

**NOTE** Red Font Colour Indicates -Under Subgroup indicates in Trace Pa We can Create this. But Under This GL and Sub GL can not be Created as there is no Add Option  
Similarly Red Colour Font Under Group indicates in Trace Pa We can create this .But Subgroup , GL, Sub GL cannot be Created  
Thus ones the user Creates Group, the add option should be enabled so that all other sub headings of that Particular group can be created.

CHART OF ACCOUNTS

SL.N	O.	HEAD	GROUP	SUBGROUP	GL	REMARK FOR Action	SUB GL
1	Liabilities	Capital (Partner's Fund)	Partner's Capital	Partner's Fixed Capital	Partner's Fixed Capital	Rename the group Partner's Fund as "Capital"	
2	Liabilities	Capital (Partner's Fund)	Partner's Capital	Partner's Current Capital	Partner's Current Capital	To add these under the GL of Respective Sub Group in the standard Template	
3	Liabilities	Capital (Partner's Fund)	Partner's Capital	Drawings	Drawings	To add these under the GL of Respective Sub Group in the standard Template	
4	Liabilities	Capital (Partner's Fund)	Reserves and surplus	General reserves	General reserves	To add in COA	
5	Liabilities	Capital (Partner's Fund)	Reserves and surplus	Securities premium account	Securities premium account	To add in COA	
6	Liabilities	Capital (Partner's Fund)	Reserves and surplus	Capital redemption reserves	Capital redemption reserves	To add in COA	
7	Liabilities	Capital (Partner's Fund)	Reserves and surplus	Debtenture redemption reserves	Debtenture redemption reserves	To add in COA	
8	Liabilities	Capital (Partner's Fund)	Reserves and surplus	Capital reserves	Capital reserves	To add in COA	
9	Liabilities	Capital (Partner's Fund)	Reserves and surplus	other reserves	other reserves	To add in COA	
10	Liabilities	Capital (Partner's Fund)	Reserves and surplus	Profit and Loss	Profit and Loss	To add in COA	
4	Liabilities	Share Application Money	Share Application Money Pending allotment	Equity share application Money	Equity share application Money	Group : to add in the standard template. Sub group and GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
5	Liabilities	Share Application Money	Share Application Money Pending allotment	Preference share application Money	Preference share application Money	Group : to add in the standard template. Sub group and GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
6	Liabilities	Non-Current Liabilities	Long Term Borrowings	Term Loans From Banks Secured	Term Loans From Banks Secured	To add these under the GL of Respective Sub Group in the standard Template	
7	Liabilities	Non-Current Liabilities	Long Term Borrowings	Term Loans From Banks Unsecured	Term Loans From Banks Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
8	Liabilities	Non-Current Liabilities	Long Term Borrowings	Term Loans From Other Parties Secured	Term Loans From Other Parties Secured	To add these under the GL of Respective Sub Group in the standard Template	
9	Liabilities	Non-Current Liabilities	Long Term Borrowings	Term Loans From Other Parties Unsecured	Term Loans From Other Parties Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
10	Liabilities	Non-Current Liabilities	Long Term Borrowings	Loans And Advances From Related Parties Unsecured	Loans And Advances From Related Parties Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
11	Liabilities	Non-Current Liabilities	Long Term Borrowings	Deferred Payment Liabilities Unsecured	Deferred Payment Liabilities Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
12	Liabilities	Non-Current Liabilities	Long Term Borrowings	Deposits Secured	Deposits Secured	To add these under the GL of Respective Sub Group in the standard Template	
13	Liabilities	Non-Current Liabilities	Long Term Borrowings	Deposits Unsecured	Deposits Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
14	Liabilities	Non-Current Liabilities	Long Term Borrowings	Loans And Advances From Related Parties Secured	Loans And Advances From Related Parties Secured	To add these under the GL of Respective Sub Group in the standard Template	
15	Liabilities	Non-Current Liabilities	Long Term Borrowings	Loans And Advances From Related Parties Unsecured	Loans And Advances From Related Parties Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
16	Liabilities	Non-Current Liabilities	Long Term Borrowings	Long Term Maturities Of Finance Lease Obligations Secured	Long Term Maturities Of Finance Lease Obligations Secured	To add these under the GL of Respective Sub Group in the standard Template	
17	Liabilities	Non-Current Liabilities	Long Term Borrowings	Long Term Maturities Of Finance Lease Obligations Unsecured	Long Term Maturities Of Finance Lease Obligations Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
18	Liabilities	Non-Current Liabilities	Long Term Borrowings	Other Loans And Advances Secured	Other Loans And Advances Secured	To add these under the GL of Respective Sub Group in the standard Template	
19	Liabilities	Non-Current Liabilities	Long Term Borrowings	Other Loans And Advances Unsecured	Other Loans And Advances Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
20	Liabilities	Non-Current Liabilities	Deferred Tax Liabilities (Net)	Deferred Tax Liabilities	Deferred Tax Liabilities	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
21	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Trade Payables - Acceptances	Trade Payables - Acceptances	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
22	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Trade Payables - Other Than Acceptances	Trade Payables - Other Than Acceptances	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
23	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Payable On purchase of Fixed asset	Payable On purchase of Fixed asset	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
24	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Contractually Reimbursable Expenses	Contractually Reimbursable Expenses	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
25	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Interest Accrued But Not Due on Borrowings	Interest Accrued But Not Due on Borrowings	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
26	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Interest Accrued on Trade Payables	Interest Accrued on Trade Payables	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
27	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Interest Accrued on Others	Interest Accrued on Others	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
28	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Trade / Security Deposits Received	Trade / Security Deposits Received	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
29	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Advances From Customers	Advances From Customers	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
30	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Income Received In advance (Unearned Revenue)	Income Received In advance (Unearned Revenue)	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
31	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Foreign Currency Monetary Item Translation Difference Account	Foreign Currency Monetary Item Translation Difference Account	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
32	Liabilities	Non-Current Liabilities	Other Long Term Liabilities	Others (Specify Nature )	Others (Specify Nature )	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
33	Liabilities	Non-Current Liabilities	Long Term Provisions	Provision for compensated absences	Provision for compensated absences	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
34	Liabilities	Non-Current Liabilities	Long Term Provisions	Provision for gratuity	Provision for gratuity	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
35	Liabilities	Non-Current Liabilities	Long Term Provisions	Provision for other defined benefit plans	Provision for other defined benefit plans	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
36	Liabilities	Non-Current Liabilities	Long Term Provisions	Provision for other employee benefits	Provision for other employee benefits	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
37	Liabilities	Non-Current Liabilities	Long Term Provisions	Provision for warranty	Provision for warranty	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
38	Liabilities	Non-Current Liabilities	Long Term Provisions	Provision for other contingencies	Provision for other contingencies	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
39	Liabilities	Non-Current Liabilities	Long Term Provisions	Provision For Taxes	Provision For Taxes	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
40	Liabilities	Non-Current Liabilities	Long Term Provisions	Provision - others	Provision - others	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
41	Liabilities	Non-Current Liabilities	Long Term Provisions	Provision for estimated losses on onerous contracts	Provision for estimated losses on onerous contracts	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
42	Liabilities	Current Liabilities	Short Term Borrowings	Loans repayable on demand from banks secured	Loans repayable on demand from banks secured	To add these under the GL of Respective Sub Group in the standard Template	
43	Liabilities	Current Liabilities	Short Term Borrowings	Loans repayable on demand from banks Unsecured	Loans repayable on demand from banks Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
44	Liabilities	Current Liabilities	Short Term Borrowings	Loans repayable on demand from other parties secured	Loans repayable on demand from other parties secured	To add these under the GL of Respective Sub Group in the standard Template	
45	Liabilities	Current Liabilities	Short Term Borrowings	Loans repayable on demand from other parties unsecured	Loans repayable on demand from other parties unsecured	To add these under the GL of Respective Sub Group in the standard Template	
46	Liabilities	Current Liabilities	Short Term Borrowings	Loans repayable on demand from related parties secured	Loans repayable on demand from related parties secured	To add these under the GL of Respective Sub Group in the standard Template	
47	Liabilities	Current Liabilities	Short Term Borrowings	Loans repayable on demand from related parties unsecured	Loans repayable on demand from related parties unsecured	To add these under the GL of Respective Sub Group in the standard Template	
48	Liabilities	Current Liabilities	Short Term Borrowings	Short Term Deposits Secured	Short Term Deposits Secured	To add these under the GL of Respective Sub Group in the standard Template	
49	Liabilities	Current Liabilities	Short Term Borrowings	Short Term Deposits Unsecured	Short Term Deposits Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
50	Liabilities	Current Liabilities	Short Term Borrowings	Short Term Other Loans And Advances Secured	Short Term Other Loans And Advances Secured	To add these under the GL of Respective Sub Group in the standard Template	
51	Liabilities	Current Liabilities	Short Term Borrowings	Short Term Other Loans And Advances Unsecured	Short Term Other Loans And Advances Unsecured	To add these under the GL of Respective Sub Group in the standard Template	
52	Liabilities	Current Liabilities	Trade Payables	Acceptances	Acceptances	To add these under the GL of Respective Sub Group in the standard Template	
53	Liabilities	Current Liabilities	Other Than Acceptances	Trade Payables	Trade Payables	To add these under the GL of Respective Sub Group in the standard Template	
54	Liabilities	Current Liabilities	Other Current Liabilities	Current maturities of long-term debt	Current maturities of long-term debt	To add these under the GL of Respective Sub Group in the standard Template	
55	Liabilities	Current Liabilities	Other Current Liabilities	Current maturities of finance lease obligation	Current maturities of finance lease obligation	To add these under the GL of Respective Sub Group in the standard Template	
56	Liabilities	Current Liabilities	Other Current Liabilities	Interest accrued but not due on borrowings	Interest accrued but not due on borrowings	To add these under the GL of Respective Sub Group in the standard Template	
57	Liabilities	Current Liabilities	Other Current Liabilities	Interest accrued and due on borrowings	Interest accrued and due on borrowings	To add these under the GL of Respective Sub Group in the standard Template	
58	Liabilities	Current Liabilities	Other Current Liabilities	Income received in advance (Unearned revenue)	Income received in advance (Unearned revenue)	To add these under the GL of Respective Sub Group in the standard Template	
59	Liabilities	Current Liabilities	Other Current Liabilities	Unclaimed / unpaid dividends	Unclaimed / unpaid dividends	To add these under the GL of Respective Sub Group in the standard Template	
60	Liabilities	Current Liabilities	Other Current Liabilities	Unclaimed / unpaid matured deposits and interest accrued thereon	Unclaimed / unpaid matured deposits and interest accrued thereon	To add these under the GL of Respective Sub Group in the standard Template	
61	Liabilities	Current Liabilities	Other Current Liabilities	Unclaimed / unpaid matured debentures and interest accrued thereon	Unclaimed / unpaid matured debentures and interest accrued thereon	To add these under the GL of Respective Sub Group in the standard Template	
62	Liabilities	Current Liabilities	Other Current Liabilities	Duties and Taxes- GST	Duties and Taxes- GST	To add these under the GL of Respective Sub Group in the standard Template	
63	Liabilities	Current Liabilities	Other Current Liabilities	Duties and Taxes- TDS	Duties and Taxes- TDS	To add these under the GL of Respective Sub Group in the standard Template	
64	Liabilities	Current Liabilities	Other Current Liabilities	Duties and Taxes- Others	Duties and Taxes- Others	To add these under the GL of Respective Sub Group in the standard Template	
65	Liabilities	Current Liabilities	Other Current Liabilities	Interest accrued on trade payables	Interest accrued on trade payables	To add these under the GL of Respective Sub Group in the standard Template	
66	Liabilities	Current Liabilities	Other Current Liabilities	Interest accrued on others	Interest accrued on others	To add these under the GL of Respective Sub Group in the standard Template	
67	Liabilities	Current Liabilities	Other Current Liabilities	Advances from customers	Advances from customers	To add these under the GL of Respective Sub Group in the standard Template	
68	Liabilities	Current Liabilities	Other Current Liabilities	Trade / security deposits received	Trade / security deposits received	To add these under the GL of Respective Sub Group in the standard Template	
69	Liabilities	Current Liabilities	Other Current Liabilities	Contractually reimbursable expenses	Contractually reimbursable expenses	To add these under the GL of Respective Sub Group in the standard Template	
70	Liabilities	Current Liabilities	Short Term Provisions	Short term Provision for compensated absences	Short term Provision for compensated absences	To add these under the GL of Respective Sub Group in the standard Template	
71	Liabilities	Current Liabilities	Short Term Provisions	Short term Provision for gratuity	Short term Provision for gratuity	To add these under the GL of Respective Sub Group in the standard Template	
72	Liabilities	Current Liabilities	Short Term Provisions	Short term Provision for other defined benefit plans	Short term Provision for other defined benefit plans	To add these under the GL of Respective Sub Group in the standard Template	
73	Liabilities	Current Liabilities	Short Term Provisions	Short term Provision for other employee benefits	Short term Provision for other employee benefits	To add these under the GL of Respective Sub Group in the standard Template	
74	Liabilities	Current Liabilities	Short Term Provisions	Short term Provision for warranty	Short term Provision for warranty	To add these under the GL of Respective Sub Group in the standard Template	
75	Liabilities	Current Liabilities	Short Term Provisions	Short term Provision for other contingencies	Short term Provision for other contingencies	To add these under the GL of Respective Sub Group in the standard Template	
76	Liabilities	Current Liabilities	Short Term Provisions	Short term Provision - others	Short term Provision - others	To add these under the GL of Respective Sub Group in the standard Template	
77	Liabilities	Current Liabilities	Short Term Provisions	Short term Provision For Taxes	Short term Provision For Taxes	To add these under the GL of Respective Sub Group in the standard Template	
78	Liabilities	Current Liabilities	Short Term Provisions	Short term Provision for estimated losses on onerous contracts	Short term Provision for estimated losses on onerous contracts	To add these under the GL of Respective Sub Group in the standard Template	
79	Assets	Non-Current Assets	Fixed Assets- Tangible Assets (Fixed Assets)	Plant and equipment	Plant and equipment	Rename the subgroup Fixed Asset as "Fixed Assets- Tangible Assets"	
80	Assets	Non-Current Assets	Fixed Assets- Tangible Assets (Fixed Assets)	Computers	Computers	To add these under the GL of Respective Sub Group in the standard Template	
81	Assets	Non-Current Assets	Fixed Assets- Tangible Assets (Fixed Assets)	Office Equipments	Office Equipments	To add these under the GL of Respective Sub Group in the standard Template	
82	Assets	Non-Current Assets	Fixed Assets- Tangible Assets (Fixed Assets)	Furniture and fixtures	Furniture and fixtures	To add these under the GL of Respective Sub Group in the standard Template	
83	Assets	Non-Current Assets	Fixed Assets- Tangible Assets (Fixed Assets)	Buildings	Buildings	To add these under the GL of Respective Sub Group in the standard Template	
84	Assets	Non-Current Assets	Fixed Assets- Tangible Assets (Fixed Assets)	Land Freehold	Land Freehold	To add these under the GL of Respective Sub Group in the standard Template	
85	Assets	Non-Current Assets	Fixed Assets- Tangible Assets (Fixed Assets)	Leasehold improvements	Leasehold improvements	To add these under the GL of Respective Sub Group in the standard Template	
86	Assets	Non-Current Assets	Fixed Assets- Tangible Assets (Fixed Assets)	Vehicles	Vehicles	To add these under the GL of Respective Sub Group in the standard Template	
87	Assets	Non-Current Assets	Fixed Assets- Tangible Assets (Fixed Assets)	Others (Specify Nature )	Others (Specify Nature )	To add these under the GL of Respective Sub Group in the standard Template	
88	Assets	Non-Current Assets	Fixed Assets- Intangible Assets	Computer Software	Computer Software	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
89	Assets	Non-Current Assets	Fixed Assets- Intangible Assets	Goodwill	Goodwill	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
90	Assets	Non-Current Assets	Fixed Assets- Intangible Assets	TradeMark/Brands	TradeMark/Brands	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
91	Assets	Non-Current Assets	Fixed Assets- Intangible Assets	Copy Right	Copy Right	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
92	Assets	Non-Current Assets	Fixed Assets- Intangible Assets	Licenses and franchise	Licenses and franchise	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
93	Assets	Non-Current Assets	Fixed Assets- Intangible Assets	Others (specify nature)	Others (specify nature)	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
94	Assets	Non-Current Assets	Fixed Assets- Capital work-in-Progress	Work in progress- Plant and machinery	Work in progress- Plant and machinery	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
95	Assets	Non-Current Assets	Fixed assets-Intangible Assets Under Development	Intangible Assets Under Development	Intangible Assets Under Development	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option	
96	Assets	Non-Current Assets	Non-Current Investment	Investment in equity instruments	Investment in equity instruments	To add these under the GL of Respective Sub Group in the standard Template	
97	Assets	Non-Current Assets	Non-Current Investment	Investment in preference shares	Investment in preference shares	To add these under the GL of Respective Sub Group in the standard Template	
98	Assets	Non-Current Assets	Non-Current Investment	Investment in debentures or bonds	Investment in debentures or bonds	To add these under the GL of Respective Sub Group in the standard Template	
99	Assets	Non-Current Assets	Non-Current Investment	Investment in partnership firms	Investment in partnership firms	To add these under the GL of Respective Sub Group in the standard Template	
100	Assets	Non-Current Assets	Non-Current Investment	Other non-current investments (specify nature)	Other non-current investments (specify nature)	To add these under the GL of Respective Sub Group in the standard Template	

102	Assets	Non-Current Assets		Investment in mutual funds		To add these under the GL of Respective Sub Group in the standard Template
102	Assets	Non-Current Assets	Long Term Loans & Advances	Capital advances Secured		To add these under the GL of Respective Sub Group in the standard Template
103	Assets	Non-Current Assets	Long Term Loans & Advances	Capital advances Unsecured		To add these under the GL of Respective Sub Group in the standard Template
104	Assets	Non-Current Assets	Long Term Loans & Advances	Capital advances Doubtful		To add these under the GL of Respective Sub Group in the standard Template
105	Assets	Non-Current Assets	Long Term Loans & Advances	Security deposits -Secured		To add these under the GL of Respective Sub Group in the standard Template
106	Assets	Non-Current Assets	Long Term Loans & Advances	Security deposits -Doubtful		To add these under the GL of Respective Sub Group in the standard Template
107	Assets	Non-Current Assets	Long Term Loans & Advances	Loans And Advances To Related parties Secured		To add these under the GL of Respective Sub Group in the standard Template
108	Assets	Non-Current Assets	Long Term Loans & Advances	Loans And Advances To Related parties Unsecured		To add these under the GL of Respective Sub Group in the standard Template
109	Assets	Non-Current Assets	Long Term Loans & Advances	Loans And Advances To Related parties Doubtful		To add these under the GL of Respective Sub Group in the standard Template
111	Assets	Non-Current Assets	Long Term Loans & Advances	Loans And Advances To Employees -Secured		To add these under the GL of Respective Sub Group in the standard Template
112	Assets	Non-Current Assets	Long Term Loans & Advances	Loans And Advances To Employees -Unsecured		To add these under the GL of Respective Sub Group in the standard Template
113	Assets	Non-Current Assets	Long Term Loans & Advances	Loans And Advances To Employees -Doubtful		To add these under the GL of Respective Sub Group in the standard Template
114	Assets	Non-Current Assets	Long Term Loans & Advances	Advance Income Tax (Secured -unsecured)		To add these under the GL of Respective Sub Group in the standard Template
115	Assets	Non-Current Assets	Long Term Loans & Advances	BAL Credit entitlement - (Secured-Unsecured)		To add these under the GL of Respective Sub Group in the standard Template
116	Assets	Non-Current Assets	Long Term Loans & Advances	Matances with government authorities -GST		To add these under the GL of Respective Sub Group in the standard Template
117	Assets	Non-Current Assets	Long Term Loans & Advances	Balances with government authorities -Income Tax		To add these under the GL of Respective Sub Group in the standard Template
118	Assets	Non-Current Assets	Long Term Loans & Advances	Other Loans and Advances (Specify Nature)		To add these under the GL of Respective Sub Group in the standard Template
120	Assets	Non-Current Assets	Deferred Tax asset	Deferred Tax asset		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
121	Assets	Non-Current Assets	Other Non-Current Asset	Long-term trade receivables Secured		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
122	Assets	Non-Current Assets	Other Non-Current Asset	Long-term trade receivables Unsecured		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
123	Assets	Non-Current Assets	Other Non-Current Asset	Long-term trade receivables Doubtful		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
124	Assets	Non-Current Assets	Other Non-Current Asset	Unamortised expenses - Ancillary borrowing costs		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
125	Assets	Non-Current Assets	Other Non-Current Asset	Unamortised expenses - Share issue expenses		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
126	Assets	Non-Current Assets	Other Non-Current Asset	Unamortised expenses- Discount on shares		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
127	Assets	Non-Current Assets	Other Non-Current Asset	Interest accrued on deposits		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
128	Assets	Non-Current Assets	Other Non-Current Asset	Interest accrued on investments		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
129	Assets	Non-Current Assets	Other Non-Current Asset	Interest accrued on trade receivables		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
130	Assets	Non-Current Assets	Other Non-Current Asset	Insurance claims		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
131	Assets	Non-Current Assets	Other Non-Current Asset	Contractually reimbursable expenses		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
132	Assets	Non-Current Assets	Other Non-Current Asset	Foreign currency monetary item translation difference account		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
133	Assets	Non-Current Assets	Other Non-Current Asset	Others (specify nature)		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
134	Assets	Current Assets	Current Investment	Current portion of long-term investments		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
135	Assets	Current Assets	Current Investment	Investment in preference shares		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
136	Assets	Current Assets	Current Investment	Investment in debentures or bonds		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
137	Assets	Current Assets	Current Investment	Investment in partnership firms		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
138	Assets	Current Assets	Current Investment	Investment in mutual funds		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
139	Assets	Current Assets	Current Investment	Investment in government or trust securities		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
140	Assets	Current Assets	Current Investment	Other investments (specify nature)		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
141	Assets	Current Assets	Inventories	Raw materials		To add these under the GL of Respective Sub Group in the standard Template
142	Assets	Current Assets	Inventories	Work-in-progress		To add these under the GL of Respective Sub Group in the standard Template
143	Assets	Current Assets	Inventories	Finished goods		To add these under the GL of Respective Sub Group in the standard Template
144	Assets	Current Assets	Inventories	Stock-in-trade		To add these under the GL of Respective Sub Group in the standard Template
145	Assets	Current Assets	Inventories	Stores and spares		To add these under the GL of Respective Sub Group in the standard Template
146	Assets	Current Assets	Inventories	Loose tools		To add these under the GL of Respective Sub Group in the standard Template
147	Assets	Current Assets	Inventories	Others (Specify nature)		To add these under the GL of Respective Sub Group in the standard Template
148	Assets	Current Assets	Inventories	Goods-in-transit		To add these under the GL of Respective Sub Group in the standard Template
149	Assets	Current Assets	Trade Receivables	Trade receivables outstanding for a period exceeding six months-secure		To add these under the GL of Respective Sub Group in the standard Template
150	Assets	Current Assets	Trade Receivables	Trade receivables outstanding for a period exceeding six months-Doubtful		To add these under the GL of Respective Sub Group in the standard Template
151	Assets	Current Assets	Trade Receivables	Trade receivables outstanding for a period exceeding six months-Unsettled		To add these under the GL of Respective Sub Group in the standard Template
152	Assets	Current Assets	Trade Receivables	Other Trade receivables Secured		To add these under the GL of Respective Sub Group in the standard Template
153	Assets	Current Assets	Trade Receivables	Other Trade receivables Unsecured		To add these under the GL of Respective Sub Group in the standard Template
154	Assets	Current Assets	Trade Receivables	Other Trade receivables Doubtful		To add these under the GL of Respective Sub Group in the standard Template
155	Assets	Current Assets	Cash and Cash Equivalents	Cash on hand		To add these under the GL of Respective Sub Group in the standard Template
156	Assets	Current Assets	Cash and Cash Equivalents	Cheques, drafts on hand		To add these under the GL of Respective Sub Group in the standard Template
157	Assets	Current Assets	Cash and Cash Equivalents	Balances with banks - current accounts		To add these under the GL of Respective Sub Group in the standard Template
158	Assets	Current Assets	Cash and Cash Equivalents	Balances with banks - ETC accounts		To add these under the GL of Respective Sub Group in the standard Template
159	Assets	Current Assets	Cash and Cash Equivalents	Balances with banks - demand deposit accounts		To add these under the GL of Respective Sub Group in the standard Template
160	Assets	Current Assets	Cash and Cash Equivalents	Balances with banks - other deposit accounts		To add these under the GL of Respective Sub Group in the standard Template
161	Assets	Current Assets	Cash and Cash Equivalents	Balances with Banks -Reframed accounts		To add these under the GL of Respective Sub Group in the standard Template
162	Assets	Current Assets	Cash and Cash Equivalents	Balances with banks - deposits with remaining maturity of more than 12 months		To add these under the GL of Respective Sub Group in the standard Template
163	Assets	Current Assets	Short Term Loans and Advances	Short Term Security deposits -Secured		To add these under the GL of Respective Sub Group in the standard Template
164	Assets	Current Assets	Short Term Loans and Advances	Short Term Security deposits -Unsecured		To add these under the GL of Respective Sub Group in the standard Template
165	Assets	Current Assets	Short Term Loans and Advances	Short Term Security deposits -Doubtful		To add these under the GL of Respective Sub Group in the standard Template
166	Assets	Current Assets	Short Term Loans and Advances	Short Term Loans and advances to related parties-Secured		To add these under the GL of Respective Sub Group in the standard Template
167	Assets	Current Assets	Short Term Loans and Advances	Short Term Loans and advances to related parties Unsecured		To add these under the GL of Respective Sub Group in the standard Template
168	Assets	Current Assets	Short Term Loans and Advances	Short Term Loans And Advances To Related parties Doubtful		To add these under the GL of Respective Sub Group in the standard Template
169	Assets	Current Assets	Short Term Loans and Advances	Short Term Loans and Advances to employees -Secured		To add these under the GL of Respective Sub Group in the standard Template
170	Assets	Current Assets	Short Term Loans and Advances	Short Term Loans and advances to employees -Unsecured		To add these under the GL of Respective Sub Group in the standard Template
171	Assets	Current Assets	Short Term Loans and Advances	Short Term Loans and Advances to employees -Doubtful		To add these under the GL of Respective Sub Group in the standard Template
172	Assets	Current Assets	Short Term Loans and Advances	Short Term Prepaid expenses		To add these under the GL of Respective Sub Group in the standard Template
173	Assets	Current Assets	Short Term Loans and Advances	Short Term Balances with government authorities -GST		To add these under the GL of Respective Sub Group in the standard Template
174	Assets	Current Assets	Short Term Loans and Advances	Short Term Balances with government authorities -Income Tax		To add these under the GL of Respective Sub Group in the standard Template
175	Assets	Current Assets	Short Term Loans and Advances	Short Term Other Loans and Advances (Specify Nature)		To add these under the GL of Respective Sub Group in the standard Template
176	Assets	Current Assets	Short Term Loans and Advances	Short Term Inter-corporate deposits Secured		To add these under the GL of Respective Sub Group in the standard Template
177	Assets	Current Assets	Short Term Loans and Advances	Short Term Inter-corporate deposits Unsecured		To add these under the GL of Respective Sub Group in the standard Template
178	Assets	Current Assets	Short Term Loans and Advances	Short Term Inter-corporate deposits Doubtful		To add these under the GL of Respective Sub Group in the standard Template
179	Assets	Current Assets	Other Current Asset	Current Unamortised expenses - Ancillary borrowing costs		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
180	Assets	Current Assets	Other Current Asset	Current Unamortised expenses - Share issue expenses		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
181	Assets	Current Assets	Other Current Asset	Current Unamortised expenses- Discount on shares		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
182	Assets	Current Assets	Other Current Asset	Current Interest accrued on deposits		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
183	Assets	Current Assets	Other Current Asset	Current Interest accrued on investments		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
184	Assets	Current Assets	Other Current Asset	Current Interest accrued on trade receivables		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
185	Assets	Current Assets	Other Current Asset	Current insurance claims		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
186	Assets	Current Assets	Other Current Asset	Current Contractually reimbursable expenses		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
187	Assets	Current Assets	Other Current Asset	Current Foreign currency monetary item translation difference account		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
188	Assets	Current Assets	Other Current Asset	Current Other Assets (specify nature)		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
189	Incomes	Revenue From Operation	Manufacturing (Sale of Product-Trading)	Sale of Manufactured Goods		Rename the subgroup Sale of Product-Trading as "Manufacturing"-To add these under the GL of Respective Sub Group in the standard Template
188	Incomes	Revenue From Operation	Trading (sale of services-Service-Charges)	Sale Of Product		Rename the subgroup Sale of Product-Trading as "Manufacturing"-To add these under the GL of Respective Sub Group in the standard Template
189	Incomes	Revenue From Operation	Services	Sale Of Service		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
190	Incomes	Revenue From Operation	Other Revenue	Other Operating Revenues		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
191	Incomes	Other Income	Dividend income	Dividend income-from current investments		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
192	Incomes	Other Income	Dividend income	Dividend income-from long-term investments		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
193	Incomes	Other Income	Net gain on sale	Net gain on sale of current investments		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
194	Incomes	Other Income	Net gain on sale	Net gain on sale of long-term investments		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
195	Incomes	Other Income	Exchange difference	Net gain on foreign currency transactions and translation		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
196	Incomes	Other Income	Interest income (Interest income)	Interest from banks deposits		Rename the subgroup other income as "Interest Income"-To add these under the GL of Respective Sub Group in the standard Template
197	Incomes	Other Income	Interest income (Interest income)	Interest from banks other balance		Rename the subgroup other income as "Interest Income"-To add these under the GL of Respective Sub Group in the standard Template
198	Incomes	Other Income	Interest income (Interest income)	Interest on loans and advances		Rename the subgroup other income as "Interest Income"-To add these under the GL of Respective Sub Group in the standard Template
199	Incomes	Other Income	Interest income (Interest income)	Interest on overdue trade receivables		Rename the subgroup other income as "Interest Income"-To add these under the GL of Respective Sub Group in the standard Template
200	Incomes	Other Income	Interest income (Interest income)	Interest income from current investments		Rename the subgroup other income as "Interest Income"-To add these under the GL of Respective Sub Group in the standard Template
201	Incomes	Other Income	Interest income (Interest income)	Interest income from long-term investments		Rename the subgroup other income as "Interest Income"-To add these under the GL of Respective Sub Group in the standard Template
202	Incomes	Other Income	Interest income (Interest income)	Interest on income tax refund		Rename the subgroup other income as "Interest Income"-To add these under the GL of Respective Sub Group in the standard Template
203	Incomes	Other Income	Interest income (Interest income)	Other Interest		Rename the subgroup other income as "Interest Income"-To add these under the GL of Respective Sub Group in the standard Template
204	Incomes	Other Income	Other non-operating income	Rental income from investment properties		Sub group to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option

205	Incomes	Other income	Other non-operating income	Rental income from operating leases	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
206	Incomes	Other income	Other non-operating income	Share of profit	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
207	Incomes	Other income	Other non-operating income	Prior period income	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
208	Incomes	Other income	Other non-operating income	Liabilities / provisions no longer required written back	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
209	Expenditure	Expenses	Cost of Materials Consumed	Raw material	To add these under the GL of Respective Sub Group in the standard Template
210	Expenditure	Expenses	Cost of Materials Consumed	Other items	To add these under the GL of Respective Sub Group in the standard Template
211	Expenditure	Expenses	Cost of Traded Goods	Trading-Purchase	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
212	Expenditure	Expenses	Cost of Services	Service-Purchases	Sub group : to add in the standard template. GL under this Sub group is to be added. But in Trace Pa Option to add is not there. Give this option
213	Expenditure	Expenses	Employee benefits expense	Salaries and wages	To add these under the GL of Respective Sub Group in the standard Template
214	Expenditure	Expenses	Employee benefits expense	Contributions to provident and other funds	To add these under the GL of Respective Sub Group in the standard Template
215	Expenditure	Expenses	Employee benefits expense	Expense on employee stock option	To add these under the GL of Respective Sub Group in the standard Template
216	Expenditure	Expenses	Employee benefits expense	Staff welfare expenses	To add these under the GL of Respective Sub Group in the standard Template
217	Expenditure	Expenses	Finance costs	Interest expense on Borrowings	To add these under the GL of Respective Sub Group in the standard Template
218	Expenditure	Expenses	Finance costs	Interest expense on Trade payables	To add these under the GL of Respective Sub Group in the standard Template
219	Expenditure	Expenses	Finance costs	Interest on delayed / deferred payment of income tax	To add these under the GL of Respective Sub Group in the standard Template
220	Expenditure	Expenses	Finance costs	Interest expense - Others	To add these under the GL of Respective Sub Group in the standard Template
221	Expenditure	Expenses	Finance costs	Other borrowing costs	To add these under the GL of Respective Sub Group in the standard Template
222	Expenditure	Expenses	Finance costs	Net loss on foreign currency transactions and translation	To add these under the GL of Respective Sub Group in the standard Template
223	Expenditure	Expenses	Depreciation and Amortisation	Depreciation	To add these under the GL of Respective Sub Group in the standard Template
224	Expenditure	Expenses	Other expenses	Consumption of stores and spare parts	To add these under the GL of Respective Sub Group in the standard Template
225	Expenditure	Expenses	Other expenses	Consumption of loose tools	To add these under the GL of Respective Sub Group in the standard Template
226	Expenditure	Expenses	Other expenses	Consumption of packing materials	To add these under the GL of Respective Sub Group in the standard Template
227	Expenditure	Expenses	Other expenses	Repairs and maintenance - Buildings	To add these under the GL of Respective Sub Group in the standard Template
228	Expenditure	Expenses	Other expenses	Repairs and maintenance - Machinery	To add these under the GL of Respective Sub Group in the standard Template
229	Expenditure	Expenses	Other expenses	Repairs and maintenance - Others	To add these under the GL of Respective Sub Group in the standard Template
230	Expenditure	Expenses	Other expenses	Subcontracting	To add these under the GL of Respective Sub Group in the standard Template
231	Expenditure	Expenses	Other expenses	Power and fuel	To add these under the GL of Respective Sub Group in the standard Template
232	Expenditure	Expenses	Other expenses	Water	To add these under the GL of Respective Sub Group in the standard Template
233	Expenditure	Expenses	Other expenses	Rent including lease rentals	To add these under the GL of Respective Sub Group in the standard Template
234	Expenditure	Expenses	Other expenses	Insurance	To add these under the GL of Respective Sub Group in the standard Template
235	Expenditure	Expenses	Other expenses	Rates and taxes	To add these under the GL of Respective Sub Group in the standard Template
236	Expenditure	Expenses	Other expenses	Communication	To add these under the GL of Respective Sub Group in the standard Template
237	Expenditure	Expenses	Other expenses	Travelling and conveyance	To add these under the GL of Respective Sub Group in the standard Template
238	Expenditure	Expenses	Other expenses	Printing and stationery	To add these under the GL of Respective Sub Group in the standard Template
239	Expenditure	Expenses	Other expenses	Freight and forwarding	To add these under the GL of Respective Sub Group in the standard Template
240	Expenditure	Expenses	Other expenses	Sales commission	To add these under the GL of Respective Sub Group in the standard Template
241	Expenditure	Expenses	Other expenses	Sales discount	To add these under the GL of Respective Sub Group in the standard Template
242	Expenditure	Expenses	Other expenses	Business promotion	To add these under the GL of Respective Sub Group in the standard Template
243	Expenditure	Expenses	Other expenses	Donations and contributions	To add these under the GL of Respective Sub Group in the standard Template
244	Expenditure	Expenses	Other expenses	Legal and professional	To add these under the GL of Respective Sub Group in the standard Template
245	Expenditure	Expenses	Other expenses	Audit Fee	To add these under the GL of Respective Sub Group in the standard Template
246	Expenditure	Expenses	Other expenses	Bad trade and other receivables, loans and advances written off	To add these under the GL of Respective Sub Group in the standard Template
247	Expenditure	Expenses	Other expenses	Loss on fixed assets sold / scrapped / written off	To add these under the GL of Respective Sub Group in the standard Template
248	Expenditure	Expenses	Other expenses	Provision for impairment of fixed assets and intangibles	To add these under the GL of Respective Sub Group in the standard Template
249	Expenditure	Expenses	Other expenses	Net loss on sale of current investments	To add these under the GL of Respective Sub Group in the standard Template
250	Expenditure	Expenses	Other expenses	Net loss on sale of non current investments	To add these under the GL of Respective Sub Group in the standard Template
251	Expenditure	Expenses	Other expenses	Miscellaneous expenses	To add these under the GL of Respective Sub Group in the standard Template
252	Expenditure	Expenses	Other expenses	Prior period items	To add these under the GL of Respective Sub Group in the standard Template
253	Expenditure	Expenses	Other expenses	Provision for warranty	To add these under the GL of Respective Sub Group in the standard Template
254	Expenditure	Expenses	Other expenses	Provision for estimated losses on onerous contracts	To add these under the GL of Respective Sub Group in the standard Template
255	Expenditure	Expenses	Other expenses	Provision for doubtful trade and other receivables, loans and advances	To add these under the GL of Respective Sub Group in the standard Template

Group called "Name " to remove from group under Assets  
Sub group "Sundry Advances" under current liabilities-to remove

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Trial balance

Sl.no	SUB GL	CLOSING BALANCE		GL	SUB GROUP	GROUP	HEAD
		AMOUNT	AMOUNT				
		DR	CR	Drop down= GL Name			
				After selecting from the drop down the GL , by default Sub group ,Group and Head related to respective GL should be auto filled under Sub group ,Group and Head			

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