

Andhra Pradesh Municipal Uniform Budget and Accounts Code

(Revised as per GO.Ms.No.307 MA dated 7-8-2012)



Dr MCR HRD IAP Campus
Road No. 25, Jubilee Hills
Hyderabad 500033

September, 2012

GOVERNMENT OF ANDHRA PRADESH
A B S T R A C T

Municipal Administration and Urban Development Department – 13th finance commission –
Implementation of Accrual Based Accounting System in all urban Local Bodies (ULBs) – Approval of
Revised Andhra Pradesh Municipal Uniform Budget and Account codes – Orders – Issued.

MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT (R) DEPARTMENT

G.O.Ms.No. 307

Dated: 07.08.2012

Read the following:

1. G.O.Ms.No.233, MA, dated 22.5.2002.
2. G.O.Ms.No.287, MA, dated 21.02.2011.
3. G.O.Ms.No.270 MA & UD (R) Department, dated 15.07.2011.
4. From the DMA, Hyderabad, Lr.No.004/MAARC/XIIIFC/DMA,/2012, dated 26.01.2012.

ORDER:

In the G.O. 1st read above, orders were issued for adoption of Accrual Based Accounting System in all Local Bodies and Corporations in the state. Further in the G.O. 2nd read above, orders were also issued in A.P. Municipal Accounting Manual for implementation of Double Entry Accrual Based Accounting System in all the Urban Local Bodies basing on Andhra Pradesh Municipal Accounting Manual Developed by Center for Good Governance.

2. Further, in G.O.Ms.No.270, Municipal Administration and Urban Development (R) Department orders were also issued constituting a Municipal Accounts and Audit Coordination Committee (MAARC) under the Chairmanship of DMA in which the Director of Local Fund Audit is also one of the Members to review and progress of Accounts and Audits of Urban Local Bodies, functioning of MAARC Cell etc.

3. The Director of Municipal Administration in his letter 4th read above, has stated that the Municipal Accounts and Audit Coordination Committee during the review of the counting reform by Urban Local Bodies and the RCA Firms positioned identified that the chart of Accounts given in APMAM requires certain amendments, and that certain aspects such as budget release of salaries to Municipal Employees etc., are not accommodated by the existing Accounting Code. Therefore the committee decided to revive the accounting codes for Double Entry Based Accounting System by the Director of State Audit in consultation with Centre for Good Governance. Accordingly the Director of State Audit revised Andhra Pradesh Municipal Uniform Budget and Accounting Codes and Commissioner and Director of Municipal Administration, Hyderabad has requested to approve the same by Government.

4. The Government after careful consideration and examination of the proposals, hereby approve the revised Andhra Pradesh Municipal Uniform Budget and Accounts code formulated by Centre for Good Governance and State Audit as annexed to this order for adoption by all urban Local bodies in the State.

Contd...

5. The Commissioner and Director of Municipal Administration, Hyderabad is requested to ensure that all Urban Local Bodies in the state shall here after follow the revised Andhra Pradesh Municipal Uniform Budget and Accounts code.

6. This order issues with the concurrence of Finance (Expr.M&F) Department vide their U.O.No.6233/81/A1/Expr.(M&F)/2012, dated 04.05.2012.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJIV RANJAN MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

Account Codes – Income

Major Head				
Code	Description			
Minor Head		Detailed Head		E-Code
Code	Description	Code	Description	
110	Tax Revenue			
01	Property Tax	01	Properties – General	110-01-01
		02	Vacant Land	110-01-02
		03	State Government Properties	110-01-03
		04	State Government Undertaking Properties	110-01-04
		05	Central Government Undertaking Properties	110-01-05
		06	Service Charges in lieu of Property Tax	110-01-06
02	Water Tax	01	Properties – Water Tax	110-02-01
03	Sewerage Tax	01	Properties – Sewerage Tax	110-03-01
04	Conservancy Tax	01	Properties – Conservancy Tax	110-04-01
05	Lighting Tax	01	Properties – Lighting Tax	110-05-01
06	Education Tax	01	Properties – Education Tax	110-06-01
07	Vehicle Tax			110-07-00
08	Tax on Animals			110-08-00
11	Advertisement Tax	01	Hoardings	110-11-01
		02	Cinema Houses	110-11-02
		03	Hoardings on Vehicles	110-11-03
		05	Adv. Tax on Cable Operators	110-11-05
		11	Others	110-11-11
12	Pilgrimage Tax			110-12-00
51	Octroi & Toll			110-51-00
52	Cess			110-52-00
80	Others Taxes	01	Tax on Cell Towers	110-80-01
90	Tax Remission & Refund	01	Vacancy Remission	110-90-01
120	Assigned Revenues & Compensations			
10	Taxes and Duties collected by others	01	Surcharge on Stamp Duty for Transfer of Immovable Properties	120-10-01
		02	Entertainment Tax	120-10-02
		03	Profession Tax	120-10-03
		04	Tax on Cable TV	120-10-04
20	Compensation in lieu of Taxes / duties	01	Compensation in lieu of Octroi & Toll Tax	120-20-01
		02	Compensation in lieu of Motor Vehicles Tax	120-20-02
30	Compensations in lieu of Concessions	01	Property Tax compensations due to concessions to tax payers	120-30-01
130	Rental Income from Municipal Properties			
10	Rent from Civic Amenities	01	Markets	130-10-01
		02	Auditoriums	130-10-02
		03	Function/Community Halls	130-10-03

Major Head				
Code	Description			
Minor Head		Detailed Head		E-Code
Code	Description	Code	Description	
		04	Playgrounds	130-10-04
		05	Staff Quarters	130-10-05
		06	Canteens	130-10-06
		07	Slaughter Houses	130-10-07
		09	Nurseries	130-10-09
		10	Lease/Rent from Parking Places	130-10-10
		11	Lease of Traffic Islands/ Central Media	130-10-11
		12	Lease of Land for Bus Shelters	130-10-12
		13	Lease of Jetties & Boats	130-10-13
		14	Lease of Advertisement Right	130-10-14
		15	Shopping Complexes	130-10-15
20	Rent from Office Buildings	01	Government	130-20-01
		02	Private	130-20-02
30	Rent from Guest Houses	01	Guest House	130-30-01
40	Rent from lease of lands	01	Lease of Land	130-40-01
80	Other rents			130-80-00
90	Rent remission and refund			130-90-00
140	Fees & User Charges			
10	Empanelment & Registration Charges	01	Contractors, Agencies etc	140-10-01
		02	Technical Professionals	140-10-02
11	Licensing Fees	01	Trade License	140-11-01
		02	Cattle Pounding	140-11-02
		03	Licensing of Animals	140-11-03
		04	Slaughter House	140-11-04
		06	Encroachment Fee	140-11-06
		11	Other License Fee	140-11-11
12	Fees for Grant of Permit	01	Layout/Sub-division	140-12-01
		02	Building Permit Fee	140-12-02
		03	Fee for Erection of Hoardings	140-12-03
		04	Intensive Zoning Fee	140-12-04
		05	Film Shooting in Parks	140-12-05
13	Fees for Certificate or Extract	01	Copy of Plan/Certificate	140-13-01
		02	Birth & Death certificates	140-13-02
		03	Sanitation Certificate	140-13-03
		04	Copy of Extract	140-13-04
14	Development Charges	01	Building Development Charges	140-14-01
		02	Betterment Charges	140-14-02

Major Head				
Code	Description			
Minor Head		Detailed Head		E-Code
Code	Description	Code	Description	
		03	External Betterment Charges	140-14-03
		04	Special Development Contribution	140-14-04
		05	Impact Fee	140-14-05
		06	Un-Authorised Colony Improvement Contribution	140-14-06
		07	Open Space Contribution	140-14-07
		08	Parking Contribution	140-14-08
		09	Postage & Advertisement Charges	140-14-09
		10	Other town planning receipts	140-14-10
15	Regularization Fees	01	Building Regularization	140-15-01
20	Penalties and Fines	01	Penalty for Un-authorized Construction	140-20-01
		02	Contractors	140-20-02
		03	Continuing Penalty for Un-authorized Construction	140-20-03
		04	Spot Fines	140-20-04
		05	Other Penalties and Fines	140-20-05
40	Other Fees	01	School Fee	140-40-01
		02	Admission Fees	140-40-02
		03	Sports Fee	140-40-03
		04	Library Fees	140-40-04
		05	Survey fees	140-40-05
		06	Connection/Disconnection charges (Water Supply and Sewerage)	140-40-06
		07	Notice Fees	140-40-07
		08	Warrant & Dstraint Fees	140-40-08
		09	Mutation Fees	140-40-09
		10	Property Transfer Charges	140-40-10
		11	Other Fees	140-40-11
		12	Fee under RTI Act	140-40-12
50	User Charges	01	Medicines	140-50-01
		02	Examination Charges	140-50-02
		03	Ambulance	140-50-03
		04	Funeral Van	140-50-04
		05	Garbage Collection Charges	140-50-05
		06	Littering and Debris collection	140-50-06
		07	Septic Tank clearance	140-50-07
		08	Special Sanitation Charges	140-50-08
		09	Sewerage clearance charges	140-50-09
		10	Crematorium Charges	140-50-10
		11	Burial Ground Charges	140-50-11
		12	Pay & use toilets	140-50-12
		13	Water Supply	140-50-13
		15	Water Tanker	140-50-15

Major Head				
Code	Description			
Minor Head		Detailed Head		E-Code
Code	Description	Code	Description	
		16	Water Meter Charges	140-50-16
		17	Fire Extinguishing	140-50-17
		21	Parking fees	140-50-21
		22	Pre-Paid Parking Fee	140-50-22
		24	Quality Control Charges	140-50-24
		25	Coaching Camp	140-50-25
		26	Gym	140-50-26
		27	Drainage User Charges	140-50-27
		31	Other User Charges	140-50-31
60	Entry Fees	01	Parks	140-60-01
		02	Playgrounds	140-60-02
		03	Swimming Pool	140-60-03
		05	Museum	140-60-05
		06	Monuments	140-60-06
		11	Other Entry Fees	140-60-11
70	Service / Administrative Charges	01	Road Cutting & Restoration Charges	140-70-01
		02	Library Cess Collection Administrative Charges	140-70-02
		03	Plan Preparation Charges	140-70-03
		04	Removal of Un-authorized Hoardings	140-70-04
		05	Removal of Demolition	140-70-05
		06	Removal of Encroachments	140-70-06
		07	Removal of Public Nuisances	140-70-07
		08	Administrative Charges for Deposit Works	140-70-08
		09	NOC of Public Health/ Town Planning Section	140-70-09
		11	Water Supply – Tap Estimation Charges	140-70-11
		12	Water Supply – Tap repairs	140-70-12
		13	Solvency Certificate	140-70-13
80	Other Charges	01	Compounding fee	140-80-01
		02	Other Charges	140-80-02
90	Fees Remission and Refund	01	Refund of Fees	140-90-01
150	Sale & Hire Charges			
10	Sale of Products	01	Tree-Guards	150-10-01
		02	House Number Plates	150-10-02
		03	Raw Water	150-10-03
		04	Nursery plants	150-10-04
		05	Grass, Flowers & Fruits	150-10-05
		06	Trees	150-10-06
		07	Rubbish	150-10-07

Major Head					
Code	Description				
Minor Head		Detailed Head			E-Code
Code	Description	Code	Description		
		08	Garbage	150-10-08	
		09	Manure	150-10-09	
		10	Compost	150-10-10	
		11	Water meter	150-10-11	
11	Sale of Forms & Publications	01	Tenders Schedules	150-11-01	
		02	Data, Plans & Maps	150-11-02	
		03	Forms & Pass Books	150-11-03	
12	Sale of stores & scrap	01	Obsolete stores	150-12-01	
30	Sale of others	01	Assets	150-30-01	
		02	Old newspapers	150-30-02	
40	Hire Charges for Vehicles	01	Cars, Jeeps and Buses	150-40-01	
41	Hire Charges on Equipments	01	Rollers	150-41-01	
		02	Tools & Equipments	150-41-02	
160	Revenue Grants, Contribution and Subsidies				
10	Revenue Grant	01	Road Maintenance Grant	160-10-01	
		02	Per Capita Grant	160-10-02	
		03	Census Grant	160-10-03	
		04	Election Grants	160-10-04	
		05	Family Welfare Grant	160-10-05	
		06	Secondary Education Grant	160-10-06	
		07	Elementary Education Grant	160-10-07	
		08	Mid day Meals Grant	160-10-08	
		11	Other Grant	160-10-11	
20	Re-imbursment of expenses	01	Election Expenses	160-20-01	
		02	External-aided Projects	160-20-02	
		03	Family Planning Centre Expenses	160-20-03	
		04	Family Planning Incentives	160-20-04	
		05	Anti Malaria Expenses	160-20-05	
		11	Others - Reimbursement of Expenses	160-20-11	
30	Contribution towards schemes	01	Swarna Jayanthi Shari Rojgar Yojana	160-30-01	
		02	National Slum Development Project	160-30-02	
		03	Integrated Development of Small and Medium Towns	160-30-03	
		04	Integrated Low Cost Sanitation	160-30-04	
		05	Water Supply –Donation	160-30-05	
		06	Sewerage Donation	160-30-06	
		11	Other Contribution	160-30-11	

Major Head					
Code	Description				
Minor Head		Detailed Head			E-Code
Code	Description	Code	Description		
40	Treasury	01	Salary	160-40-01	
		02	Pension	160-40-02	
170	Income from Investments				
10	Interest	01	Fixed Deposits with Scheduled Banks	170-10-01	
		03	Government Securities	170-10-03	
		04	Post office deposits	170-10-04	
20	Dividend	01	Mutual Fund Investments/Shares	170-20-01	
30	Income from projects taken up on commercial basis			170-30-00	
40	Profit in Sale of Investments	01	Mutual Fund Investments/Shares	170-40-01	
80	Others	01	Others	170-80-01	
171	Interest Earned				
10	Interest from Bank Accounts	01	Savings Bank Accounts	171-10-01	
20	Interest on Loans and advances to Employees	01	House Building Advance	171-20-01	
		02	Hire Purchase Quarters	171-20-02	
		03	Vehicle Advance	171-20-03	
		04	Marriage Advance	171-20-04	
		05	Computer Advance	171-20-05	
30	Interest on loans to others			171-30-00	
80	Other Interest	01	Interest on Late Payment	171-80-01	
		02	Interest on Hire Purchase Sales	171-80-02	
180	Other Income				
10	Deposits Forfeited	01	Security Deposits	180-10-01	
11	Lapsed Deposits	01	Earnest Money Deposit	180-11-01	
		02	Deposits	180-11-02	
20	Insurance Claim Recovery			180-20-00	
30	Profit on Disposal of Fixed assets			180-30-00	
40	Recovery from Employees	02	Recovery of Vehicle Use Charges	180-40-02	
		03	Recovery of Water & Electricity Charges	180-40-03	
		04	Recovery of cell phone charges	180-40-04	
50	Unclaimed Refund Payable/ Liabilities Written Back	01	Liabilities	180-50-01	
		02	Stale Cheques	180-50-02	

Major Head					
Code	Description				
Minor Head		Detailed Head			E-Code
Code	Description	Code	Description		
60	Excess Provisions written back	01	Property Tax	180-60-01	
		02	Advertisement Tax	180-60-02	
		04	Rents	180-60-04	
		05	Loans & Advances to Others	180-60-05	
		06	Others	180-60-06	
80	Miscellaneous Income	01	Pension & Leave Salary Contribution	180-80-01	
		02	Bounced Cheques Realization Charges	180-80-02	
		03	Magisterial Fines	180-80-03	
		04	Prior Period Income	180-80-04	
		05	Penalties	180-80-05	
		06	Other Income Un-Classified	180-80-06	

Account Codes – Expenses

Major Head				
Code	Description			
Minor Head		Detailed Head		E-Code
Code	Description	Code	Description	
210	Establishment Expenses			
10	Salaries, Wages and Bonus	01	Basic Pay	210-10-01
		02	Dearness Allowance	210-10-02
		03	House Rent Allowance	210-10-03
		04	CCA	210-10-04
		05	Conveyance Allowance	210-10-05
		06	Interim Relief	210-10-06
		07	Surrender Leave Encashment	210-10-07
		08	Performance Bonus	210-10-08
		11	Wages to workers through Placement Agencies	210-10-11
		12	Pensionary Contribution	210-10-12
		16	Family Planning Incentive	210-10-16
		17	Graduate Allowance	210-10-17
		18	Post Graduate Allowance	210-10-18
		19	Stagnation Increment	210-10-19
		20	Add. House Rent Allowance	210-10-20
		21	New Pension Scheme (Employer Contribution)	210-10-21
		22	Special Pay	210-10-22
20	Benefits and Allowances	01	Leave Travel Concession	210-20-01
		02	Medical Reimbursement	210-20-02
		03	Tuition Fees	210-20-03
		04	Education Allowance	210-20-04
		05	Uniform allowance	210-20-05
		06	Workmen Compensations	210-20-06
		07	Training	210-20-07
		08	Concession in Bus-Pass	210-20-08
		10	Educational Concession & Scholarships	210-20-10
		12	Special Allowance	210-20-12
		13	Add. Charge Allowance	210-20-13
		14	Subsistence Allowance	210-20-14
		16	Night Shift Allowance	210-20-16
		17	Conveyance Allowance	210-20-17
		18	Non Private Practice Allowance	210-20-18
		19	Washing Allowance	210-20-19
		20	Physically Handicapped Allowance	210-20-20
		21	Tribal/Bad Climate Allowance	210-20-21
		22	Risk Allowance	210-20-22

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		23	Typist Allowance	210-20-23
		24	Computer Allowance	210-20-24
		28	Supervisory Allowance	210-20-28
		31	Other Allowance	210-20-31
30	Pension	01	Service Pension	210-30-01
		02	Family Pension	210-30-02
		03	Provisional Pension	210-30-03
		04	Anticipatory Pension	210-30-04
40	Other Terminal & Retirement Benefits	01	Leave encashment on Retirement	210-40-01
		02	Death cum Retirement gratuity	210-40-02
		03	Commuted Pension	210-40-03
		04	Pension and Leave Salary Contributions for Deputationists	210-40-04
		05	General Provident Fund Interest Shortfall	210-40-05
		06	Obsequies Expenses	210-40-06
220	Administrative Expenses			
10	Rent, Rates and Taxes	01	Rents for Hired Premises	220-10-01
		02	Rates and Taxes	220-10-02
11	Office maintenance	01	Electricity Charges	220-11-01
		02	Water Charges	220-11-02
		03	Office Security	220-11-03
		04	Hospitality expenses	220-11-04
12	Communication Expenses	01	Telephone	220-12-01
		02	Mobiles	220-12-02
		04	Leased Lines & Internet	220-12-04
20	Books & Periodicals	01	Newspapers & Journals	220-20-01
		02	Magazines	220-20-02
21	Printing and Stationery	01	Printing	220-21-01
		02	Stationery	220-21-02
		03	Computer Consumables	220-21-03
		04	Service postage	220-21-04
30	Traveling & Conveyance	01	Traveling – In land	220-30-01
		02	Traveling – Abroad	220-30-02
		03	Fuel for Office Vehicles	220-30-03
40	Insurance	01	Buildings	220-40-01
		02	Vehicles	220-40-02
		03	Electronic Equipment	220-40-03
		04	Furniture	220-40-04
		05	Inventory	220-40-05

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
50	Audit Fees	01	Statutory Audit Fee	220-50-01
		02	Certification Fee	220-50-02
		03	Out of Pocket Expenses	220-50-03
51	Legal Expenses	01	Legal Fees	220-51-01
		02	Cost of recoveries of tax revenue	220-51-02
		03	Cost of recoveries of other revenues	220-51-03
		04	Compensations Ordered by Courts	220-51-04
52	Professional and other Fees	01	Consultancy Charges	220-52-01
		02	Other Professional Charges	220-52-02
60	Advertisement and Publicity	01	Advertisement – Print Media	220-60-01
		02	Advertisement -TV & Radio media	220-60-02
		03	Hoardings	220-60-03
		06	Maintenance of Statutes	220-60-06
61	Membership & subscriptions			220-61-00
80	Others			220-80-00
		01	Honorarium/sitting fee to Chairman and Councilors	220-80-01
		02	Honorarium - Others	220-80-02
		03	Organization of Festivals	220-80-03
230	Operations & Maintenance			
10	Power & Fuel	01	Power Charges for Street Lighting	230-10-01
		02	Power Charges for Water Pumping	230-10-02
		03	Power charges for other services	230-10-03
		04	Fuel to Heavy Vehicles	230-10-04
		05	Fuel to Light Vehicles	230-10-05
		06	Fuel supply for Field Staff Vehicles	230-10-06
20	Bulk Purchases	01	Sanitation/Conservancy Material	230-20-01
		02	Purchase of Medicines	230-20-02
		03	Fogging/Anti-malaria	230-20-03
30	Consumption of Stores	01	Engineering Stores	230-30-01
		02	Transport Stores	230-30-02
		03	Medical Stores	230-30-03
		04	Central Stationary Stores	230-30-04
		05	Livery from PH staff	230-30-05
		06	Livery for engineering staff	230-30-06
		07	Livery for administration staff	230-30-07
		08	Others	230-30-08
40	Hire Charges	01	Machinery Rent	230-40-01
		02	Vehicles	230-40-02

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
50	Repairs & maintenance Infrastructure Assets	01	Main Roads	230-50-01
		02	By-lane Roads	230-50-02
		03	Bridges	230-50-03
		04	Fly-Overs	230-50-04
		05	Water Supply Lines	230-50-05
		06	Sewerage Lines	230-50-06
		07	Storm Water Drains	230-50-07
		08	Traffic Signals	230-50-08
		09	Street Lighting	230-50-09
		10	Burial Grounds	230-50-10
		11	Water Supply	230-50-11
		12	Solid Waste Management	230-50-12
		13	Transit Station	230-50-13
		14	Dumping yard	230-50-14
		15	Compost Yard	230-50-15
		21	Other repairs and maintenances	230-50-21
51	Repairs & maintenance – Civic Amenities	01	Major Parks	230-51-01
		02	Minor Parks	230-51-02
		03	Colony Parks	230-51-03
		04	Stadium	230-51-04
		05	Play Grounds	230-51-05
		06	Swimming Pools	230-51-06
		07	Nursery	230-51-07
		08	Play Materials	230-51-08
		09	Public Toilets	230-51-09
		10	Market Yards	230-51-10
		11	Parking Lots	230-51-11
		12	Avenue and Other Plantations	230-51-12
		21	Others	230-51-21
52	Repairs & maintenance – Buildings	01	Community Halls	230-52-01
		02	Commercial Complex	230-52-02
		03	Office Buildings	230-52-03
		04	Staff Quarters	230-52-04
		11	Other Buildings	230-52-11
53	Repairs & maintenance – Vehicles	01	Heavy Vehicles	230-53-01
		02	Light Vehicles	230-53-02
59	Repairs & maintenance – Others	01	Furniture & Fixtures	230-59-01
		02	Computers & Net Work	230-59-02

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		03	Electronic Equipment	230-59-03
		04	Office Equipment	230-59-04
		05	Survey & Drawing Equipment	230-59-05
		06	Plant & Machinery	230-59-06
		07	Conservancy Tools	230-59-07
		08	Statues	230-59-08
		09	Quality Control Expenses	230-59-09
		11	Other Repairs and Maintenance	230-59-11
80	Other operating & maintenance expenses	01	Garbage Clearance Equipment	230-80-01
		02	Testing & Inspection	230-80-02
		03	Field Survey & Inspection	230-80-03
		04	Water Purification	230-80-04
		05	Mapping, Plotting & Drawing Expenses	230-80-05
		06	Naming & Numbering of Streets	230-80-06
		07	Demolition & Removal Expenses	230-80-07
		08	Quality Control Expenses	230-80-08
		09	Prevention of Epidemics	230-80-09
		10	Collection and Testing of Food Samples	230-80-10
		11	Expenses on Unclaimed Dead Bodies	230-80-11
		12	Control of Stray Animals	230-80-12
		13	Sanitation/Conservancy Expenses	230-80-13
		14	Intensive/Special Sanitation including for Fairs & Festivals	230-80-14
		15	Maintenance of Garbage Dumping Yards/Transfer Stations	230-80-15
		16	Maintenance of slaughter houses	230-80-16
		21	Others	230-80-21
240	Interest & Finance Charges			
10	Interest on Loans from Central Government			240-10-00
20	Interest on Loans from State Government			240-20-00
30	Interest on Loans from Government Bodies & Associations			240-30-00
40	Interest on Loans from International Agencies			240-40-00
50	Interest on Loans from Banks & Other Financial Institutions			240-50-00

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
60	Other Interest	01	Bonds	240-60-01
		02	Finance Lease	240-60-02
		03	Hire Purchase	240-60-03
		11	Others	240-60-11
70	Bank Charges	01	Miscellaneous Bank Charges	240-70-01
80	Other Finance Expenses	01	Expenses on Issue of Bonds	240-80-01
		02	Surveillance Fee	240-80-02
		03	Transaction Processing For Collections	240-80-03
		04	Credit Rating	240-80-04
		11	Other Finance Expenses	240-80-11
250	Programme Expenses			
10	Election Expenses	01	Local Body Elections	250-10-01
		02	MLA/MP Elections	250-10-02
20	Own Programme	01	Environmental Awareness Programme	250-20-01
		03	Study Tour/Trainings	250-20-03
		04	Seminars	250-20-04
		05	Voluntary Garbage Disposal Programme	250-20-05
		06	Cultural Programmes	250-20-06
		07	Community Organisation / Mobilisation	250-20-07
		08	Special Nutrition Programme	250-20-08
		09	Summer/Winter Coaching Camps	250-20-09
		11	Others	250-20-11
30	Share in Programme of others	01	Family Welfare Programme	250-30-01
		02	Financial Aid for Urban Self Help Groups	250-30-02
		03	Disbursements to T&S / DWCUA & Self Help Groups under SJSRY	250-30-03
		04	Shilparamam Greening/Others	250-30-04
		05	Urban Malaria Eradication	250-30-05
		06	Mid Day Meals	250-30-06
		11	Others	250-30-11
260	Revenue Grants, Contribution and Subsidies			
10	Grants			260-10-00
20	Contributions			260-20-00
30	Subsidies			260-30-00
270	Provisions and Write off			
10	Provisions for Doubtful receivables	01	Property Tax	270-10-01
		02	Advertisement Tax	270-10-02
		03	Others	270-10-03

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
20	Provision for other Assets	03	Loans & Advances to others	270-20-03
30	Revenues written off	01	Property Tax	270-30-01
		02	Advertisement Tax	270-30-02
		11	Others	270-30-11
40	Assets written off	01	Stores	270-40-01
		02	Investments	270-40-02
		03	Decline in Fixed Assets	270-40-03
		04	Loans & Advances to others	270-40-04
50	Miscellaneous Expense written off	01	Deferred Revenue Expenses	270-50-01
271	Miscellaneous Expenses			
10	Loss on disposal of Assets			271-10-00
20	Loss on disposal of Investments	01	Mutual Fund Investment/shares	271-20-01
30	Decline in Value of Investments			271-30-00
80	Other miscellaneous expenditure			271-80-00
		01	Refund of Lapsed Deposit	271-80-01
272	Depreciation			
20	Buildings			272-20-00
30	Roads & Bridges			272-30-00
31	Sewerage and Drainage			272-31-00
32	Waterworks			272-32-00
33	Public Lighting			272-33-00
40	Plant & machinery			272-40-00
50	Vehicles			272-50-00
60	Office & Other Equipments			272-60-00
70	Furniture, Fixtures, Fittings and Electrical Appliances			272-70-00
80	Other Fixed Assets			272-80-00
			Parks and gardens	272-80-01
280	Prior Period Item			
	Income			
10	Taxes			280-10-00
20	Other Revenues			280-20-00
30	Recovery of revenues written off			280-30-00
40	Other Income			280-40-00

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
	Expenses			
50	Refund of Taxes			280-50-00
60	Refund of Other Revenues			280-60-00
80	Other Expenses			280-80-00
290	Transfer to Reserve Funds			
10	Transfer to Capital Funds	01	City Development Fund	290-10-01
		02	UCD Fund	290-10-02
20	Transfer to Earmarked Funds	01	Sinking Fund	290-20-01
		02	Salary Reserve Fund	290-20-02
		03	Pension Reserve Fund	290-20-03
30	Revenue Surplus	01	General Reserve	290-30-01
		02	Surplus/Deficit	290-30-02

Account Codes – Liability

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
310	Municipal Fund			
10	Fund	01	Revenue Transfers	310-10-01
90	Surplus/deficit			310-90-00
311	Earmarked Funds			
10	Special Funds	01	City Development Fund	311-10-01
		02	Urban Poverty Alleviation Fund	311-10-02
		03	Abatement of Pollution of Rivers	311-10-03
		04	Preservation of Heritage sites fund	311-10-04
		05	Revolving Fund	311-10-05
		06	Others	311-10-06
50	Sinking Funds	01	City Development Bonds	311-50-01
		02	Others	311-50-02
70	Trust or Agency Funds	01	Salary Reserve Fund	311-70-01
		02	Pension Fund	311-70-02
		03	General Provident Fund	311-70-03
		06	Old age Pension	311-70-06
		07	Widow Pension	311-70-07
		08	Disabled Pension	311-70-08
		11	Others	311-70-11
312	Reserves			
10	Capital Contribution			312-10-00
11	Capital Reserve			312-11-00
20	Borrowing Redemption reserve			312-20-00
30	Special Funds (Utilised)			312-30-00
40	Statutory Reserve			312-40-00
50	General Reserve			312-50-00
		01	Other Reserves	312-50-01
60	Revaluation Reserve	01	Fixed Assets	312-60-01
320	Grants , Contribution for specific purposes			
10	Central Government	01	Adarsh Basti Scheme	320-10-01
		02	Abatement of Pollution of Rivers	320-10-02
		03	Jnnurm	320-10-03
		04	RAY	320-10-04
		05	XII Finance Commission	320-10-05
		06	XIII Finance Commission	320-10-06
		07	MP Local Area Development	320-10-07
		11	Others	320-10-11
20	State Government	01	Water Supply	320-20-01
		02	State Finance Commission	320-20-02

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		03	MP Local Area Development	320-20-03
		04	Assembly Constituency Development Programme	320-20-04
		06	Jnnurm	320-20-06
		07	RAY	320-20-07
		08	Improvement of Cities	320-20-08
		09	MEPMA	320-20-09
		10	Rain Water Harvesting (RWH)	320-20-10
		11	Make City Green	320-20-11
		12	MRTS Project	320-20-12
		13	TWINS/e-Seva Project	320-20-13
		14	National Slum Development Programme (NSDP)	320-20-14
		15	SJSRY	320-20-15
		16	Balika Samrudhi Yojana (BSY)	320-20-16
		17	Local Water Supply & Sewerage in Slums	320-20-17
		18	Urban Community Development (UCD)	320-20-18
		19	IPP VIII Project	320-20-19
		20	Natural Calamities Grant	320-20-20
		21	Reimbursement from Govt. Departments including R&B	320-20-21
		22	Abatement of Pollution of Rivers	320-20-22
		23	Others	320-20-23
30	Other Government Agencies	01	Other Central Government Agencies	320-30-01
			Other State Government Agencies	320-30-02
40	Financial Institutions			320-40-00
50	Welfare Bodies			320-50-00
60	International Organizations	01	Water & Sanitation Programme (World Bank)	320-60-01
		02	Urban Management/Cities Alliance Programme (UNCHS –World Bank)	320-60-02
		06	Others	320-60-06
80	Others	01	Public Contribution for Works	320-80-01
		02	Abatement of Pollution of River (Industry Contribution)	320-80-02
		03	Other Contribution	320-80-03
330	Secured Loans			
10	Loans from Central Government	01	Short Term Loan	330-10-01
		02	Long Term Loan	330-10-02

Major Head					
Code	Description				
Minor Head		Detailed Heads			e-Code
Code	Description	Code	Description		
20	Loans from State Government	01	Short Term Loan	330-20-01	
		02	Long Term Loan	330-20-02	
30	Loans from Government Bodies & Association			330-30-00	
40	Loans from International Agencies			330-40-00	
50	Loans from Banks & Other Financial Institutions	01	From Banks	330-50-01	
		02	From Other Financial Institutions	330-50-02	
		03	Institutional Agencies	330-50-03	
60	Other Term Loans	01	HUDCO Loans	330-60-01	
		02	Others	330-60-02	
70	Bonds & Debentures	01	Bonds & Debentures	330-70-01	
80	Other Loans			330-80-00	
331	Unsecured Loans				
10	Loans from Central Government	01	Short Term Loan	331-10-01	
		02	Long Term Loan	331-10-02	
20	Loans from State Government	01	Short Term Loan	331-20-01	
		02	Long Term Loan	331-20-02	
30	Loans from Government Bodies & Association			331-30-00	
40	Loans from International Agencies			331-40-00	
50	Loans from Banks & Other Financial Institutions	01	From Banks	331-50-01	
		02	From Other Financial Institutions	331-50-02	
		03	Institutional Agencies	331-50-03	
60	Other Term Loans	01	HUDCO Loans	331-60-01	
70	Bonds & Debentures	01	Bonds & Debentures	331-70-01	
80	Other Loans			331-80-00	
340	Deposits Received				
10	From Contractors / Suppliers	01	Ernest Money Deposit	340-10-01	
		02	Retention Money Deposit	340-10-02	
		03	Further Security Deposit	340-10-03	
		04	Additional Security Deposit	340-10-04	
20	Deposits – Revenues	01	Rental Deposits	340-20-01	

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		02	Security Deposits	340-20-02
30	From Staff			340-30-00
80	From Others			340-80-00
341	Deposit works			
10	Civil works	01	State Government Departments	341-10-01
		02	Public Sector Undertakings	341-10-02
		03	Private Organizations & Citizens	341-10-03
20	Electrical works			341-20-00
80	Others	01	State Government Departments	341-80-01
		02	Public Sector Undertakings	341-80-02
		03	Private Organizations & Citizens	341-80-03
350	Other Liabilities			
10	Creditors	01	Suppliers	350-10-01
		02	Contractors	350-10-02
		03	Expenses	350-10-03
11	Employee liabilities	01	Salary Payable	350-11-01
		02	Pension Payable	350-11-02
		03	Leave Salary Payable	350-11-03
		04	Terminal Benefits Payable	350-11-04
		06	Unpaid Salaries	350-11-06
		07	Contributory Pension Payable	350-11-07
12	Interest Accrued and due	01	Central Government Loans	350-12-01
		02	State Government Loans	350-12-02
		03	International Agencies	350-12-03
		04	Financial Institutions	350-12-04
		05	Bonds	350-12-05
		06	Others	350-12-06
20	Recoveries payable	01	GPF	350-20-01
		02	GPF –Employees on Deputation	350-20-02
		03	GIS	350-20-03
		04	Profession Tax	350-20-04
		05	APGLI	350-20-05
		06	LIC	350-20-06
		07	Banks Loan	350-20-07
		08	TDS from Employees	350-20-08
		09	APEWF	350-20-09
		10	Court Recoveries	350-20-10
		11	Rent on Quarters	350-20-11
		12	New Pension Scheme	350-20-12
		13	Flag Day	350-20-13
		14	CM Relief Fund	350-20-14

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		15	Labour Cess	350-20-15
		16	Employee Provident Fund	350-20-16
		17	Employee State Insurance	350-20-17
		18	Cooperative Society 1	350-20-18
		19	Cooperative Society 2	350-20-19
		20	Cooperative Society 3	350-20-20
		21	Cooperative Society 4	350-20-21
		22	Other Cooperative Society	350-20-22
		24	Other Employee Deductions	350-20-24
		25	TDS from Contractors	350-20-25
		51	Turnover Tax	350-20-51
		52	VAT	350-20-52
		53	CST/GST	350-20-53
		54	Service Tax	350-20-54
		55	NAC	350-20-55
		56	Seignorage Charges	350-20-56
		57	TDS Payable Interest	350-20-57
		58	Other Recoveries From Contractors	350-20-58
		61	Court Attachments	350-20-61
30	Government Dues payable	01	Library Cess	350-30-01
		02	Education Cess	350-30-02
		03	Court Attachment	350-30-03
40	Refunds payable	01	Taxes	350-40-01
		02	Family Benefit Fund Settlements	350-40-02
		03	Group Insurance Settlements	350-40-03
		04	Unutilized Grants	350-40-04
		05	Deposit Works	350-40-05
		06	Development Charges to UDA	350-40-06
		07	Others	350-40-07
41	Advance Collection of Revenues	01	Property Tax	350-41-01
		02	Advertisement Tax	350-41-02
		03	Trade License	350-41-03
		04	Rent	350-41-04
		05	Others	350-41-05
80	Others	01	Stale Cheque	350-80-01
		02	Compensation Payable	350-80-02
		03	Lease Charges payable	350-80-03
		04	Advances under Hire Purchases	350-80-04
		05	Election deposit from candidates	350-80-05
90	Sale Proceeds	01	Detained Properties	350-90-01
		02	Assets	350-90-02

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		03	Stores	350-90-03
360	Provisions			
10	Provisions for Expenses	01	Establishment Expenses	360-10-01
		02	Administrative Expenses	360-10-02
		03	Operations & Maintenance	360-10-03
20	Provision for Interest	01	Interest Accrued and not due	360-20-01
30	Provision for Other Assets	01	Inventory	360-30-01
		02	Investments	360-30-02
40	Provisions for Doubtful receivables	01	Property Tax	360-40-01
		02	Advertisement Tax	360-40-02
		03	Trade License	360-40-03
		04	Rents	360-40-04
		11	Others	360-40-11

Account Codes - Assets

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
410	Fixed Assets			
10	Land	01	Open Space	410-10-01
		02	Grounds	410-10-02
		03	Parks	410-10-03
		04	Gardens	410-10-04
		05	Burial ground	410-10-05
		06	Others	410-10-06
20	Buildings	01	Office Buildings	410-20-01
		02	Commercial Complex	410-20-02
		03	Hospitals, Dispensaries & Health Posts	410-20-03
		04	Community Halls & Reading Rooms	410-20-04
		05	Guest Houses	410-20-05
		06	Staff Quarters	410-20-06
		07	Public Latrines & Urinals	410-20-07
		08	School Buildings	410-20-08
		09	Stadium	410-20-09
		11	Other Buildings	410-20-11
30	Roads & Bridges	01	Concrete Road	410-30-01
		02	Black Topped Roads	410-30-02
		03	Link Roads, Parallel Roads & Slip Roads	410-30-03
		04	Footpaths & Table Drains	410-30-04
		05	Bridges & Culverts	410-30-05
		06	Fly-overs & Over Bridges	410-30-06
		07	Subways & Causeways	410-30-07
		08	Foot-over Bridges	410-30-08
		11	Others	410-30-11
31	Sewerage and Drainage	01	Underground Drains	410-31-01
		02	Major Drains	410-31-02
		03	Minor Drains	410-31-03

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
32	Water works	01	Water works	410-32-01
		02	Open/bore Wells	410-32-02
		03	Reservoirs	410-32-03
		04	Pump house	410-32-04
		05	Water Mains	410-32-05
		06	Distribution lines	410-32-06
		07	Water bodies – Major	410-32-07
		08	Water bodies - Minor	410-32-08
		09	Elevated Service Reservoir	410-32-09
		10	Ground Level Service Reservoir	410-32-10
		11	Summer Storage Tank	410-32-11
33	Public Lighting	01	Lighting On Main Roads	410-33-01
		02	Lighting On Lanes & By-lanes	410-33-02
40	Plant & Machinery	01	Roads	410-40-01
		02	Water Supply	410-40-02
		03	Transport	410-40-03
		04	Electrical	410-40-04
		05	Others	410-40-05
50	Vehicles	01	Ambulance	410-50-01
		02	Buses	410-50-02
		03	Cars & Jeeps	410-50-03
		04	Cranes/JCB/ Proclainer	410-50-04
		05	Trucks	410-50-05
		06	Tankers	410-50-06
		07	Sweeping Machines	410-50-07
		08	Autos	410-50-08
		09	Tractors	410-50-09
		10	Two Wheelers	410-50-10
		11	Other Vehicles	410-50-11
60	Office & Other Equipments	01	Air Conditioners	410-60-01
		02	Computers	410-60-02
		03	Faxes	410-60-03
		04	Photocopiers	410-60-04
		05	Refrigerators	410-60-05

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		06	Network Equipment	410-60-06
		07	Network Cabling	410-60-07
		08	TV	410-60-08
		11	Other Equipment	410-60-11
70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets & Partitions	410-70-01
		02	Cupboards	410-70-02
		03	Fans	410-70-03
		04	Electrical Fittings	410-70-04
		05	Tables & Chairs	410-70-05
		11	Others	410-70-11
80	Other Fixed Assets			410-80-00
90	Assets under Disposal	01	Valuable Assets	410-90-01
		02	Scraped Assets	410-90-02
411	Accumulated Depreciation			
20	Buildings	01	Office Buildings	411-20-01
		02	Commercial Complex	411-20-02
		03	Hospitals, Dispensaries & Health Posts	411-20-03
		04	Community Halls & Reading Rooms	411-20-04
		05	Guest Houses	411-20-05
		06	Staff Quarters	411-20-06
		07	Public Latrines & Urinals	411-20-07
		08	School Buildings	411-20-08
		09	Stadium	411-20-09
		11	Other Buildings	411-20-11
30	Roads & Bridges	01	Concrete Road	411-30-01
		02	Black Topped Roads	411-30-02
		03	Link Roads, Parallel Roads & Slip Roads	411-30-03
		04	Footpaths & Table Drains	411-30-04
		05	Bridges & Culverts	411-30-05
		06	Fly-overs & Over Bridges	411-30-06
		07	Subways & Causeways	411-30-07

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		08	Foot Over Bridges	411-30-08
		11	Other Roads	411-30-11
31	Sewerage and Drainage	01	Underground Drains	411-31-01
		02	Major Drains	411-31-02
		03	Minor Drains	411-31-03
32	Water Works	01	Waterworks	411-32-01
		02	Open/Bore Wells	411-32-02
		03	Reservoirs	411-32-03
		04	Pump House	411-32-04
		05	Water Mains	411-32-05
		06	Distributions Lines	411-32-06
		07	Water Bodies - Major	411-32-07
		08	Water Bodies - Minor	411-32-08
		09	Elevated Service Reservoir	411-32-09
		10	Ground Level Service Reservoir	411-32-10
		11	Summer Storage Tank	411-32-11
33	Public Lighting	01	Lighting on Main Roads	411-33-01
		02	Lighting on Lanes & By-lines	411-33-02
40	Plant & Machinery	01	Roads	411-40-01
		02	Water Supply	411-40-02
		03	Transport	411-40-03
		04	Electrical	411-40-04
		05	Others	411-40-05
50	Vehicles	01	Ambulance	411-50-01
		02	Buses	411-50-02
		03	Cars & Jeeps	411-50-03
		04	Cranes/JCB/Proclainer	411-50-04
		05	Trucks	411-50-05
		06	Tankers	411-50-06
		07	Sweeping Machines	411-50-07
		08	Autos	411-50-08
		09	Tractors	411-50-09
		10	Two Wheelers	411-50-10
		11	Other Vehicles	411-50-11

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
60	Office & Other Equipments	01	Air Conditioners	411-60-01
		02	Computers	411-60-02
		03	Faxes	411-60-03
		04	Photocopiers	411-60-04
		05	Refrigerators	411-60-05
		06	Network Equipment	411-60-06
		07	Networking Cabling	411-60-07
		08	TV	411-60-08
		11	Other Equipment	411-60-11
70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets & Partitions	411-70-01
		02	Cupboards	411-70-02
		03	Fans	411-70-03
		04	Electrical Fittings	411-70-04
		05	Tables & Chairs	411-70-05
		11	Others	411-70-11
80	Other Fixed Assets			411-80-00
412	Capital Work-In-Progress			
20	Capital work in Progress - Buildings	01	Office Buildings	412-20-01
		02	Commercial Complex	412-20-02
		03	Hospitals, Dispensaries & Health Posts	412-20-03
		04	Community Halls & Reading Rooms	412-20-04
		05	Guest Houses	412-20-05
		06	Staff Quarters	412-20-06
		07	Public Latrines & Urinals	412-20-07
		08	School Buildings	412-20-08
		09	Stadium	412-20-09
		11	Other Buildings	412-20-11
30	Roads & Bridges	01	Concrete Road	412-30-01
		02	Black Topped Roads	412-30-02
		03	Link Roads, Parallel Roads & Slip Roads	412-30-03

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		04	Footpaths & Table Drains	412-30-04
		05	Bridges & Culverts	412-30-05
		06	Fly-Overs & Over Bridges	412-30-06
		07	Subways & Causeways	412-30-07
		08	Foot-Over Brides	412-30-08
		11	Others	412-30-11
31	Sewerage and Drainage	01	Underground Drains	412-31-01
		02	Major Drains	412-31-02
		03	Minor Drains	412-31-03
32	Water Works	01	Water Works	412-32-01
		02	Open/bore Wells	412-32-02
		03	Reservoirs	412-32-03
		04	Pump House	412-32-04
		05	Water Mains	412-32-05
		06	Distribution lines	412-32-06
		07	Water bodies - Major	412-32-07
		08	Water bodies - Minor	412-32-08
		09	Elevated Service Reservoir	412-32-09
		10	Ground Level Service Reservoir	412-32-10
		11	Summer Storage Tank	412-32-11
33	Public Lighting	01	Lighting On Main Roads	412-33-01
		02	Lighting On Lanes & By-lanes	412-33-02
40	Plant & Machinery	01	Roads	412-40-01
		02	Water Supply	412-40-02
		03	Transport	412-40-03
		04	Electrical	412-40-04
		05	Others	412-40-05
50	Vehicles	01	Ambulance	412-50-01
		02	Buses	412-50-02
		03	Cars & Jeeps	412-50-03
		04	Cranes/JCB/Proclainer	412-50-04
		05	Trucks	412-50-05
		06	Tankers	412-50-06
		07	Sweeping machines	412-50-07

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		08	Autos	412-50-08
		09	Tractors	412-50-09
		10	Two wheelers	412-50-10
		11	Other Vehicles	412-50-11
70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets & Partitions	412-70-01
		02	Cupboards	412-70-02
		03	Fans	412-70-03
		04	Electrical Fitting	412-70-04
		05	Tables & Chairs	412-70-05
		11	Others	412-70-11
80	Other Fixed Assets			412-80-00
420	Investments - General Fund			
10	Central Government Securities			420-10-00
20	State Government Securities			420-20-00
30	Debentures and Bonds			420-30-00
40	Preference Shares			420-40-00
50	Equity Shares			420-50-00
60	Units of Mutual Funds			420-60-00
80	Other Investments	01	Fixed Deposits	420-80-01
90	Accumulated Provision			420-90-00
421	Investments - Other Funds			
10	Central Government Securities			421-10-00
20	State Government Securities			421-20-00
30	Debentures and Bonds			421-30-00
40	Preference Shares			421-40-00
50	Equity Shares			421-50-00
60	Units of Mutual Funds			421-60-00
80	Other Investments	01	Fixed Deposits with Banks	421-80-01

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
90	Accumulated Provision			421-90-00
430	Stock - in- hand			
10	Stores	01	Engineering Stores	430-10-01
		02	Transport Stores	430-10-02
		03	Medical Stores	430-10-03
		04	Central Stationary Stores	430-10-04
20	Loose Tools			430-20-00
80	Others			430-80-00
431	Sundry Debtors (Receivables)			
10	Receivables for Property Taxes	01	Private Properties	431-10-01
		02	Government Properties	431-10-02
		03	Vacant Lands	431-10-03
19	Receivable for Other Taxes	01	Private Properties	431-19-01
		02	Government Properties	431-19-02
		03	Other Taxes	431-19-03
20	Receivables for Cess			431-20-00
30	Receivable for Fees & User Charges	01	Water Supply	431-30-01
		02	Trade License	431-30-02
		03	Others	431-30-03
40	Receivable from other sources	01	Rent	431-40-01
		02	Interest Accrued & Due	431-40-02
		03	Interest Accrued but not due	431-40-03
		04	Interest Receivable on Employee Loans	431-40-04
		05	Others	431-40-05
50	Receivable from Government	01	State Government	431-50-01
		02	Central Government	431-50-02
		03	Government Departments	431-50-03
		04	Public Sector Undertakings	431-50-04
80	Receivables control accounts	01	Property Taxes	431-80-01

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
<i>State Govt Cess/ levies in Taxes - Control accounts</i>				
91	State Govt Cess/ levies in Property Taxes - Control account			431-91-00
92	State Govt Cess/ levies in Water Taxes - Control account			431-92-00
99	State Govt Cess/ levies in Other Taxes - Control account			431-99-00
432	Accumulated Provisions against Debtors (Receivables)			
10	Provision for outstanding Property Taxes			432-10-00
11	Provision for outstanding Water Taxes			432-11-00
12	Provision for outstanding Other Taxes			432-12-00
20	Provision for outstanding Cess			432-20-00
30	Provision for outstanding Fees & User Charges			432-30-00
40	Provision for outstanding other receivable			432-40-00
91	State Govt Cess/ levies in Property Taxes - Provision account			432-91-00
92	State Govt Cess/ levies in Water Taxes - Provision account			432-92-00
99	State Govt Cess/ levies in Other Taxes - Provision account			432-99-00
440	Pre-paid Expenses			
10	Establishment			440-10-00
20	Administration	01	Rent, Rates Taxes	440-20-01

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		02	Insurance	440-20-02
		11	Others (Prepaid Expenses)	440-20-11
30	Operations & Maintenance	01	Annual Maintenance Contracts	440-30-01
450	Cash and Bank balance			
10	Cash	01	Cash On Hand	450-10-01
		02	Cash In Transit	450-10-02
		51	Cheques-in-hand	450-10-51
		91	Inter Bank Account Fund Transfer	450-10-91
Balance with Bank - Municipal Fund				
21	Nationalised Banks	01	State Bank of India	450-21-01
		02	State Bank of Hyderabad	450-21-02
		03	Andhra Bank	450-21-03
		04	Canara Bank	450-21-04
22	Other Scheduled Banks	01	ICICI Bank	450-22-01
		02	IDBI Bank	450-22-02
		03	HDFC Bank	450-22-03
23	Scheduled Co-operative Banks			450-23-00
24	Post Office			450-24-00
Balance with Bank - Special Funds				
41	Nationalised Banks	01	State Bank Of India	450-41-01
		02	State Bank Of Hyderabad	450-41-02
		03	Andhra Bank	450-41-03
		04	Canara Bank	450-41-04
42	Other Scheduled Banks	01	ICICI Bank	450-42-01
		02	IDBI Bank	450-42-02
		03	HDFC Bank	450-42-03
43	Scheduled Co-operative Banks			450-43-00
44	Post Office			450-44-00
Balance with Bank - Grant Funds				
61	Nationalized Banks	01	State Bank Of India	450-61-01
		02	State Bank Of Hyderabad	450-61-02

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
62	Other Scheduled Banks			450-62-00
63	Scheduled Co-operative Banks			450-63-00
64	Post Office			450-64-00
460	Loans, Advances and Deposits			
10	Loans and advances to employees	01	House Building Advance	460-10-01
		02	Vehicle Advance	460-10-02
		03	Computer Advance	460-10-03
		04	Festival Advance	460-10-04
		05	Education Advance	460-10-05
		06	Other Advance	460-10-06
		07	Pay advance	460-10-07
		08	LTC Advance	460-10-08
		09	Marriage Advance	460-10-09
		10	Medical Advance	460-10-10
		11	Spl Festival Advance	460-10-11
20	Employee Provident Fund Loans			460-20-00
30	Loans to Others			460-30-00
40	Advance to Suppliers and contractors	01	Suppliers	460-40-01
		02	Contractors	460-40-02
		03	Expenses	460-40-03
		04	Materials Issued to Contractors	460-40-04
50	Advance to others	01	Employees for works	460-50-01
		02	Travel Advance	460-50-02
		03	Imprest	460-50-03
		04	Executing agency for projects	460-50-04
60	Deposits with external Agencies	01	Telephone	460-60-01
		02	Electricity	460-60-02
		03	Petrol Pumps	460-60-03
		11	Other Deposit with External Agencies	460-60-11
80	Other Current Assets	01	HP Instalments receivable	460-80-01
		11	Others	460-80-11

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
461	Accumulated Provisions against Loans, Advances and Deposits			
10	Loans to Others			461-10-00
20	Advances			461-20-00
30	Deposits			461-30-00
470	Other Assets			
10	Deposit Works – Expenditure	01	Civil Works	470-10-01
		02	Electric Works	470-10-02
		03	Other Works	470-10-03
20	Inter Unit Accounts			470-20-00
		51	Inter Fund Transfer	470-20-51
30	Interest Control Payable			470-30-00
480	Miscellaneous Expenditure to be written off			
10	Loan Issue Expenses	01	Deferred Revenue Expenses	480-10-01
20	Discount on Issue of loans			480-20-00
30	Others			480-30-00