (VVS-23) (0.6 MWs)	
80.265(*)	Interest on belated payments of Power Purchase Dues - Primetex Apparels (VVS-24) (0.6 MWs)	
80.266(*)	Interest on belated payments of Power Purchase Dues - Laxmi Organics (VVS-25) (1.2 MWs)	
80.267(*)	Interest on belated payments of Power Purchase Dues - Cooper Foundry (VVS-26) (2.4 MWs)	
80.268(*)	Interest on belated payments of Power Purchase Dues - Madeo Soaps (VVS-27) (6.0 MWs)	
80.269(*)	Interest on belated payments of Power Purchase Dues – Mineral Enterprises (VVS-28) (3.0 MWs)	
80.270(*)	Interest on belated payments of Power Purchase Dues – World Institute of Sustain Energy (VVS-29) (3.0 MWs)	
80.271(*)	Interest on belated payments of Power Purchase Dues – Rajesh Constructions (Suzlon Group) (2.5 MWs)	
80.272(*)	Interest on belated payments of Power Purchase Dues – Ferromar Shipping (P) Ltd (1.25 MWs)	
80.273(*)	Interest on belated payments of Power Purchase Dues - G.M. Aggrawal (Suzlon Group) (2.5 MWs)	
80.274(*)	Interest on belated payments of Power Purchase Dues – Sai Spurthi Power (P) Ltd (10.2 MWs)	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.275(*)	Interest on belated payments of Power Purchase Dues – Unnathi Projects (VVS-30)	
80.276(*)	Interest on belated payments of Power Purchase Dues – Jitendra D Majethia (VVS- 31)	
80.277(*)	Interest on belated payments of Power Purchase Dues – Brindavan Agro Industries (VVS – 33)	
80.278(*)	Interest on belated payments of Power Purchase Dues – GEM Crafts (VVS –34)	
80.279(*)	Interest on belated payments of Power Purchase Dues – S.E.Investments Ltd.(VVS–35)	
80.280(*)	Interest on belated payments of Power Purchase Dues - Sanjana Power (VVS- 37)	
80.281(*)	Interest on belated payments of Power Purchase Dues - International Conveyers (VVS-38)	
80.282(*)	Interest on belated payments of Power Purchase Dues – Swaraj PVC Pipes Ltd (VVS –39)	
80.283(*)	Interest on belated payments of Power Purchase Dues - I.G.L India Ltd. (VVS –40)	
80.284(*)	Interest on belated payments of Power Purchase Dues - Amrita Bottlers (P) Ltd (VVS –42)	
80.285(*)	Interest on belated payments of Power Purchase Dues - M.K. Agrotech (P) Ltd (VVS-43)	
80.286(*)	Interest on belated payments of Power Purchase Dues - Abhishek Exports	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.287(*)	Interest on belated payments of Power Purchase Dues - Amitronics Ltd	
80.288(*)	Interest on belated payments of Power Purchase - Sanjana Gryogenics	
80.289(*)	Interest on belated payments of Power Purchase Dues - Navalakha Translines	
80.290(*)	Interest on belated payments of Power Purchase Dues - Mantri Developers	
80.291(*)	Interest on belated payments of Power Purchase Dues - Jivraj Tea	
80.292(*)	Interest on belated payments of Power Purchase Dues - K.R.E.D.L.	
80.293(*)	Interest on belated payments of Power Purchase Dues - Enercon (Krishna) Wind Farms.	
80.294(*)	Interest on belated payments of Power Purchase Dues - M/s. Konark Power Project Limited	Interest on belated payment of dues in respect of Power Purchased from such Power Supplier shall be debited to this Account.
80.295(*)	Interest on belated payments of power purchase dues - M/s Naranja Sahakari Sakkare Karkhane Niyamit.	Interest on belated payments of dues in respect of power purchased from such power supplier shall be debited to this account.
80.296 (ANC)	Interest on belated payments of Power Purchase Dues - Bellary Iron Ores Private Limited	Interest on belated payment of dues in respect of power purchased from each of these IPPs is debited to these account codes.
80.297 (ANC)	Interest on belated payments of Power Purchase Dues - Sanmathi Power Company	
80.298 (ANC)	Interest on belated payments of Power Purchase Dues - P Venganashetty & Sons	
80.299 (ANC)	Interest on belated payments of Power Purchase Dues - Ravikiran Power Project	

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
80.301	Interest on belated payments of Power Purchase dues – M/s Mysore Paper Mills Limited	Interest on belated payments of dues in respect of Power Purchased from M/s Mysore Paper Mills Limited is debited to this account code.
80.888	Interest on belated payment of Power purchase dues- Contra Account	
81.000	PROVISION FOR INCOME -TAX FOR THE YEAR	
81.100	Provision for Income tax for the year	Provision shall be made every year for tax payable by the Corporation on its income on profits in accordance with the Provisions of Income Tax Act.
81.888	Provision for Income Tax- Contra Account	
83.000	PRIOR PERIOD EXPENSES / LOSSES	
83.100	Short provision for power purchased in previous years	Payment for power purchases for which short provision was made in previous years is recorded in this account
83.300	Operating Expenses of previous years.	All prior period expenses for which no provision was made in the previous years are recorded in this account.
83.500	Employee costs relating to previous years	Salaries, Bonus, Other allowances and other employee costs payable, relating to previous years will be recorded in this account.
83.600	Depreciation under provided in previous years.	Depreciation on Fixed Assets for which short provision was made during the previous years is recorded in this account.
83.700	Interest and other Finance charges relating to previous years	Interest on Loans, Borrowings, interest to suppliers etc., relating to previous years, for which no provision was made is recorded in this account.
83.800	OTHER CHARGES RELATING TO PREVIOUS YEARS	
83.810(*)	Short Provision for Income tax - previous years	Income tax pertaining to previous years, which was under provided, is recorded in this account.

ACCOUNT CODE	ACCOUNT HEAD	DESCRIPTION
83.820(*)	Administrative Expenses – previous years.	Administrative Expenses for previous years for which no provision or short provision made is recorded in this account.
83.821(*)	Prior period expenses relating to Generation – TBHE Board – 20% share	Prior period cost of Generation related to TBHE Board 20% of which is to be shared by KPTCL shall be debited to this account
83.830(*)	Withdrawal of revenue demand of previous years – BESCO	Excess demand raised during previous years in respect of Bulk Power Supply charges to ESCOMs but withdrawn during the current year is recorded in these account codes.
83.831(*)	Withdrawal of revenue demand of previous years – MESCOM	
83.832(*)	Withdrawal of revenue demand of previous years – HESCO	
83.833(*)	Withdrawal of revenue demand of previous years – GESCOM	
83.834(*)	Withdrawal of Miscellaneous Income accounted in previous year	This account reflects the amount of penalty etc, recovered from supplier’s bills in previous years refunded under orders of competent authority. The amount refunded shall be debited to this account
83.835(*)	Withdrawal of revenue demand of previous years – Hukkeri Electric Co-operative Society	Excess demand raised during previous years in respect of Bulk Power Supply charges to Hukkeri Electric Co-operative Society but withdrawn during the current year is recorded in this account.
83.836(*)	Withdrawal of revenue demand of previous years – CESCO	
83.840(*)	Materials related expenses - previous years.	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	All other expenses relating to prior periods not specified in any of the account codes from 83.100(*) to 83.840 (*) are debited to this account.
83.888	Other charges relating to previous years- Contra Account	