

Andhra Pradesh Power Generation Corporation Limited
Chart Of Accounts

Account Group	Sub - Acct Group	Sub	Account Code	Account Name
10				Share Capital
	100			Equity Share Capital
		1000		Fully Paid Up Equity Share Capital
			100001	Fully Paid up Share Capital - face value Rs. xxx
			100002	Shares Issued for consideration other than cash
		1001		Partly Paid Up Capital
			100101	Partly Paid up Share Capital - Face value Rs. xxx
			100102	Shares Issued for consideration other than cash
		1002		Call Money
			100201	Call Money Share Call
			100202	Calls in Arrears
		1003		Share Forfeiture
			100301	Forfeited Shares
			100302	Reissued Forfeited shares
		1004		Share Application Money
			100401	Share Application Money
	101			Preference Share Capital
		1010		Fully Paid Up Preference Share Capital
			101001	Fully Paid up Share Capital - face value Rs. xxx
			101002	Shares Issued for consideration other than cash
		1011		Partly Paid Up Capital - Preference Share Capital
			101101	Partly Paid up Share Capital - Face value Rs. xxx
			101102	Partly paid up Capital - Shares Issued for consideration other than cash
		1012		Call Money - Preference Share Capital
			101201	Call Money -Share Call
			101202	Call Money -Calls in Arrears
		1013		Share Forfeiture - Preference Share Capital
			101301	Forfeited Shares
			101302	Reissued Forfeited shares
		1014		Share Application Money - Preference Share Capital
			101401	Share Application Money - Preference Share Capital

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11				Reserves and Surplus
	110			Reserves
		1100		Capital Reserves
			110001	Profit/(Loss) on Re-issue of Forfeited Shares
			110002	Capital Redemption Reserve
			110003	Revaluation Reserve
			110004	Governement Grants/Subsidies
		1101		Revenue/General Reserves
			110101	General Reserve
		1102		Share Premium
			110201	Share premium on Issue
		1104		INVESTMENT ALLOWANCE RESERVE
			110401	INVESTMENT ALLOWANCE RESERVE
			110402	INVESTMENT ALLOWANCE RESERVE - UTILISED
		1105		OTHER RESERVES
			110501	OTHER RESERVES - RESERVE FOR MATERIAL COST
			110502	OTHER RESERVES - EXCHANGE VERIANCE RESERVE
			110503	OTHER RESERVES-PROPERTY INSURANCE RESERVE
			110504	OTHER RESERVES - TRANSFER OF INEFFECTIVE BALANCE
			110505	OTHER RESERVES - INEFFECTIVE BALANCES OF TRANSFER
	111			Surplus
		1110		Profit & Loss Account
			111001	Profit & Loss Account Surplus
		1113		SINKING FUNDS
			111301	Sinking Funds

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12	120			SECURED LOANS
				DEBENTURES/BONDS
		1200		SECURED LOANS - CONVERTIBLE DEBENTURES/ BONDS - CAPITAL
			120001	S/L - CONVERTIBLE DEBENTURES/ BONDS - CAPITAL
		1201		S/L - CONVERTIBLE DEBENTURES/ BONDS - OTHER THAN CAPITAL
			120101	S/L - CONVERTIBLE DEBENTURES/ BONDS - OTHER THAN CAPITAL
		1202		S/L - NON CONVERTIBLE DEBENTURES/BONDS - CAPITAL
			120201	S/L - NON CONVERTIBLE DEBENTURES/BONDS - CAPITAL
		1203		S/L - NON CONVERTIBLE DEBENTURES/BONDS - OTHER THAN CAPITAL
			120301	S/L - NON CONVERTIBLE DEBENTURES/BONDS - OTHER THAN CAPITAL
	121			SECURED LOANS FROM BANKS
		1210		S/L - L&A FROM SCH. BANKS - TERM LOANS - CAPITAL
			121001	S/L - FROM BANK OF MAHARASHTRA - CAPITAL
			121002	S/L - FROM I.C.I.C.I BANK - CAPITAL
			121003	S/L - FROM ANDHRA BANK - CAPITAL
			121004	S/L - FROM SBI CONSORTIUM BANKS - CAPITAL
			121005	S/L - FROM INDIAN OVERSEAS BANK - CAPITAL
			121008	S/L - FROM CENTRAL BANK OF INDIA- CAPITAL
			121009	S/L - FROM PUNJAB & SIND BANK - CAPITAL
		1212		S/L - L&A FROM SCH. BANKS -TERM LOANS - OTHER THAN CAPITAL
			121201	S/L - L&A FROM UNION BANK OF INDIA
			121202	S/L - L&A FROM FEDERAL BANK LTD.
			121203	S/L - L&A FROM PUNJAB NATIONAL BANK
			121204	S/L - L&A FROM BANK OF BAHRAIN AND KUWAIT
			121205	S/L - L&A FROM CENTURION BANK LTD.
			121206	S/L - L&A FROM ALLAHABAD BANK
			121207	S/L - L&A FROM ANDHRA BANK
			121208	S/L - L&A FROM ORIENTAL BANK OF COMMERCE
			121209	S/L - L&A FROM STATE BANK OF HYDERABAD
		1216		S/L - L&A FROM NON - SCH. - BANKS - TERM LOANS - CAPITAL
			121601	S/L - L&A FROM NON SCH. BANKS - TERM LOANS - CAPITAL
		1217		S/L - L&A FROM NON SCH. BANKS-TERM LOANS - OTHER THAN CAPITAL
			121701	S/L - L&A FROM NON SCH. BANKS - TERM LOANS - OTHER THAN CAPITAL
	122			SECURED LOANS FROM FINANCIAL INSTITUTIONS
		1220		S/L - L&A FROM FIN. INSTITUTIONS - TERM LOANS - CAPITAL
			122001	S/L - L&A FROM LIFE INSURANCE CORPORATION OF INDIA - CAPITAL
			122002	S/L - L&A FROM RURAL ELECTRIFICATION CORPORATION - CAPITAL
			122003	S/L - L&A FROM HDFC LTD. - CAPITAL
			122004	S/L - L&A FROM I.I.B.I - CAPITAL
			122005	S/L - L&A FROM U.I.I.C LTD. - CAPITAL
			122006	S/L - L&A FROM GENERAL INSURANCE CO., - CAPITAL
			122007	S/L - L&A FROM N.I.A.C. LTD. - CAPITAL
			122008	S/L - L&A FROM N.I.C. LTD. - CAPITAL
			122009	S/L - L&A FROM O.I.C. LTD. - CAPITAL
			122010	S/L - L&A FROM UNIT TRUST OF INDIA - CAPITAL
			122011	S/L - L&A FROM POWER FINANCE CORPORATION LTD. - CAPITAL
		1222		S/L - L&A FROM FIN. INSTITUTIONS-TERM LOANS-OTHER THAN CAPITAL
			122201	S/L - L&A FROM RURAL ELECTRIFICATION CORPORATION
			122202	S/L - L&A FROM POWER FINANCE CORPORATION LTD.

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	123			SECURED LOANS FROM SUBSIDIARIES
		1230		S/L - L&A FROM SUBSIDIARIES-TERM LOANS - CAPITAL
			123001	S/L - L&A FROM SUBSIDIARIES-TERM LOANS - CAPITAL
		1231		S/L - L&A FROM SUBSIDIARIES-TERM LOANS -OTHER THAN CAPITAL
			123101	S/L - L&A FROM SUBSIDIARIES-TERM LOANS -OTHER THAN CAPITAL
	124			SECURED LOANS FROM OTHERS
		1240		S/L - OTHER L&A FROM OTHERS - TERM LOANS - CAPITAL
			124001	S/L - OTHER L&A FROM OTHERS - TERM LOANS - CAPITAL
		1241		S/L - OTHER L&A FROM OTHERS - TERM LOANS - OTHER THAN CAPITAL
			124101	S/L - (ST)-FROM ANDHRA BANK- OTHER THAN CAPITAL
			124102	S/L - (ST)-FROM ALLAHABAD BANK- OTHER THAN CAPITAL
	125			SECURED LOANS FROM GOVERNMENT
		1250		S/L - FROM GOVERNMENT- TERM LOANS - CAPITAL
			125001	S/L - FROM GOVERNMENT- TERM LOANS - CAPITAL
		1251		S/L - FROM GOVERNMENT- TERM LOANS - OTHER THAN CAPITAL
			125101	S/L - (ST)-FROM GOVERNMENT- OTHER THAN CAPITAL
	125			CASH CREDIT FACILITIES FROM BANKS
		1259		S/L - CASH CREDIT FACILITIES FROM BANKS - WORKING CAPITAL
			125900	CASH CREDIT FACILITIES FROM BANKS-WORKING CAPITAL
			125901	WCDL/CC FROM DEVELOPMENT CREDIT BANK
			125902	WCDL/CC FROM STATE BANK OF MYSORE
			125903	WCDL/CC FROM STATE BANK OF HYDERABAD
			125904	WCDL/CC FROM VIJAYA BANK
			125905	WCDL/CC FROM BANK OF MAHARASTRA
			125906	WCDL/CC FROM BHARAT OVERSEAS BANK
			125907	WCDL/CC FROM FEDERAL BANK LTD.
			125908	WCDL/CC FROM ORIENTAL BANK OF COMMERCE
			125909	WCDL/CC FROM ALLAHABAD BANK
			125910	WCDL/CC FROM KARUR VYSYA BANK
			125911	WCDL/CC FROM VIJAYA BANK-II A/C
			125912	WCDL/CC FROM CENTRAL BANK OF INDIA
			125913	WCDL/CC FROM SYNDICATE BANK
			125914	WCDL/CC FROM ANDHRA BANK
			125915	WCDL/CC FROM CANARA BANK

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	126			SECURED LOANS FROM GOVERNMENT
		1260		S/L - L&A FROM GOVERNMENT - TERM LOANS - CAPITAL
			126001	S/L - L&A FROM GOVERNMENT - TERM LOANS - CAPITAL
		1261		S/L - L&A FROM GOVERNMENT - TERM LOANS -OTHER THAN CAPITAL
			126101	S/L - L&A FROM GOVERNMENT - TERM LOANS -OTHER THAN CAPITAL
	127			SECURED LOANS FROM DIRECTORS
		1270		S/L - L&A FROM DIRECTORS - TERM LOANS - CAPITAL
			127001	S/L - L&A FROM DIRECTORS - TERM LOANS - CAPITAL
		1271		S/L - L&A FROM DIRECTORS - TERM LOANS -OTHER THAN CAPITAL
			127101	S/L - L&A FROM DIRECTORS - TERM LOANS -OTHER THAN CAPITAL
	128			SECURED LOANS FROM FOREIGN CURRENCY
		1280		S/L - L&A- FOREIGN CURRENCY LOANS - TL - CAPITAL
			128001	S/L - L&A- FOREIGN CURRENCY LOANS - TL - CAPITAL
		1281		S/L - L&A- FOREIGN CURRENCY LOANS - TL -OTHER THAN CAPITAL
			128101	S/L - L&A- FOREIGN CURRENCY LOANS - TL -OTHER THAN CAPITAL
	129			INTEREST ACCRUED AND DUE ON SECURED LOANS
		1299		S/L - INTEREST ACCRUED AND DUE
			129999	INTEREST ACCRUED AND DUE ON SECURED LOANS

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13	130			UNSECURED LOANS
				DEBENTURES/BONDS/FIXED DEPOSITS-UNSECURED
		1300		US/LOANS - CONVERTIBLE DEBENTURES/BONDS - CAPITAL
			130001	US/LOANS - CONVERTIBLE DEBENTURES/BONDS - CAPITAL
		1301		US/L - CONVERTIBLE DEBENTURES/BONDS - OTHER THAN CAPITAL
			130101	US/L - CONVERTIBLE DEBENTURES/BONDS - OTHER THAN CAPITAL
		1302		US/L - NON-CONVERTIBLE DEBENTURES/BONDS - CAPITAL
			130201	15% REDEEMABLE NON-CONVERTIBLE VIDYUT BONDS (108937 LAKHS)
			130202	U/S REDEEMABLE NON-CONVERTIBLE 8.1% APGENCO BONDS - 2004
			130203	U/S REDEEMABLE NON-CONVERTIBLE 8.15% APGENCO BONDS - 2004
			130204	U/S REDEEMABLE NON-CONVERTIBLE 8.40% APGENCO BONDS - 2004
			130205	U/S REDEEMABLE NON-CONVERTIBLE 7.80% APGENCO BONDS - 2004
		1303		US/L - NON-CONVERTIBLE DEBENTURES/BONDS - OTHER THAN CAPITAL
			130301	US/L - NON-CONVERTIBLE DEBENTURES/BONDS - OTHER THAN CAPITAL
		1304		US/L FIXED DEPOSITS - CAPITAL
			130401	US/L FIXED DEPOSITS - CAPITAL
		1305		US/L FIXED DEPOSITS - OTHER THAN CAPITAL
			130501	US/L FIXED DEPOSITS - OTHER THAN CAPITAL
		1307		US/L FIXED DEPOSITS - INTERCORPORATE - CAPITAL
			130701	U/S LOANS - INTERCORPORATE FUNDS FROM APRDC - CAPITAL
			130702	U/S LOANS - INTERCORPORATE FUNDS FROM APWRDC - CAPITAL
		1308		US/L FIXED DEPOSITS - INTERCORPORATE - OTHER THAN CAPITAL
			130801	US/L FIXED DEPOSITS - INTERCORPORATE - OTHER THAN CAPITAL
	131			UNSECURED LOANS FROM FINANCIAL INSTITUTIONS
		1310		U/S - L&A FROM FINANCIAL INSTITUTIONS - CAPITAL
			131001	U/S - L FROM POWER FINANCE CORPORATION - CAPITAL
			131002	US/L (ST) FROM I.D.B.I. - CAPITAL
			131003	US/L (ST) FROM R.E.C. LTD., - CAPITAL
		1312		U/S - L&A FROM FINANCIAL INSTITUTIONS - OTHER THAN CAPITAL
			131201	US/L - FROM POWER FINANCE CORPORATION
			131202	US/L FROM UNITED INDIA INSURANCE CO.
			131203	US/L FROM S.I.D.B.I.
	132			UNSECURED LOANS FROM SUBSIDIARIES
		1320		US/L - L&A FROM SUBSIDIARIES - TERM LOANS - CAPITAL
			132001	US/L L&A FROM SUBSIDIARIES - TERM LOANS - CAPITAL
		1321		US/L L&A FROM SUBSIDIARIES - TERM LOANS - OTHER THAN CAPITAL
			132101	US/L L&A FROM SUBSIDIARIES - TERM LOANS - OTHER THAN CAPITAL
	133			UNSECURED LOANS FROM BANKS
		1330		US/L - L&A FROM SCH - BANKS - SHORT TERM - CAPITAL
			133001	US/L L&A FROM SCH - BANKS - SHORT TERM - CAPITAL
		1332		US/L L&A FROM SCH - BANKS - SHORT TERM - OTHER THAN CAPITAL
			133201	US/L (ST) FROM POWER FINANCE CORPORATION - -
			133202	US/L (ST) FROM GLOBAL TRUST BANK - -
		1336		US/L L&A FROM NON-SCH - BANKS - SHORT TERM - CAPITAL
			133601	US/L L&A FROM NON-SCH - BANKS - SHORT TERM - CAPITAL
		1337		US/L L&A FROM NON-SCH - BANKS - SHORT TERM - OTHER THAN CAPITAL
			133701	US/L L&A FROM NON-SCH - BANKS - SHORT TERM - OTHER THAN CAPITAL

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	134			UNSECURED LOANS FROM OTHERS
		1340		US/L L&A FROM OTHERS - TERM LOANS - CAPITAL
			134001	US/L FROM CENTRAL ELECTRICITY AUTHORITY - CAPITAL
		1341		US/L L&A FROM OTHERS - TERM LOANS - OTHER THAN CAPITAL
			134101	US/L L&A FROM OTHERS - TERM LOANS - OTHER THAN CAPITAL
		1346		US/L L&A FROM OTHERS - SHORT TERM LOANS - CAPITAL
			134601	US/L L&A FROM OTHERS - SHORT TERM LOANS - CAPITAL
		1347		US/L L&A FROM OTHERS - SHORT TERM LOANS - OTHER THAN CAPITAL
			134701	US/L (ST) FROM CENTURIAN BANK
			134702	US/L (ST) FROM BANK OF BHARAIN & KUWAIT
			134703	US/L (ST) FROM GLOBAL TRUST BANK LTD
			134704	US/L (ST) FROM INDIAN OVERSEAS BANK
			134705	US/L (ST) FROM SYNDICATE BANK
			134706	US/L (ST) FROM CANARA BANK
			134707	US/L (ST) FROM INDIAN BANK
	135			UNSECURED LOANS FROM GOVERNMENT
		1350		US/L L&A FROM GOVERNMENT - TERM LOANS - CAPITAL
			135001	US/L FROM GOVERNMENT OF AP - CAPITAL
		1351		US/L L&A FROM GOVERNMENT - TERM LOANS - OTHER THAN CAPITAL
			135101	US/L L&A FROM GOVERNMENT - TERM LOANS - OTHER THAN CAPITAL
	136			US/L - OTHER TERM LOANS FROM BANKS
		1360		US/L - OTHER TERM L&A FROM BANKS - CAPITAL
			136001	US/L - OTHER TERM L&A FROM BANKS - CAPITAL
		1362		US/L - OTHER TERM L&A FROM BANKS - OTHER THAN CAPITAL
			136201	US/L FROM JAMMU & KASHMIR BANK
			136202	US/L FROM ALLAHABAD BANK
			136203	US/L FROM CORPORATION BANK
			136204	US/L FROM KARUR VYSYA BANK
			136206	US/L FROM INDIAN BANK
			136207	US/L FROM CATHOLIC SYRIAN BANK
			136208	US/L FROM THE DHANALAKSHMI BANK
			136209	US/L FROM THE SOUTH INDIAN BANK
			136210	US/L FROM THE KARNATAKA BANK
			136211	US/L FROM AHMABAD MERCANTILE BANK
			136212	US/L FROM BANK OF MAHARASHTRA
			136213	US/L FROM BANK OF INDIA
			136215	US/L FROM PUNJAB & SIND BANK
	137			US/L-OTHER TERM LOANS FROM OTHERS
		1370		US/L - OTHER TERM L&A FROM OTHERS - CAPITAL
			137001	US/L - M/S PEERLESS GENL. FINANCE & INVEST. CO., - CAPITAL
		1371		US/L - OTHER TERM L&A FROM OTHERS - OTHER THAN CAPITAL
			137101	US/L - OTHER TERM L&A FROM OTHERS - OTHER THAN CAPITAL

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	138			US/L- LOANS FROM FOREIGN CURRENCY
		1380		US/L - L&A FROM FOREIGN CURRENCY - CAPITAL
			138001	US/L - L&A FROM FOREIGN CURRENCY - CAPITAL
		1381		US/L - L&A FROM FOREIGN CURRENCY - OTHER THAN CAPITAL
			138101	US/L - L&A FROM FOREIGN CURRENCY - OTHER THAN CAPITAL
		1386		US/L - L&A LIKE DEFERRED PAYMENT SCHEMES - CAPITAL GOODS
			138601	US/L FROM BHEL - DEFERRED PAYMENT SCHEMES - CAPITAL GOODS
		1387		US/L - L&A LIKE DEFERRED PAYMENT SCHEMES - FOR OTHERS
			138701	US/L - L&A LIKE DEFERRED PAYMENT SCHEMES - FOR OTHERS
	139			INTEREST ACCRUED AND DUE ON UNSECURED LOANS
		1399		US/L - INTEREST ACCRUED AND DUE
			139998	US/L - INTEREST ACCRUED AND DUE ON GOVERNMENT LOANS
			139999	US/L - INTEREST ACCRUED AND DUE

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14				EMPLOYEE RELATED FUNDS
	140			PENSION & PF BONDS
		1401		PENSION BONDS
			140101	PENSION BONDS
	141			PROVIDENT FUND BONDS
		1411		PROVIDENT FUND BONDS
			141101	PROVIDENT FUND BONDS
	142			GROUP INSURANCE-SF/IF & LABOUR WELFARE FUND
		1421		GROUP INSURANCE - SAVINGS FUND
			142101	GROUP INSURANCE - SAVINGS FUND
		1422		GROUP INSURANCE - INSURANCE FUND
			142201	GROUP INSURANCE - INSURANCE FUND
		1425		LABOUR WELFARE FUND
			142501	LABOUR WELFARE FUND

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15				FIXED ASSETS
	150			GOOD WILL & FIXED ASSETS
		1500		GOOD WILL
			150001	GOODWILL
		1501		FIXED ASSETS-LAND
			150111	COST OF LAND
			150112	LAND DEVELOPMENT
		1502		FIXED ASSETS - FACTORY BUILDINGS
			150201	BUILDING CONTAINING GENERATING PLANT
			150202	BUILDING CONTAINING THERMO - ELECTRICT GENERATION PLANT
			150203	BUILDING CONTAINING HYDRO - ELECTRIC GENERATION PLANT
			150204	BUILDING CONTAINING DIESEL - ELECTRIC GENERATION PLANT
			150205	BUILDING CONTAINING GAS GENERATING PLANT
			150206	FACTORY AUXILARY BUILDINGS
			150207	BUILDINGS CONTAINING OTHER TYPES OF GENERATION PLANTS
			150208	BUILDING CONTAINING TRANSMISSION INSTALLATIONS
			150209	BUILDING CONTAINING DISTRIBUTION INSTALLATIONS
			150226	OFFICE BUILDING AT GENERATING STATIONS
			150227	RESIDENTIAL QUARTERS FOR STAFF
			150228	BUILDINGS -GUEST HOUSES AND OTHERS
		1505		FIXED ASSETS - CIVIL WORKS
			150501	PUCCA ROADS
			150502	KUTCHA ROADS
			150503	CULVERTS AND BRIDGES
			150504	WELLS AND TUBE WELLS
			150505	RAILWAYS SIDINGS
			150506	OTHER MISCELLANEOUS CIVIL WORKS
			150507	OTHER CIVIL WORKS
			150576	TERMPORARY STRUCTURES
			150577	TEMPORARY POWER LINES
			150578	TEMPORARY EQUIPMENT
		1506		FIXED ASSETS - HYDRAULIC WORKS
			150601	HYDRAULIC WORKS (GROUP HEAD - NOT FOR USE)
			150602	HYDRAULIC WORKS - HYDRO ELECTRIC SYSTEM
			150603	HYDRAULIC WORKS-DAMS
			150604	SPIWAYS,CANALS,REINFORCED CONCRETE FLUMES AND SYPHON
			150605	PIPE LINES AND SURGE TANKS RELATED WORKS
			150606	HYDRAULIC WORKS- SERVICE GATES HYDRAULIC CONTROL VALVES
			150607	OTHER HYDRAULIC WORKS
			150608	COOLING WATER SYSTEM
			150609	COOLING TOWERS
			150610	WATER RESERVOIRS
			150611	SWEET WATER ARRANGEMENT INCLUDING RESERVOIR ETC.,
			150612	PLANT AND PIPE LINES FOR WATER SUPPLY IN RESIDENTIAL COLONY
			150613	DRAINAGE AND SEWERAGE - RESIDENTIAL COLONY

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		1507		FIXED ASSETS -LINES AND CABLE NETWORK
			150701	LINES AND CABLE NETWORK (GROUP HEAD-NOT FOR USE)
			150702	OVERHEAD LINES - BELOW 66 KVA
			150703	OVERHEAD LINES - 132 KVA
			150704	OVERHEAD LINES -LINES ON REINFORCED CONCRETE SUPPORT
			150705	OVERHEAD LINES-LINES ON WOOD SUPPORT
			150706	UNDERGROUND CABLES INCL.JOINT BOXES DISCONNECTING BOXES
			150707	TRANSMISSION PLANT - TRANSFORMERS 100KV ABOVE
			150708	OTHER TRANSFORMERS
			150709	OTHER TRANSMISSION PLANT , TR.KIOSKS,SS EQUIPMENT ETC.,
			150710	UNDERGROUND CABLES - CABLE DUCT SYSTEM
			150711	SWITCHGEAR INCLUDING CABLE CONNECTIONS
			150712	METERING EQUIPMENTS
			150713	STREET LIGHTING AND SIGNAL SYSTEM
			150714	MISCELLANEOUS CABLE AND NETWORK EQUIPMENT
		1508		FIXED ASSETS - PLANT & MACHINERY
			150801	PLANT AND MACHINERY(GROUP -NOT FOR USE)
			150802	BOILER PLANT & EQUIPMENT INCLUDING FOUNDATION
			150803	FURNACE AND BURNERS INCLUDING FOUNDATIONS
			150804	TURBINE GENERATOR FOR STEAM POWER GENERATION
			150805	AUXILIARIES IN STEAM POWER PLANT
			150806	LOCOMOTIVES AND WAGONS
			150807	COAL HANDLING PLANT AND HANDLING PLANT AND EQUIPMENTS
			150808	OIL STORAGE TANKS,OIL HANDLING EQUIPMENTS
			150809	GAS STATION,GAS PIPELINES
			150810	HYDEL POWER GENERATING PLANT
			150811	PLANT FOUNDATION FOR HYDEL POWER GENERATING PLANT
			150812	AUXILIARIES IN HYDEL POWER PLANT
			150813	GAS POWER GENERATING PLANT
			150814	PLANT FOUNDATION FOR GAS POWER PLANT
			150815	AUXILIARIES IN GAS POWER PLANT
			150816	MATERIAL HANDLING EQUIPMENT -EARTH MOVERS, BULLDOZER
			150817	MATERIAL HANDLING EQUIPMENT - CEMENT MIXERS
			150818	MATERIAL HANDLING EQUIPMENT -CRANES
			150819	MATERIAL HANDLING EQUIPMENT -OTHERS
			150820	BATARIES INCL. CHARGING EQUIPMENT
			150821	FABRICATION SHOPS/PLANT & EQUIPMENT
			150822	LIGHTENING ARRESTORS
			150823	COMMUNICATIONS EQUIPMENT -RATIO & HIGH FREQUENCY CARRIER
			150824	STATIC MACHINE TOOLS AND EQUIPMENT
			150825	AIR-CONDITIONING PLANT - STATIC
			150826	PANT FOUNDATIONS FOR STEAM POWER PLANT
			150827	OTHER TRANSFORMERS
			150828	OTHER TR.PLANT , TR.KIOSKS,SS EQUIPMENT AND OTHER APPARATUS
			150829	COMMUNICATION EQUIPMENT - TELEPHONE LINES & TELEPHONES
			150830	ASH HANDLING PLANT AND HANDLING EQUIPMENTS
			150831	INSTRUMENTATION AND CONTROL SYSTEM

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			150832	ELECTRO STATIC PRECIPITATORS
			150833	AERATED DETITUS CHAMBERS
			150834	WATER POLLUTION CONTROL EQUIPMENT
			150835	MILL MOTORS
			150836	AIR PRE-HEATER
			150837	15KVA UNIT AUXILIARY TRANSFORMERS
			150838	22KV IP BUS DUCTS & 7.2KV & 1.1 KV BUS DUCTS
			150839	GENERATOR TRANSFORMERS
			150840	220KV SWITCH YARD WITH EQUIPMENT
			150841	WAGON TRIPLER ASSOCIATED CONVEYING SYSTEM
			150842	STRACKER -RECLAIMER AND ASSOCIATE EQUIPMENT
			150843	TRANSMISSION PLANT - TRANSFORMERS - 100KV & ABOVE
			150844	SWITCHGEAR INCLUDING CABLE CONNECTIONS
			150845	OTHER MISCELLANEOUS EQUIPMENT
			150846	METER TESTING LABORATORY TOOLS & EQUIPMENT
			150847	EQUIPMENTS IN HOSPITALS (CLINIC,TOOLS & TACKLES)
			150876	WATER COOLERS AND REFRIGERATORS
			150877	AIR CONDITIONERS AND AIR COOLERS
			150878	ELECTRICAL FITTINGS AND FIXTURES
		1509		FIXED ASSETS - COMPUTERS
			150901	DESKTOP AND LAPTOP COMPUTERS
			150902	SERVERS AND CENTRALISED COMPUTING APPARATUS
			150903	APPLICATION SOFTWARE
			150904	SYSTEM SOFTWARE
			150905	PRINTERS ,SCANNERS AND OTHER ,OUTPUT MEDIA DEVICES
			150906	NETWORKING AND CABLING FOR COMPUTERS
			150907	OTHER MISC.COMPUTER ACCESSORIES
			150908	OTHER MISC.NETWORKING ACCESSORIES
	151			OTHER FIXED & CAPITAL SPARES
		1510		FIXED ASSETS - FURNITURE AND FIXTURES
			151001	FURNITURE AND FIXTURES
			151002	OFFICE FURNITURE
			151003	OTHER MISCELLANEOUS FIXTURES
			151004	PHOTOCOPIERS,DOCUMENT MANAGEMENT EQUIPMENT
			151005	ADDING MACHINES,CALCULATORS
			151006	CASH CHEST IN CASH OFFICE
			151007	OFFICE AIR CONDITIONERS
		1513		FIXED ASSETS - VEHICLES
			151301	VEHICLES (GROUP HEAD-NOT FOR USE)
			151302	TRUCKS,DUMPERS,MINI TRUCKS
			151303	BUSES INCLUDING MINI BUSES
			151304	JEEPS
			151305	MOTOR CARS
			151306	OTHER VEHICLES

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
		1516		OTHER CAPITAL EXPEN/FIXED ASSETS ACCOUNTS (CAPITAL SPARES)
			151601	CAPITAL EXPENDITURE RESULTING ASSET NOT BELONG TO CORPN.
			151602	ROADS ON MUNICIPAL LAND
			151603	CAPITAL SPARES UNITS/SERVICE UNITS
			151604	CAPITAL SPARES AT GENERATING STATIONS
			151605	ASSETS TRANSFER INWARD(GROUP HEAD-NOT FOR USE)
			151606	ASSETS TRANSFER INWARD -DEBITS ON RECEIPT
			151621	ASSETS TRANSFER INWARD -CREDITS ON TRANSFER
			151641	ASSETS TAKEN OVER FROM LECEENSEES -PENDING FINAL VALUATION
		1517		SMALL &LOW VALUE ITEMS
			151701	SMALL &LOW VALUE ITEMS
	152			LEASEHOLD - FIXED ASSETS
				LEASE HOLD - FIXED ASSETS - LAND
		1521	152101	LEASE HOLD - FIXED ASSETS - LAND
				LEASEHOLD - FIXED ASSETS - FACTORY BUILDINGS ETC.,
		1522	152201	LEASE HOLD - FIXED ASSETS - FACTORY BUILDINGS ETC.,
				LEASE HOLD ASSETS - CIVIL WORKS
		1525	152501	LEASE HOLD ASSETS - CIVIL WORKS
				LEASE HOLD ASSETS - HYDRAULIC WORKS
		1526	152601	LEASE HOLD ASSETS - HYDRAULIC WORKS
				LEASE HOLD ASSETS - LINES AND CABLE NETWORK
		1527	152701	LEASE HOLD ASSETS - LINES AND CABLE NETWORK
				LEASE HOLD ASSETS - PLANT & MACHINERY
		1528	152801	LEASE HOLD ASSETS - PLANT & MACHINERY
				LEASE HOLD ASSETS - COMPUTERS
		1529	152901	LEASE HOLD ASSETS - COMPUTERS ETC.,
	153			OTHER FIXED & CAPITAL SPARES(LEASE HOLD)
		1530		LEASE HOLD ASSETS - FURNITURE AND FIXTURES
			153001	LEASE HOLD ASSETS - FURNITURE AND FIXTURES
		1533		LEASE HOLD ASSETS - VEHICLES
			153301	LEASE HOLD ASSETS - VEHICLES
		1536		LEASE - OTHER CAP.EXP/FIXED ASSETS A/C (CAPITAL SPARES)
			153601	LEASE - OTHER CAP.EXP/FIXED ASSETS A/C (CAPITAL SPARES)

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	155			ACCUMULATED DEPRECIATION ON FIXED ASSETS
		1552		ACCUMULATED DEPRECIATION ON BUILDINGS
			155201	ACC.DEPRECIATION -BULDG,-GENERATION PLANT
			155202	ACC.DEPRN.BDLG.THERMO ELECTRIC GENERATION PLANT
			155203	ACC.DEPRN.BDLG.HUDRO ELECTRIC GENERATION PLANT
			155204	ACC,DEPRN.BDLG.DIESEL -ELECTRIC GENERATION PLANT
			155205	ACC.DEPRN BDLG.GAS GENERATING PLANT
			155206	ACC.DEPRN.FACTORY AUXILARY BUILDINGS
			155207	ACC.DEPRN.BDLGS -OTHER TYPES OF GENERATION PLANT
			155208	ACC.DEPRN.BDLGS-TRANSMISSION INSTALLATIONS
			155209	ACC.DEPRN .BDGLS -DISTRIBUTION INSTALLATIONS
			155226	ACC.DEPRN.OFFICE BUILDINGS AT GENERATING STATIONS
			155227	ACC.DEPRN.- RESIDENTIAL QUARTERS FOR STAFF
			155228	ACC.DEPRN.-BUILDGS -GUEST HOUSES AND OTHERS
		1555		ACCUMULATED DEPRECIATION ON CIVIL WORKS
			155501	ACC.DEPRN..PUCCA ROADS
			155502	ACC.DEPRN -KUTCHA ROADS
			155503	ACC.DEPRN.CULVERTS AND BRIDGES
			155504	ACC.DEPRN. -WELLS AND TUBES WELLS
			155505	ACC.DEPRN -RAILWAYS SIDINGS
			155506	ACC.DEPRN.OTHER MISC CIVILS WORKS
			155507	ACC.DEPRN -OTHER CIVIL WORKS
			155576	ACC.DEPRN.-TEMPORARY STRUCTURES
			155577	ACC.DEPRN. - TEMPORARY POWER LINES
			155578	ACC.DEPRN .TEMPORARY EQUIPMENT
		1556		ACCUMULATED DEPRECIATION ON HYDRAULIC WORKS
			155601	ACC.DEPRN.-HYDRAULIC WORKS
			155602	ACC.DEPRN -HYDRAULIC WORKS -HYDRO ELECTRIC SYSTEM
			155603	ACC.DEPRN - HYDRAULIC WORKS DAMS
			155604	ACC.DEPRN -SPILWAYS,CANALS,REINFORCED CONCRETE FLUMS
			155605	ACC.DEPRN -PIPE LINES AND SURGE TANKS RELATED WORKS
			155606	ACC.DEPRN. -HYDRAULIC WORKS -SERVICE GATES HYDRAULIC
			155607	ACC.DEPRN - OTHER HYDRAULIC WORKS
			155608	ACC.DEPRN COOLING WATER SYSTEM
			155609	ACC.DEPRN - COOLING TOWERS
			155610	ACC.DEPRN -WATER RESERVOIRS
			155611	ACC.DEPRN -SWEET WATER ARRANGEMENT INCL.RESERVOIR
			155612	ACC.DEPRN.PLANT & PIPE LINES FOR WATER SUPPLY IN RESIDENTIAL COLONY
			155613	ACC.DEPRN - DRAINAGE AND SEWERAGE - RESIDENTIAL COLONY

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
		1557		ACCUMULATED DEPRECIATION ON LINES AND CABLE NETWORK
			155701	ACC.DEPRN.-LINES AND CABLE NETWORK(GROUP HEAD-NOT FOR USE)
			155702	ACC.DEPRN -OVERHEAD LINES -BELOW 66 KVA
			155703	ACC.DEPRN - OVERHEAD LINES 132KV
			155704	ACC.DEPRN-OVERHEAD LINES-LINES ON REINFORCED CONCRETE SUPPORT
			155705	ACC.DEPRN. -OVERHEAD LINES - LINES ON WOOD SUPPORTS
			155706	ACC.DEPRN - UNDERGROUND CABLES INCL.JOINT BOXES
			155707	ACC.DEPRN - TRANS.PLANT -TRANSFORMERS 100 KV ABOVE
			155708	ACC.DEPRN. - OTHER TRANSFORMERS
			155709	ACC.DEPRN - OTHER.TRANSMISSION PLANT TR. KIOSKS,SS EQUIPMENT ETC
			155710	ACC.DEPRN - UNDERGROUND CABLES -CABLE DUCT SYSTEM
			155711	ACC.DEPRN - SWITCHGEAR INCL.CABLE CONNECTIONS
			155712	ACC.DEPRN - METERING EQUIPMENTS
			155713	ACC.DEPRN - STREET LIGHTING AND SIGNAL SYSTEM
			155714	ACC.DEPRN - MISC.CABLE AND NETWORK EQUIPMENT
		1558		ACCUMULATED DEPRECIATION ON PLANT AND MACHINERY
			155801	ACC.DEPRN - PLANT AND MACHINERY
			155802	ACC.DEPRN - BOILER PLANT & EQUIPMENT INCL. FOUNDATIONS
			155803	ACC.DEPRN - FURNACE AND BURNERS INCL FOUNDATIONS
			155804	ACC.DEPRN - TURBINE GENERATOR FOR STEAM POWER GENERATION
			155805	ACC.DEPRN - AUXILIARIES IN STEAM POWER PLANT
			155806	ACC.DEPRN - LOCOMOTIVES AND WAGONS
			155807	ACC.DEPRN - COAL HANDLING PLANT AND HANDLING EQUIPMENT
			155808	ACC.DEPRN - OIL STORAGE TANKS,OIL HANDLING PLANT
			155809	ADD.DEPRN - GAS STATION ,GAS PIPELINES
			155810	ACC.DEPRN - HYDEL POWER GENERATING PLANT
			155811	ACC.DEPRN - PLANT FOUNDATION FOR HYDEL POWER GENERATING PLANT
			155812	ACC.DEPRN - AUXILIARIES IN HYDEL POWER PLANT
			155813	ACC. DEPRN - GAS POWER GENERATING PLANT
			155814	ACC. DEPRN -PLANT FOUNDATION FOR GAS POWER PLANT
			155815	ACC.DEPRN - AUXILIARIES IN GAS POWER PLANT
			155816	ACC.DEPRN - MATERIAL HANDLING .EQUIP. - EARTH MOVER, BULLDOZER
			155817	ACC.DEPRN - MATEIRAL HANDL. - EQUIP. - CEMENT MIXERS
			155818	ACC.DEPRN - MATERIAL HANDL. -EQUIPMENT - CRANES

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			155819	ACC.DEPRN -MATERIAL HANDL. - EQUIPMENT -OTHERS
			155820	ACC.DEPRN - BATTERIES INCL. CHARGING EQUIPMENT
			155821	ACC.DEPRN - FABRICATION SHOP/PLANT & EQUIPMENT
			155822	ACC.DEPRN - LIGHTENING ARRESTORS
			155823	ACC.DEPRN - COMMUN EQUIP. - RATIO & HIGH FREQUENCY CARRIER
			155824	ACC. DEPRN - STATIC MACHINE TOOLS AND EQUIPMENT
			155825	ACC. DEPRN - AIR -CONDITIONING PLANT STATIC
			155826	ACC. DEPRN - PLANT FOUNDATIONS FOR STEAM POWER PLANT
			155827	ACC,DEPRN. - OTHER TRANSFORMERS
			155828	ACC.DEPRN - OTH.TR.PLANT.KIOSKS,SS EQUIP & OTHER APPARATUS
			155829	ACC.DEPRN - COMMUN. - TELEPHONE LINES & TELEPHONES
			155830	ACC.DEPRN - ASH HANDL.PLANT AND HANDLING EQUIPMENT
			155831	ACC.DEPRN - INSTRUMENTATION AND CONTROL SYSTEM
			155832	ACC.DEPRN. - ELECTRO STATIC PRECIPITATORS
			155833	ACC.DEPRN - AERATED DETITUS CHAMBERS
			155834	ACC.DEPRN. - WATER POLLUTION CONTROL EQUIPMENT
			155835	ACC.DEPRN - MILL MOTORS
			155836	ACC.DEPRN. - AIR PRE- HEATER
			155837	ACC.DEPRN. -15KVA UNIT AUXILIARY TRANSFORMERS
			155838	ACC.DEPRN -22KV IP BUS DUCTS & 7.2KV &1.1KV BUS DUCTS
			155839	ACC.DEPRN - GENERATOR TRANSFORMERS
			155840	ACC.DEPRN -220KV SWITCH YARD WITH EQUIPMENT
			155841	ACC.DEPRN -WAGON TRIPLER ASSOCIATED CONVEYING SYSTEM
			155842	ACC.DEPRN -STACKER -RECLAIMER AND ASSOCIATE EQUIPMENT
			155843	ACC.DEPRN - TRANSMISSION PLANT -TRANSFORMER 100KV & ABOVE
			155844	ACC.DEPRN - SWITCHGEAR INCL.CABLE CONNECTIONS
			155845	ACC.DEPRN - OTH MISCELLANEOUS EQUIPMENT
			155846	ACC.DEPRN - METER TESTING LAB. - TOOLS & EQUIPMENT
			155847	ACC.DEPRN - EQUIPMENTS IN HOSPITALS (CLINICAL TOOLS & TACKLES)
			155876	ACC.DEPRN. - WATER COOLERS AND REFRIGERATORS
			155877	ACC.DEPRN - AIR CONDITIONERS AND AIR COOLERS
			155878	ACC.DEPRN - ELECTRICAL FITTINGS AND FIXTURES

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
		1559		ACCUMULATED DEPRECIATION ON COMPUTERS ETC.,
			155901	ACC.DEPRN - DESKTOP AND LAPTOP COMPUTERS
			155902	ACC.DEPRN - SERVERS AND CENTRALISED COMPUTING APPARATUS
			155903	ACC.DEPRN - APPLICATION SOFTWARE
			155904	ACC.DEPRN - SYSTEM SOFTWARE
			155905	ACC.DEPRN - PRINTERS ,SCANNERS AND OTHER ,OUTPUT MEDIA DEVICES
			155906	ACC.DEPRN --NETWORKING AND CABLING FOR COMPUTERS
			155907	ACC.DEPRN - OTHER MISC.COMPUTER ACCESSORIES
			155908	ACC.DEPRN - OTHER MISC.NETWORKING ACCESSORIES
	156			ACCUMULATED DEP. ON FIXED ASSETS & CAPITAL SPARES
		1560		ACCUMULATED DEPRECIATION ON FURNITURE AND FIXTURES
			156001	ACC.DEPRN -FURNITURE AND FIXTURES
			156002	ACC.DEPRN -OFFICE FURNITURE
			156003	ACC.DEPRN -OTHER MISCELLANEOUS FIXTURES
			156004	ACC.DEPRN -PHOTOCOPIERS,DOCUMENT MANAGEMENT EQUIPMENT
			156005	ACC.DEPRN -ADDING MACHINES,CALCULATORS
			156006	ACC.DEPRN -CASH CHEST IN CASH OFFICE
			156007	ACC.DEPRN -OFFICE AIR CONDITIONERS
		1563		ACCUMULATED DEPRECIATION ON VEHICLES
			156301	ACC.DEPRN -VEHICLES (GROUP HEAD-NOT FOR USE)
			156302	ACC.DEPRN -TRUCKS,DUMPERS,MINI TRUCKS
			156303	ACC.DEPRN -BUSES INCLUDING MINI BUSES
			156304	ACC.DEPRN -JEEPS
			156305	ACC.DEPRN -MOTOR CARS
			156306	ACC.DEPRN -OTHER VEHICLES
		1566		ACCUMULATED DEPRECIATION ON CAPITAL SPARES
			156601	ACC.DEPRN -CAP.EXP RESULT.IN AN ASSET NOT BELONGS TO CORPN
			156602	DEPRN.PROVN - ROADS ON MUNICIPAL LAND
			156603	DEP.PRO-SPARE UNITS/SERVICE UNITS
			156604	DEPRN.PROVN - CAPITAL SPARES AT GENERATING STATIONS
			156605	DEPRN. - PROV. ON ASSETS TRANSFER INWARD-DEBITS ON RECEIPT
			156621	DEP.PROVN - ASSETS TRNSFER INWARD - CREDITS ON TRANSFER
			156641	DEPRN.PROV - ASSETS TAKEN OVER FROM LICENSEES PENDING FINAL INVESTIGATION
		1569		ACC.DEPRN. AND AMORTISATION OF INTANGIBLE ASSETS
			156901	ACC.DEPRN. AND AMORTISATION OF INTANGIBLE ASSETS

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
	157			ACCUMULATED DEPRECIATION ON FIXED ASSETS(LEASEHOLD)
		1572		ACCUMULATED DEPRECIATION ON BUILDINGS (LEASE HOLD)
			157201	ACCUMULATED DEPRECIATION ON BUILDINGS (LEASE HOLD)
		1575		ACCUMULATED DEPRECIATION - CIVIL WORKS (LEASE HOLD ASSETS)
			157501	ACCUMULATED DEPRECIATION - CIVIL WORKS (LEASE HOLD ASSETS)
		1576		ACCUMULATED DEPRECIATION ON HYDRAULIC WORKS (LEASE HOLD)
			157601	ACCUMULATED DEPRECIATION ON HYDRAULIC WORKS (LEASE HOLD)
		1577		ACCUMULATED DEPRECIATION ON LINES &CABLE NETWORK (LEASE HOLD)
			157701	ACCUMULATED DEPRECIATION ON LINES & CABLE NETWORK (LEASE HOLD)
		1578		ACCUMULATED DEPRECIATION ON PLANT & MACHINERY (LEASE HOLD)
			157801	ACCUMULATED DEPRECIATION ON PLANT & MACHINERY (LEASE HOLD)
		1579		ACCUMULATED DEPRECIATION ON COMPUTERS (LEASE HOLD)
			157901	ACCUMULATED DEPRECIATION ON COMPUTERS ETC., (LEASE HOLD ASSETS)
	158			ACCUMULATED DEPRECIATION ON FIXED ASSETS&CAP.SPARES(LEASE HOLD)
		1580		ACCUMULATED DEPRECIATION ON FURNITURE & FIXTURES (LEASE HOLD)
			158001	ACCUMULATED DEPRECIATION ON FURNITURE & FIXTURES (LEASE HOLD)
		1583		ACCUMULATED DEPRECIATION ON VEHICLES (LEASE HOLD)
			158301	ACCUMULATED DEPRECIATION ON VEHICLES (LEASE HOLD)
		1586		ACCUMULATED DEPRECIATION ON CAPITAL SPARES (LEASE HOLD)
			158601	ACCUMULATED DEPRECIATION ON CAPITAL SPARES (LEASED)

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
16				CAPITAL WORK IN PROGRESS & CAPITAL MATERIAL A/Cs
	160			CAPITAL WORK IN PROGRESS
		1601		CWIP - COST OF LAND & LAND DEVELOPMENT
			160101	CWIP- COST OF LAND
			160102	CWIP - LAND DEVELOPMENT
		1602		CAPITAL WORKS IN PROGRESS - BUILDINGS
			160201	CWIP -BUILDING CONTAINING GENERATING PLANT
			160202	CWIP -BUILDING CONTAINING THERMO ELECTRIC GENERATING PLANT
			160203	CWIP -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT
			160204	CWIP -BUILDING CONTAINING DIESEL ELECTRIC GENERATING PLANT
			160205	CWIP - BUILDING - CONTAINING GAS GENERATING PLANT
			160206	CWIP - FACTORY AUXILARY BUILDINGS
			160207	CWIP - BUILDING - CONTAINING OTHER TYPES OF GENERATING PLANT
			160208	CWIP - BUILDING CONTAINING TRANSMISSION INSTALLATIONS
			160209	CWIP - BUILDING CONTAINING DISTRIBUTION INSTALLATIONS
			160226	CWIP - OFFICE BUILDING AT GENERATING STATION
			160227	CWIP - RESIDENTIAL QUARTERS FOR STAFF
			160228	CWIP - BUILDINGS - GUEST HOUSES AND OTHERS
		1605		CAPITAL WORKS IN PROGRESS - CIVIL WORKS ETC
			160501	CWIP - PUCCA ROADS
			160502	CWIP - KUTCHA ROADS
			160503	CWIP - CULVERTS AND BRIDGES
			160504	CWIP - WELLS AND TUBE WELLS
			160505	CWIP - RAILWAY SIDING
			160506	CWIP - OTH.MISC .CIVIL WORKS
			160507	CWIP - OTH.CIVIL WORKS
			160576	CWIP - TEMPORARY STRUCTURES
			160577	CWIP - TEMPORARY POWER LINES
			160578	CWIP - TEMPORARY EQUIPMENT
		1606		CAPITAL WORKS IN PROGRESS - HYDRAULIC WORKS
			160601	HYDRAULIC WORKS(GROUP HEAD-NOT FOR USE)
			160602	HYDRAULIC WORKS - HYDRO ELECTRIC SYSTEM
			160603	CWIP - HYDRAULIC WORKS - DAMS
			160604	CWIP - SPILWAYS, CANALS, REINFORCED CONCRETE FLUMES ETC.,
			160605	CWIP - PIPE LINES & SURGE TANKS RELATED WORKS
			160606	CWIP - HYDRAULIC WORKS - SERVICE GATES HY CONTROL VALVES

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			160607	CWIP - OTHER HYDRAULIC WORKS
			160608	CWIP - COOLING WATER SYSTEM
			160609	CWIP - COOLING TOWERS
			160610	CWIP - WATER RESORVIORS
			160611	CWIP - SWEET WATTER ARRANGEMENT INCL RESERVIOR ETC
			160612	CWIP - PLANT AND PIPE LINES FOR WATER SUPPLY IN RESIDENTIAL COLONY
			160613	CWIP - DRAINAGE AND SEWERAGE RESIDENTIAL COLONY
		1607		CAPITAL WORKS IN PROGRESS - LINES AND CABLE NETWORK
			160701	CWIP - LINES AND CABLE NETWORK(GROUP HEAD-NOT FOR USE)
			160702	CWIP - OVER HEAD LINES - 66 KVA
			160703	CWIP - OVER HEAD LINES - 132 KVA
			160704	CWIP - OVER HEAD LINES ON REINFORCED CONCRETE
			160705	CWIP - OVER HEAD LINES ON WOOD SUPPORT
			160706	CWIP - UNDER GROUND CABLES INCL.JOINT BOXES DISCONNECTING BOXES
			160707	CWIP - TRANS.PLANT - TRANSFORMERS - 100 KV ABOVE
			160708	CWIP - OTHER TRANSFORMERS
			160709	CWIP - OTH.TRAN.PLANT, TR.KOISKS, SS EQUIPMENT
			160710	CWIP - U/G CABLE - CABLE DUCT SYSTEM
			160711	CWIP - SWITCH GEAR INCL.CABLE CONNECTIONS
			160712	CWIP - METERING EQUIPMENTS
			160713	CWIP - STREET LIGHTING AND SIGNAL SYSTEM
			160714	CWIP - MISC.CABLE AND NETWORK EQUIPMENT
		1608		CAPITAL WORKS IN PROGRESS - PLANT AND MACHINERY
			160801	CWIP - PLANT AND MACHINERY(GROUP HEAD-NOT FOR USE)
			160802	CWIP - BOILER PLANT AND EQUIPMENT INCL.FOUNDATIONS
			160803	CWIP - FURNACE AND BURNERS INC FOUNDATIONS
			160804	CWIP - TURBINE GENERATOR FOR STEAM POWER GENERATION
			160805	CWIP - AUXILIARIES IN STEAM POWER PLANT
			160806	CWIP - LOCOMOTIVES AND WAGONS
			160807	CWIP ---- COAL HANDLING PLANT AND HANDLING EQUIPMENTS
			160808	CWIP - OIL STORAGE TANKS , OIL HANDLING PLANT AND EQUIPMENT
			160809	CWIP - GAS STATION, GAS PIPE LINES
			160810	CWIP - HYDEL POWER GENERATING PLANT
			160811	CWIP - PLANT FOUNDATION FOR HY.POWER GEN.PLANT

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			160812	CWIP - AUXILIARIES IN HYDEL POWER PLANT
			160813	CWIP - GAS POWER GENERATING PLANT
			160814	CWIP - PLANT FOUNDATION FOR GAS POWER PLANT
			160815	CWIP - AUXILIARIES IN GAS POWER PLANT
			160816	CWIP - MATERIAL HANDLING EQUIPMENT - EARTH MOVERS, BULL DOZERS
			160817	CWIP - MATERIAL HANDLING EQUIPMENT - CEMENT MIXERS
			160818	CWIP - MATERIAL HANDLING EQUIPMENT - CRANES
			160819	CWIP - MATERIAL HANDLING EQUIPMENT - OTHERS
			160820	CWIP - BATTERIES INCL.CHARGING EQUIPMENT
			160821	CWIP - FABRICATION SHOP/ PLANT & EQUIPMENT
			160822	CWIP - LIGHTENING ARRESTORS
			160823	CWIP - COMM.EQUIPMENT - RATIO & HIGH FREQUENCY CARRIERS
			160824	CWIP - STATIC MACHINE TOOLS AND EQUIPMENT
			160825	CWIP - AIR CONDITIONING PLANT-STATIC
			160827	CWIP - OTHER TRANSFORMERS
			160828	CWIP - OTHER TR PLANT, TR KOISKS, SS EQUIPMENT & OTHERS
			160829	CWIP - COMM.EQUIPMENT - TELEPHONE LINES AND TELEPHONES
			160830	CWIP - ASH HANDL.PLANT AND HANDLING EQUIPMENTS
			160831	CWIP - INSTRUMENTATION AND CONTROL SYSTEM
			160832	CWIP - ELECTRO STATIC PRECIPITATORS
			160833	CWIP - AERATED DETITUS CHAMBERS
			160834	CWIP - WATER POLLUTION CONTROL EQUIPMENT
			160835	CWIP - MILL MOTORS
			160836	CWIP - AIR PRE HEATER
			160837	CWIP - 15 KVA UNIT AUXILIARY TRANSFORMERS
			160838	CWIP - 22KV IP BUS DUCTS & 7,2 KV & 1.1. KV BUS DUCTS
			160839	CWIP - GENERATOR TRANSFORMERS
			160840	CWIP - 220 KV SWITCH YARD WITH EQUIPMENT
			160841	CWIP - WAGON TIPPLER ASSOCIATED CONVEYING SYSTEM
			160842	CWIP - STACKER - RECLAIMER - AND ASSOCIATED EQUIPEMTNT
			160843	CWIP - TRANS.PLANT - TRANSFORMERS - 100 KV ABOVE
			160844	CWIP - SWITCH GEAR INCL.CABLE CONNECTIONS
			160845	CWIP - OTH.MISC.EQUIPMENT
			160846	CWIP - METER TESTING LAB TOOLS AND EQUIPMENT
			160847	CWIP - EQUIPMENTS IN HOSPITALS (CLINIC, TOOLS AND TACKLES)

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			160865	CWIP PLANT FOUNDATIONS FOR STEAM POWER PLANT
			160876	CWIP - WATER COOLERS AND REFREGIRATORS
			160877	CWIP - AIR CONDITIONERS AND AIR COOLERS
			160878	CWIP - ELECTRICAL FITTINGS AND FIXTURES
		1609		CAPITAL WORKS IN PROGRESS - COMPUTERISATION ETC.,
			160901	CWIP - DESKTOP AND LAPTOP COMPUTERS
			160902	CWIP - SERVERS AND CENTRALISED COMPUTING APPARATUS
			160903	CWIP - APPLICATION SOFTWARE
			160904	CWIP - SYSTEM SOFTWARE
			160905	CWIP - PRINTERS, SCANNERSS & OTHER MEDIA DEVICES
			160906	CWIP - NETWORKING AND CABLING OF COMPUTERS
			160907	CWIP - OTH.MISC COMPUTER ACCESSORIES
			160908	CWIP - OTH.MISC NETWORKING ACCESSORIES
	161			CWIP-FURNITURE&VEHICLES/INCIDENTIAL CHARGES/S&I STUDIES
				CAPITAL WORKS IN PROGRESS - FURNITURE AND OTHER EQUIPMENT
		1610	161001	CWIP - FURNITURE AND FIXTURES -(OTH.EQUIPMENT)
			161002	CWIP - FURNITURE
			161003	CWIP - OTHER MISC FIXTURES
			161004	CWIP - PHOTOCOPIERS, DOCUMENT MANAGEMENT EQUIPMENT
			161005	CWIP - ADDING MACHINES, CALCULATORS ETC.,
			161006	CWIP - CASH CHEST IN CASH OFFICE
			161007	CWIP - OFFICE AIR CONDITIONERS
		1613		CAPITAL WORKS IN PROGRESS - VEHICLES
			161301	CWIP - VEHICLES(GROUP HEAD-NOT FOR USE)
			161302	CWIP - TRUCKS, DUMPERS, MINI TRUCKS
			161303	CWIP - BUSES INCL.MINI BUSES
			161304	CWIP - JEEPS AND MOTOR CARS
			161305	CWIP - OTH.VEHICLES
		1614		CWIP - INCIDENTAL CHARGES UN-ALLOCATED
			161401	CWIP - INCIDENTAL CHARGES UN-ALLOCATED
		1615		DEFERRED COSTS - SURVEY & FEASIBILITY STUDIES OF PRO
			161501	DEFERRED COSTS - SURVEY & FEASIBILITY STUDIES OF PRO

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	162			CONTRACTS IN PROGRESS & CONSTRUCTION FACILITIES
		1620		CONTRACTS IN PROGRESS (OTHER A/Cs FOR ASSETS AT CONSTION STAGE
			162001	CAPITAL CONTRACTS IN PROGRESS
		1621		REV.EXP.PENDING ALLOCATION OVER CAPITAL WORKS
			162101	REV.EXP.PENDING ALLOCATION OVER CAPITAL WORKS
			162120	HEAD OFFICE SUPERVISION CHARGES
		1625		PROVISION FOR COMPLETED WORKS
			162501	PROVISION FOR COMPLETED WORKS - CAPITAL
		1626		CONSTRUCTION FACILITIES
			162601	CONSTRUCTION FACILITIES - CAPITAL WORKS
			162610	CAPITAL EXPENDITURE IN PROGRESS-CONSTN.FACILITIES
			162620	PROVISION FOR DEPRECIATION ON CONSTRUCTION FACILITIES
	165			CAPITAL ADVANCES
		1650		ADVANCES TO SUPPLIERS/CONTRACTORS-CAPITAL WORKS (INT. BEARING)
			165001	ADVANCE TO SUPPLIER/CONTRACTORS - CAPITAL WORKS (INT. BEARING)
			165050	CAPITAL EXPENDITURE IN PROGRESS
		1651		ADVANCES TO SUPPLIERS/CONTRACTORS - CAPITAL WORKS (INT. FREE)
			165101	CAPITAL ADVANCE TO SUPPLIER/CONTRACTORS CAPITAL WORKS (INT.FREE)
	166			CAPITAL MATERIAL ACCOUNTS
		1660		CAPITAL MATERIAL PURCHASE - STORES AND SPARES
			166000	CAPITAL MATERIAL PURCHASES (GROUP HEAD)
			166001	CAPITAL MATERIAL PURCHASES - STEEL
			166002	CAPITAL MATERIAL PURCHASES - CEMENT
			166003	CAPITAL MATERIAL PURCHASES - CABLES & CONDUCTORS
			166004	CAPITAL MATERIAL PURCHASES - LUBRICANTS
			166005	CAPITAL MATERIAL PURCHASES - MACHINERY SPARES
			166006	CAPITAL MATERIAL PURCHASES - CONSUMABLES
			166007	CAPITAL MATERIAL PURCHASES - OTHER SPARES
			166008	CAPITAL MATERIAL PURCHASES - OTHERS
			166009	CAPITAL MATERIAL PURCHASES - TRANSFORMERS
			166010	CAPITAL MATERIAL PURCHASES - METERING EQUIPMENT
			166011	CAPITAL MATERIAL PURCHASES - POLES AND ANGULARS

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		1662		CAPITAL MATERIAL ISSUES
			166200	CAPITAL MATERIAL ISSUES (GROUP HEAD)
			166201	CAPITAL MATERIAL ISSUES - STEEL
			166202	CAPITAL MATERIAL ISSUES - CEMENT
			166203	CAPITAL MATERIAL ISSUES - CABLES AND CONDUCTORS
			166204	CAPITAL MATERIAL ISSUES - LUBRICANTS
			166205	CAPITAL MATERIAL ISSUES - MACHINERY PARTS
			166206	CAPITAL MATERIAL ISSUES - CONSUMABLES
			166207	CAPITAL MATERIAL ISSUES - OTHER SPARES
			166208	CAPITAL MATERIAL ISSUES - OTHERS
			166209	CAPITAL MATERIAL ISSUES - TRANSFORMERS
			166210	CAPITAL MATERIAL ISSUES - METERING EQUIPMENT
			166211	CAPITAL MATERIAL ISSUES - POLES AND ANGULARS
		1663		STORES AND SPARES ISSUED TO SITE NOT CONSUMED - CAPITAL
			166300	CAP MATERIAL ISSUED TO SITE NOT CONSUMED (GROUP HEAD)
			166301	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - STEEL
			166302	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - CEMENT
			166303	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - CABLES & CONDUCTORS
			166304	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - LUBRICANTS
			166305	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - MACHINERY PARTS
			166306	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - CONSUMABLES
			166307	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - OTHER SPARES
			166308	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - OTHER STORES
			166309	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - TRANSFORMERS
			166310	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - METERING EQUIPMENT
			166311	CAP MATERIAL ISSUED TO SITE NOT CONSUMED - POLES & ANGULARS
		1664		MATERIAL STOCK A/C - CAPITAL
			166400	CAPITAL MATERIAL STOCK A/C (GROUP HEAD)
			166401	CAPITAL MATERIAL STOCK A/C - STEEL
			166402	CAPITAL MATERIAL STOCK A/C - CEMENT
			166403	CAPITAL MATERIAL STOCK A/C - CABLES & CONDUCTORS
			166404	CAPITAL MATERIAL STOCK A/C - LUBRICANTS
			166405	CAPITAL MATERIAL STOCK A/C - MACHINERY SPARES
			166406	CAPITAL MATERIAL STOCK A/C - CONSUMABLES
			166407	CAPITAL MATERIAL STOCK A/C - OTHER SPARES
			166408	CAPITAL MATERIAL STOCK A/C - OTHERS
			166409	CAPITAL MATERIAL STOCK A/C - TRANSFORMERS
			166410	CAPITAL MATERIAL STOCK A/C - METERING EQUIPMENT
			166411	CAPITAL MATERIAL STOCK A/C - POLES & ANGULARS

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		1665		CAPITAL MATERIALS PENDING INSPECTION
			166500	CAPITAL MATERIALS PENDING INSPECTION (GROUP HEAD)
			166501	CAPITAL MATERIALS PENDING INSPECTION - STEEL
			166502	CAPITAL MATERIALS PENDING INSPECTION - CEMENT
			166503	CAPITAL MATERIALS PENDING INSPECTION - CABLES & CONDUCTORS
			166504	CAPITAL MATERIALS PENDING INSPECTION - LUBRICANTS
			166505	CAPITAL MATERIALS PENDING INSPECTION - MACHINERY SPARES
			166506	CAPITAL MATERIALS PENDING INSPECTION - CONSUMABLES
			166507	CAPITAL MATERIALS PENDING INSPECTION - OTHER SPARES
			166508	CAPITAL MATERIALS PENDING INSPECTION - OTHERS
			166509	CAPITAL MATERIALS PENDING INSPECTION - TRANSFORMERS
			166510	CAPITAL MATERIALS PENDING INSPECTION - METERING EQUIPMENT
			166511	CAPITAL MATERIALS PENDING INSPECTION - POLES & ANGULARS
		1666		CAPITAL MATERIAL IN TRANSIT
			166600	CAPITAL MATERIAL IN TRANSIT (GROUP HEAD)
			166601	CAPITAL MATERIAL IN TRANSIT - STEEL
			166602	CAPITAL MATERIAL IN TRANSIT - CEMENT
			166603	CAPITAL MATERIAL IN TRANSIT - CABLES AND CONDUCTORS
			166604	CAPITAL MATERIAL IN TRANSIT - LUBRICANTS
			166605	CAPITAL MATERIAL IN TRANSIT - MACHINERY SPARES
			166606	CAPITAL MATERIAL IN TRANSIT - CONSUMABLES
			166607	CAPITAL MATERIAL IN TRANSIT - OTHER SPARES
			166608	CAPITAL MATERIAL IN TRANSIT - OTHERS
			166609	CAPITAL MATERIAL IN TRANSIT - TRANSFORMERS
			166610	CAPITAL MATERIAL IN TRANSIT - METERING EQUIPMENT
			166611	CAPITAL MATERIAL IN TRANSIT - POLES & ANGULARS
		1667		CAPITAL MATERIAL STOCK ADJUSTMENT A/C
			166700	CAPITAL MATERIAL STOCK ADJUSTMENT A/C (GROUP HEAD)
			166701	CAPITAL MATERIAL STOCK ADJUSTMENT A/C - STEEL
			166702	CAPITAL MATERIAL STOCK ADJUSTMENT A/C - CEMENT
			166703	CAPITAL MATERIAL STOCK ADJUSTMENT A/C - CABLES & CONDUCTORS
			166704	CAPITAL MATERIAL STOCK ADJUSTMENT A/C - LUBRICANTS
			166705	CAPITAL MATERIAL STOCK ADJUSTMENT A/C -MACHINERY SPARES
			166706	CAPITAL MATERIAL STOCK ADJUSTMENT A/C -CONSUMABLES
			166707	CAPITAL MATERIAL STOCK ADJUSTMENT A/C - OTHER SPARES
			166708	CAPITAL MATERIAL STOCK ADJUSTMENT A/C -OTHERS
			166709	CAPITAL MATERIAL STOCK ADJUSTMENT A/C -TRANSFORMERS
			166710	CAPITAL MATERIAL STOCK ADJUSTMENT A/C -METERING EQUIPMENT
			166711	CAPITAL MATERIAL STOCK ADJUSTMENT A/C -POLES & ANGULARS

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		1669		CAP. MATERIAL STOCK EXCESS/SHORTAGE PENDING INVESTIGATION
			166900	CAP. MATERIAL STOCK EXCESS/SHORTAGE PENDING INVESTIGATION(GROUP HEAD-NOT FOR USE)
			166901	CAP. MATERIAL STOCK EXCESS PENDING INVESTIGATION
			166910	CAP. MATERIAL STOCK SHORTAGE PENDING INVESTIGATION
		1670		CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTORS
			167000	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR (GROUP HEAD)
			167001	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR - STEEL
			167002	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR - CEMENT
			167003	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR - CABLES & CONDUCTORS
			167004	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR - LUBRICANTS
			167005	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR -MACHINERY SPARES
			167006	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR -CONSUMABLES
			167007	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR - OTHER SPARES
			167008	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR -OTHER STORES
			167009	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR -TRANSFORMERS
			167010	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR -METERING EQUIPMENT
			167011	CAP.MAT. ISSUED/WITH CONTRACTORS/SUB-CONTRACTOR -POLES & ANGULARS
		1671		CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTORS
			167100	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR (GROUP)
			167101	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR - STEEL
			167102	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR - CEMENT
			167103	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR - CABLES & CONDUCTORS
			167104	CAP.MAT.RETURNED FROM CONTRACTORS/SUB-CONTRACTOR - LUBRICANTS
			167105	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR -MACHINERY SPARES
			167106	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR -CONSUMABLES
			167107	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR - OTHER SPARES
			167108	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR -OTHER STORES
			167109	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR -TRANSFORMERS
			167110	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR -METERING EQUIPMENT
			167111	CAP.MAT. RETURNED FROM CONTRACTORS/SUB-CONTRACTOR -POLES & ANGULARS
		1672		CAPITAL MATERIAL TRANSFER-INWARD
			167200	CAPITAL MATERIAL TRANSFER-INWARD (GROUP)
			167201	CAPITAL MATERIAL TRANSFER-INWARD - STEEL
			167202	CAPITAL MATERIAL TRANSFER-INWARD - CEMENT
			167203	CAPITAL MATERIAL TRANSFER-INWARD - CABLES & CONDUCTORS
			167204	CAPITAL MATERIAL TRANSFER-INWARD - LUBRICANTS

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			167205	CAPITAL MATERIAL TRANSFER-INWARD -MACHINERY SPARES
			167206	CAPITAL MATERIAL TRANSFER-INWARD -CONSUMABLES
			167207	CAPITAL MATERIAL TRANSFER-INWARD - OTHER SPARES
			167208	CAPITAL MATERIAL TRANSFER-INWARD -OTHER STORES
			167209	CAPITAL MATERIAL TRANSFER-INWARD-TRANSFORMERS
			167210	CAPITAL MATERIAL TRANSFER-INWARD -METERING EQUIPMENT
			167211	CAPITAL MATERIAL TRANSFER-INWARD -POLES & ANGULARS
		1673		CAPITAL MATERIAL TRANSFER-OUTWARD
			167300	CAPITAL MATERIAL TRANSFER-OUTWARD (GROUP HEAD)
			167301	CAPITAL MATERIAL TRANSFER-OUTWARD - STEEL
			167302	CAPITAL MATERIAL TRANSFER-OUTWARD - CEMENT
			167303	CAPITAL MATERIAL TRANSFER-OUTWARD - CABLES & CONDUCTORS
			167304	CAPITAL MATERIAL TRANSFER-OUTWARD - LUBRICANTS
			167305	CAPITAL MATERIAL TRANSFER-OUTWARD -MACHINERY SPARES
			167306	CAPITAL MATERIAL TRANSFER-OUTWARD -CONSUMABLES
			167307	CAPITAL MATERIAL TRANSFER-OUTWARD - OTHER SPARES
			167308	CAPITAL MATERIAL TRANSFER-OUTWARD -OTHER STORES
			167309	CAPITAL MATERIAL TRANSFER-OUTWARD-TRANSFORMERS
			167310	CAPITAL MATERIAL TRANSFER-OUTWARD -METERING EQUIPMENT
			167311	CAPITAL MATERIAL TRANSFER-OUTWARD -POLES & ANGULARS
		1674		INSURANCE SPARES STOCK A/C
			167401	INSURANCE SPARES STOCK A/C - CAPITAL
		1675		OTHER MATERIAL ACCOUNTS
			167500	OTHER MATERIAL ACCOUNTS - CAPITAL
			167510	WORKSHOP SUSPENSE - MATERIALS -CAPITAL
			167520	MATERIALS ISSUED TO FABRICATORS - CAPITAL
			167530	MATERIALS ISSUED ON LOAN TO PARTIES OTHER THAN CONTRACTORS
			167550	CAP.MATERIALS IN BONDED WAREHOUSE
			167560	OBSOLETE MATERIAL STOCK-CAPITAL
			167570	COST OF MATERIAL LOSS/STOLEN-CAPITAL
		1679		PROVISION FOR RECOVERY OF COST OF MATERIAL-CAPITAL
			167901	PROVISION FOR OBSOLESCENCE - CAPITAL ASSETS
			167921	PROVISION FOR IMPAIRMENT - CAPITAL ASSETS
			167999	PROVISION FOR RECOVERY OF COST OF MATERIAL-CAPITAL

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	168			ASSETS NOT IN USE
		1681		ASSETS NOT IN USE - LAND AND LAND RIGHTS
			168101	ASSETS NOT IN USE - LAND AND LAND RIGHTS
		1682		ASSETS NOT IN USE -BUILDINGS
			168201	ASSETS NOT IN USE -BUILDINGS
		1685		ASSETS NOT IN USE - CIVIL WORKS
			168501	ASSETS NOT IN USE - CIVIL WORKS
		1686		ASSETS NOT IN USE - HYDRAULIC WORKS
			168601	ASSETS NOT IN USE - HYDRAULIC WORKS
		1687		ASSETS NOT IN USE - LINES AND CABLE NET WORK ETC.,
			168701	ASSETS NOT IN USE - LINES AND CABLE NET WORK ETC.,
		1688		ASSETS NOT IN USE -PLANT AND MACHINERY
			168801	ASSETS NOT IN USE -PLANT AND MACHINERY
		1689		ASSETS NOT IN USE - COMPUTERS & OFFICE EQUIPMENT
			168901	ASSETS NOT IN USE - COMPUTERS & OFFICE EQUIPMENT
		1690		ASSETS NOT IN USE - FURNITURES AND FIXTURES
			169001	ASSETS NOT IN USE - FURNITURES AND FIXTURES
		1693		ASSETS NOT IN USE - VEHICLES
			169301	ASSETS NOT IN USE - VEHICLES

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17				INVESTMENTS
	170			INVESTMENTS IN GOVERNMENT SECURITIES
		1700		INVESTMENTS IN GOVT.SECURITIES - QUOTED SECURITIES
			170001	INVESTMENTS IN GOVT.SECURITIES - QUOTED SECURITIES
		1701		INVESTMENTS IN GOVT.SECURITIES - UNQUOTED SECURITIES
			170101	INVESTMENTS IN UNQUOTED GOVERNMENT SECURITIES
	171			INVESTMENTS IN SHARES, DEBENTURES, BONDS - QUOTED INVESTMENT
		1710		INVESTMENTS IN SHARES, DEBENTURES, BONDS - QUOTED INVESTMENT
			171001	INVESTMENT IN BONDS / DEBENTURES OF OTH.ELECT. BOARDS
			171002	INVEST IN BONDS/DEBENTURES OF GEN- TRAN-DISTRIBUTION
			171003	INVEST IN 12.3% RNC BONDS IN APPFC
			171004	INVEST IN 11.60% RNC BONDS IN APPFC
			171005	INVEST IN 11.40% RNC BONDS IN APPFC
			171006	INVEST IN 10.95% RNC BONDS IN APPFC
			171007	INVEST IN 10.70% RNC BONDS IN APPFC
			171010	INVEST IN 10.9% APTRANSCO BONDS
			171020	INVEST IN SHARES IN CORPN & PUBLIC LTD.COMPANIES
			171030	INVEST IN FORM OF FIXED DEPOSITS WITH BANKS/COMPANIES
			171040	OTHER INVESTMENTS
		1711		INVESTMENTS IN SHARES, DEBENTURES, BONDS - UNQUOTED INVESTMENT
			171101	INVEST IN UN-QUOTED INVESTMENTS
	172			INVESTMENTS IN IMMOVABLE PROPERTIES
		1720		INVESTMENTS IN IMMOVABLE PROPERTIES
			172001	INVESTMENTS IN IMMOVABLE PROPERTIES
	173			INVESTMENTS IN PARTNERSHIP FIRMS/SUBSIDIARIES
		1730		INVESTMENTS IN PARTNERSHIP FIRMS
			173001	INVESTMENTS IN PARTNERSHIP FIRMS
			173002	INVESTMENTS IN CAPITAL OF PARTNER SHIP / JOINT VENTURES
			173051	LOANS TO PARTNER SHIP / JOINT VENTURES
		1731		INVESTMENTS IN SUBSIDIARIES
			173101	INVESTMENTS IN SUBSIDIARIES
			173102	INVESTMENTS IN SHARES IN SUBSIDIARIES
			173151	INVESTMENTS IN DEBENTURES/ BONDS IN SUBSIDIARIES
			173181	LOANS TO SUBSIDIARIES
	174			OTHER INVESTMENTS
		1740		INVESTMENT OF BAL OF UN-UTILISED MONIES OF PUBLIC ISSUES
			174001	INVESTMENT OF BAL UN-UTILISED MONIES OF PUBLIC ISSUES
		1741		INVESTMENTS OF BAL UN UTILISED MONIES OF OTHER SECURITIES
			174101	INVESTMENTS OF BAL UN UTILISED MONIES OF PUBLIC ISSUE-OTH SECURITI

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18				INVENTORIES
	180			FUEL STOCK ACCOUNTS
		1800		FUEL STOCK AT STORES
			180001	FUEL STOCK ACCOUNTS - COAL STOCK
			180002	FUEL STOCK A/C - FURNACE OIL
			180003	FUEL STOCK A/C - HSD OIL
			180004	FUEL STOCK A/C - OTHER OIL STOCK
			180005	FUEL STOCK A/C - GAS STOCKS
		1801		FUEL STOCK IN TRANSIT
			180101	FUEL STOCK IN TRANSIT - COAL IN TRANSIT
			180102	FUEL STOCK IN TRANSIT - FURNACE OIL IN TRANSIT
			180103	FUEL STOCK IN TRANSIT - HSD IN TRANSIT
			180104	FUEL STOCK IN TRANSIT - GAS IN TRANSIT
			180105	FUEL STOCK IN TRANSIT - OTHER OIL IN TRANSIT
		1805		FUEL STOCK EXCESS/SHORTAGE PENDING INVESTIGATION
			180501	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.LOSS-COAL
			180502	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.GAIN-COAL
			180503	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.LOSS-F.OIL
			180504	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.GAIN-F.OIL
			180505	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.LOSS-HSD OIL
			180506	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.GAIN-HSD OIL
			180507	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.LOSS-OTHER OIL
			180508	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.GAIN-OTHER OIL
			180509	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.LOSS-GASES
			180510	FUEL SHORTAGE/EXCESS PENDING INVEST-TRAN.GAIN-GAS
		1806		SHORTAGE LOSSES - FUELS
			180601	SHORTAGE LOSSES - FUELS - COAL
			180602	SHORTAGE LOSSES - FURNACE OIL
			180603	SHORTAGE LOSSES - HSD OIL
			180604	SHORTAGE LOSSES - OTHER OILS
			180605	SHORTAGE LOSSES - GASES

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	181			O&M MATERIAL-ISSUES/RETURNS ETC.,)
		1811		O&M MATERIAL PURCHASE - STORES AND SPARES
			181101	O&M MATERIAL PURCHASE - STEEL
			181102	O&M MATERIAL PURCHASE - CEMENT
			181103	O&M MATERIAL PURCHASE - CABLES & CONDUCTORS
			181104	O&M MATERIAL PURCHASE - LUBRICANTS
			181105	O&M MATERIAL PURCHASE - MACHINERY SPARES
			181106	O&M MATERIAL PURCHASE - CONSUMABLES
			181107	O&M MATERIAL PURCHASE - OTHER SPARES
			181108	O&M MATERIAL PURCHASE - OTHERS
			181109	O&M MATERIAL PURCHASE - TRANSFORMERS
			181110	O&M MATERIAL PURCHASE - METERING EQUIPMENT
			181111	O&M MATERIAL PURCHASE - POLES & ANGULARS
		1813		O&M MATERIAL ISSUES
			181301	O&M MATERIAL ISSUES - STEEL
			181302	O&M MATERIAL ISSUES - CEMENT
			181303	O&M MATERIAL ISSUES - CABLES & CONDUCTORS
			181304	O&M MATERIAL ISSUES - LUBRICANTS
			181305	O&M MATERIAL ISSUES - MACHINERY SPARES
			181306	O&M MATERIAL ISSUES - CONSUMABLES
			181307	O&M MATERIAL ISSUES - OTHER SPARES
			181308	O&M MATERIAL ISSUES - OTHERS
			181309	O&M MATERIAL ISSUES - TRANSFORMERS
			181310	O&M MATERIAL ISSUES - METERING EQUIPMENT
			181311	O&M MATERIAL ISSUES - POLES ETC

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		1814		STORES AND SPARES ISSUED/WITH CONTRACTORS/SUB-CONTRACTORS
			181401	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - STEEL
			181402	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - CEMENT
			181403	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - CABLES & CONDUCTORS
			181404	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - LUBRICANTS
			181405	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - MACHINERY SPARES
			181406	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - CONSUMABLES
			181407	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - OTHER SPARES
			181408	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - OTHERS
			181409	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - TRANSFORMERS
			181410	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - METERING EQUIPMENT
			181411	O&M MATERIAL ISSUED WITH CONTRACTORS/SUB CONTRACTORS - POLES ETC
		1815		STORES & SPARES RETURNED BY CONTRACTORS/SUB-CONTRACTORS
			181501	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - STEEL
			181502	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - CEMENT
			181503	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - CABLES & CONDUCTORS
			181504	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - LUBRICANTS
			181505	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - MACHINERY SPARES
			181506	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - CONSUMABLES
			181507	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - OTHER SPARES
			181508	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - OTHERS
			181509	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - TRANSFORMERS
			181510	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - METERING EQUIPMENT
			181511	O&M MATERIAL RETURNED BY CONTRACTORS/SUB CONTRACTORS - POLES ETC

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
		1817		O&M MATERIAL ISSUED TO SITE NOT CONSUMED
			181701	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - STEEL
			181702	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - CEMENT
			181703	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - CABLES & CONDUCTORS
			181704	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - LUBRICANTS
			181705	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - MACHINERY SPARES
			181706	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - CONSUMABLES
			181707	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - OTHER SPARES
			181708	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - OTHERS
			181709	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - TRANSFORMERS
			181710	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - METERING EQUIPMENT
			181711	O&M MATERIAL ISSUED TO SITE NOT CONSUMED - POLES ETC
		1818		MATERIAL TRANSFER INWARD
			181801	O&M MATERIAL TRANSFER INWARD - STEEL
			181802	O&M MATERIAL TRANSFER INWARD - CEMENT
			181803	O&M MATERIAL TRANSFER INWARD - CABLES & CONDUCTORS
			181804	O&M MATERIAL TRANSFER INWARD - LUBRICANTS
			181805	O&M MATERIAL TRANSFER INWARD - MACHINERY SPARES
			181806	O&M MATERIAL TRANSFER INWARD - CONSUMABLES
			181807	O&M MATERIAL TRANSFER INWARD - OTHER SPARES
			181808	O&M MATERIAL TRANSFER INWARD - OTHERS
			181809	O&M MATERIAL TRANSFER INWARD - TRANSFORMERS
			181810	O&M MATERIAL TRANSFER INWARD - METERING EQUIPMENT
			181811	O&M MATERIAL TRANSFER INWARD - POLES ETC
		1819		MATERIAL TRANSFER OUTWARD
			181901	O&M MATERIAL TRANSFER OUTWARD - STEEL
			181902	O&M MATERIAL TRANSFER OUTWARD - CEMENT
			181903	O&M MATERIAL TRANSFER OUTWARD - CABLES & CONDUCTORS
			181904	O&M MATERIAL TRANSFER OUTWARD - LUBRICANTS
			181905	O&M MATERIAL TRANSFER OUTWARD - MACHINERY SPARES
			181906	O&M MATERIAL TRANSFER OUTWARD - CONSUMABLES
			181907	O&M MATERIAL TRANSFER OUTWARD - OTHER SPARES
			181908	O&M MATERIAL TRANSFER OUTWARD - OTHERS
			181909	O&M MATERIAL TRANSFER OUTWARD - TRANSFORMERS
			181910	O&M MATERIAL TRANSFER OUTWARD - METERING EQUIPMENT
			181911	O&M MATERIAL TRANSFER OUTWARD - POLES ETC

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
	182			O&M MATERIAL STOCK A/C
		1821		MATERIAL STOCK A/C - O&M
			182100	O&M MATERIAL STOCK A/C - (GROUP - NOT FOR USE)
			182101	O&M MATERIAL STOCK A/C - STEEL
			182102	O&M MATERIAL STOCK A/C - CEMENT
			182103	O&M MATERIAL STOCK A/C - CABLES & CONDUCTORS
			182104	O&M MATERIAL STOCK A/C - LUBRICANTS
			182105	O&M MATERIAL STOCK A/C - MACHINERY SPARES
			182106	O&M MATERIAL STOCK A/C - CONSUMABLES
			182107	O&M MATERIAL STOCK A/C - OTHER SPARES
			182108	O&M MATERIAL STOCK A/C - OTHERS
			182109	O&M MATERIAL STOCK A/C - TRANSFORMERS
			182110	O&M MATERIAL STOCK A/C - METERING EQUIPMENT
			182111	O&M MATERIAL STOCK A/C - POLES ETC
		1822		INSURANCE SPARES STOCK A/C
			182200	INSURANCE SPARES STOCK A/C - O&M
		1824		O&M MATERIALS PENDING INSPECTION
			182401	O&M MATERIAL PENDING INSPECTION - STEEL
			182402	O&M MATERIAL PENDING INSPECTION - CEMENT
			182403	O&M MATERIAL PENDING INSPECTION - CABLES & CONDUCTORS
			182404	O&M MATERIAL PENDING INSPECTION - LUBRICANTS
			182405	O&M MATERIAL PENDING INSPECTION - MACHINERY SPARES
			182406	O&M MATERIAL PENDING INSPECTION - CONSUMABLES
			182407	O&M MATERIAL PENDING INSPECTION - OTHER SPARES
			182408	O&M MATERIAL PENDING INSPECTION - OTHERS
			182409	O&M MATERIAL PENDING INSPECTION - TRANSFORMERS
			182410	O&M MATERIAL PENDING INSPECTION - METERING EQUIPMENT
			182411	O&M MATERIAL PENDING INSPECTION - POLES ETC
		1826		O&M MATERIAL IN TRANSIT
			182601	O&M MATERIAL IN TRANSIT - STEEL
			182602	O&M MATERIAL IN TRANSIT - CEMENT
			182603	O&M MATERIAL IN TRANSIT - CABLES & CONDUCTORS
			182604	O&M MATERIAL IN TRANSIT - LUBRICANTS
			182605	O&M MATERIAL IN TRANSIT - MACHINERY SPARES
			182606	O&M MATERIAL IN TRANSIT - CONSUMABLES
			182607	O&M MATERIAL IN TRANSIT - OTHER SPARES
			182608	O&M MATERIAL IN TRANSIT - OTHERS
			182609	O&M MATERIAL IN TRANSIT - TRANSFORMERS
			182610	O&M MATERIAL IN TRANSIT - METERING EQUIPMENT
			182611	O&M MATERIAL IN TRANSIT - POLES ETC

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
		1828		O&M MATERIAL STOCK ADJUSTMENT A/C
			182801	O&M MATERIAL STOCK ADJUSTMENT A/C - STEEL
			182802	O&M MATERIAL STOCK ADJUSTMENT A/C - CEMENT
			182803	O&M MATERIAL STOCK ADJUSTMENT A/C - CABLES & CONDUCTORS
			182804	O&M MATERIAL STOCK ADJUSTMENT A/C - LUBRICANTS
			182805	O&M MATERIAL STOCK ADJUSTMENT A/C - MACHINERY SPARES
			182806	O&M MATERIAL STOCK ADJUSTMENT A/C - CONSUMABLES
			182807	O&M MATERIAL STOCK ADJUSTMENT A/C - OTHER SPARES
			182808	O&M MATERIAL STOCK ADJUSTMENT A/C - OTHERS
			182809	O&M MATERIAL STOCK ADJUSTMENT A/C - TRANSFORMERS
			182810	O&M MATERIAL STOCK ADJUSTMENT A/C - METERING EQUIPMENT
			182811	O&M MATERIAL STOCK ADJUSTMENT A/C - POLES ETC
	183			MATERIAL SHORTAGE/EXCESS PENDING INVESTIGATION
		1830		MATERIAL SHORTAGE/EXCESS PENDING INVESTIGATION
			183001	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - STEEL
			183002	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - CEMENT
			183003	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - CABLES & CONDUCTORS
			183004	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - LUBRICANTS
			183005	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - MACHINERY SPARES
			183006	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - CONSUMABLES
			183007	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - OTHER SPARES
			183008	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - OTHERS
			183009	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - TRANSFORMERS
			183010	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - METERING EQUIPMENT
			183011	O&M MATERIAL STOCK EXCESS PENDING INVESTIGATION - POLES ETC
			183051	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - STEEL
			183052	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - CEMENT
			183053	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - CABLES & CONDUCTORS
			183054	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - LUBRICANTS
			183055	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - MACHINERY SPARES
			183056	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - CONSUMABLES
			183057	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - OTHER SPARES

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			183058	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - OTHERS
			183059	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - TRANSFORMERS
			183060	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - METERING EQUIPMENT
			183061	O&M MATERIAL STOCK SHORT PENDING INVESTIGATION - POLES ETC
	184	1840		OTHER MATERIAL ACCOUNTS-O&M
				OTHER MATERIAL ACCOUNTS-O&M
			184000	OTHER MATERIAL ACCOUNTS - O&M
			184010	WORKSHOP SUSPENSE - MATERIALS O&M
			184020	MATERIALS ISSUED TO FABRICATORS - O&M
			184030	MATERIALS ISSUED ON LOAN TO PARTIES OTHER THAN CONTRACTORS
			184050	MATERIALS IN BONDED WAREHOUSE
			184060	OBSOLETE MATERIAL STOCK
			184070	COST OF MATERIAL LOSS/STOLEN
	189	1891		PROVISION FOR RECOVERY OF COST OF MATERIAL
				PROVISION FOR OBSOLESCENCE
			189101	PROVISION FOR OBSOLESCENCE-STORES
			189102	PROVISION FOR OBSOLESCENCE-SPARES
		1892		PROVISION FOR IMPAIRMENT
			189201	PROVISION FOR IMPAIRMENT-STORES
			189202	PROVISION FOR IMPAIRMENT-SPARES
		1899		PROVISION FOR RECOVERY OF COST OF MATERIAL
			189901	PROVISION FOR TRANSIT LOSS OF COAL
			189902	PROVISION FOR WINDAGE & SHRINKAGE OF COAL
			189999	PROVISION FOR RECOVERY OF COST OF MATERIAL

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
19				SUNDRY DEBTORS
	190			SUNDRY DEBTORS-SALE OF POWER
		1900		SUNDRY DEBTORS - SALE OF POWER - WITH IN STATE
			190000	SUNDRY DEBTORS - SALE OF POWER - WITH IN STATE
			190001	SUNDRY DEBTORS - SALE OF POWER - APTRANSCO
			190002	SUNDRY DEBTORS - SALE OF POWER - APEPDCL
			190003	SUNDRY DEBTORS - SALE OF POWER - APSPDCL
			190004	SUNDRY DEBTORS - SALE OF POWER - APCPDCL
			190005	SUNDRY DEBTORS - SALE OF POWER - APNPDCL
			190010	SUNDRY DEBTORS - DIRECT HT CONSUMERS
		1901		SUNDRY DEBTORS - SALE OF POWER - INTER STATE
			190101	SUNDRY DEBTORS - SALE OF POWER - INTER STATE
	191			SUNDRY DEBTORS-O&M CONTRACTS ETC.,
		1910		SUNDRY DEBTORS - O&M CONTRACTS
			191001	SUNDRY DEBTORS - O&M CONTRACTS - APGPCL
			191002	SUNDRY DEBTORS - O&M CONTRACTS - AMRP - DEVARAKONDA
		1911		SUNDRY DEBTORS - MISCELLANEOUS
			191101	SUNDRY DEBTORS - MISCELLANEOUS - SALE OF STORES
			191102	SUNDRY DEBTORS - SALE OF SCRAP
			191103	SUNDRY DEBTORS - FOR RENTAL FROM PROPERTY
			191104	SUNDRY DEBTORS - SALE OF STEAM
			191105	SUNDRY DEBTORS - OTHER MISC.INCOME
	199			PROVISION FOR DOUBTFUL DUES
		1999		PROVISION OF DOUBTFUL DUES
			199901	PROVISION OF DOUBTFUL DUES
			199902	PROVISION FOR UNBILLED REVENUE

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
20				CASH AND BANK BALANCES
	200			CASH ON HAND
		2000		CASH ON HAND
			200001	CASH ON HAND -LEGAL TENDER
			200002	CASH ON HAND
			200003	POSTAGE & STAMPS ON HAND
			200010	PERMANENT IMPREST WITH STAFF
			200011	TEMPORARY IMPREST WITH STAFF
	201			BANK BALANCES WITH SCH. BANKS
		2010		BANK BALANCES WITH SCHEDULED BANK IN CURRENT ACCOUNTS
			201000	DISBURSEMENT BANK A/C (DRAWING ACCOUNT)
			201001	DISBURSEMENT BANK A/C - STATE BANK OF HYDERABAD
			201002	DISBURSEMENT BANK A/C - STATE BANK OF INDIA -1 (CODE -2)
			201003	DISBURSEMENT BANK A/C - ANDHRA BANK
			201004	M/S DEVOLOPMENT CRDEIT BANK LIMITED
			201005	SYNDICATE BANK
			201006	CENTRAL BANK OF INDIA
			201007	BANK OF INDIA
			201008	INDIAN BANK
			201009	PUNJAB & SIND BANK
			201010	M/S GLOBAL TRUST BANK LIMITED
			201011	STATE BANK OF HYDERABAD -2
			201012	STATE BANK OF MYSORE
			201013	STATE BANK OF HYDERABAD -3
			201014	STATE BANK OF INDIA - 2
			201015	STATE BANK OF HYDERABAD - 4
			201016	I.C.I.CI. BANK LTD
			201017	M/S BANK OF BAHRAIN AND KUWAIT
			201018	M/S CENTURION BANK LIMITED
			201019	BANK A/C (1) - VIJAYA BANK
			201020	UNITED BANK OF INDIA
			201021	BANK A/C (1) - ALLAHABAD BANK
			201022	BANK A/C - BANK OF MAHARASTRA
			201023	STATE BANK OF HYDERABAD - 5
			201024	THE FEDERAL BANK LIMITED
			201025	PUNJAB NATIONAL BANK
			201026	STATE BANK OF HYDERABAD -6
			201027	STATE BANK OF HYDERABAD - ICICI ESCROW A/C
			201028	STATE BANK OF HYDERABAD - CENTURIAN BANK ESCROW A/C
			201029	STATE BANK OF HYDERABAD - M/S HDFC ESCROW A/C
			201030	STATE BANK OF HYDERABAD - FEDERAL BANK ESCROW A/C
			201031	UNION BANK OF INDIA

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			201032	BHARAT OVERSEAS BANK LIMITED
			201033	M/S CATHOLIC SYRIAN BANK LIMITED
			201034	THE FEDERAL BANK LIMITED
			201035	BANK A/C 1 - ORIENTAL BANK OF COMMERCE
			201036	ORIENTAL BANK OF COMMERCE -2
			201037	ALLAHABAD BANK -2
			201038	M/S KARUR VYSYA BANK LIMITED
			201039	STATE BANK OF MYSORE - BHUBANESWAR
			201040	VIJAYA BANK -2 (BANK CODE - 40)
			201041	M/S ICICI BANK LTD., (BANK CODE - 41)
			201042	CENTRAL BANK OF INDIA (BANK CODE - 42)
			201043	SYNDICATE BANK (BANK CODE - 43)
			201044	ANDHRA BANK - 2 (BANK CODE =44)
			201045	M/S ING VYSYA BANK LTD., (BANK CODE = 45)
			201046	M/S UTI BANK LTD., (BANK CODE = 46)
			201047	M/S CANARA BANK LTD., (BANK CODE = 47)
		2011		BANK BAL- WITH SCH.BANKS IN CURRENT ACCOUNTS (RECEIPTS)
			201100	BANK BAL WITH SCH.BANKS CURRENT A/CS (RECEIPTS)
			201101	RECEIPT A/C - STATE BANK OF HYDERABAD
			201102	RECEIPT A/C - STATE BANK OF INDIA
			201103	RECEIPT A/C - ANDHRA BANK
			201108	RECEIPT A/C - INDIAN BANK
			201131	RECEIPT A/C - UNION BANK OF INDIA
	202			BANK BALANCE WITH NON-SCH BANKS
				BANK BALANCE WITH NON-SCH BANKS (DRAWING ACCOUNT)
		2020	202001	BANK BALANCE WITH NON-SCH BANKS (DRAWING ACCOUNT)
				BANK BALANCE WITH NON -SCH BANKS (RECEIPT ACCOUNT)
		2021	202101	BANK BALANCE WITH NON -SCH BANKS (RECEIPT ACCOUNT)
				CASH IN TRANSIT
	203	2030		REMITTANCES IN TRANSIT - COLLECTION A/CS
			203000	TRANSFER TO HEAD OFFICE IN TRANSIT (FR.RECEIPTS)
			203001	TRANSFER TO HQ- IN TRANSIT - SBH (RECEIPTA/CS)
			203002	TRANSFER TO HQ- IN TRANSIT - SBI (RECEIPTA/CS)
			203003	TRANSFER TO HQ- IN TRANSIT - ABK (RECEIPTA/CS)
			203004	TRANSFER TO HQTRS BANK SYNDICATE BANK
			203007	TRANSFER TO HQTRS BANK BANK OF INDIA
			203008	TRANSFER TO HQ- IN TRANSIT - INDIAN BANK (RECEIPTA/CS)
			203013	TRANSFER TO HQ- IN TRANSIT - SBH-13 (RECEIPTA/CS)
			203014	STATE BANK OF INDIA - KTPS
			203031	TRANSFER TO HQ- IN TRANSIT - UNION BANK (RECEIPT A/CS)
		2031		TRANSFER FROM HEAD OFFICE IN TRANSIT (DRAWING A/Cs)
			203100	TRANSFER FROM HEAD OFFICE IN TRANSIT TO FIELD
	204			TERM DEPOSITS
		2040		TERM DEPOSITS WITH SCH BANKS
			204001	TERM DEPOSITS WITH SCH BANKS
		2041		TERM DEPOSITS WITH NON-SCH BANKS
			204101	TERM DEPOSITS WITH NON-SCH BANKS

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21				SUNDRY RECEIVABLES
	210			INCOME-INTEREST ACCRUED AND DUE & BUT NOT DUE
		2100		INCOME ACCRUED (INTEREST ACCRUED)
			210001	INCOME - INTEREST ACCRUED AND DUE
			210002	INTEREST ACCRUED & DUE (OTHERS) - YEAR END ADJUSTMENT
			210003	INTEREST ACCRUED BUT NOT DUE
			210004	INTEREST ACCRUED BUT NOT DUE - OTHERS (YEAR END ADJUSTMENT)
	211			DEPOSITS WITH POWER FINANCE CORPORATION
		2110		DEPOSITS WITH POWER FINANCE CORPORATION
			210101	DEPOSITS WITH POWER FINANCE CORPORATION LTD.,(ERAF)
	212			DEPOSITS WITH OTHERS
		2120		OTHER DEPOSITS
			210201	OTHER DEPOSITS - TELEPHONE AUTHORITIES
			210202	OTHER DEPOSITS - REVENUE DEPARTMENT FOR LAND ACQUISITION
			210203	OTHER DEPOSITS - SECURITIES FROM SUPPLIERS/CONTRACTORS
			210204	OTHER DEPOSITS - RENT DEPOSITS
			210205	OTHER DEPOSITS
		2121		STATUTORY DEPOSITS
			212101	DEPOSITS WITH CUSTOMS
			212102	DEPOSITS WITH PORT TRUST
			212103	DEPOSITS WITH EXCISE AUTHORITIES
	213			GRANTS/SUBSIDY RECEIVABLE FROM GOVERNMENT
		2130		SUBSIDY/GRANT IN AID RECEIVABLE FROM GOVERNMENT
			213001	CAPITAL SUBSIDY/GRANT RECEIVABLE FROM GOVERNMENT
			213002	OTHER SUBSIDY/GRANT RECEIVABLE FROM GOVERNMENT
			213003	EDUCATION GRANT IN AID RECEIVABLE FROM GOVERNMENT
	216			OTH.RECEIVABLES-EMPLOYEES/EX-EMPLOYEES
		2160		OTHER RECEIVABLES FROM EMPLOYEES/EX-EMPLOYEES
			216001	AMOUNT RECOVERABLE FROM EMPLOYEES
			216002	AMOUNT RECOVERABLE FROM EX-EMPLOYEES
			216003	PERSONAL ACCOUNTS - EMPLOYEES
	217			OTH.RECEIVABLES-FUEL SUPPLIERS AND RAILWAYS ETC.,
		2170		OTHER CLAIMS RECEIVABLES - FUEL
			217001	CLAIMS FOR GRADE DIFFERENCE OF COAL - MCL
			217002	CLAIMS FOR GRADE DIFFERENCE OF COAL -SCCL
			217003	CLAIMS FOR GRADE DIFFERENCE OF COAL - GENERAL
			217011	CLAIMS FOR SHORT RECEIPT OF GAS
			217021	CLAIMS FORSHORT RECEIPT OF OILS
		2171		OTHER CLAIMS RECEIVABLE - OTHER SUPPLIERS
			217101	CLAIMS FOR QUALITY DIFFERENCES AND SHORT RECEIPT
		2172		OTHER CLAIMS RECEIVABLES - TRANSPORTERS
			217201	CLAIMS RECEIVABLE FOR SHORT RECEIPT OF COAL, WAGONS
			217202	CLAIMS FOR MISSING OIL TANKERS - COST OF OIL
			217203	CLAIMS RECEIVABLE FOR SHORT OF COAL, WAGONS - FREIGHT
			217204	CLAIMS FOR MISSING TANKERS OF OILS - FREIGHT
		2173		OTHER CLAIMS RECEIVABLE
			217301	CLAIMS FOR LOSS /DAMAGE TO MATERIALS - RAILWAYS
			217302	CLAIMS FOR LOSS /DAMAGE TO MATERIALS - CUSTOMS
			217303	CLAIMS FOR LOSS /DAMAGE TO MATERIALS - PORT TRUST
			217304	CLAIMS FOR LOSS/DAMAGE TO MATERIALS - INSURANCE COMPANIES
			217305	CLAIMS FOR LOSS /DAMAGE TO MATERIALS - OTHERS

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			217350	CLAIMS FOR LOSS /DAMAGE TO CAPITAL ASSETS - RAILWAYS
			217351	CLAIMS FOR LOSS /DAMAGE TO CAPITAL ASSETS - CUSTOMS
			217352	CLAIMS FOR LOSS /DAMAGE TO CAPITAL ASSETS - PORT TRUST
			217353	CLAIMS FOR LOSS/DAMAGE TO CAPITAL ASSETS - INSURANCE COMPANIES
			217354	CLAIMS FOR LOSS /DAMAGE TO CAPITAL ASSETS - SUPPLIERS
			217359	CLAIMS FOR LOSS /DAMAGE TO CAPITAL ASSETS - OTHERS
		2174		RECOVERIES FROM SUPPLIERS/CONTRACTORS RECEIVABLE
			217401	RECOVERIES FROM SUPPLIERS RECEIVABLE
			217402	RECOVERIES FROM CONTRACTORS RECEIVABLE
		2175		OTHER RECEIVABLES - ADVANCE TAX
			217501	IT & TDS - ADVANCE INCOME TAX
			2176	OTHER RECEIVABLES - TAX DEDUCTED AT SOURCE
			217601	TDS RECEIVABLE - TDS - OTHER RECEIVABLES
			217602	TDS RECEIVABLE - TDS - INTEREST ON INVESTMENTS
		2177		REFUNDS RECEIVABLE - ASSESSMENTS COMPLETED - CHEQUE TO BE RECEIVED
			217701	REFUNDS RECEIVABLE - ASSESSMENTS COMPLETED - CHEQUE TO BE RECEIVED

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	218			OTHER RECEIVABLES FROM OTHERS
		2180		OTHER RECEIVABLES FROM OTHERS
			218001	OTHER RECEIVABLES FROM OTHERS
			218002	OTHER AMOUNTS RECEIVABLES FROM GOVERNMENT
		2181		SUNDRY DEBTORS - SALE OF POWER TO OTHERS
			218101	SUNDRY DEBTORS - SALE OF POWER - DOMESTIC CC-I
			218102	SUNDRY DEBTORS - SALE OF POWER - NON-DOMESTIC CC-II
			218103	SUNDRY DEBTORS - SALE OF POWER - INDUSTRIAL CC-III
			218104	SUNDRY DEBTORS - SALE OF POWER - AGRICULTURAL-V
	224			INTER UNIT A/CS-THERMAL/GAS UNITS
		2241		INTER UNIT A/C - KTPS (O&M)
			224100	INTER UNIT A/C - KTPS (O&M)
		2242		INTER UNIT A/C - KTPS V STAGE
			224200	INTER UNIT A/C - KTPS V STAGE
		2243		INTER UNIT A/C - RTS/RAMAGUNDAM
			224300	INTER UNIT A/C - RTS/RAMAGUNDAM
		2245		INTER UNIT A/C - VTPS/IBRAHIMPATNAM
			224500	INTER UNIT A/C - VTPS/IBRAHIMPATNAM
		2246		INTER UNIT A/C - NELLORE THERMAL STATION
			224600	INTER UNIT A/C - NELLORE THERMAL STATION
		2247		INTER UNIT A/C - RTPP.MUDDANUR
			224701	INTER UNIT A/C - RTPP.V V REDDY NAGAR-MUDDANUR
			224702	INTER UNIT A/C - RTPP-STAGE-II-V V REDDY NAGAR,MUDDANUR
		2249		INTER UNIT A/C -GTPS/VIJJESWARAM
			224900	INTER UNIT A/C -GTPS/VIJJESWARAM

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	227			INTER UNIT A/C-HYDEL/MINIHYDEL STATIONS
		2271		INTER UNIT A/C - MACHKUND/ONUKUDELLI
			227100	INTER UNIT A/C - MACHKUND/ONUKUDELLI
		2272		INTER UNIT A/C - UPPER SILERU
			227200	INTER UNIT A/C - UPPER SILERU
		2273		INTER UNIT A/C - LOWER SILERU
			227300	INTER UNIT A/C - LOWER SILERU
		2274		INTER UNIT A/C - NAGARJUNASAGAR (O&M)
			227400	INTER UNIT A/C - NAGARJUNASAGAR (O&M)
		2275		INTER UNIT A/C - PABR/ANATHAPUR
			227502	INTER UNIT A/C - PABR/ANATHAPUR
		2276		INTER UNIT A/C - SRISAILAM (O&M)
			227600	INTER UNIT A/C - SRISAILAM (O&M)
			227604	INTER UNIT A/C - SLBHES (CONSTRUCTION) SRISAILAM
			227605	INTER UNIT A/C - PRIYADARSANI - JURALA PROJECT
		2277		INTER UNIT A/C - POCHAMPAD MINI HYDELS
			227701	INTER UNIT A/C - POCHAMPAD MINI HYDELS
	229			INTER UNIT A/CS-HEAD QRS.&MHS/PEDDAPALLI
		2291		INTER UNIT A/C - AO/CPR/APGENCO/VS/HYDERABAD
			229100	INTER UNIT A/C - AO/CPR/APGENCO/VS/HYDERABAD
		2292		INTER UNIT A/C - SE/C&I/APGENCO/VS/HYDERABAD
			229200	INTER UNIT A/C - SE/C&I/APGENCO/VS/HYDERABAD
		2296		INTER UNIT A/C - PEDDAPALLI MINI HYDELS/RAMAGUNDAM
			229600	INTER UNIT A/C - PEDDAPALLI MINI HYDELS/RAMAGUNDAM
		2299		INTER UNIT A/C - HEAD QUARTERS
			229900	INTER UNIT - HEADQUARTER CONTROL A/C
			229901	IU-CENTRALISED PAYMENTS-HEAD OFFICE-LOA
			229902	IU-CENTRALISED PAYMENTS-HO-CASH(LOC,DR.A/C,REC.A/C)
			229903	INTER UNIT-HEAD OFFICE-JOURNAL ENTRY

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23	230			LOANS AND ADVANCES
				ADVANCES RECOVERABLE-FUEL SUPPLIERS & O&M SUPPLIERS
		2300		ADVANCES TO SUPPLIERS AND CONTRACTORS - FUEL -INT.FREE
			230001	ADVANCES -INT.FREE-COAL PURCHASE -GENERAL
			230002	ADVANCES -INT.FREE-COAL PURCHASE -SCCL
			230003	ADVANCES -INT.FREE-COAL PURCHASE -MCL
			230004	ADVANCES -INT.FREE-COAL PURCHASE -OTHERS
			230020	ADVANCES-INT.FREE-F.OIL&HSD OIL PURCHASE-GENERAL
			230021	ADVANCES -INT.FREE-F.OIL PURCHASE IOC
			230022	ADVANCES -INT.FREE-HSD.OIL PURCHASE -IOC
			230040	ADVANCES-INT.FREE-F.OIL&HSD OIL PURCHASE-HPCL
			230041	ADVANCES- INT.FREE -F OIL PUCHASE -HPCL
			230042	ADVANCES-INT.FREE -HSD OIL PURCHASE HPCL
			230061	ADVANCES-INT.FREE-GAS PURHCASE -GAIL
			230081	ADVANCES-INT.FREE-OTHER OILS PURHCASE FROM OTHERS
		2301		ADVANCES FOR STORES,SPARES &OTHERS-INTEREST FREE
			230101	ADVANCES TO SUPPLIERS FOR STORES,SPARES-INT.FREE
		2302		ADVANCES FOR FUEL -INTEREST BEARING
			230200	ADV.FOR FUEL-INT.BEARING-COAL PURCHASE-GENERAL
			230201	ADV.FOR FUEL -INT .BEARING -COAL PURCHASE-SCCL
			230202	ADV.FOR FUEL -INT .BEARING -COAL PURCHASE-MCL
			230203	INTEREST ACCRUED AND DUE -COAL PURCHASE
			230220	ADV.FOR FUEL-INT.BEARING-OIL PURCHASE-GENERAL
			230221	ADV.FOR FUEL-INT.BEARING-FURNACE-OIL PURCHASE-IOC
			230222	ADV,FOR FUEL -INT.BEAROING -FURNACE -OIL PURCHASE -HPCL
			230223	INTEREST ACCRUED AND DUE -FURNACE OIL PURCHASE
			230261	ADV.FOR FUEL-INT.BEARING -GAS PURCHASE -GAIL
			230262	INTEREST ACCRUED AND DUE -GAS PURCHASE
			230281	INTEREST ACCRUED AND DUE -OTH.OILS PURCHASE
		2303		ADVANCE FOR STORES,SPARES &OTHERS -INT.BEARING
			230301	ADV.TO SUPPL FOR STORES,SPARES&OTHERS -INT BEARING
			230302	INTEREST ACCRUED AND DUE ON ADV.GIVEN TO SUPPLIER
		2304		ADVANCE TO CONTRACTORS-INTEREST FREE
			230401	ADVANCE TO CONTRACTORS-INT.FREE
		2305		ADVANCE TO CONTRACTORS-INTEREST BEARING
			230501	ADVANCE TO CONTRACTORS-INTEREST BEARING
			230502	INTEREST ACCRUED AND DUE ON AD.GIVEN TO CONTRACTOR
	231			ADVANCES RECOVERABLE-FREIGHT,FUEL & MATERIAL CONTRACTORS
		2310		ADVANCES TO RAILWAYS FOR COAL
			231001	ADVANCE TO RAILWAYS -GENERAL
			231002	ADVANCE TO RAILWAYS -SOUTH CENTRAL RAILWAY
			231003	ADVANCE TO RAILWAYS -SOUTH EASTERN RAILWAY
			231005	ADVANCE TO RAILWAYS - OTHERS
			231006	ADVANCE TO LAND TRANSPORTERS OF COAL ETC.,
			231007	ADVANCE TO OTHER TRANSPORTERS OF COAL ETC.,

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		2311		ADVANCES FOR TRANSPORTATION OF OILS,FUEL &OTHER.MATERIAL
			231101	ADVANCE FOR TRANSPORT OF FURNACE OIL
			231102	ADVANCE FOR TRANSPORT OF HSD OIL
			231103	ADVANCE FOR TRANSPORT OF OTHER FUELS
			231104	ADVANCE FOR TRANSPORT OF OTHER MATERIALS
		2312		BILLS OF EXCHANGE
			231201	BILLS OF EXCHANGE
	232			PRE-PAID EXPENSES
		2320		PRE-PAID EXPENSES
			232001	PREPAID EXPENSES -PREPAID INSURANCE
			232002	PREPAID EXPENSES -OTHER PREPAID CHARGES
	233			ADVANCES RECOVERABLE FROM OTHERS
		2330		OTHER -STAFF ADVANCES-INT BEARING
			233000	STAFF ADVANCES-INTEREST BEARING (GROUP HEAD)
			233001	STAFF ADVANCES -INT.BEARING -H.B.ADV -PROVINCIAL
			233002	STAFF ADVANCES-INT.BEARING -H.B.ADV.-O&M
			233003	STAFF ADVANCES-INT.BEARING -CYCYCLE ADVAN -PROVINCIAL
			233004	STAFF ADVANCES-INT.BEARING-CYCLE ADVAN-O&M
			233005	STAFF ADVANCES-INT.BEARING -MOTOR CYCLE-PROV
			233006	STAFF ADVANCES -INT.BEARING-MOTOR CYCLE -O&M STAFF
			233007	STAFF ADVANCES-INT.BEARING -MOTOR CAR
			233008	STAFF ADVANCES-INT.BEARING -MARRIAGE ADV.PROVN
			233009	STAFF ADVANCES-INT.BEARING-MARRIAGE ADV.O&M
		2331		OTHER STAFF ADVANCES-INT.BEARING(INTEREST ACCRUED)
			233101	STAFF ADVANCES-INT.ACCRUED-H.B.ADV-PROVINCIAL
			233102	STAFF ADVANCES-INT.ACCRUED-H.B.ADV.-O&M
			233103	INTEREST ACCRUED-CYCLE ADVANCE-PROVINCIAL
			233104	INTEREST ACCRUED-CYCLE ADVANCE -O&M
			233105	INTEREST ACCURED-MOTORCYCLE ADVANCE-PROVINCIAL
			233106	INT.ACCURED-MOTOR CYCLE ADVANCE -O&M
			233107	INT.ACCYRED -MOTOR CAR ADVANCE
			233108	INT.ACCRUED-MARRIAGE ADVANCE -PROVINCIAL
			233109	INT.ACCRUED -MARRIAGE ADVANCE-O&M
		2332		STAFF ADVANCES-NON-INTEREST BEARING
			233200	STAFF ADVANCES-INTEREST FREE(GROUP HEAD) NOT TO OPE
			233201	STAFF ADVANCES -INT.FREE-EDUCATIONAL ADV-PROVINCIAL
			233202	INT.FREE ADV -EDUCATIONA ADVANCE-O&M
			233203	INT.FREE ADV-FESTIVAL ADV- PROVINCIAL
			233204	INT.FREE ADV-FESTIVAL ADVANCE-O&M
			233205	INT.FREE-TRAVEL ADV.ON TRANSFER
			233206	INT.FREE-PAY ADVANCE
			233250	STAFF ADVANCES-INTEREST FREE(EPF EMPLOYEES)
		2333		LOANS & ADVANCES TO LICENCEES AND OTHERS
			233301	LOANS & ADVANCES TO LICENCEES
			233311	LOANS AND ADVANCES TO OTHERS
	2334			PROV. FOR DOUBTFUL LOANS AND ADVANCES(CREDIT A/c)
			233499	PROVISION FOR DOUBTFUL LOANS AND ADVANCES(CREDIT A/c)

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25				SUNDRY CREDITORS AND PROVISIONS(CURRENT LIABILITIES)
	250			ACCEPTANCES
		2500		BILLS ACCEPTANCES
			250001	SUNDRY CREDITORS-ACCEPTANCES-HUNDI BILLS PAYABLE
	251			SUNDRY CREDITORS & PROVISIONS
		2510		SUNDRY CREDITORS-FUELS
			251001	LIABILITY FOR COAL SUPPLIERS
			251002	LIABILITY FOR FREIGHT ON COAL SUPPLIERS
			251003	FREIGHT PAYABLE-ALLOTTED WAGONS
			251004	DIVERTED INTERNAL WAGONS FREIGHT PAYABLE
			251005	DIVERTED EXTERNAL WAGONS FREIGHT PAYABLE
			251006	UNCONNECTED WAGONS FREIGHT PAYABLE
			251007	DIVERTED INTERNAL WAGONS-COAL COST
			251008	DIVERTED EXTERNAL WAGONS-COAL COST
			251009	UNCONNECTED WAGONS-COAL COST
			251010	GRADE DIFFERENCES-SUPERIOR GRADE
			251011	PROVISION FOR GAIN ON SUPERIOR GRADE(DEBIT)
			251012	RETENTIONS ON ACCOUNT OF INFERIOR GRADE
			251013	FREIGHT PAYABLE - OIL
			251014	UNCONNECTED TANDERS-OIL COSTS A/C
			251015	UNCONNECTED TANKERS-FREIGHT PAYABLE A/C
			251016	PROVISION FOR UNPAID OIL BILLS
			251017	GAS SUPPLIERS ACCOUNT
			251018	LIABILITY FOR PURCHASE OF GAS
			251019	QUANTITY DIFF. - EXCESS RECEIPTS OF GAS
			251020	RETENTIONS FOR SHORT RECEIPTS OF GAS
			251021	COAL RELATED COSTS
			251022	OIL RELATED COSTS
			251023	GAS RELATED COSTS
			251024	PROVISION FOR COAL RELATED COSTS
			251025	PROVISION FOR OIL RELATED COSTS
			251026	PROVISION FOR GAS RELATED COSTS
			251027	UNPAID COAL BILLS
			251028	UNPAID OIL BILLS
			251029	LIABILITY FOR TRANSPORT OF COAL BY ROAD
			251030	LIABILITY FOR OIL SUPPLIERS
		2511		OTHERS CREDITORS
			251101	Creditors - purchases - stores - civil
			251102	Creditors - purchases - stores - plant & machinery
			251103	Creditors - purchases - stores - others
			251104	Creditors - purchases = spares - plant & machinery
			251110	LIABILITY FOR WORKS(O&M)
		2512		SUNDRY CREDITORS / CONTRACTORS CONTROL A/C - O&M
			251201	Suppliers/Contractors control A/c - O&M - Civil
			251202	Suppliers/Contractors control A/c - O&M - Plant
			251203	Suppliers/Contractors control A/c - O&M - Other
			251210	Suppliers/Contractors Current a/c

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		2513		Provision for supply of material works - O&M
			251301	Provision for supply of material works - O&M
			251302	Provision for supply of material works - O&M
			251303	Provision for supply of material works - O&M
		2514		Liability for purchase of Power
			251401	Liability for purchase of Power TB Dam, Machkund
			251402	Provision for purchase of Power
		2515		Liability for capital works
			251501	Liability of Capital Works - Civil
			251502	Liability of Capital Works - Plant & Machinery
			251503	Liability of Capital Works - Others
		2516		Suppliers/Contractors Control A/c - Capital
			251601	Contractors/Suppliers Control A/c - Capital - CIVIL
			251602	Contractors/Suppliers Control A/c - Capital - Plant & Machinery
			251603	Contractors/Suppliers Control A/c - Capital - Others
			251610	Contractors/Suppliers Current a/c
		2517		Provisions for Supply of Materials/Works - Capital
			251701	Provision for Supply of Material - Capital - Civil
			251702	Provision for Supply of Material - Capital - Plant & Machinery
			251703	Provision for Supply of Material - Capital - Others
		2518		Other creditors for expenses
			251801	Sundry Creditors for expenses
			251802	Provision for Liability for expenses
			251803	Provision for Liability for Audit Fees
	252			DEPOSITS FROM CONTRACTORS AND SUPPLIERS AND STAFF LIABILITIES
		2520		Deposits From Contractors/Suppliers
			252001	Security Deposits in Cash - Capital - Suppliers
			252002	Security Deposits in Cash - Capital - Contractors
			252003	Security Deposits other than in Cash - Cap - Suppliers
			252004	Security Deposits other than in Cash - Cap - Contractors
			252005	Earnest Money Deposit - Capital - Suppliers
			252006	Earnest Money Deposit - Capital - Contractors
			252007	Retention money from Suppliers - Capital
			252008	Retention money from capital contractors
			252009	SECURITY DEPOSIT IN CASH - O&M SUPPLIERS
			252010	SECURITY DEPOSIT IN CASH - O&M CONTRACTORS
			252011	SECURITY DEPOSITS OTHER THAN IN CASH - O&M SUPPLIERS
			252012	SECURITY DEPOSITS OTHER THAN IN CASH - O&M CONTRACTORS
			252013	EARNEST MONEY DEPOSIT - O&M -SUPPLIERS
			252014	EARNEST MONEY DEPOSIT - O&M CONTRACTORS
			252015	RETENTION MONEY FROM O&M SUPPLIERS
			252016	RETENTION MONEY FROM O&M CONTRACTORS
			252017	MISC. DEPOSITS
			252018	DEPOSITS AGAINST DEPOSIT CONTRIBUTION WORKS

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		2521		Staff Liabilities
			252101	STAFF LIABILITIES - SALARIES PAYABLE -- PROVINCIAL
			252102	STAFF LIABILITIES - SALARIES PAYABLE -- O&M
			252103	STAFF LIABILITIES - SALARIES PAYABLE -- CASUAL/TEMPORARY
			252104	STAFF LIABILITIES - SALARIES PAYABLE -- DEPUTATION
			252105	STAFF LIABILITIES - SALARIES PAYABLE -- APPRENTICE
			252106	STAFF LIABILITIES - UNPAID SALARY --PROVINCIAL
			252107	STAFF LIABILITIES - UNPAID SALARY - O&M
			252108	STAFF LIABILITIES - UNPAID SALARY - CASUAL/TEMPORARY
			252109	STAFF LIABILITIES - UNPAID SALARY - DEPUTATIONISTS
			252110	STAFF LIABILITIES - UNPAID SALARY - APPRENTICES
			252111	STAFF LIABILITIES - BONUS PAYABLE - PROVINCIAL
			252112	STAFF LIABILITIES - BONUS PAYABLE - O&M
			252113	STAFF LIABILITIES - BONUS PAYABLE - CASUAL/TEMPORARY
			252114	STAFF LIABILITIES - BONUS PAYABLE - DEPUTATIONISTS
			252115	STAFF LIABILITIES - BONUS PAYABLE - APPRENTICES
			252116	STAFF LIABILITIES - UNPAID BONUS -PROVINCIAL
			252117	STAFF LIABILITIES - UNPAID BONUS - O&M
			252118	STAFF LIABILITIES - UNPAID BONUS - CASUAL/TEMPORARY
			252119	STAFF LIABILITIES - UNPAID BONUS - DEPUTATIONISTS
			252120	STAFF LIABILITIES - UNPAID BONUS - APPRENTICES
			252121	STAFF LIABILITIES - EX-GRATIA/INCENTIVE PAYABLE
			252122	STAFF LIABILITIES -UNPAID EX-GRATIA/INCENTIVE PAYABLE
			252123	LIABILITY FOR MEDICAL EXPENSES - STAFF
			252124	LIABILITY FOR EARNED LEAVE ENCASHMENT
			252125	12% (PAY+DA) EMPLOYEE CONTRIBUTION TO EPF - PROVISION
			252126	EMPLOYEE CONTRIBUTION TO F.P.S. - PROVISION
			252127	AMOUNT RECEIVED FROM RPF COMMISSIONER
			252128	GPF - DA MERGED (IMPOUNDED DA)
			252129	DA ARREARS - EMP.NOT HAVING GPF/EPF ACCOUNT
			252130	GENERAL PROVIDENT FUND - GPF - PROVINCIAL
			252131	GENERAL PROVIDENT FUND - GPF - O&M
			252132	GROUP ENSURANCE SCHEME
			252133	CHIEF MINISTER'S RELIEF FUND
			252134	STAFF DEDUCTION FOR LIFE INSURANCE
			252135	PROFESSION TAX
			252136	G.L.I.S.
			252137	ARMY WELFARE FUND
			252138	EARNEST MONEY DEPOSITS - STAFF
			252139	OTHER STAFF DEDUCTIONS & RECOVERIES PAYABLE
			252140	GPF(GOVT.STAFF) RECOVERY/ADVANCE
			252141	APGLI RECOVERY/LOAN
			252142	COURT ATTACHMENT
			252143	CO-OPERATIVE SOCIETY
		2522		INTEREST ACCRUED AND NOT DUE
			252201	INT. ACCRUED AND NOT DUE ON SECURED LOANS
			252202	INT. ACCRUED AND NOT DUE ON UNSECURED LOANS
			252203	INT. ACCRUED AND NOT DUE ON WORKING CAPITAL LOANS
			252204	INT. ACCRUED AND NOT DUE ON FIXED DEPOSITS
			252205	INT. ACCRUED AND NOT DUE ON OTHER LOANS
			252206	UNCLAIMED INTEREST ON BORROWINGS
			252207	UNCLAIMED REPAYMENTS OF BONDS/DEBENTURES

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		2523		INCOME TAXES PAYABLE
			252301	TAX DEDUCTED AT SOURCE - SALARIES - PROVINCIAL
			252302	TAX DEDUCTED AT SOURCE - SALARIES - O&M
			252303	TAX DEDUCTED AT SOURCE - CONTRACTORS
			252304	TAX DEDUCTED AT SOURCE - PROFESSIONAL SERVICES
			252305	TAX DEDUCTED AT SOURCE - RENT
			252306	TAX DEDUCTED AT SOURCE - INTEREST ON BORROWINGS
			252307	TAX DEDUCTED AT SOURCE - OTHER PAYMENTS
		2524		OTHER LIABILITIES
			252401	OTHER SUNDRY LIABILITIES
			252402	SERVICE TAX PAYABLE (RATES AS APPLICABLE)
			252403	STALE CHEQUES
			252404	AMOUNT PAYABLE TO APGPCL
			252405	RAILWAY CREDIT NOTES (COAL)
			252406	RAILWAY CREDIT NOTES (OIL)
			252407	OTHER RAILWAY CREDIT NOTES
			252408	ADVANCES RECEIVED FOR SALE OF STORES
			252409	ENTRY TAX
			252410	TURNOVER TAX
			252411	OTHER CURRENT LIABILITIES
			252412	SALES TAX RECOVERED FROM CONTRACTORS
			252413	SALES TAX RECOVERED FROM SUPPLIERS
			252414	CENTRALISED PAYMENT ADJUSTMENT
			252415	TRANSFER SCHEME A/C
			252416	SEIGNORAGE AND LOCAL CHARGES

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		2525		LIABILITIES RELATING TO GOVERNMENT
			252501	LIABILITY RELATING TO GOVERNMENT
	253			PROVISION FOR TAXATION
		2530		PROVISION FOR TAXATION
			253001	PROVISION FOR TAXATION 2001-02
			253002	PROVISION FOR TAXATION 2002-03
			253026	TAX ON DIVIDEND - 2001-02
			253027	TAX ON DIVIDEND - 2002-03
		2531		PROPOSED DIVIDEND
			253101	PROPOSED DIVIDEND
			253102	UNPAID DIVIDEND
		2532		STAFF PROVISIONS
			253201	EMPLOYERS CONTRIBUTION 12% (PAY+DA) SHALL TR. TO EPF
			253202	EMPLOYER CONTRIBUTION TO F.P.S.
			253203	EMPLOYER CONTRIBUTION TO ESI - PROVINCIAL
			253204	EMPLOYER CONTRIBUTION TO ESI - O&M
			253205	EMPLOYER CONTRIBUTION TO ESI - OTHERS
			253206	PROVISION FOR PENSION (APSEB EMPLOYEES)
			253207	PROVISION FOR PENSION (FROM 1.2.1999)
			253208	PROVISION FOR GRATUITY (APSEB EMPLOYEES)
			253209	PROVISION FOR GRATUITY (FROM 1.2.99)
			253210	PROVISION FOR APSEB EMPLOYEES TERMINAL BENEFITS
			253211	PROV. FOR GRATUITY TO EPF EMPLOYEES
			253212	AMOUNT RECEIVED FROM RPF COMM.TOWARDS EMPLOYER SHARE
			253213	OTHER STAFF RELATED PROVISIONS

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26				MISCELLANEOUS EXPENDITURE(TO THE EXTENT NOT WRITTEN OFF OR ADJUSTED)
	260			PRELIMINARY EXPENSES FOR NEW COMPANY
		2601		PRILIMINARY EXPENSES FOR NEW COMPANY
			260101	Priliminary Expenses for new Company

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41				REVENUE FROM SALE OF POWER
	410			REVENUE FROM SALE OF POWER
		4100		REVENUE FROM SALE OF POWER (WITHIN THE STATE)
			410001	Revenue from sale of power to AP Transco (BULK)
			410002	Revenue from sale of power to Discoms (BULK)
	411			REVENUE FROM SALE OF POWER(OUT SIDE STATE)
		4110		REVENUE FROM SALE OF POWER(OUT SIDE STATE)
			411001	Revenue from sale of power to XX (out side state-bulk)
			411011	Revenue from inter state sale of power -Domestic-Cat-I
			411012	Revenue from inter state sale of power - past bill-Cat-I
			411013	Revenue from inter state sale of power -Non-Domestic-Cat-II
			411014	Revenue from inter state sale of power - Past billing-Non-Domestic-Cat.II
			411015	Revenue from inter state sale of power - industrial - Cat-III
			411016	Revenue from inter state sale of power - fuel cost adjustment
			411017	Revenue from inter state sale of power - past billing-adjustment
			411018	Revenue from inter state sale of power - cottage industry-cat-iv
			411019	Revenue from inter state sale of power - Past Billing-Cat-IV
			411020	Revenue from inter state sale of power - IRG.& AGL. - Cat-V
			411021	Revenue from inter state sale of power - one time tariff-Cat.V
			411022	Revenue from inter state sale of power - Past Billing-Cat-V
			411023	Revenue from inter state sale of power - Poultry farm-V©
			411024	Revenue from inter state sale of power - poultry farm past billing-cat V©
			411025	Revenue from inter state sale of power - Public Lighting-Cat-VI
			411026	Revenue from inter state sale of power -Adj. To past billing
			411027	Revenue from inter state sale of power - General Purpose-Cat VII.
			411028	Revenue from inter state sale of power - Past Billing-Cat-VII
			411029	Revenue from inter state sale of power - Temp. Supply-Cat-VIII
			411030	Revenue from inter state sale of power - Meter Rent
			411031	Revenue from inter state sale of power - Electricity Duty
			411032	Revenue from inter state sale of power - Customer Charges
			411033	Revenue from inter state sale of power - Misc. Charges(from Customers)
	412			Wheeling Charges
		4120		Wheeling Charges
			412001	Wheeling Charges
	413			Revenue from O&M Contractor
		4130		Revenue from O&M Contractor -A.P.Gas Power Corporation
			413001	Revenue from O&M Contractor -A.P.Gas Power Corporation
			413002	Receipts from Govt. towards AMRP Scheme(Puttamgandi)

Andhra Pradesh Power Generation Corporation Limited
Chart Of Accounts

Account Group	Sub - Acct Group	Sub	Account Code	Account Name
42				OTHER INCOME
	420			INCOME FROM STAFF LOANS
		4200		INCOME FROM STAFF LOANS
			420000	Interest on staff Loans & Advances(Group - Not for use)
			420001	Interest on staff Loans & Advances
			420002	Interest on Marriage Advances to Staff
			420003	Interest on Cycle /Moped/Moter Cycle /Car Adv.
			420004	Interest on L&A to Staff(Others)
	421			INTEREST AND DIVIDEND INCOME
		4210		INTEREST AND DIVIDEND INCOME
			421001	Interest/Dividend on Investments
			421002	Interest on APPFC Bonds
			421003	Interest on late payment by Debtors
			421004	Profit on sale of investments
	422			INCOME FROM SUPPLIERS/CONTRACTORS LOANS & BANK DEPOSITS
		4220		INCOME FROM SUPPLIERS/CONTRACTORS LOANS & BANK DEPOSITS
			422001	Interest on Advances to suppliers & Contractors
			422002	Interest on Deposits from Banks
	423			INCOME FROM SALE OF SCRAP/FIXED ASSETS ETC.,
		4230		INCOME FROM SALE OF SCRAP/FIXED ASSETS ETC.,
			423001	income from sale of scrap
			423002	income from sale of steam
			423003	Income from sale of FLY ASH
			423004	Profit on sale of Fixed Assets
			423005	Profit on sale of Stores and other services
	424			INCOME ON DEPOSITS WITH PFC(ERAF)
		4240		INCOME ON DEPOSITS WITH PFC(ERAF)
			424001	INCOME ON DEPOSITS WITH PFC(ERAF)
	425			OTHER MISC. INCOME
		4250		OTHER MISC. INCOME
			425001	Hire Charges from contractors
			425002	Rentals from letting out of shops/quarters
			425003	Hine charges on transfer of corpn. Equipment
			425004	Sale of Tender Specifications
			425005	Vendor Registration fee
			425006	Fan Hire Charges
			425007	Water Charges
			425008	Rental recovery from staff
			425009	Other receipts from staff
			425010	Income from staff welfare Activities
			425011	Recoveries fro transport facilities
			425012	Film show Collections
			425013	Fees from library members
			425014	Current Consumption charges
			425015	Rentals from Quarters
			425016	Penalties Recovered from Contractors
			425017	Other receipts from Contractors
			425018	Excess found on physical verification of material
			425020	Other miscellaneous receipts

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
	426			CLAIMS RECEIVED FROM INSURANCE COMPANY
		4260		CLAIMS RECEIVED FROM INSURANCE COMPANY
		426001		Profit on claims received from insurance company
	427			SUBSIDIES/GRANTS ETC.,
		4270		SUBSIDIES/GRANTS ETC.,
		427001		Revenue subsidies
		427002		Revenue Grants
		427003		Grants for research and Developments
		427004		Grants towards survey & Investigation

Andhra Pradesh Power Generation Corporation Limited
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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
43				COST OF POWER AND WHEELING CHARGES
	430			COST OF POWER PURCHASED FROM MACHKUND/TB DAM
		4300		COST OF POWER PURCHASED FROM MACHKUND/TB DAM
			430001	COST PAID TO STATE GOVT. FOR MACHKUND/TB DAM
	431			EXPENDITURE ON INTER STATE PROJECTS
		4310		EXPENDITURE ON INTER STATE PROJECTS
			431001	EXPENDITURE ON MACHKUND (JOINT VENTURE PROJECT)
			431002	EXPENDITURE ON TB DAM
	432			WHEELING CHARGES
		4320		WHEELING CHARGES
			432001	WHEELING CHARGES - GRIDCO

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
44				COST OF GENERATION
	440			COST OF COAL CONSUMED
		4400		COST OF COAL CONSUMED
			440001	COST OF COAL CONSUMED
			440002	TRANSIT LOSS OF COAL
			440003	TRASIT GAIN MEMORUNDUM ACCOUNT (Cr)
			440004	WINDAGE, COMPRESSION , AND SHORTAGE ON PHYSICAL VERIFICATION
			440005	COAL HANDLING CONTRAACT CHARGES
			440006	RAILWAY SIDING CHARGES
			440007	COMMISSION TO COAL HANDLING AGENTS
			440008	PAYMENTS TO RAILWAY STAFF AT THERMAL POWER STATIONS
			440009	COAL STOCK MAINTANANCE
			440010	OTHER COAL RELATED COSTS
			440011	CLAIMS ADJUSTMENTS - COLLIERIES - SCCL
			440012	CLAIMS ADJUSTMENTS - RAILWAYS
			440013	DEMURRAGE ON COAL WAGONS
	441			COST OF FURNACE OIL CONSUMED
		4410		COST OF FURNACE OIL CONSUMED
			441001	COST OF FURNACE OIL CONSUMED
			441002	TRANSIT LOSS OF FURNACE OIL
			441003	TRASIT GAIN MEMORUNDUM ACCOUNT (Cr)
			441004	FURNACE OIL HANDLING CONTRAACT CHARGES
			441005	RAILWAY SIDING CHARGES - OIL
			441006	COMMISSION TO FURNACE OIL HANDLING AGENTS
			441007	PAYMENTS TO RAILWAY STAFF AT THERMAL POWER STATIONS
			441008	OTHER FURNACE OIL RELATED COSTS
			441009	CLAIMS ADJUSTMENTS - OIL SUPPLIERS
			441010	CLAIMS ADJUSTMENTS - OIL - RAILWAYS
			441011	STOCK SHORTAGES ON PHYSICAL VERIFICATION OF OIL STOCK
			441012	DEMURRAGE ON OIL TANKERS

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
	442			COST OF GAS CONSUMED
		4420		COST OF GAS CONSUMED
			442001	COST OF GAS CONSUMED
			442002	TRANSIT LOSS OF GAS
			442003	TRASIT GAIN MEMORUNDUM ACCOUNT (Cr)
			442004	GAS HANDLING CONTRAACT CHARGES
			442005	RAILWAY SIDING CHARGES - GAS
			442006	COMMISSION TO GAS HANDLING AGENTS
			442007	PAYMENTS TO RAILWAY STAFF AT THERMAL POWER STATIONS
			442008	OTHER GAS RELATED COSTS
			442009	CLAIMS ADJUSTMENTS - GAS SUPPLIERS
			442010	CLAIMS ADJUSTMENTS - TRANSPORTERS -GAS
			442011	GAS STN/PIPELINE MAINT. CHARGES TO GAS SUPPLIERS
			442012	GAS METER TESTING CHARGES
			442013	DEMURRAGE ON GAS TANKERS
	443	4430		COST OF WATER - HYDEL
				COST OF WATER - HYDEL
			443001	COST OF WATER - HYDEL
			443002	WATER CESS PAYBLE TO APPCB - HYDEL
			443003	OTHER WATER RELATED CHARGES - HYDEL
	444	4440		COST OF WATER -THERMAL
				COST OF WATER -THERMAL
			444001	COST OF WATER - THERMAL
			444002	WATER CESS PAYBLE TO APPCB - THERMAL
			444003	OTHER WATER RELATED CHARGES - THERMAL
	445	4450		COST OF WATER - OTHERS
				COST OF WATER - OTHERS
			445001	COST OF WATER - OTHERS
	446	4460		CONSUMTION OF CONSUMABLES AND STORES
				CONSUMTION OF CONSUMABLES AND STORES
			446001	CONSUMPTION OF LUBRICANTS
			446002	CONSUMTION OF OTHER OILS
			446003	STORES CONSUMPTION
			446004	OTHER MANUFACTURING EXPENSES
	447	4470		STATION SUPPLIES
				STATION SUPPLIES
			447001	STATION SUPPLIES
	449	4499		CAPTILISATION COST OF POWER GEN.AT TRIAL STAGE (Cr.)
				CAPTILISATION COST OF POWER GEN.AT TRIAL STAGE (Cr.)
			449999	COST OF GEN. DURING TRIAL STAGE - CHARGED TO CAPITAL

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Chart Of Accounts

Account Group	Sub - Acct Group	Sub	Account Code	Account Name
45				EMPLOYEE COST
	450			SALARIES AND WAGES - PROVINCIAL
		4500		SALARIES AND WAGES - PROVINCIAL
			450001	BASIC PAY - PROVINCIAL (APSEB)
			450002	FAMILY PLANING ALLOWANCE-PROVINCIAL (APSEB)
			450003	DEARNESS ALLOWANCE - PROVINCIAL (APSEB)
			450004	BASIC PAY - PROVINCIAL (FROM 1/2/99)
			450005	FAMILY PLANING ALLOWANCE-PROVINCIAL (FROM 1/2/99)
			450006	DEARNESS ALLOWANCE - PROVINCIAL (FROM 1/2/99)
			450007	POST GRADUATION INCREMENT- PROVINCIAL
		4501		ALLOWANCES(PROVINCIAL)
			450101	PHYSICALLY HANDICAPPED ALLOWANCE - PROVINCIAL(APSSEB)
			450102	GENERATION ALLOWANCE PROVINCIAL (APSEB)
			450103	UNIFORM ALLOWANCE - PROVINCIAL (APSEB)
			450104	BOILER ALLWOANCE - PROVINCIAL (APSEB)
			450105	NON PRACTICING ALLOWANCE - PROVINCIAL (APSEB)
			450106	COAL ALLOWANCE - PROVINCIAL (APSEB)
			450107	SPECIAL ALLOWANCE - PROVINCIAL (APSEB)
			450108	SHIFT ALLOWANCE - PROVINCIAL (APSEB)
			450109	HOUSE RENT ALLOWNCE - PROVINCIAL (APSEB)
			450110	CYCLE ALLOWNCE- PROVINCIAL (APSEB)
			450111	CONVEYENCE ALLOWANCE- PROVINCIAL (APSEB)
			450112	BONUS/EXGRATIA- PROVINCIAL (APSEB)
			450113	INCENTIVE- PROVINCIAL (APSEB)
			450114	OTHER ALLOWANCE- PROVINCIAL (APSEB)
			450115	OVERTIME- PROVINCIAL (APSEB)
			450120	PHYSICALLY HANDICAPPED ALLOWANCE - PROVINCIAL(FROM 1/2/99)
			450121	GENERATION ALLOWANCE PROVINCIAL (FROM 1/2/99)
			450122	UNIFORM ALLOWANCE - PROVINCIAL (FROM 1/2/99)
			450123	BOILER ALLWOANCE - PROVINCIAL (FROM 1/2/99)
			450124	NON PRACTICING ALLOWANCE - PROVINCIAL (FROM 1/2/99)
			450125	COAL ALLOWANCE - PROVINCIAL (FROM 1/2/99)
			450126	SPECIAL ALLOWANCE - PROVINCIAL ((FROM 1/2/99)
			450127	SHIFT ALLOWANCE - PROVINCIAL (FROM 1/2/99)
			450128	HOUSE RENT ALLOWNCE - PROVINCIAL (FROM 1/2/99)
			450129	CYCLE ALLOWNCE- PROVINCIAL (FROM 1/2/99)
			450130	CONVEYENCE ALLOWANCE- PROVINCIAL (FROM 1/2/99)
			450131	BONUS/EXGRATIA- PROVINCIAL (FROM 1/2/99)
			450132	INCENTIVE- PROVINCIAL (FROM 1/2/99)
			450133	OTHER ALLOWANCE- PROVINCIAL (FROM 1/2/99)
			450134	OVERTIME- PROVINCIAL (FROM 1/2/99)

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
		4502		TERMINAL BENEFITS EMPLOYER'S CONTRIBUTION(PROVINCIAL)
			450201	TERMINAL BENEFITS EMPLOYER CONTRIBUTION - APGLI - (PROVNL.)
			450202	TERMINAL BENEFITS EMPLOYER CONTRIBUTION - GSLIS- (PROVNL.)
			450204	TERMINAL BENEFITS EMPLOYER CONTRIBUTION - FPS - (PROVNL.)
			450205	TERMINAL BENEFITS EMPLOYER CONTRIBUTION - GIS - (PROVNL.)
			450206	TERMINAL BENEFITS EMPLOYER CONTRIBUTION - SUPR. CONT
			450207	TERMINAL BENEFITS EMPLOYER CONTRIBUTION - GRATUITY CON.
			450220	BAL.AMT.OF EMP. SHARE TO CRIDIT INTO EMP-EPF
			450221	EPF ADM. EXPENSES PROVINCIAL
			450222	EPMLOYER CONTRIBUTION TO ESI (PROVINCIAL)
			450223	EMPLOYER CONTRIBUTION TO EDLI (PROVICIAL)
			450224	EDLI ADM. EXPENSES
			450225	8 1/3% (PAY+DA) <=Rs.542/-OF EMPLOYER SHARE
			450226	TERMINAL BENEFITS FOR GRATUITY FOR EPF EMPLOYEES
			450227	0.5% ON (PAY+DA) EDLI SCHEME (PROVINCIAL)
			450228	0.01% (PAY+DA) ADM. CHARGES. ON E.D.L.I SCHEME (PROVENCIAL)
			450229	1.10% (PAY+DA) ADM.CHARGES. ON EDLI BORN BY EMPLOYER - PROVINL.
			450230	1.10% (PAY+DA) ADM.CHARGES. ON EDLI BORN BY EMPLOYER - O&M
			450231	1.10% (PAY+DA) ADM.CHARGES. ON EDLI BORN BY EMPLOYER - OTHERS
	451			SALARIES & WAGES - O&M STAFF
		4510		SALARIES & WAGES - O&M STAFF
			451001	BASIC PAY - O&M (APSEB)
			451002	FAMILY PLAINING ALLOWANCE - O&M (APSEB)
			451003	DEARNESS ALLOWANCE - O&M (APSEB)
			451004	BASIC PAY - O&M (FROM1.2.99)
			451005	FAMILY PLAINING ALLOWANCE - O&M (FROM1.2.99)
			451006	DEARNESS ALLOWANCE - O&M (FROM1.2.99)
			451007	POST GRADUATION INCREMENT - O&M
		4511		ALLOWANCES - O&M
			451101	PHYSICALLY HANDICAPPED ALLOWANCE- O&M (APSEB)
			451102	GENERATION ALLOWANCE - O&M (APSEB)
			451203	UNIFORM ALLOWANCE - O&M (APSEB)
			451104	BOILER ALLOWANCE - O&M (APSEB)
			451105	NON - PRACTICING ALLOWANCE - O&M (APSEB)
			451106	COAL ALLOWANCE - O&M (APSEB)
			451107	SPECIAL ALLOWANCE - O&M (APSEB)
			451108	SHIFT ALLOWANCE - O&M (APSEB)
			451109	HOUSE RENT ALLOWANCE - O&M (APSEB)
			451110	CYCLE ALLOWANCE - O&M (APSEB)
			451111	CONVEYANCE ALLOWANCE - O&M (APSEB)
			451112	BONUS/EX -GRATIA - O&M (APSEB)
			451113	INCENTIVE - O&M (APSEB)
			451114	OTHER ALLOWANCES - O&M (APSEB)
			451115	OVERTIME - O&M (APSEB)
			451120	PHYSICALLY HANDICAPPED ALLOWANCE- O&M (FROM 1.2.1999)
			451121	GENERATION ALLOWANCE - O&M (FROM 1.2.1999)
			451122	UNIFORM ALLOWANCE - O&M (FROM 1.2.1999)
			451123	BOILER ALLOWANCE - O&M (FROM 1.2.1999)

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			451124	NON - PRACTICING ALLOWANC - O&M(FROM 1.2.1999)
			451125	COAL ALLOWANCE - O&M (FROM 1.2.1999)
			451126	SPECIAL ALLOWANCE - O&M (FROM 1.2.1999)
			451127	SHIFT ALLOWANCE - O&M (FROM 1.2.1999)
			451128	HOUSE RENT ALLOWANCE - O&M (FROM 1.2.1999)
			451129	CYCLE ALLOWANCE - O&M (FROM 1.2.1999)
			451130	CONVEYANCE ALLOWANCE - O&M (FROM 1.2.1999)
			451131	BONUS/EX -GRATIA - O&M (FROM 1.2.1999)
			451132	INCENTIVE - O&M (FROM 1.2.1999)
			451133	OTHER ALLOWANCES - O&M (FROM 1.2.1999)
			451134	OVERTIME - O&M (FROM 1.2.1999)
		4512		TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - O&M
			451201	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - APGLI - O&M
			451202	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - GSLIS - O&M
			451204	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - FPS - O&M
			451205	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - GIS - O&M
			451206	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - SUPER CONT -O&M
			451207	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - GRATUITY -O&M
			451220	BAL.AMT.OF EMP.SHARE TO CR. INTO EMP. EPF A/C - O&M
			451221	EPF ADMINISTRATION EXPENSES - O&M
			451222	EMPLOYER CONTRIBUTION TO ESI - O&M
			451223	EMPLOYER CONTRIBUTION TO EDLI - O&M
			451224	EDLI ADMINISTRATION EXPENSES - O&M
			451225	8 1/3% (PAY+DA) <Rs. 542/- OF EMP - ER SH TO EPF - O&M
			451226	TERMINAL BENEFITS FOR GRATUITY FOR EPF EMPL - O&M
			451227	0.50% ON (PAY + DA) EDLI SCHEME - O&M
			451228	0.01% (PAY + DA) ADM. CHGS. ON EDLI BORNE BY EMP. - O&M
	452	4520		SALARIES & WAGES - CASUAL AND OTHER STAFF
				SALARIES & WAGES - CASUAL AND OTHER STAFF
			452001	BASIC PAY - CASUAL (OTHER THAN EPF)
			452002	FAMILY PALNNING ALLOW - (CASUAL EMP.OTHER THAN
			452003	DEARNES ALLOWANCE - (CASUAL EMP.OTHER THAN
			452004	BASIC PAY - CASUAL (EPF)
			452005	FAMILY PLANNING ALLOWANCE - CASUAL EMP (EPF)
			452006	DEARNNESS ALLOWANCE - CASUAL EMPLOYEES (EPF)

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
		4521		ALLOWANCES - CASUAL AND OTHER STAFF
			452101	PHYSICALLY HANDICAPPED ALLOWANCE - CASUAL (NON
			452102	GENERATION ALLOWANCE - CASUAL EMPLOYEES (OTHER THAN EPF)
			452103	UNIFORM ALLOWANCE -CASUAL EMPLOYEES (OTHER THAN EPF)
			452104	BOILER ALLOWANCE - CASUAL EMPLOYEES (OTHER THAN EPF)
			452105	NON - PRACTICING ALLOW. -CASUAL EMPLOYEES (OTHER THAN EPF)
			452106	COAL ALLOWANCE - CASUAL EMPLOYEES (OTHER THAN EPF)
			452107	SPECIAL ALLOWANCE - CASUAL EMPLOYEES (OTHER THAN EPF)
			452108	SHIFT ALLOWANCE - CASUAL EMPLOYEES (OTHER THAN EPF)
			452109	HOUSE RENT ALLOWANCE -CASUAL EMPLOYEES (OTHER THAN EPF)
			452110	CYCLE ALLOWANCE - CASUAL EMPLOYEES (OTHER THAN EPF)
			452111	CONVEYANCE ALLOWANCE - CASUAL EMPLOYEES (OTHER THAN EPF)
			452112	BONUS/EX -GRATIA - CASUAL EMPLOYEES (OTHER THAN EPF)
			452113	INCENTIVE - CASUAL EMPLOYEES (OTHER THAN EPF))
			452114	OTHER ALLOWANCES - CASUAL EMPLOYEES (OTHER THAN EPF)
			452115	OVERTIME - CASUAL EMPLOYEES (OTHER THAN EPF)
			452120	PHYSICALLY HANDICAPPED ALLOWANCE- CASUAL EMP. (EPF)
			452121	GENERATION ALLOWANCE - CASUAL EMP. (EPF)
			452122	UNIFORM ALLOWANCE - CASUAL EMP. (EPF)
			452123	BOILER ALLOWANCE - CASUAL EMP. (EPF)
			452124	NON - PRACTICING ALLOWANC - CASUAL EMP. (EPF)
			452125	COAL ALLOWANCE - CASUAL EMP. (EPF)
			452126	SPECIAL ALLOWANCE -CASUAL EMP. (EPF)
			452127	SHIFT ALLOWANCE - CASUAL EMP. (EPF)
			452128	HOUSE RENT ALLOWANCE - CASUAL EMP. (EPF)
			452129	CYCLE ALLOWANCE - CASUAL EMP. (EPF)
			452130	CONVEYANCE ALLOWANCE - CASUAL EMP. (EPF)
			452131	BONUS/EX -GRATIA - CASUAL EMP. (EPF)
			452132	INCENTIVE -CASUAL EMP. (EPF)
			452133	OTHER ALLOWANCES - CASUAL EMP. (EPF)
			452134	OVERTIME - CASUAL EMP. (EPF)
		4522		TERMINAL BENEFITS EMP.CONTRIBUTION - CASUAL & OTHER ST.
			452201	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - APGLI - (OTHERS)
			452202	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - GSLIS -(OTHER S)
			452204	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - FPS -(OTHERS)
			452205	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - GIS -(OTHERS)
			452206	TERMINAL BENEFITS - EMPLOYER CONTRN. - SUPER CONT -(OTHERS)
			452207	TERMINAL BENEFITS - EMPLOYER CONTRIBUTION - GRATUITY -O&M
			452208	PROVIDENT FUND INSPECTION AND AUDIT CHARGES
			452220	BAL.AMT.OF EMP.SHARE TO CR. INTO EMP. EPF A/C - OTHERS
			452221	EPF ADMINISTRATION EXPENSES - OTHERS
			452222	EMPLOYER CONTRIBUTION TO ESI - OTHERS
			452223	EMPLOYER CONTRIBUTION TO EDLI - OTHERS
			452224	EDLI ADMINISTRATION EXPENSES - OTHERS
			452225	8 1/3% (PAY+DA) <Rs. 542/- OF EMP - ER SH TO EPF - OTHERS
			452226	TERMINAL BENEFITS FOR GRATUITY FOR EPF EMPL - OTHERS
			452227	0.50% ON (PAY + DA) EDLI SCHEME - OTHERS
			452228	0.01% (PAY + DA) ADM. CHGS. ON EDLI BORNE BY EMP. - OTHERS

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
		4523		SALARIES & WAGES - DEPUTATIONISTS
			452301	BASIC PAY -DEPUTATIONISTS (OTHER THAN EPF)
			452302	FAMILY PLAINING ALLOWANCE -DEPUTATIONISTS - (OTHER THAN EPF)
			452303	DEARNESS ALLOWANCE -DEPUTATIONISTS - (OTHER THAN EPF)
			452304	POST GRADUATION INCREMENT -DEPUTATIONISTS
		4524		ALLOWANCES - DEPUTATIONISTS
			452401	PHYSICALLY HANDICAPPED ALLOW -DEPUTATIONISTS (OTH. THAN EPF)
			452402	GENERATION ALLOWANCE - DEPUTATIONISTS (OTHER THAN EPF)
			452403	UNIFORM ALLOWANCE -DEPUTATIONISTS (OTH. THAN EPF)
			452404	BOILER ALLOWANCE - DEPUTATIONISTS (OTH. THAN EPF)
			452405	NON - PRACTICING ALLOW. -DEPUTATIONISTS (OTH. THAN EPF)
			452406	COAL ALLOWANCE -DEPUTATIONISTS (OTH. THAN EPF)
			452407	SPECIAL ALLOWANCE -DEPUTATIONISTS (OTH. THAN EPF)
			452408	SHIFT ALLOWANCE - CASUAL EMPLOYEES (OTHER THAN EPF)
			452409	HOUSE RENT ALLOWANCE -DEPUTATIONISTS (OTHER THAN EPF)
			452410	CYCLE ALLOWANCE - DEPUTATIONISTS (OTHER THAN EPF)
			452411	CONVEYANCE ALLOWANCE - DEPUTATIONISTS (OTH. THAN EPF)
			452412	BONUS/EX -GRATIA - DEPUTATIONISTS (OTH. THAN EPF)
			452413	INCENTIVE - DEPUTATIONISTS (OTHER THAN EPF)
			452414	OTHER ALLOWANCES - DEPUTATIONISTS (OTHER THAN EPF)
			452415	OVERTIME - DEPUTATIONISTS (OTHER THAN EPF)
			452420	PHYSICALLY HANDICAPPED ALLOWANCE- DEPUTATIONISTS (EPF)
			452421	GENERATION ALLOWANCE - DEPUTATIONISTS (EPF)
			452422	UNIFORM ALLOWANCE - DEPUTATIONISTS (EPF)
			452423	BOILER ALLOWANCE - DEPUTATIONISTS (EPF)
			452424	NON - PRACTICING ALLOWANC - DEPUTATIONISTS (EPF)
			452425	COAL ALLOWANCE - DEPUTATIONISTS (EPF)
			452426	SPECIAL ALLOWANCE - DEPUTATIONISTS (EPF)
			452427	SHIFT ALLOWANCE - DEPUTATIONISTS (EPF)
			452428	HOUSE RENT ALLOWANCE - DEPUTATIONISTS (EPF)
			452429	CYCLE ALLOWANCE - DEPUTATIONISTS (EPF)
			452430	CONVEYANCE ALLOWANCE - DEPUTATIONISTS (EPF)
			452431	BONUS/EX -GRATIA - DEPUTATIONISTS (EPF)
			452432	INCENTIVE - DEPUTATIONISTS (EPF)
			452433	OTHER ALLOWANCES - DEPUTATIONISTS (EPF)
			452434	OVERTIME - DEPUTATIONISTS (EPF)
		4525		SALARIES & WAGES - APPRENTICES
			452501	BASIC PAY - APPRENTICES
			452502	FAMILY PLANNING ALLOWANCE - APPRENTICES
			452503	DEARNESS ALLOWANCE - APPRENTICES
		4526		ALLOWANCES - APPRENTICES
			452601	PHYSICALLY HANDICAPPED ALLOW -APPRENTICES
			452602	GENERATION ALLOWANCE -APPRENTICES
			452603	UNIFORM ALLOWANCE -APPRENTICES
			452604	BOILER ALLOWANCE - APPRENTICES
			452605	NON - PRACTICING ALLOW. -APPRENTICES
			452606	COAL ALLOWANCE -APPRENTICES
			452607	SPECIAL ALLOWANCE -APPRENTICES
			452608	SHIFT ALLOWANCE - APPRENTICES

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			452609	HOUSE RENT ALLOWANCE -APPRENTICES
			452610	CYCLE ALLOWANCE -APPRENTICES
			452611	CONVEYANCE ALLOWANCE - APPRENTICES
			452612	BONUS/EX -GRATIA - APPRENTICES
			452613	INCENTIVE - APPRENTICES
			452614	OTHER ALLOWANCES - APPRENTICES
			452615	OVERTIME - APPRENTICES
	453	4530		OTHER STAFF COSTS
				OTHER STAFF COSTS
			453001	MEDICAL EXPENSES REIMBURSEMENT - STAFF
			453002	LEAVE TRAVEL ASSISTANCE
			453003	EARNED LEAVE ENCASHMENT - STAFF
			453004	PAYMENT WORKMEN'S COMPENSATION ACT - STAFF
			453005	VRS PACKAGE BENEFIT
			453006	LEAVE SALARY FOR DEPUTATIONISTS
		4531		STAFF WELFARE COSTS
			453101	MEDICAL EXPENSES - STAFF
			453102	CANTEEN EXPENSES
			453103	EDUCATION EXPENSES - STAFF
			453104	UNIFORM & LIVERY EXPENSES
			453105	RECREATION EXPENSES - STAFF
			453106	OTHER WELFARE EXPENSES
			453107	BOOSTER SCHEME
			453108	FUNERAL CHARGES
			453109	MEDICINES PURCHASED FOR DISPENSARIES
			453110	FAMILY BENEFIT FUND

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
	454			ALLOWANCES(GENERAL)
		4540		ALLOWANCES(GENERAL)
			454001	PHYSICALLY HANDICAPPED ALLOWANCE
			454002	GENERATION ALLOWANCE
			454003	UNIFORM ALLOWANCE
			454004	BOILER ALLOWANCE
			454005	NON PRACTICING ALLOWANCE
			454006	COAL ALLOWANCE
			454007	SPECIAL ALLOWANCE
			454008	SHIFT ALLOWANCE
			454009	HOUSE RENT ALLOWANCE
			454010	CYCLE ALLOWANCE
			454011	CONVEYANCE ALLOWANCE
			454012	BONUS/EXGRATIA
			454013	INCENTIVE- PROVINCIAL
			454014	OTHER ALLOWANCE
			454015	OVERTIME- PROVINCIAL
	459			CAPITALISATION COST OF EMPLOYEES COST (CR)
		4599		CAPITALISATION COST OF EMPLOYEES COST (CR)
			459999	CAPITALISATION COST OF EMPLOYEES COST (CR)

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46				REPAIRS AND MAINTENANCCE
	460			REPAIRS AND MAINTENANCCE - BUILDINGS
		4600		REPAIRS AND MAINTENANCCE - BUILDINGS
			460001	REPAIRS AND MAINTENANCCE - BUILDINGS
			460002	R&M - BUILDINGS - SPARES CONSUMED
			460003	R&M - BUILDINGS - STORES AND OTER CONSUMABLES
	461			REPAIRS & MAINTENANCCE - THERMAL PLANT & MACHINERY
		4610		REPAIRS & MAINTENANCCE - THERMAL PLANT & MACHINERY
			461001	R&M - THERMAL PALNT & MACHINERY
			461002	R&M - THERMAL - P&M - SPARES CONSUMED
			461003	R&M - THERMAL -P&M-STORES & OTHER CONSUMABLES
			461004	R&M - THERMAL - P&M -OVERHAUL COST
			461005	R&M - THERMAL - P&M - SPECIAL SANCTION SCHEMES
	462			REPAIS & MAINTENANCE - HYDRAULIC WORKS
		4620		REPAIS & MAINTENANCE - HYDRAULIC WORKS
			462001	R&M - HYDRAULIC WORKS
			462002	R&M - THYDRAULIC WORKS- SPARES CONSUMED
			462003	R&M - HYDRAULIC WORKS -STORES & OTHER CONSUMABLES
	463			REPAIS & MAINTENANCE - LINES AND CABLE NET WORK
		4630		REPAIS & MAINTENANCE - LINES AND CABLE NET WORK
			463001	R&M - LINES AND CABLE NET WORK- LINES AND CABLE NET WORK
			463002	R&M - LINES AND CABLE NET WORK -SPARES CONSUMED
			463003	R&M - LINES AND CABLE NET WORK -STORES & OTHER CONSUMABLES
	464			REPAIS & MAINTENANCE - CIVIL WORKS AND OTHERS
		4640		REPAIS & MAINTENANCE - CIVIL WORKS AND OTHERS
			464001	R&M -CIVIL WORKS AND OTHERS
			464002	R&M - CIVIL WORKS AND OTHERS- SPARES CONSUMED
			464003	R&M - CIVIL WORKS AND OTHERS -STORES & OTHER CONSUMABLES
	465			REPAIRS & MAINTENANCE - VEHICLES
		4650		REPAIRS & MAINTENANCE - VEHICLES
			465001	R&M -VEHICLES
			465002	R&M -TRUCKS,TEMPOS AND TRECKERS
			465003	R&M -JEEPS AND MOTOR CARS
			465004	R&M -BUSES/ MINI BUSES
			465005	R&M -OTHE VHICLES
	466			REPAIRS & MAINTENANCE - FURNITURE & FIXTURES
		4660		REPAIRS & MAINTENANCE - FURNITURE & FIXTURES
			466001	R&M - FURNITURE & FIXTURES
			466002	R&M - FURNITURE & FIXTURES - SPARES CONSUMED
			466003	R&M - FURNITURE & FIXTURES -STORES & OTHER CONSUMABLES
	467			REPAIRS & MAINTENANCE - OFFICCE EQUIPMENT
		4670		REPAIRS & MAINTENANCE - OFFICCE EQUIPMENT
			467001	R&M - OFFICE EQUIPMENT , COMPUTERS, ETC.
			467002	R&M - OFFICE EQUIPMENT , COMPUTERS, ETC.- SPARES CONSUMED
			467003	R&M -OFFICE EQUIPMENT , COMPUTERS, ETC -STORES & OTHER CONSUMABLES
	469			CAPITALISATION COST OF R&M EXPENDITURE (CR)
		4699		CAPITALISATION COST OF R&M EXPENDITURE (CR)
			469999	CAPITALISATION COST OF R&M EXPENDITURE (CR)

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47				ADMINISTRATION AND GENERAL EXPENSES
	470			ADMINISTRATION AND GENERAL EXPENSES - COMMUNICATION COST
		4700		ADMINISTRATION AND GENERAL EXPENSES - COMMUNICATION COST
			470001	ADMN. & GENL. EXP - TELEPHONE EXPENSES
			470002	ADMN. & GENL. EXP - POSTAGE & TELEGRAMS
			470003	ADMN. & GENL. EXP - TELEPHONE EXPENSES- TELEX, INTERNET& OTH. COMMUNICATIONS
	471			ADMN & GENL. EXPENSES - RATES,TAXES,RENTALS ETC.,
		4710		ADMN & GENL. EXPENSES - PROPERTY RELATED COSTS
			471001	ADMN & GENL. EXPENSES - RENTALS FOR RESIDENTIAL PROPERTY
			471002	ADMN & GENL. EXPENSES - RENTALS FOR OTHER PROPERTY
		4711		RENTALS-OTHER LEASES
			471101	RENTALS-OTHER LEASES
		4712		ADMN & GENL. EXPENSES - RATES AND TAXES
			471201	ADMN & GENL. EXPENSES - RATES AND TAXES
	472			ADMN & GENL. EXPENSES -INSURANCE
		4720		ADMN & GENL. EXPENSES -INSURANCE
			472001	ADMN & GENL. EXPENSES -INSURANCE ON PLANT & MACHINERY
			472002	ADMN & GENL. EXPENSES -INSURANCE ON OTHER FIXED ASSETS
			472003	ADMN & GENL. EXPENSES -INSURANCE CURRENT ASSETS &
			472004	ADMN & GENL. EXPENSES - TRANSIT INSURANCE
			472005	ADMN & GENL. EXPENSES - STAFF RELATED INSURANCE(CON.)
			472006	ADMN & GENL. EXPENSES -INSURANCE ON ASSETS UNDER CONSTRUCTION
	473			ADMN & GENL. EXPENSES -PROFESSIONAL FEE ETC.
		4730		ADMN & GENL. EXPENSES -PROFESSIONAL FEE ETC.
			473001	ADMN & GENL. EXPENSES -PROFESSIONAL FEE ETC.
			473002	ADMN & GENL. EXPENSES -AUDIT FEE
			473003	ADMN & GENL. EXPENSES -TAX AUDIT FEE
			473004	ADMN & GENL. EXPENSES -FEE PAID TO AUDITORS FOR OTHER
			473005	ADMN & GENL. EXPENSES EXPENSES INCURRED ON AUDIT
			473006	ADMN & GENL. EXPENSES -LEGAL CHARGES
			473007	ADMN & GENL. EXPENSES -CONSULTANCY CHARGES
			473008	ADMN & GENL. EXPENSES -TECHNICAL FEE
			473009	ADMN & GENL. EXPENSES -HONORORIUM.
			473010	ADMN & GENL. EXPENSES -SITTING FEE TO DIRECTORS.
	474			ADMN & GENL. EXPENSES -TRAVELLING & CONVEYANCE
		4740		ADMN & GENL. EXPENSES -TRAVELLING & CONVEYANCE
			474001	ADMN & GENL. EXPENSES -CONVEYANCE EXPENSES.
			474002	ADMN & GENL. EXPENSES -TRAVELLING EXPENSES
			474003	ADMN & GENL. EXPENSES -TRAVELLING ALLOWANCE TO EMPLOYEES
		4741		ADMN&GENL.EXPENSES-VEHICLE EXPENSES
			474101	ADMN & GENL. EXPENSES -VEHICLE RUNNING EXP. - PETROL, DIESEL,ETC.
			474102	ADMN & GENL. EXPENSES -VEHICLE LINCENSES & REGISTRATIONS
			474103	ADMN & GENL. EXPENSES -VEHICLE HIRE CHARGES
			474104	ADMN & GENL. EXPENSES -VEHICLE RUNNING EXP. -TRUCKS&DELIVERY VANS
	475			ADMN & GENL. EXPENSES -OTHER ADMINISTRATIVE COSTS
		4750		ADMN & GENL. EXPENSES -OTHER ADMINISTRATIVE COSTS
			475001	ADMN & GENL. EXPENSES -PRINTING & STATIONERY
			475002	ADMN & GENL. EXPENSES -ADVERTISEMENT
			475003	ADMN & GENL. EXPENSES -DEMURRAGE, WHARFAGE ETC.
			475004	ADMN & GENL. EXPENSES -TRAINING & SEMINAR EXPENSES
			475005	ADMN & GENL. EXPENSES - FEE & SUBSCRIPTION

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			475006	ADMN & GENL. EXPENSES -BOOKS & PERIODICALS

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			475007	ADMN & GENL. EXPENSES -MISCELLANEOUS EXPENSES
			475008	ADMN & GENL. EXPENSES -COST OF POLICE GUARD CHARGES
			475009	ADMN & GENL. EXPENSES -CONTRIBUTIONS
			475010	ADMN & GENL. EXPENSES -ELECTRICITY CHARGES
			475011	ADMN & GENL. EXPENSES -WATER CHARGES
			475012	ADMN & GENL. EXPENSES -ENTERTAINMENT
			475013	ADMN & GENL. EXPENSES -AWARDS & REWARDS
			475014	ADMN & GENL. EXPENSES -FREIGHT ON CAPITAL EQUIPMENTS
			475015	ADMN & GENL. EXPENSES - OTHER FREIGHTS
			475016	ADMN & GENL. EXPENSES -OCTRAI
			475017	ADMN & GENL. EXPENSES - ADVERTISEMENT OF TENDERS, NOTICES&OTH.PUR.ADVTS ,ETC.
			475018	ADMN & GENL. EXPENSES -INCIDENTAL STORES EXPENSES
			475019	ADMN & GENL. EXPENSESFABRICATION EXPENSES(DEBIT.)
			475020	ADMN & GENL. EXPENSES -FABRI. CH.ABSROBED IN COSTOF FABRICATION(CREDIT)
			475021	ADMN & GENL. EXPENSES -STAFF RECRUITMENT EXPENSES
	476			MATERIAL COST VARIANCE, R&D EXP. ETC.,
		4760		MATERIALS COST VARIANCE
			476001	ADM & GENL. EXP - MATERIAL COST VARIANCE
		4761		ADM & GENL. EXP - RESEARCH & DEVELOPMENT EXPENSES
			476101	RESEARCH & DEVELOPMENT EXPENSES
		4762		COST OF TRADING/MANUFATURING ACTIVITY
			476201	COST OF TRADING/MANUFATURING ACTIVITY
	477			ADM. & GENL.EXPENSES - IMPAIRMENT/ BAD DBTS-WRITE OFFS AND PROVISIONS
		4770		ADM. & GENL.EXPENSES - IMPAIRMENT/ BAD DBTS-WRITE OFFS AND PROVISIONS
			477001	PROVISION / WRITE OFF OF BAD & DOUBTFUL DEBTS
			477002	PROVISION FOR IMPAIRMENT - OTHERS
		4771		MISCELLANEOUS LOSSES AND WRITE-OFFS
			477101	ADM. & GENL.EXPENSES - MISC. LOSSES AND WRITE OFF
			477102	ADM. & GENL.EXPENSES - SHORTAGE ON PHYSICAL VERIFICATION OF STOCK
			477103	ADM. & GENL.EXPENSES - LOSS OF MATERIALS BY PILFERAGE
			477104	ADM. & GENL.EXPENSES - LOSS OF CASH WRITTEN OFF
			477105	ADM. & GENL.EXPENSES - COMPENSATION FOR INJURIES DEATH&DAMAGES-STAFF
			477106	LOSS ON OBSOLESCENCE OF STORES ETC., IN STORES ETC., IN STOCK
			477107	LOSS ON EXCHANGE VARIATION
			477108	SUNDRY BALANCES WRITTEN OFF
			477109	LOSS ON SALE OF SCRAP
			477110	LOSS ON SALE OF STORES
	478			SUNDRY EXPENSES
		4780		SUNDRY EXPENSES
			478001	SUNDRY EXPENSES
		4781		LOSSES ON ACCOUNT OF FLOOD, CYCLONE, FIRE ETC.,
			478101	LOSSES ON ACCOUNT OF FLOOD, CYCLONE, FIRE ETC.,
		4782		ADM. & GENL. EXPENSES - DEFERRED EXPENSES
			478201	ADM. & GENL. EXPENSES - DEFERRED EXPENSES
	479			CAPITALISATION COST OF ADMN & GENL. EXPENSES (CR)
		4799		CAPITALISATION COST OF ADMN & GENL. EXPENSES (CR)
			479999	CAPITALISATION COST OF ADMN & GENL. EXPENSES

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48				INTEREST AND FINANCE CHARGES
	480			INTEREST ON DEBENTURES /BONDS
		4800		INTEREST ON DEBENTURES /BONDS(CAPITAL)
			480001	INT.ON DEBENTURES /BONDS
			480002	INT.ON 8 1/2 % U/S NON- CONV/BONDS OF APGENCO -2004
			480003	INT.ON 8 .15 % U/S NON- CONV/BONDS OF APGENCO -2004
			480004	INT.ON 8 .4 % U/S NON- CONV/BONDS OF APGENCO -2004
			480005	INT.ON 7.8 % U/S NON- CONV/BONDS OF APGENCO -2004
		4801		INTEREST ON DEBENTURES /BONDS(OTHER THAN CAPITAL)
			480101	INTEREST ON DEBENTURES /BONDS(OTHER THAN CAPITAL)
	481			INTEREST ON TERM LOANS -CAPITAL
		4810		INTEREST ON TERM LOANS FROM SCHEDULE BANKS - CAPITAL
			481001	INTEREST ON TERM LOANS FROM SBI CONSORTIUM BANKS - CAPITAL
			481003	INTEREST ON TERM LOANS FROM STATE BANK OF MYSORE - CAPITAL
			481004	INTEREST ON TERM LOANS FROM ANDHRA BANK - CAPITAL
			481005	INTEREST ON TERM LOANS FROM DENA BANK- CAPITAL
			481006	INTEREST ON TERM LOANS FROM VIJAYA BANK- CAPITAL
			481007	INTEREST ON TERM LOANS FROM UNITED BANK OF INDIA- CAPITAL
			481008	INTEREST ON TERM LOANS FROM INDIAN OVERSEAS BANK - CAPITAL
			481009	INTEREST ON TERM LOANS FROM INDIA BANK - CAPITAL
			481010	INTEREST ON TERM LOANS FROM BANK OF MAHARASTRA - CAPITAL
			481011	INTEREST ON TERM LOANS FROM GLOBAL TRUST BANK - CAPITAL
			481013	INTEREST ON TERM LOANS FROM CENTRAL BANK OF INDIA - CAPITAL
			481014	INTEREST ON TERM LOANS FROM PUNJAB & SIND BANK - CAPITAL
		4811		INTEREST ON TERM LOANS FROM NON-SCH BANKS - CAPITAL
			481101	INTEREST ON TERM LOANS FROM NON-SCH BANKS - CAPITAL
		4812		INTEREST ON TERM LOANS FROM FINANCIAL INSTITUTIONS - CAPITAL
			481201	INTEREST ON TERM LOANS FROM LIFE INS.CORPN OF INDIA - CAPITAL
			481202	INTEREST ON TERM LOANS FROM REC- CAPITAL
			481203	INTEREST ON TERM LOANS FROM I.I.B.I - CAPITAL
			481204	INTEREST ON TERM LOANS FROM I.D.B.I. - CAPITAL
			481205	INTEREST ON TERM LOANS FROM POWER FINANCE CORP. - CAPITAL
			481206	INTEREST ON TERM LOANS FROM ICICI - CAPITAL
			481207	INTEREST ON TERM LOANS FROM HDFC - CAPITAL
			481208	INTEREST ON TERM LOANS FROM GIC- CAPITAL
			481209	INTEREST ON TERM LOANS FROM OIC - CAPITAL
			481210	INTEREST ON TERM LOANS FROM NIC - CAPITAL
			481211	INTEREST ON TERM LOANS FROM NIAC - CAPITAL
			481212	INTEREST ON TERM LOANS FROM UIIC- CAPITAL
			481213	INTEREST ON TERM LOANS FROM UNIT TRUSTOF INDIA - CAPITAL
			481214	INTEREST ON TERM LOANS FROM PEERLESS GEN.FIN AND & INV- CAPITAL
	482			INTEREST ON TERM LOANS FROM GOVERNMENT -CAPITAL
		4820		INTEREST ON TERM LOANS FROM GOVERNMENT -CAPITAL
			482001	INTEREST ON T/L FROM GOVERNMENT -CAPITAL

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	483			INTEREST ON TERM LOANS FROM SUBSIDIARIES,FOREIGN CURRENCY & DIRECTORS -CAPITAL
		4830		INTEREST ON TERM LOANS FROM SUBSIDIARIES -CAPITAL
			483001	INTEREST ON TERM LOANS FROM SUBSIDIARIES -CAPITAL
		4831		INTEREST ON TERM LOANS FROM FOREIGN CURRENCY -CAPITAL
			483101	INTEREST ON TERM LOANS FROM FOREIGN CURRENCY -CAPITAL
		4832		INTEREST ON TERM LOANS FROM DIRECTORS -CAPITAL
			483201	INTEREST ON TERM LOANS FROM DIRECTORS -CAPITAL
	484			INTEREST ON TERM LOANS FROM OTHERS -CAPITAL
		4840		INTEREST ON TERM LOANS FROM OTHERS -CAPITAL
			484001	INTEREST ON TERM LOANS FROM CENTRAL ELECY AUTHORITY -CAPITAL
			484002	INTEREST ON TERM LOANS FROM INTER CORPORATE FUNDS -CAPITAL
	485			INTEREST ON TERM LOANS - OTHER THAN CAPITAL
		4850		INTEREST ON TERM LOANS FROM SCHEDULE BANKS - OTHER THAN CAPITAL
			485001	INTEREST ON TERM LOANS FROM ALAHABAD BANK
			485002	INTEREST ON TERM LOANS FROM PUNJAB AND SIND BANK
			485003	INTEREST ON TERM LOANS FROM INDIA BANK
			485004	INTEREST ON TERM LOANS FROM BANK OF INDIA
			485005	INTEREST ON TERM LOANS FROM KARUR VYSYA BANK
			485006	INTEREST ON TERM LOANS FROM FEDERAL BANK
			485007	INTEREST ON TERM LOANS FROM PUNJAB NATIONAL BANK
			485008	INTEREST ON TERM LOANS FROM SYNDICATE BANK
			485009	INTEREST ON TERM LOANS FROM INDIAN OVERSEAS BANK
			485010	INTEREST ON TERM LOANS FROM CANARA BANK
			485011	INTEREST ON TERM LOANS FROM BANK OF BAHARAIN & KUWAIT
			485012	INTEREST ON TERM LOANS FROM AHAMADA BANK MERCANTILE
			485013	INTEREST ON TERM LOANS FROM BANK OF MAHARASHTRA
			485014	INTEREST ON TERM LOANS FROM GLOBAL TRUST BANK
			485015	INTEREST ON TERM LOANS FROM CENTURIAN BANK
			485016	INTEREST ON TERM LOANS FROM CORPORATION BANK
			485017	INTEREST ON TERM LOANS FROM DEVELOPMENT CREDIT BANK
			485018	INTEREST ON TERM LOANS FROM UNION BANK OF INDIA
			485019	INTEREST ON TERM LOANS FROM JAMMU & KASHMIR BANK
			485020	INTEREST ON TERM LOANS FROM SOUTH INDIA BANK
			485021	INTEREST ON TERM LOANS FROM CATHOLIC SYRIAN BANK
			485022	INTEREST ON TERM LOANS FROM KARANATAKA BANK
			485023	INTEREST ON TERM LOANS FROM DHANALASHKMI BANK LTD.,
			485024	INTEREST ON TERM LOANS FROM ANDHRA BANK
			485025	INTEREST ON TERM LOANS FROM STATE BANK OF HYDERABAD
			485026	INTEREST ON TERM LOANS FROM ORIENTAL BANK OF COMMERCE
		4851		INTEREST ON TERM LOANS FROM NON - SCHEDULE BANKS - OTHER THAN CAPITAL
			485101	INTEREST ON TERM LOANS FROM NON - SCHEDULE BANKS - OTHER THAN CAPITAL
		4852		INTEREST ON TERM LOANS FROM FIN.INSTITUTIONS - OTHER THAN CAPITAL
			485201	INTEREST ON TERM LOANS FROM POWER FINANCE CORPORATION - OTHER THAN CAPITAL
			485202	INTEREST ON TERM LOANS FROM S.I.D.B.I. - OTHER THAN CAPITAL
			485203	INTEREST ON TERM LOANS FROM U.I.I.C. - OTHER THAN CAPITAL

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			485204	INTEREST ON TERM LOANS FROM RURAL ELECTRIFICATION CORPN - OTHER THAN CAPITAL

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		4853		INTEREST ON TERM LOANS FROM GOVERNMENT - OTHER THAN CAPITAL
			485301	INTEREST ON TERM LOANS FROM GOVERNMENT - OTHER THAN CAPITAL
		4854		INTEREST ON TERM LOANS FROM SUBSIDIARIES - OTHER THAN CAPITAL
			485401	INTEREST ON TERM LOANS FROM SUBSIDIARIES - OTHER THAN CAPITAL
		4855		INTEREST ON TERM LOANS FROM FOREIGN CURRENCY - OTHER THAN CAPITAL
			485501	INTEREST ON TERM LOANS FROM FOREIGN CURRENCY- OTHER THAN CAPITAL
		4856		INTEREST ON TERM LOANS FROM DIRECTORS - OTHER THAN CAPITAL
			485601	INTEREST ON TERM LOANS FROM DIRECTORS - OTHER THAN CAPITAL
		4857		INTEREST ON TERM LOANS FROM OTHERS - OTHER THAN CAPITAL
			485701	INTEREST ON TERM LOANS FROM OTHERS - OTHER THAN CAPITAL

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	486			INTEREST ON FIXED DEPOSITS - CAPITAL
				INTEREST ON FIXED DEPOSITS - CAPITAL
		4860	486001	INTEREST ON FIXED DEPOSITS - CAPITAL
				INTEREST ON FIXED DEPOSITS - OTHER THAN CAPITAL
	487	4861	486101	INTEREST ON FIXED DEPOSITS - OTHER THAN CAPITAL
				SHORT TERM LOANS
		4870		INT. ON SHORT TERM LOANS FROM SCH.BANKS & NON-SCH BANKS-CAPITAL
			487001	INT. ON SHORT TERM LOANS FROM SCH.BANKS CAPITAL
			487051	INT.ON SHORT TERM LOANS FROM NON -SCH BANKS -CAPITAL
				INT.ON SHORT TERM LOANS - CAPITAL
		4871	487101	INT.ON SHORT TERM LOANS FROM FIN.INSTITUTIONS - CAPITAL
			487121	INT.ON SHORT TERM LOANS FROM GOVERNMENT - CAPITAL
			487141	INT.ON SHORT TERM LOANS FROM SUBSIDIARIES - CAPITAL
				INT.ON SHORT TERM LOANS FROM FOREIGN CURRENCY - CAPITAL
			487161	INT.ON SHORT TERM LOANS FROM FOREIGN CURRENCY - CAPITAL
			487181	INT.ON SHORT TERM LOANS FROM DIRECTORS - CAPITAL
			487191	INT.ON SHORT TERM LOANS FROM OTHERS - CAPITAL
		4872		INT.ON SHORT TERM LOANS -OTHER THAN CAPITAL
			487201	INT.ON SHORT TERM LOANS FROM SCH.BANKS OTHER THAN CAPITAL
			487211	INT.ON SHORT TERM LOANS FROM NON -SCH BANKS OTHER THAN CAPITAL
				INT.ON SHORT TERM LOANS FROM FIN.INSTITUTIONS - OTHER THAN CAPITAL
			487221	INTEREST ON LOANS FROM POWER FINANCE CORPORATION(ST)(WCL)
			487231	INT.ON SHORT TERM LOANS FROM GOVERNMENT - OTHER THAN CAPITAL
			487241	INT.ON SHORT TERM LOANS FROM SUBSIDIARIES - OTHER THAN CAPITAL
			487251	INT.ON SHORT TERM LOANS FROM FOREIGN CURRENCY - OTHER THAN CAPITAL
			487261	INT.ON SHORT TERM LOANS FROM DIRECTORS - OTHER THAN CAPITAL
			487271	INT.ON SHORT TERM LOANS FROM OTHERS - OTHER THAN CAPITAL

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	488	4880		INT.ON WCDL/CC/BORROWINGS FROM BANKS
				INT.ON WCDL/CC/BORROWINGS FROM BANKS
			488001	INT.ON WCDL/CC/BORROWINGS FROM BANKS
			488002	INT.ON WORKING CAPITAL LOAN - LC
		4881		INT.ON DEFERRED CREDIT SCHEMES -CAPITALGOODS
			488101	INT.ON BHEL DEFERRED CREDIT SCHEMES - CAPITAL GOODS
		4882		INT.ON DEFERRED CREDIT SCHEMES - OTHERS
			488201	INT.ON DEFERRED CREDIT SCHEMES - OTHERS
		4883		INT. TO SUPPLIERS
			488301	INTEREST TO SUPPLIERS/CONTRACTORS
		4884		RENTALS RELATING TO FINANCIAL LEASES
			488401	RENTALS RELATING TO FINANCIAL LEASES
		4885		INTEREST ON GENERAL PROVIDENT FUND
			488501	INTEREST ON GENERAL PROVIDENT FUND
			488502	INTEREST ON EMPLOYEES SHARE ON EPF
			488503	PENAL INT.ATTIR.ON LATE REMIT.OF CONT.WITH RPF COM.
		4886		INTEREST ON SAVINGS FUND
			488601	INTEREST ON SAVINGS FUND
		4887		INTEREST ON INSURANCE FUND
			488701	INTEREST ON INSURANCE FUND
		4888		INTEREST ON FAMILY BENEFIT FUND
			488801	INTEREST ON FAMILY BENEFIT FUND
		4890		INTEREST ON UNFUNDED LIABILITY & OTHER FINANCE CHARGES, INT.CAPITALISATION
				INTEREST ON UNFUNDED LIABILITY
			489001	INTEREST ON UNFUNDED LIABILITY
		4891		FINANCE CHARGES FOR CAPITAL LOANS
			489101	COST OF RAISING FINANCE-SERVICE FEE-OTH.THAN CAPITAL
			489102	FINAN.CHARGES -CAPITAL -STAMP DUTY
			489103	FINAN.CHARGES - CAPITAL-GUARANTTEE CHARGES
		4892		FINANCE CHARGES - ON OTHERS
			489201	COST OF RAISING FINANCE(SERVICE FEE-OTH.THAN CAPITAL)
			489202	FINAN.CHARGES -OTHERS-COMMITMENT FEE
			489203	OTHER INTEREST AND FINANCE CHARGES
			489204	BANK CHARGES FOR REMITTENCE BETWEEN H.Q. AND FIELD
			489205	BANK COMMISSION ETC.,
			489206	OTHER BANK CHARGES
		4899		INTEREST COSTS CHARGED TO CAPITAL WORKS (CREDIT)
			489999	INTEREST COSTS CHARGED TO CAPITAL WORKS (CREDIT)

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49				DEPRECIATION ON FIXED ASSETS
	490	4902		DEPRECIATION ON FIXED ASSETS-FACTORY BUILDINGS
				DEPRECIATION ON FIXED ASSETS-FACTORY BUILDINGS
			490200	DEPRECIATION ON BUILDINGS
			490201	DEPRECIATION ON BUILDING CONTAINING GENERATING PLANT
			490202	DEPRECIATION ON BUILDING CONTAINING THERMO - ELECTRIC GENERATION
			490203	DEPRECIATION ON BUILDING CONTAINING HYDRO - ELECTRIC GENERATION
			490204	DEPRECIATION ON BUILDING CONTAINING DIESEL - ELECTRIC GENERATION
			490205	DEPRECIATION ON BUILDING CONTAINING GAS GENERATING PLANT
			490206	DEPRECIATION ON FACTORY AUXILIARY BUILDINGS
			490207	DEPRECIATION ON BUILDINGS CONTAINING OTHER TYPES OF GEN.
			490208	DEPRECIATION ON BUILDING CONTAINING TRANSMISSION INSTALLATION
			490209	DEPRECIATION ON BUILDING CONTAINING DISTRIBUTION INSTALLATION
			490226	DEPRECIATION ON OFFICE BUILDING AT GENERATING STATIONS
			490227	DEPRECIATION ON RESIDENTIAL QUARTERS FOR STAFF
			490228	DEPRECIATION ON BUILDINGS -GUEST HOUSES AND OTHERS
	491	4910		DEPRECIATION ON CIVIL WORKS
				DEPRECIATION ON CIVIL WORKS
			491000	DEPRECIATION ON CIVIL WORKS
			491001	DEPRECIATION ON PUGCA ROADS
			491002	DEPRECIATION ON KUTCHA ROADS
			491003	DEPRECIATION ON CULVERTS AND BRIDGES
			491004	DEPRECIATION ON WELLS AND TUBE WELLS
			491005	DEPRECIATION ON RAILWAYS SIDINGS
			491006	OTHER MISCELLANEOUS CIVIL WORKS
			491007	DEPRECIATION ON OTHER CIVIL WORKS
			491076	DEPRECIATION ON TEMPORARY STRUCTURES
			491077	DEPRECIATION ON TEMPORARY POWER LINES
			491078	DEPRECIATION ON TEMPORARY EQUIPMENT
	492	4920		DEPRECIATION ON HYDRAULIC WORKS
				DEPRECIATION ON HYDRAULIC WORKS
			492000	DEPRECIATION ON HYDRAULIC WORKS
			492001	DEPRECIATION ON HYDRAULIC WORKS
			492002	DEPRECIATION ON HYDRAULIC WORKS - HYDRO ELECTRIC SYSTEM
			492003	DEPRECIATION ON HYDRAULIC WORKS-DAMS
			492004	DEPRECIATION ON SPIWAYS,CANALS,REINFORCED CONCRETE FLUMES
			492005	DEPRECIATION ON PIPE LINES AND SURGE TANKS RELATED WORKS
			492006	DEPRECIATION ON HYDRAULIC WORKS- SERVICE GATES HYDRAULIC CONTAINING VALVES
			492007	DEPRECIATION ON OTHER HYDRAULIC WORKS
			492008	DEPRECIATION ON COOLING WATER SYSTEM
			492009	DEPRECIATION ON COOLING TOWERS
			492010	DEPRECIATION ON WATER RESERVOIRS
			492011	DEPRECIATION ON SWEET WATER ARRANGEMENT INCLUDING RESERVOIR
			492012	DEPRECIATION ON PLANT AND PIPELINES FOR WATER SUPPLY IN RESIDENTIAL COLONY
			492013	DEPRECIATION ON DRAINAGE AND SEWERAGE - RESIDENTIAL COLONY

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	493			DEPRECIATION ON LINES AND CABLE NETWORK
		4930		DEPRECIATION ON LINES AND CABLE NETWORK
			493000	DEPRECIATION ON LINES AND CABLE NETWORK(GROUP NOT FOR USE)
			493001	DEPRECIATION ON LINES AND CABLE NETWORK
			493002	DEPRECIATION ON OVERHEAD LINES - BELOW 66 KVA
			493003	DEPRECIATION ON OVERHEAD LINES - 132 KVA
			493004	DEPRECIATION ON OVERHEAD LINES -LINES ON REINFORCED CONCRETE
			493005	DEPRECIATION ON OVERHEAD LINES-LINES ON WOOD SUPPORT
			493006	DEPRECIATION ON UNDERGROUND CABLES INCL.JOINTBOXES DISCONNECTION
			493007	DEPRECIATION ON TRANSMISSION PLANT - TRANSFERS 100KV ABOVE
			493008	DEPRECIATION ON OTHER TRANSFORMERS
			493009	DEPRECIATION ON OTHER TRANSMISSION PLANT ,TR,KIOSKS,SS EQUIPMENT
			493010	DEPRECIATION ON UNDERGROUND CABLES - CABLE DUCT SYSTEM
			493011	DEPRECIATION ON SWITCHGEAR INCLUDING CABLE CONNECTIONS
			493012	DEPRECIATION ON METERING EQUIPMENTS
			493013	DEPRECIATION ON STREET LIGHTING AND SIGNAL SYSTEM
			493014	DEPRECIATION ON MISCELLANEOUS CABLE AND NETWORK EQUIPMENT
	494			DEPRECIATION ON PLANT AND MACHINERY
		4940		DEPRECIATION ON PLANT AND MACHINERY
			494000	DEPRECIATION ON PLANT AND MACHINERY(GROUP NOT FOR USE)
			494001	DEPRECIATION ON PLANT AND MACHINERY
			494002	DEPRECIATION ON BOILER PLANT & EQUIPMENT INCLUDING FOUNDATION
			494003	DEPRECIATION ON FURNACE AND BURNERS INCLU FOUNDATIONS
			494004	DEPRECIATION ON TURBINE GENERATOR FOR STEAM POWER GENERATION
			494005	DEPRECIATION ON AUXILIARIES IN STEAM POWER PLANT
			494006	DEPRECIATION ON LOCOMOTIVES AND WAGONS
			494007	DEPRECIATION ON COAL HANDLING PLANT AND HANDLING EQUIPMENTS
			494008	DEPRECIATION ON OIL STORAGE TANKS,OIL HANDLING EQUIPMENTS
			494009	DEPRECIATION ON GAS STATION,GAS PIPELINES
			494010	DEPRECIATION ON HYDEL POWER GENERATING PLANT
			494011	DEPRECIATION ON PLANT FOUNDATION FOR HYDEL POWER GENERATING
			494012	DEPRECIATION ON AUXILIARIES IN HYDEL POWER PLANT
			494013	DEPRECIATION ON GAS POWER GENERATING PLANT
			494014	DEPRECIATION ON PLANT FOUNDATION FOR GAS POWER PLANT
			494015	DEPRECIATION ON AUXILIARIES IN GAS POWER PLANT
			494016	DEPRECIATION ON MATERIAL HANDLING EQUIPMENT -EARTH MOVERS,
			494017	DEPRECIATION ON MATERIAL HANDLING EQUIPMENT - CEMENT MIXERS
			494018	DEPRECIATION ON MATERIAL HANDLING EQUIPMENT -CRANES
			494019	DEPRECIATION ON MATERIAL HANDLING EQUIPMENT -OTHERS
			494020	DEPRECIATION ON BATTERIES INCL. CHARGING EQUIPMENT
			494021	DEPRECIATION ON FABRICATION SHOPS/PLANT & EQUIPMENT
			494022	DEPRECIATION ON LIGHTING ARRESTORS
			494023	DEPRECIATION ON COMMUNICATIONS EQUIPMENT -RADIO & HIGH FREQUENCY CARRIER
			494024	DEPRECIATION ON STATIC MACHINE TOOLS AND EQUIPMENT
			494025	DEPRECIATION ON AIR-CONDITIONING PLANT - STATIC
			494026	DEPRECIATION ON PLANT FOUNDATIONS FOR STEAM POWER PLANT
			494027	DEPRECIATION ON OTHER TRANSFORMERS
			494028	DEPRECIATION ON OTHER TR.PLANT ,TR.KIOSKS,SS EQUIPMENT AND OTHER APPARATUS

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Account Group	Sub - Acct Group	Sub	Account Code	Account Name
			494029	DEPRECIATION ON COMMUNICATION EQUIPMENT - TELEPHONE LINES & TEL
			494030	DEPRECIATION ON AS HANDLING PLANT AND HANDLING EQUIPMENTS
			494031	DEPRECIATION ON INSTRUMENTATION AND CONTROL SYSTEM
			494032	DEPRECIATION ON ELECTRO STATIC PRECIPITATORS
			494033	DEPRECIATION ON AERATED DETITUS CHAMBERS
			494034	DEPRECIATION ON WATER POLLUTION CONTROL EQUIPMENT
			494035	DEPRECIATION ON MILL MOTORS
			494036	DEPRECIATION ON AIR PRE-HEATER
			494037	DEPRECIATION ON 15KVA UNIT AUXILIARY TRANSFORMERS
			494038	DEPRECIATION ON 22KV IP BUS DUCTS & 7.2KV & 1.1 KV BUS DUCTS
			494039	DEPRECIATION ON GENERATOR TRANSFORMERS
			494040	DEPRECIATION ON 220KV SWITCH YARD WITH EQUIPMENT
			494041	DEPRECIATION ON WAGON TRIPPLER ASSOCIATED CONVEYING SYSTEM
			494042	DEPRECIATION ON STRACKER -RECLAIMER AND ASSOCIATE EQUIPMENT
			494043	DEPRECIATION ON TRANSMISSION PLANT - TRANSFORMERS - 100KV & ABOVE
			494044	DEPRECIATION ON SWITCHGEAR INCLUDING CABLE CONNECTIONS
			494045	DEPRECIATION ON OTHER MISCELLANEOUS EQUIPMENT
			494046	DEPRECIATION ON METER TESTING LABORATORY TOOLS & EQUIPMENT
			494047	DEPRECIATION ON EQUIPMENTS IN HOSPITALS (CLINIC, TOOL & TACKLE)
			494076	DEPRECIATION ON WATER COOLERS AND REFRIGERATORS
			494077	DEPRECIATION ON AIR CONDITIONERS AND AIR COOLERS
			494078	DEPRECIATION ON ELECTRICAL FITTINGS AND FIXTURES
	495			DEPRECIATION ON COMPUTERS
		4950		DEPRECIATION ON COMPUTERS
			495000	DEPRECIATION ON COMPUTERS(GROUP NOT FOR USE)
			495001	DEPRECIATION ON DESKTOP AND LAPTOP COMPUTERS
			495002	DEPRECIATION ON SERVERS AND CENTRALISED COMPUTING APPARATUS
			495003	DEPRECIATION ON APPLICATION SOFTWARE
			495004	DEPRECIATION ON SYSTEM SOFTWARE
			495005	DEPRECIATION ON PRINTERS ,SCANNERS AND OTHER ,OUTPUT MEDIA DEVICES
			495006	DEPRECIATION ON NETWORKING AND CABLING FOR COMPUTERS
			495007	DEPRECIATION ON OTHER MISC.COMPUTER ACCESSORIES
			495008	DEPRECIATION ON OTHER MISC.NETWORKING ACCESSORIES
	496			DEPRECIATION ON FURNITURE AND FIXTURES
		4960		DEPRECIATION ON FURNITURE AND FIXTURES
			496000	DEPRECIATION ON FURNITURE AND FIXTURES (GROUP NOT FOR USE)
			496001	DEPRECIATION ON FURNITURE AND FIXTURES
			496002	DEPRECIATION ON OFFICE FURNITURE
			496003	DEPRECIATION ON OTHER MISCELLANEOUS FIXTURES
			496004	DEPRECIATION ON PHOTOCOPIERS,CODUMENT MANAGEMENT EQUIPMENT
			496005	DEPRECIATION ON ADDING MACHINES,CALCULATORS
			496006	DEPRECIATION ON CASH CHEST IN CAHS OFFICE
			496007	DEPRECIATION ON OFFICE AIR CONDITIONERS
	497			DEPRECIATION ON VEHICLES
		4970		DEPRECIATION ON VEHICLES
			497000	DEPRECIATION ON VEHICLES(GROUP NOT FOR USE)
			497001	VEHICLES
			497002	TRUCKS,DUMPERS,MINI TRUCKS
			497003	BUSES INCLUDING MINI BUSES
			497004	JEEPS
			497005	MOTOR CARS

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			497006	OTHER VEHICLES

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	498			DEPRECIATION ON OTHERS & LEASED ASSETS
			4980	DEPRECIATION ON OTHER CAPITAL EXPENDITURE /FIXED ASSETS(CAP. SPARE)
			498001	DEPRECIATION ON OTHER CAPITAL EXPENDITURE /FIXED ASSETS(CAP. SPARE)
		4981		DEPRECIATION /AMORTISATION OF INTANGIBLE ASSETS
			498101	DEPRECIATION /AMORTISATION OF INTANGIBLE ASSETS
		4982		DEP.ON CAP.EXP.RESULTING IN AN ASSET NOT TO COMPANY
			498201	DEP.ON CAP.EXP.RESULTING IN AN ASSET NOT TO COMPANY
		4983		DEP.ON SPARE UNITS /SERVICE UNITS
			498301	DEP.ON SPARE UNITS /SERVICE UNITS
		4984		DEP.ON CAPITAL SPARES AT GENERATION STATIONS
			498401	DEP.ON CAPITAL SPARES AT GENERATION STATIONS
		4985		DEP.ON ASSETS TAKEN OVER FROM LICENSES PENDING FIN.V.
			498501	DEP.ON ASSETS TAKEN OVER FROM LICENSES PENDING FIN.V.
		4986		ASSET DECOMMISSIONING COSTS
			498601	ASSET DECOMMISSIONING COSTS
		4987		SMALL AND LOW VALUE ITEMS WRITTEN OFF
			498701	SMALL AND LOW VALUE ITEMS WRITTEN OFF
			498702	WRITTEN DOWN VALUE-ASSETS SCRAP
			498703	WRITE OFF OF DEFICITS OF FIX. ASSETS ON PHYSICAL VERIFICATION
			498704	LOSS ON SALE OF FIXED ASSETS
		4988		DEPRECIATION ON LEASED ASSETS
			498801	DEPRECIATION ON LEASED ASSETS - FACTORY BUILDINGS
			498921	DEPRECIATION ON CIVIL WORKS (LEASED ASSETS)
			498941	DEPRECIATION ON HYDRAULIC (LEASED ASSETS)
			498961	DEPRECIATION ON LINES AND CABLE NETWORK (LEASED ASSETS)
			498981	DEPRECIATION ON PLANT AND MACHINERY (LEASED ASSETS)
			499021	DEPRECIATION ON COMPUTERS (LEASED ASSETS)
			499041	DEPRECIATION ON FURNITURES AND FIXTURES (LEASE HOLD)
			499051	DEPRECIATION ON VEHICLES (LEASED ASSETS)
			499061	DEPRECIATION ON OTHER CAPITAL EXPENDITURE/ASSETS (CAP.SPARES LEASE HOLD)
			499071	DEPRECIATION /AMORTISATION OF INTANGIBLE ASSETS (LEASED HOLD)
	499	4999		DEPRECIATION AND RELATED COSTS CHARGED TO CAP.WORKS(CREDIT A/c.)
				DEPRECIATION AND RELATED COSTS CHARGED TO CAP.WORKS(CREDIT A/c.)
			499999	DEPRECIATION AND RELATED COSTS CHARGED TO CAP.WORKS(CREDIT A/c.)

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50				TAXATION
	500			TAXATION-INCOME TAX
		5000		TAXATION-INCOME TAX
			500001	TAXATION-INCOME TAX
	501			TAXATION-WEALTH TAX
		5010		TAXATION-WEALTH TAX
			501001	TAXATION-WEALTH TAX

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51				PRIOR PERIOD TRANSACTIONS
	510			PERIOD PERIOD INCOME/RECEIPTS/ADJUSTMENTS
		5100		FUEL RELATED GAINS ON PRIOR PERIOD TRANSACTIONS
			510001	Coal related gains of prior periods
			510002	Oil related gains of prior periods
			510003	Gas related gains of prior periods
				RECEIPTS FROM CONSUMERS RELATING TO PRIOR PERIODS
		5101		RECEIPTS FROM CONSUMERS RELATING TO PRIOR PERIODS
			510101	Receipts from consumers relating to prior periods
				Interest income for prior periods
		5102		Interest income for prior periods
			510201	Interest income for prior periods
				EXCESS PROVISION FOR INCOME-TAX IN PRIOR PERIODS
		5103		EXCESS PROVISION FOR INCOME-TAX IN PRIOR PERIODS
			510301	Excess provision for Income-Tax in prior periods
				EXCESS PROVISION FOR DEPRECIATION IN PRIOR PERIODS
		5104		EXCESS PROVISION FOR DEPRECIATION IN PRIOR PERIODS
			510401	Excess provision for Depreciation in prior periods
				EXCESS PROVISION FOR INTEREST & FIN.CHARGES IN PRIOR PERIODS
		5105		EXCESS PROVISION FOR INTEREST & FIN.CHARGES IN PRIOR PERIODS
			510501	Excess provision for Int.&Fin. Charges in prior periods
				OTHER EXCESS PROVISION IN PRIOR PERIODS
		5106		OTHER EXCESS PROVISION IN PRIOR PERIODS
			510601	Other excess provision in prior periods
				OTHER INCOME RELATING TO PRIOR PERIODS
		5107		OTHER INCOME RELATING TO PRIOR PERIODS
			510701	Other income relating to prior periods
	511			PRIOR PERIOD EXPENDITURE
		5110		SHORT PROV. FOR POWER PURCHASED IN PREVIOUS YEARS
			511001	Short prov. For power purchased in previous years
		5120		FUEL RELATED LOSSES AND EXPENSES OF PREVIOUS YEARS
			512001	Coal related losses and expenses relating to previous years
			512002	Oil related losses and expenses relating to previous years
			512003	Gas related losses and expenses relating to previous years
		5130		OPERATING EXPENSES OF PREVIOUS YEARS
			513001	Operating Expenses of previous years
		5140		EXCISE DUTY ON GENERATION RELATING TO PREVIOUS YEARS
			514001	Excise Duty on Gen. relating to previous years
		5150		EMPLOYEE COSTS RELATING TO PREVIOUS YEARS
			515001	Employee costs relating to previous years
		5160		DEPRECIATION UNDER PROVIDED IN PREVIOUS YEARS
			516001	Depreciation under provided in previous years
		5170		INTEREST AND OTHER FIN. CHARGES RELATING TO PREV. YEARS
			517001	Int. & other Fin. Charges relating to previous years
		5180		OTHER CHARGES RELATING TO PREVIOUS YEARS
			518001	Other charges relating to previous years
			518002	Short provision for Income-Tax - previous years
			518003	Administrative expenses - previous years
			518004	Materials related expenses - previous period

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52				EXTRA-ORDINARY ITEMS
	520			EXTRA-ORDINARY ITEMS-GAINS
		5200		EXTRA-ORDINARY ITEMS-GAINS
			520001	Extra-Ordinary items-gains
	521			EXTRA-ORDINARY ITEMS-LOSSES
		5210		EXTRA-ORDINARY ITEMS-LOSSES
			521001	LOSS TO FIXED ASSETS ON A/C OF FLOOD,CYCLONE,FIRE ETC.,
			521002	LOSS TO STOCKS ON A/C OF FLOOD,CYCLONE,FIRE ETC.,
			521003	LOSS TO ASSETS UNDER CONSTRUCTION ON A/C OF FLOOD,CYCLONE,FIRE
			521004	LOSS ON WRITE-OFF OF DUES -AFFECTED BY FLOOD,CYCLONE,FIRE ETC.,