



GOVERNMENT OF KERALA

Abstract

Local Self Government Department – Prescribing the Accounting Policies and Codification Structure for the accounting for the Panchayats-Orders issued.

Local Self Government (AA) Department

GO(Ms)No.152/2011/LSGD Dated, Thiruvananthapuram, 26.07 .2011.

Read:- (1). G.O. (Rt) No. 1694/2009/LSGD dated 09.07.2009
(2). GO (Ms) No. 308/2010/LSGD dated 23/12/2010
(3). Notification issued in SRO No. 266/2011 under GO(Ms) No. 83/11/LSGD dated 28.03.2011

ORDER

As per the Government Order read as 1st paper above, Government issued orders constituting a Guidance Team and a Writing Team for drafting the Kerala Panchayat Raj (Accounts) Rules and the Kerala Panchayat Raj Accounts Manual, based on the accrual based double entry accounting system. The draft Rules and draft Manual were received by Government. Government instructed the Information Kerala Mission to develop the necessary software application, based on the draft Rules and Manual, for the implementation of accrual based double entry accounting system in the three tier Panchayats.

2.Government issued orders as per the Government Order read as 2nd paper above that the accrual based double entry accounting system would be introduced in the three tier Panchayats in the State with effect from 1st April 2011. The Information Kerala Mission developed Saankhya KPRAR Software Application, based on the draft Rules and Manual. As per the Government Order read as 2nd paper above, the use Saankhya, Double Entry Accounting Application, was made mandatory in the three tier Panchayats with effect from 1st April 2011. Government issued the Kerala Panchayat Raj (Accounts) Rules, 2011, vide the notification read as 3rd paper above. The Draft Accounts Manual is under scrutiny of Government. The Kerala Panchayat Raj Accounts Manual, containing detailed provisions on accounting will be issued soon, on completion of scrutiny.

3.The pilot implementation of Saankhya has commenced in the seven Grama Panchayats of Nemom Block and in the Nemom Block Panchayat of Thiruvananthapuram District with effect from 1st April 2011. Government have decided to implement Saankhya, stage by stage, throughout the State in the three tier Panchayats and to complete the implementation during the year 2011-12. Until Saankhya becomes online, each Panchayat shall continue to maintain its accounts manually, using the existing formats and registers in the cash based single entry system.

4. In view of the fact that the Accounts Manual has not been issued, it has become necessary to lay down the Accounting Policies and the Codification Structure of the Panchayat Raj Accounts. Rule 84 of the Accounts Rules empowers the Government to issue manuals, orders, circulars and guidelines for the maintenance of accounts.

5. Government, after careful consideration of the matter and in exercise of the powers under Rule 84 of the Kerala Panchayat Raj (Accounts) Rules, 2011 hereby issue orders prescribing the Significant Accounting Policies and the detailed Codification Structure for the Panchayat Raj Institutions, for compliance of all the three tier Panchayats of the State, as per Annexure to this Government Order. The contents of the Annexure are (1) Significant Accounting Policies (2) fund Codes (3) Function Codes (4) Functionary Codes (5) Account Head Codes.

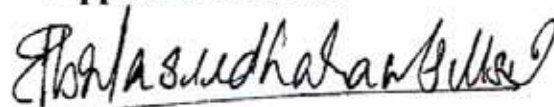
By Order of the Governor,
JAMES VARGHESE
Principal Secretary to Government

To

The Principal Accountant General (Audit), Kerala, Thiruvananthapuram
The Principal Accountant General (A&E), Kerala, Thiruvananthapuram
The Principal Accountant General (LBAA), Kerala, Thiruvananthapuram.
The Director of Panchayats, Thiruvananthapuram
The Commissioner of Rural Development, Thiruvananthapuram
The State Performance Audit Officer, LSGD, Thiruvananthapuram
The Director of Local Fund Audit, Thiruvananthapuram
The Secretaries of all District Panchayats, Block Panchayats and Grama Panchayats
The Executive Chairman & Director, Information Kerala Mission,
Thiruvananthapuram
The Director, KILA, Mulamkunnathukavu, Thrissur
The Director of Information & Public Relations, Thiruvananthapuram
(For issuing press release)

Stock file/Office copy

Approved for issue



Section Officer

SIGNIFICANT ACCOUNTING POLICIES

1. The Financial Statements of the Panchayats shall contain, as notes to accounts, a Statement of Significant Accounting Policies adopted in preparing and presenting such information. The Significant Accounting Policies as mentioned in this chapter shall be followed consistently each year.
2. The Accounting Policies shall be uniformly followed by all Panchayats and across all 'Funds'.
3. The following Accounting Policies shall govern the recording, accounting and treatment of transactions relating to various activities as given below. While the Accounting Policies, in principle, apply to all Panchayats of Kerala, their applicability will depend on the specific nature and materiality of activities performed by individual Panchayats.

Taxes

Property Tax

- a. Revenue in respect of Property Tax shall be recognised in the period in which it becomes due and demand is ascertainable.
- b. In case of new or changes in assessments, it shall be accrued in the half year in which the demand is served.
- c. Collections to be made on behalf of Library Council i.e., Library Cess, which is included in the Property tax demand shall be reckoned together with Property tax demand and credited to a control account called "State Government Levies in Taxes- Control Account."
- d. The liability towards dues to the Government for collections on its behalf shall be recognised as and when they are collected.

Profession Tax

- e. Revenues in respect of Profession Tax on Institutions/Professionals/Traders shall be accrued in the year to which it pertains when demands are ascertainable.
- f. Revenues in respect of Profession Tax from employees shall be recognised on actual receipt.

Advertisement Tax

- g. Advertisement Tax, if auctioned to external agencies, shall be recognised as income on accrual basis as per the terms of agreement. If not auctioned, the Advertisement Tax shall be recognized on actual receipt.

Entertainment Tax, Show Tax and Service Tax

- h. Entertainment Tax, Show Tax and Service Tax shall be recognised as income on actual receipt.

General Policies in respect of Taxes recognised on accrual basis

- i. Interest element and penalties, if any, in demand shall be reckoned only on receipt.
- j. Revenue in respect of Notice Fee, Warrant Fee and Other Fees charged shall be recognised on actual receipt.
- k. In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the Panchayat in the demand, based on the following provisioning norms:
 - Outstanding for more than 2 year but not exceeding 3 years: 25%
 - Outstanding for more than 3 years but not exceeding 4 years: 50% (additional 25%)
 - Outstanding for more than 4 years but not exceeding 5 years: 75% (additional 25%)
 - Outstanding for more than 5 years: 100% (additional 25%)
- l. While making provision for receivables as stated above, the relevant proportion 'State Govt. Levies in Property Taxes - Control account' shall also be provided by debiting to a separate account.
- m. Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the Panchayat.
- n. Refunds and remissions of taxes for the current year shall be adjusted against the income and if they pertain to previous years, they shall be treated as prior period expense, wherever applicable.
- o. Write-offs of taxes shall be adjusted against the provisions made and to that extent the recoverable amount shall get reduced.
- p. Any subsequent collection or recovery of 'Receivables for Property Tax' which was already written off shall be recognised as a 'Prior Period Income'.
- q. Demands raised with retrospective effect shall be treated as 'Prior Period Income' to the extent it pertains to earlier years.
- r. In cases of revisions to demand, if related to earlier years, any increase in demand shall be treated as 'Prior Period Income' and any decrease in demand shall be treated as 'Prior Period Expense'.
- s. Part-payments received shall be first adjusted against penal interest, arrear demand and current demand in the listed order. The adjustments against demand shall be proportionately divided between Property Tax and Library Cess.
- t. Advance/ excess payment of taxes shall be treated as a liability till the tax becomes due, at which point, it shall be adjusted against receivables.
- u. In the case of self-assessment of tax, income shall be accrued based on records available with the Panchayat when it becomes due as per the provisions of the Act. Further, changes arising out of self-assessment will be treated as 'Change in Demand' and will be accounted accordingly.

Water Supply

- a. Revenue in respect of Water Charges and Water Meter Rent shall be recognised in the period in which they become due and demands are ascertainable.
- b. Revenue in respect of Notice Fee, Warrant Fee and Other Fees shall be recognised when the bills for the same are raised.
- c. Revenue in respect of Connection Charges for Water Supply shall be recognised on actual receipt.
- d. Revenue in respect of Water Tanker Charges, Road Cutting Charges and Penalties shall be recognised on actual receipt.
- e. In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the Panchayat in the demand as follows:
 - Outstanding for more than 2 year but not exceeding 3 years: 50%
 - Outstanding for more than 3 years: 100% (additional 50%).
- f. Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the Panchayat.
- g. Refunds, remissions of taxes/ charges for the current year shall be adjusted against the income and if they pertain to previous years then they shall be treated as prior period expense.
- h. Write-offs of taxes/ charges shall be adjusted against the provisions made and to that extent the recoverable amount gets reduced
- i. Any subsequent collection or recovery of 'Receivables for Water Charges' which were already written off shall be recognised as a 'Prior Period Income'
- j. Advance/ excess payment of taxes/ charges shall be treated as a liability till the tax/ charge becomes due, at which point, it shall be adjusted against receivables.
- k. Part-payments received shall be first adjusted against penal interest, arrear demand and current demand in the listed order.

Electricity

- a. Revenue in respect of Electricity Charges shall be recognised in the period in which they become due and demands are ascertainable.
- b. Revenue in respect of Notice Fee, Warrant Fee and Other Fees shall be recognised when the bills for the same are raised.
- c. Revenue in respect of Connection Charges for Electricity shall be recognised on actual receipt.
- d. Revenue in respect of Penalties shall be recognised on actual receipt.
- e. In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the Panchayat in the demand as follows:
 - Outstanding for more than 2 years but not exceeding 3 years: 50%
 - Outstanding for more than 3 years: 100% (additional 50%).
- f. Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the Panchayat

- g. Refunds, remissions for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item.
- h. Write-offs of charges shall be adjusted against the provisions made and to that extent recoverable gets reduced
- i. Any subsequent collection or recovery of 'Receivables of Electricity Charges' which were already written off shall be recognised as a 'Prior Period Income'.
- j. Advance/ excess payment shall be treated as a liability till the charge becomes due, at which point, it shall be adjusted against receivables.
- k. Part-payments received shall be first adjusted against penalty and interest, arrear demand and current demand in the listed order.

Rentals, Fees and Other Sources of income

- a. Revenue in respect of License Fee for Dangerous and Offensive Trades and License Fee under Prevention of Food Adulteration Act shall be accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.
- b. Revenues in respect of rents from properties shall be accrued based on terms of agreement.
- c. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the Panchayat, shall be recognised in the period in which they become due, i.e., when demand is ascertainable.
- d. Fees for certificates & extracts, search fees, permit fee for construction of buildings sale of products, sale of scrap, sale of tender forms, etc. shall be recognised on actual receipt.
- e. The other incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Panchayat, shall be recognised on actual receipt.
- f. Revenue in respect of Notice Fee, Warrant Fee and Other Fees shall be recognised on actual receipt.
- g. Interest element and Penalties, if any, in demand shall be reckoned only on receipt.
- h. In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of Panchayat in the demand, based on the following provisioning norms:
 - Outstanding for more than 2 years but not exceeding 3 years: 50%
 - Outstanding for more than 3 years: 100% (additional 50%)
- i. Any additional provision for demand outstanding required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the Panchayat.
- j. Refunds, remissions of Other Incomes for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item, wherever applicable.
- k. Write-offs of Other Incomes shall be adjusted against the provisions made and to that, extent recoverable gets reduced.

- l. Any subsequent collection or recovery of 'Receivables of Rental, Fees and Other Incomes' which were already written off shall be recognised as a 'Prior Period Income'.
- m. Advance/ excess payment shall be treated as a liability till the tax/ charge becomes due, at which point, it shall be adjusted against receivables.
- n. Part-payments received shall be first adjusted against penalty and interest, arrear demand and current demand in the listed order.

Public Works

- a. The cost of fixed assets shall include cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental expenditures incurred up to that date.
- b. Any addition to or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset shall be capitalised and included in the cost of asset. Revenue expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, shall be charged off unless it results in increase of capacity or operating efficiency of the fixed asset, or extends its useful economic life
- c. Assets under erection/installation on existing projects and capital expenditures on new projects (including project stores) shall be shown as "Capital Work-in-Progress".
- d. Provisions shall be made at the year-end for all bills received up to a cut off date. The cut-off date shall be 30 days before the date prescribed for the finalisation of Annual Financial Statements under the Rules, ie. 15th April.
- e. The Earnest Money Deposit, Security Deposit and Retention Money, if forfeited, shall be recognised as income when the right for claiming refund of deposit has expired. Non Cash items received as Deposit shall not be accounted till the same is encashed. On encashment, it shall be recognised as a liability or income, as applicable.
- f. Deposit received under Deposit works shall be treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it shall be reduced from the liability.
- g. Deposit given under Deposit works shall be treated as an asset till such time the projects for which money is given is completed. Upon completion of the projects, the cost incurred shall be capitalised and reduced from the deposit.
- h. Revenue in respect of rent of equipment provided to the contractors, deducted from their bills shall be recognised as and when the deductions are made.
- i. Statutory deductions like Income Tax, Value Added Tax, Kerala Construction Workers Welfare Fund, etc., made from the Contractors bill to be recognised when the deductions are made.

Stores

- a. Expenditure in respect of material, equipment, etc., procured shall be recognised on accrual basis, i.e., on admission of bill by the Panchayat in relation to materials, equipment, etc., delivered.
- b. The cost of inventories shall include the purchase price including the expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc.
- c. The Earnest Money Deposit, Security Deposit and Retention Money, if forfeited, shall be recognised as income when the right for claiming refund of deposit has expired. Non Cash items received as Deposit shall not be accounted till the same is encashed. On encashment, it shall be recognised as a liability or income, as applicable.
- d. Accounting of 'goods received & accepted but no bills received' as at the cut off date shall be accounted based on purchase orders. The cut-off date shall be 30 days before the date prescribed for the finalisation of Annual Financial Statements under the Rules.
- e. The stock lying at the period-end shall be valued at cost in accordance with the First in – First out Method.
- f. Revenue in respect of disposal of stores shall be recognised on actual receipt.
- g. Consumption of stores used for repairs and maintenance shall be charged to Income & Expenditure Account. If it is used in construction/creation of a fixed asset, it shall be added to the cost of the asset.
- h. Inventories of consumable supplies such as stationery, fuel, etc., shall be charged to revenue at the time of purchase.
- i. Statutory deductions like Income Tax, Value Added Tax, etc. made from the Supplier's bill to be recognised when the deductions are made.

Employee Related Transactions

- a. Expenditures on Salaries and other allowances shall be recognised as and when they are due for payment.
- b. Statutory deductions from salaries including those for Income tax, Profession tax, Subscription to Provident Fund, etc., shall be recognised as liability in the same period in which the corresponding salary is recognised as expenditure.
- c. Pension contribution made by the Panchayat shall be recognised as and when it is due.
- d. Liability towards leave encashment shall be recognised as and when the amount is determined.
- e. Bonus, Festival allowance and medical reimbursements to the employees shall be recognised as expenditure as and when they are due for payment.

Other Revenue Expenditures

- a. Other Revenue Expenditures shall be treated as expenditures as and when they become due.
- b. Provisions shall be made at the year-end for all bills received up to a cut off date. The cut-off date shall be 30 days before the date prescribed for the finalisation of Annual Financial Statements under the Rules.
- c. Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period shall be treated as an expenditure for the period in which benefit arises and/or services are received.
- d. The expenditure for the current period shall include the proportionate value of the benefits and/or services arising in the current period even if the payment therefore has been made in the previous period.

Grants, Funds and Contributions

- a. General Grants and Funds, eg. General Purpose Fund, which are of revenue nature, shall be recognised as income on actual receipt.
- b. Specific Grants and funds towards revenue expenditure, received prior to the incurrance of the expenditure (received in advance), shall be treated as a liability till such time that the expenditure is incurred.
- c. Grants received or receivable in respect of specific revenue expenditure, eg. Maintenance Fund, shall be recognised as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- d. Grants and funds received towards capital expenditure shall be treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount shall be treated as a capital receipt and shall be transferred from the respective Specific Grant and fund Account to Capital Contribution.
- e. In the case of Schemes where the Panchayat receives funds which is treated as a loan and shall be recovered from the beneficiaries, the amount received for the Scheme shall be shown as a liability. The amount disbursed to the beneficiaries shall be shown as a recoverable (current asset).
- f. In case of Indirect grants (expenditures of the Panchayat met directly by the government) where deduction is made by the Government for service provided, loan recovery, etc., gross amount shall be accounted as grant, and the amount deducted shall be accounted as expenditure or loan repayment.
- g. In the case of building/ construction of an asset by an external Government controlled agency out of Government grants with the pre-condition that the asset thus built/ constructed would be immediately handed over to the Panchayat, the whole of the capital cost of the asset as well as the grant shall be shown in the books of accounts of the said Panchayat on transfer of the asset.

- h. Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the Panchayat shall be treated as a liability till such time it is used for the intended purpose. Upon utilisation for the intended purpose, the extent of liability shall stand reduced with the value of such utilisation and no further treatment, as a capital receipt shall be required.
- i. Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) shall be accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it shall be recorded at a nominal value (e.g. Rupee One).
- j. Income on investments made from 'Specific Grant and Funds received in advance' shall be recognised and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' shall also be recognised and credited/debited to the Specific Grant.

Borrowings

- a. Interest expenditure on loan shall be recognised on accrual basis.
- b. Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets shall be capitalised.
- c. A provision shall be made for the interest accrued between the date of last payment of interest and the date of financial statements and shall be charged to the current period's Income and Expenditure Statement.
- d. The expenditures incurred while issuing debentures or bonds (Issue Expenditures) shall be deferred and amortised in equal installments over a period of 5 years or the tenure of the loan whichever is earlier. In case, the debentures and bonds are prematurely redeemed, the amount of issue expenditures outstanding during the year shall be written-off and charged to the Income and Expenditure Statement as expenditure of the year when this happens. However, all other expenditures in respect of raising loans other than those considered, as issue expenditures shall be expensed off in the year in which they are incurred.

Special Funds

- a. Special Funds shall be treated as a liability on their creation.
- b. Income on investments made from Special Fund shall be recognised and credited to Special Fund, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the Special Fund shall be recognised and credited/debited to Special Fund Account.
- c. Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, shall be charged to that Special Fund.
- d. On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset shall be transferred from the respective Special Fund to the Special Fund (Utilised).

Investments

- a. Investment shall be recognised at cost of investment. The cost of investment is to include cost incurred in acquiring investment and other incidental expenditures incurred for its acquisition.
- b. All long-term investments shall be carried / stated in the books of accounts at their cost. However in the event of any permanent diminution in their value as on the date of Balance Sheet, these shall be provided for.
- c. Short-term investments shall be carried at their cost or market value (if quoted), whichever is lower.
- d. Interest on investments shall be recognised as and when due. At period-ends, interest shall be accrued proportionately.
- e. Dividend on investments shall be recognised on actual receipt.
- f. Profit/loss, if any, arising on disposal of investment (net of selling expenditure such as commission, brokerage, etc) from the Panchayat Fund shall be recognised in the year when such disposal takes place.
- g. Income on investments made from Special Fund and Grants under specific Scheme shall be recognised and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expenditure such as commission, brokerage, etc) made from the Special Fund and Grants under specific Scheme shall be recognised and credited/debited to Special Fund Account and Grant under specific scheme Account respectively.

Fixed Assets

- a. All Fixed Assets shall be carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
- b. Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset shall be capitalised and included in the cost of fixed asset.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, shall be recorded at nominal value of Re. 1/-.
- d. Where the assets are compulsorily acquired for non-payment of taxes or duties, the unpaid amount as appearing in the books constitutes the consideration for the acquisition and the asset acquired should accordingly be recorded at such amount.
- e. Revaluation of assets shall be done only with the written sanction of the Government. An increase in net book value arising on revaluation shall be credited to a reserve account under the Panchayat fund as 'Revaluation

Reserve Account'. A decrease in net book value arising on revaluation of fixed assets shall be charged to Income and Expenditure Account.

- f. Revaluation of a class of assets should not result in the net book value of that class being greater than the recoverable amount of the assets of that class.
- g. Revaluation reserve shall be reduced by transfer of equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.
- h. Depreciation shall be charged by Straight Line Method (SLM) on all fixed assets except land. The rate of depreciation for each type of fixed assets will be based on the estimated useful life and will be prescribed by the Government. All assets costing less than Rs. 5,000 shall be depreciated at 100% in the year of purchase.
- i. All assets which have been fully depreciated shall be carried at a book value of Re. 1/-.
- j. Depreciation shall be provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year. Depreciation shall be provided at half the rates for assets, which are purchased / constructed on or after October 1 of an Accounting Year.
- k. Depreciation shall be provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation shall be provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.
- l. Assets recorded in the register but not physically available shall be written off after a specified period after obtaining specific sanction from the Government.
- m. Land that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes shall be valued at Re. 1/-.
- n. Where the ownership of the asset has not been transferred in favour of the Panchayat, but the asset is in the permissive possession of the Panchayat, it shall be included in the Fixed Asset Register with Re. 1/- as its value. However there should be a clear mention in the Register that in case the Government takes back the asset at any point of time in future, reversal of entry shall be made in the Fixed Asset Register. Cost of developing such assets, if any, shall be booked under the respective head of accounts.
- o. No depreciation shall be charged on those assets for which the value is taken as Re. 1/- e.g. assets acquired free of cost, assets not transferred in the name of the Panchayat, etc.
- p. Cost of land improvements such as leveling, filling or any other developmental activity shall be capitalised as a part of the cost of land.
- q. Statues and Heritage Assets - Statues and valuable works of art shall be charged at original cost and no depreciation shall be charged thereon.
- r. Land pertaining to Parks and Playgrounds including the cost of development of land shall be booked under land. Other amenities to Parks and Playgrounds shall be capitalised as 'Parks and Playgrounds'
- s. Any building /structures/ plant and machinery, etc., constructed/ installed in the Parks and Playgrounds and used for other purposes shall be booked under the appropriate heads of account.

- t. Assets identified and evaluated technically as obsolete and held for disposal shall be stated at their net book value or estimated net realisable value, whichever is lower.
- u. Intangible assets of the Panchayat including computer software shall be valued at cost plus consultants costs incurred, in implementing the software. It shall be capitalized, only when the intangible asset is developed and which can be used by Panchayat over a period of time to derive economic benefits from it. In case it is not so, the entire amount will be charged to revenue, in the year in which it is incurred. The intangible assets acquired shall be amortised over a period of five years or useful life, whichever is earlier.
- v. If the Panchayat has taken a loan, or other borrowings for the construction of an asset or a group of assets, interest shall be capitalised to that particular asset or the group of assets. If a particular loan cannot be identified for a specific asset, then capitalisation should be made at weighted average rate. The weighted average rate will be applicable after taking into consideration the period of completion/ building of assets and the amount invested in relation thereto.
- w. Borrowing cost shall include interest and commitment charges on the Bank borrowings and other short term and long term borrowings and amortisation of discounts or premiums related to the borrowings.
- x. Capitalisation of the borrowing cost shall cease when substantially all the activities that is necessary to prepare the asset for its intended use or sale is complete. An asset is normally ready for its intended use or sale when its physical construction or production is complete even though the routine administrative work might still continue.
- y. Depreciation on assets on which grant has been received shall be calculated on the gross value of Fixed Asset, i.e., without deducting the grant amount from asset value.

Lease and Hire Purchase

- a. Finance lease in the books of the Panchayat when it is the lessee
 - i. At the commencement of the lease term, finance leases shall be recorded as an asset and a liability. Such recognition shall be at an amount equal to the cost.
 - ii. Finance lease payments shall be apportioned between the finance charge and the reduction of the outstanding liability. The finance charge shall be allocated as to produce a constant periodic rate of interest on the remaining balance of the liability for each of the period.
 - iii. Depreciation on such assets shall be provided at the same rates as in case of owned assets.
- b. Operating lease in the books of the Panchayat when it is the lessor
 - i. Assets given under operating lease shall be accounted as own assets in the same manner similar to any other fixed assets owned and used by the Panchayat.
 - ii. Lease income from operating leases shall be recognised as income on a straight-line basis over the lease term. Lease income shall be accrued on the respective due dates.

- iii. Any amount incurred that results in improvement or increase of the useful life of the assets under operating lease shall be capitalised as like any other asset used by the Panchayat for its own operations.
- iv. Depreciation on such assets shall be provided at the same rates as in case of owned assets.
- c. Hire purchase in the books of the Panchayat when it is the buyer
 - i. The purchase price shall be capitalised as the cost of fixed assets at the time of entering into the Hire Purchase agreement..
 - ii. Hire Purchase (HP) installments shall be apportioned between the finance charge and the reduction of the principal outstanding. The finance charge shall be allocated so as to produce a constant periodic rate of interest on the remaining balance of the liability.
 - iii. The total amount of interest portion out of the 'HP Payable' shall be accounted by debiting to a control account under current assets. This amount will be adjusted on accounting of finance charges.
 - iv. The depreciation principle for assets purchased under HP should be consistent with that for owned assets.
- d. Hire purchase in the books of the Panchayat when it is the seller
 - i. The sale price (including the interest portion) shall be accounted as receivable from HP agreement;
 - ii. HP installments shall be apportioned between the interest income and the reduction of the principal amount receivable (the finance income shall be allocated so as to produce a constant periodic rate of interest on the remaining balance of the receivable);
 - iii. The total amount of interest portion out of the 'HP Receivable' shall be accounted by crediting to a control account under current assets. This amount will be adjusted while accounting for finance charges.

Loans given

- a. Interest/penal interest on loans shall be recognised as and when due. At period-ends, interest shall be accrued up to the date of the period-end.
 - b. Interest/penal interest earned on loans given out of Specific Fund/Grant shall be directly credited to the Specific Fund/Grant account.
 - c. In exceptional circumstances, when the loans given to employees cannot be recovered, it may be written off, in accordance with the laws in force.
 - d. In respect of all other loans overdue beyond two (2) years, provision shall be made based on the following provisioning norms:
 - Overdue for more than 2 years but not exceeding 3 years: 50%
 - Overdue for more than 3 years: 100% (additional 50%)
 - e. Any additional provision for loans outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the Panchayat.
 - f. Write-offs of bad and doubtful loans shall be adjusted against the provisions made and to that extent, loan outstanding get reduced. In case of inadequate provisions, the write off shall be recognised as expenditure.
-

Fund Codes(Panchayat)

Fund Code	Fund
0010	Panchayat Fund
0011	Panchayat Fund-General
0012	Panchayat Fund-Development Wing Fund

Function Codes(Panchayat)

Function Code	Description
00	General Administration
0001	Elected Representatives
0002	Administration
0003	Election
0004	Festivals and Celebrations
01	Planning & Regulations
0101	Building Regulation
0102	Trade,License/ Regulation
0103	Prevention of Food Adulteration
0104	Economic Planning
0105	Other Licenses, Regulations and Permits
04	Solid and Liquid waste Management
0401	Solid and Liquid Waste Management
0402	Public Comfort Station
0403	Storm Water Drains
05	Civic Amenities
0501	Street Lighting
0502	Markets
0503	Bus Stands
0504	Vehicle Stands
0505	Ferries
0506	Public Parks, Stadiums and Amusements
08	Civil Registration
0801	Birth & Death Registration
0802	Marriage Registration
09	Revenues
0901	Property Tax
0902	Profession Tax
0903	Other Taxes
0904	Rent from Panchayat Properties
0905	Other Revenues
11	General Functions
1101	Survey and Data Collection
1102	Campaigns
1103	Other General Functions
12	Agriculture
1201	Agriculture
13	Animal Husbandary and Dairy Farming
1301	Animal Husbandry and Dairy Farming
14	Minor Irrigation
1401	Minor Irrigation
15	Fisheries

Function Code	Description
1501	Fisheries
16	Social Forestry
1601	Social Forestry
17	Small Scale Industries
1701	Small Scale Industries
18	Housing
1801	Housing
19	Water Supply
1901	Water Supply
20	Electricity and Energy
2001	Electricity and Energy
21	Education
2101	LP Schools
2102	UP School
2103	High School
2104	Higher Secondary School
2105	Vocational Higher Secondary School
2106	Fisheries School
2107	Literacy Programme
2108	Libraries and Reading Rooms
22	Public Works
2201	Roads
2202	Bridges and Culverts
2203	Buildings
23	Public Health and Sanitation
2301	Hospitals and Dispensaries – Allopathy
2302	Hospitals and Dispensaries - Ayurveda
2303	Hospitals and Dispensaries - Homoeo
2304	Hospitals and Dispensaries - Siddha
2305	Hospitals and Dispensaries - Unani
2306	Hospitals - Taluk - Allopathy
2307	Hospitals - Taluk - Ayurveda
2308	Hospitals - Taluk - Homoeo
2309	Hospitals - District - Allopathy
2310	Hospitals - District - Ayurveda
2311	Hospitals - District - Homoeo
2312	Prevention of Epidemic Diseases
2313	Burial and Cremations
2314	Slaughter Houses
2315	Sanitation
24	Social Welfare
2401	Social Welfare
2402	Welfare of Women

Function Code	Description
2403	Welfare of Children
25	Poverty Alleviation
2501	Poverty Alleviation
26	Scheduled caste and Scheduled Tribes Developments
2601	Scheduled Castes Development
2602	Scheduled Tribes Development
27	Sports and Cultural Affairs
2701	Sports and Cultural Affairs
28	Public Distribution System
2801	Public Distribution System
29	Natural Calamities Relief
2901	Natural Calamities Relief
30	Co-operation
3001	Co-operation
40	Grants,Devolutions and Contributions
4001	Grants from Central Government
4002	Grants,Devolutions and Contributions from State Government
4003	Grants and Contributions from Financial Institutions
50	Loans and Advances
5001	Loans and Advances from Central Government
5002	Loans and Advances from State Government
5003	Loans and Advances from Financial Institutions
51	Deposits and Remittance
5101	Deposits and Remittances

Functionary Codes(Panchayat)

01	Panchayath Functionaries
101	Secretary, Village Panchayat/Block Panchayat/District Panchayat
102	Agricultural Officer, Krishi Bhavan/Assistant Director, Agriculture/Deputy Director Agriculture/Principal Agricultural Officer/Superintendent Agricultural Farm/District Soil Conservation Officer/Assis
103	Veterinary Surgeon/ Senior Veterinary Surgeon, Vet /Assistant Director/Deputy Director, Animal Husbandry/Instructor, Dairy Farm/Superintendent Animal Husbandary Farm/Dairy Extension Officer/Assistant
104	Medical Officer, Primary Health Centre/Government Dispensary/ Government Hospital/Medical Officer, Community Health Centre/Block PHC/ Govt. Hospital/District Medical Officer (Health), Allopathy
106	Medical Officer, Homeo Dispensary / Hospital/Taluk Hospital
107	Medical Officer, Ayurveda Dispensary/ Hospital/Taluk Hospital
108	Headmaster, Government Lower Primary School
109	Headmaster, Government Upper Primary School
111	Village Extension Officer/Lady Village Extension Officer/General Extension Officer
112	ICDS Supervisor/Child Development Project Officer/District Women Development Officer
115	Tribal Extension Officer/Tribal Development Officer/Project Officer (ITDP)/Tribal Development
116	Assistant Engineer/Assistant Executive Engineer/Executive Engineer, Local Self Government Department
118	Divisional Forest Officer, Parambikkulam
119	Headmaster, Government High School/Headmaster,Fisheries School/District Education Officer (HQ)/Deputy Director, General Education
120	Principal, Vocational Higher Secondary School
121	Principal, Higher Secondary School
203	Industries Extension Officer/General Manager,District Industries/Superintendent, Tailoring and Garment Making Training Centre/Project Officer, District Khadi and Village Industries
207	Scheduled Caste Development Officer/District Scheduled Caste Development Officer
306	Assistant Engineer, Minor Irrigation
318	Assistant Registrar of Co-operative Societies
321	Deputy Director of Fisheries/Sub Inspector of Fisheries
322	District Social Welfare Officer
324	District Medical Officer (Homoeopathy)
325	District Medical Officer (Indian System of Medicine)
327	Project Officer, Poverty Alleviation Unit/District Mission Co-ordinator, Kudumbasree/District Programme Officer, Social Welfare Department/Assistant Development Commissioner (General), Rural Developme
330	HeadMaster Lower Primary School
331	HeadMaster Upper Primary School
323	District Medical Officer(Health),Allopathy

Functionarywise Functions(Panchayat)

101	Secretary, Village Panchayat/Block Panchayat/District Panchayat
0001	Elected Representatives
0002	Administration
0003	Election
0004	Festivals and Celebrations
0101	Building Regulation
0102	Trade,License/ Regulation
0103	Prevention of Food Adulteration
0104	Economic Planning
0105	Other Licenses, Regulations and Permits
0401	Solid and Liquid Waste Management
0402	Public Comfort Station
0403	Storm Water Drains
0501	Street Lighting
0502	Markets
0503	Bus Stands
0504	Vehicle Stands
0505	Ferries
0506	Public Parks, Stadiums and Amusements
0801	Birth & Death Registration
0802	Marriage Registration
0901	Property Tax
0902	Profession Tax
0903	Other Taxes
0904	Rent from Panchayat Properties
0905	Other Revenues
1101	Survey and Data Collection
1102	Campaigns
1103	Other General Functions
2107	Literacy Programme

2108	Libraries and Reading Rooms
2312	Prevention of Epidemic Diseases
2313	Burial and Cremations
2314	Slaughter Houses
2315	Sanitation
2401	Social Welfare
2501	Poverty Alleviation
2701	Sports and Cultural Affairs
2801	Public Distribution System
2901	Natural Calamities Relief
4001	Grants from Central Government
4002	Grants,Devolutions and Contributions from State Government
4003	Grants and Contributions from Financial Institutions
5001	Loans and Advances from Central Government
5002	Loans and Advances from State Government
5003	Loans and Advances from Financial Institutions
2304	Hospitals and Dispensaries - Siddha
2305	Hospitals and Dispensaries - Unani
1901	Water Supply
2001	Electricity and Energy
5101	Deposits and Remittances
102	Agricultural Officer, Krishi Bhavan/Assistant Director, Agriculture/Deputy Director Agriculture/Principal Agricultural Officer/Superintendent Agricultural Farm/District Soil Conservation Officer/Assistant Executive Engineer, Agriculture
1201	Agriculture
103	Veterinary Surgeon/ Senior Veterinary Surgeon, Vet /Assistant Director/Deputy Director, Animal Husbandry/Instructor, Dairy Farm/Superintendent Animal Husbandry Farm/Dairy Extension Officer/Assistant Director/Senior Veterinary Surgeon/Deputy Director of Dairies
1301	Animal Husbandry and Dairy Farming
104	Medical Officer, Primary Health Centre/Government Dispensary/ Government Hospital/Medical Officer, Community Health Centre/Block PHC/ Govt. Hospital/District Medical Officer (Health), Allopathy
2301	Hospitals and Dispensaries – Allopathy
2306	Hospitals - Taluk - Allopathy
106	Medical Officer, Homeo Dispensary / Hospital/Taluk Hospital
2303	Hospitals and Dispensaries - Homoeo

2308	Hospitals - Taluk - Homoeo
107	Medical Officer, Ayurveda Dispensary/ Hospital/Taluk Hospital
2302	Hospitals and Dispensaries - Ayurveda
2307	Hospitals - Taluk - Ayurveda
108	Headmaster, Government Lower Primary School
2101	LP Schools
109	Headmaster, Government Upper Primary School
2102	UP School
111	Village Extension Officer/Lady Village Extension Officer/General Extension Officer
1801	Housing
112	ICDS Supervisor/Child Development Project Officer/District Women Development Officer
2402	Welfare of Women
2403	Welfare of Children
115	Tribal Extension Officer/Tribal Development Officer/Project Officer (ITDP)/Tribal Development
2602	Scheduled Tribes Development
116	Assistant Engineer/Assistant Executive Engineer/Executive Engineer, Local Self Government Department
2201	Roads
2202	Bridges and Culverts
2203	Buildings
119	Headmaster, Government High School/Headmaster, Fisheries School/District Education Officer (HQ)/Deputy Director, General Education
2103	High School
2106	Fisheries School
120	Principal, Vocational Higher Secondary School
2105	Vocational Higher Secondary School
121	Principal, Higher Secondary School
2104	Higher Secondary School
203	Industries Extension Officer/General Manager, District Industries/Superintendent, Tailoring and Garment Making Training Centre/Project Officer, District Khadi and Village Industries
1701	Small Scale Industries
207	Scheduled Caste Development Officer/District Scheduled Caste Development Officer
2601	Scheduled Castes Development
306	Assistant Engineer, Minor Irrigation
1401	Minor Irrigation
318	Assistant Registrar of Co-operative Societies

3001	Co-operation
321	Deputy Director of Fisheries/Sub Inspector of Fisheries
1501	Fisheries
323	District Medical Officer(Health),Allopathy
2309	Hospitals - District - Allopathy
324	District Medical Officer (Homoeopathy)
2311	Hospitals - District - Homoeo
325	District Medical Officer (Indian System of Medicine)
2310	Hospitals - District - Ayurveda

Account Head Codes(Panchayat)

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
110	00	00	00	Tax Revenue
110	10	00	00	Property Tax
110	10	01	00	Property Tax
110	10	01	01	Property Tax on Residential Buildings
110	10	01	02	Surcharge on Property Tax
110	10	01	03	Property Tax on Non-Residential Buildings
110	11	00	00	Service Tax
110	11	01	00	Service Tax
110	11	01	01	Service Tax u/s 200(2) of KPR Act
110	20	00	00	Profession Tax
110	20	01	00	Profession Tax
110	20	01	01	Profession Tax - Institutions/ Professionals/ Traders
110	20	01	02	Profession Tax - Employees
110	30	00	00	Advertisement Tax
110	30	01	00	Advertisement Tax
110	30	01	01	Advertisement Tax
110	35	00	00	Show Tax
110	35	01	00	Show Tax
110	35	01	01	Show Tax
110	35	01	02	Surcharge on Show Tax
110	40	00	00	Entertainment Tax
110	40	01	00	Entertainment Tax
110	40	01	01	Entertainment Tax
110	51	00	00	Octroi & Toll
110	51	01	00	Toll
110	51	01	01	Toll Charge
110	52	00	00	Cess
110	52	01	00	Land Conversion Cess
110	52	01	01	Land Conversion Cess u/s 200(3) KPR Act
110	90	00	00	Tax Remission & Refund
110	90	01	00	Tax Remission & Refund

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
110	90	01	01	Tax Remission & Refund-Property Tax on residential bulidings
110	90	01	02	Tax Remission & Refund - Service Tax u/s 200(2) of KPR Act
110	90	01	03	Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Traders
110	90	01	04	Tax Remission & Refund - Profession Tax - Employees
110	90	01	05	Tax Remission & Refund - Advertisement Tax
110	90	01	06	Tax Remission & Refund - Show Tax
110	90	01	07	Tax Remission & Refund - Surcharge on Show Tax
110	90	01	08	Tax Remission & Refund - Entertainment Tax
110	90	01	09	Tax Remission & Refund-Property Tax on non-residential bulidings
110	90	01	09	Tax Remission & Refund-Property Tax on non-residential bulidings
120	00	00	00	Assigned Revenues, Shared Taxes and Compensations (BLOCKED)
120	10	00	00	Assigned revenues, Shared Taxes and compensations - Taxes and duties collected by Government
120	10	01	00	Assigned revenues, Shared Taxes and compensations - Taxes and duties collected by Government
120	10	01	01	Assigned revenues, Shared Taxes and compensations - Duty on transfer of property
120	10	01	02	Assigned revenues, Shared Taxes and compensations - Basic Tax Grant
120	10	01	99	Assigned revenues, Shared Taxes and compensations - Others
120	20	00	00	Compensations in Lieu of Taxes/Duties
120	20	01	00	Compensations in Lieu of Taxes/Duties
120	20	01	01	Compensations in Lieu of Taxes/Duties- Vehicle Tax Compensation
120	20	01	99	Compensations in Lieu of Taxes/Duties- Others
120	30	00	00	Compensation in Lieu of Concessions
120	30	01	00	Compensation in Lieu of Concessions
120	30	01	01	Compensation in Lieu of Concessions
130	00	00	00	Rental Income from Panchayat Properties
130	10	00	00	Rent from Land and Buildings
130	10	01	00	Rent from Land and Buildings
130	10	01	01	Rent from Buildings
130	10	01	02	Rent from Lease of Lands
130	20	00	00	Rent from Staff Quarters
130	20	01	00	Rent from Staff Quarters
130	20	01	01	Rent from Staff Quarters

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
130	30	00	00	Rent from Auditoriums and Halls
130	30	01	00	Rent from Auditoriums and Halls
130	30	01	01	Rent from Auditoriums and Halls
130	40	00	00	Daily Rentals from Panchayat Properties
130	40	01	00	Daily Rentals from Panchayat Properties
130	40	01	01	Daily Rentals from Panchayat Properties
130	80	00	00	Other Rents
130	80	01	00	Other Rents
130	80	01	01	Lease Rentals
130	80	01	99	Other Rents
130	90	00	00	Rent Remission and Refund
130	90	01	00	Rent Remission and Refund
130	90	01	01	Rent Remission and Refund - Buildings
130	90	01	02	Rent Remission and Refund - Lease of Lands
130	90	01	03	Rent Remission and Refund - Staff Quarters
130	90	01	04	Rent Remission and Refund - Auditoriums and Halls
130	90	01	05	Rent Remission and Refund - Daily Rentals from Panchayat Properties
130	90	01	99	Rent Remission and Refund - Other Lease rentals
140	00	00	00	Fees & User Charges
140	10	00	00	Empanelment & Registration Charges/ Fees
140	10	01	00	Empanelment & Registration Charges/ Fees
140	10	01	01	Registration Fee under Common Marriage Rules
140	10	01	02	Registration Fee from Private Hospital & Paramedical Institutions
140	10	01	03	Registration Fee from Tutorial Institutions
140	10	01	04	Registration Fee from Contractors
140	10	01	99	Other Empanelment & Registration Fees and Charges
140	11	00	00	Licence Fees
140	11	01	00	Licence Fees
140	11	01	01	Licence Fees for Dangerous and Offensive Trades
140	11	01	02	Licence Fees for Lodges
140	11	01	03	Licence Fees under Places of Public Resort Act
140	11	01	04	Licence Fees under Kerala Cinema Regulation Act

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
140	11	01	05	Licence Fees under Prevention of Food Adulteration Act
140	11	01	06	Licence Fees for Private Markets
140	11	01	07	Licence Fees for Private Slaughter House
140	11	01	08	Licence Fees for Private Parking Areas
140	11	01	09	Licence Fees for Domestic Dogs and Pigs
140	11	01	99	Other Licence Fees
140	11	01	10	Licence Fee for Machinery
140	12	00	00	Fee for Grant of Permit
140	12	01	00	Fee for Grant of Permit
140	12	01	01	Permit Fee for Construction of Buildings
140	12	01	02	Permit Fee for Installation of Machinery
140	12	01	03	Permit Fee for Construction of Factory
140	12	01	99	Fee for Grant of Other Permits
140	13	00	00	Fees for Certificate or Extract
140	13	01	00	Fees for Certificate or Extract
140	13	01	01	Fees for Birth Certificate
140	13	01	02	Fees for Death Certificate
140	13	01	03	Fees for Marriage Certificate
140	13	01	04	Fees for extracts as per RTI Act
140	13	01	99	Fees for Other Certificates or Extracts
140	13	01	05	Fee for Non Availability Certificate
140	20	00	00	Penalties and Fines
140	20	01	00	Penalties and Fines
140	20	01	01	Penalties and Fines - Penal Interest
140	20	01	02	Penalties and Fines - Fines
140	20	01	03	Penalties and Fines - Compounding Fees
140	20	01	04	Penalties and Fines - Birth
140	20	01	05	Penalties and Fines - Death
140	20	01	06	Penalties and Fines - Marriage
140	20	01	07	Penalties and Fines - Licence
140	20	01	08	Penalties and Fines - Fines imposed by Court
140	20	01	99	Penalties and Fines - Other penalties

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
140	20	01	10	Penalties and Fines Delayed Application
140	40	00	00	Miscellaneous Fees
140	40	01	00	Miscellaneous Fees
140	40	01	01	Notice Fee
140	40	01	02	Warrant Fee
140	40	01	03	Ownership Change Fee
140	40	01	04	Permit / License Change Fee
140	40	01	05	Fee for Fitness Certificate of Buildings
140	40	01	06	Search Fee
140	40	01	07	Fee for Inclusion of Name
140	40	01	08	Correction Fees under Marriage Registration (Common) Rules 2008
140	40	01	09	Application Fee
140	40	01	99	Other Fees
140	50	00	00	User Charges Collected
140	50	01	00	User Charges Collected
140	50	01	01	Water Charges Collected
140	50	01	02	Water Connection Charges Collected
140	50	01	03	Rent of Meter and Inspection Charges Collected
140	50	01	04	Electricity Charges Collected
140	50	01	05	Electricity Service Connection Charges Collected
140	50	01	06	Electricity Reconnection Charges Collected
140	50	01	07	Bank Charges Collected
140	50	01	08	Cattle Pound Charges Collected
140	50	01	09	Ferries Charges Collected
140	50	01	10	Public Comfort Station Receipts
140	50	01	11	Market Receipts
140	50	01	12	Bus Stand Receipts
140	50	01	13	Slaughter House Receipts
140	50	01	14	Lorry, Taxi and Other Vehicle Stand Receipts
140	50	01	15	Receipts on Account of Cost of Services Rendered
140	50	01	16	Crematorium Fees
140	50	01	17	Telephone Charges Collected

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
140	50	01	18	Hospital Kiosks receipts
140	50	01	19	Service Charges collected
140	50	01	99	Other User Charges Collected
140	50	01	20	Postage Charges Collected
140	70	00	00	Service/ Administrative Charges
140	70	01	00	Service/ Administrative Charges
140	70	01	01	Restoration Charges for Road Cutting
140	70	01	02	Re-imbusement of Expenses on Removal of Encroachment
140	70	01	03	Re-imbusement of Expenses on Cutting of Trees
140	70	01	04	Re-imbusement of Expenses on Cleaning
140	70	01	05	Re-imbusement of Expenses on Demolition
140	70	01	06	Percentage Charges on Deposit Works Undertaken
140	70	01	99	Re-imbusement of Other Expenses Incurred
140	90	00	00	Fees & User Charges Remission and Refund
140	90	01	00	Remission and Refund - Fees
140	90	01	01	Remission and Refund - Licence Fees
140	90	01	99	Remission and Refund - Other Fees
140	90	02	00	Remission and Refund - User Charges
140	90	02	01	Remission and Refund - Water Charges
140	90	02	02	Remission and Refund - Electricity Charges
140	90	02	03	Remission and Refund - Other Charges
140	90	02	00	Remission and Refund - User Charges
150	00	00	00	Sale & Hire Charges
150	10	00	00	Sale of Products
150	10	01	00	Sale of Products
150	10	01	01	Sale of Agricultural Products
150	10	01	02	Sale from Agricultural Farms
150	10	01	03	Sale from Dairy Farms
150	10	01	04	Sale from Poultry Farms
150	10	01	05	Sale from Fish Farms
150	10	01	06	Sale from Sericulture Farms
150	10	01	07	Sale of Usufructs of Trees

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
150	10	01	08	Sale of Sand
150	10	01	09	Sale of Manure
150	10	01	10	Sale of Timber
150	10	01	99	Sale of Other Products
150	11	00	00	Sale of Forms & Publications
150	11	01	00	Sale of Forms
150	11	01	01	Sale of Tender Forms
150	11	01	99	Sale of Other Forms
150	12	00	00	Sale of Stores & Scrap
150	12	01	00	Sale of stores & Scrap
150	12	01	01	Sale of Stores
150	12	01	02	Sale of Waste Paper
150	12	01	03	Sale of Scrap
150	12	01	04	Receipts from Auction of Obsolete Assets
150	12	01	05	Sale of empties and waste materials.
150	12	01	99	Sale of other stores & Scrap
150	30	00	00	Miscellaneous Sales
150	30	01	00	Miscellaneous Sales
150	30	01	01	Miscellaneous Sales
150	40	00	00	Hire Charges of Vehicles
150	40	01	00	Hire Charges of Vehicles
150	40	01	01	Hire Charges of Ambulance
150	40	01	02	Hire Charges of Boat
150	40	01	03	Hire Charges of Janggar
150	40	01	04	Hire Charges of Bus
150	40	01	99	Hire Charges of Other Vehicle
150	41	00	00	Hire Charges of Tools, Machinery and Equipment
150	41	01	00	Hire Charges of Tools, Machinery and Equipment
150	41	01	01	Hire Charges of Road Roller
150	41	01	02	Hire Charges of Tractor and Tiller
150	41	01	03	Hire Charges of Harvesting Machine
150	41	01	04	Hire Charges of Mobile Mortuary

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
150	41	01	99	Hire Charges of Other Tools, Machinery and Equipment
151	00	00	00	Receipts from Transferred Institutions
151	10	00	00	Receipts from Transferred Institutions
151	10	01	00	Receipts from Transferred Institutions
151	10	01	01	Receipts from Transferred Institutions -Agriculture
151	10	01	02	Receipts from Transferred Institutions - Animal Husbandry
151	10	01	03	Receipts from Transferred Institutions - Dairy
151	10	01	04	Receipts from Transferred Institutions - Fisheries
151	10	01	05	Receipts from Transferred Institutions - Industries
151	10	01	06	Receipts from Transferred Institutions - Social Welfare
151	10	01	07	Receipts from Transferred Institutions - Allopathy
151	10	01	08	Receipts from Transferred Institutions - Ayurveda
151	10	01	09	Receipts from Transferred Institutions - Homoeopathy
151	10	01	10	Receipts from Transferred Institutions - Unani
151	10	01	11	Receipts from Transferred Institutions - Siddha
151	10	01	12	Receipts from Transferred Institutions - General Education
151	10	01	13	Receipts from Transferred Institutions - Technical Education
151	10	01	14	Receipts from Transferred Institutions - Development of Scheduled Castes
151	10	01	15	Receipts from Transferred Institutions - Development of Scheduled Tribes
151	10	01	16	Receipts from Transferred Institutions - Tailoring and Garment Making Training Centre
151	10	01	99	Receipts from Transferred Institutions - Others
160	00	00	00	Revenue Grants, Funds, Contributions & Compensations
160	10	00	00	Revenue Grant and Funds
160	10	01	00	Development Fund
160	10	01	01	Development Fund - General
160	10	01	02	Development Fund - Special Component Plan
160	10	01	03	Development Fund - Tribal Sub-Plan
160	10	01	04	Development Fund - Central Finance Commission Grant
160	10	02	00	Fund for Transferred Institutions (not included under Decentralised Plan Programme)
160	10	02	01	Fund for Transferred Institutions - Agriculture
160	10	02	02	Fund for Transferred Institutions - Animal Husbandry

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
160	10	02	03	Fund for Transferred Institutions - Dairy Development
160	10	02	04	Fund for Transferred Institutions - Fisheries
160	10	02	05	Fund for Transferred Institutions - Industries
160	10	02	06	Fund for Transferred Institutions - Social Welfare
160	10	02	07	Fund for Transferred Institutions - Allopathy
160	10	02	08	Fund for Transferred Institutions - Ayurveda
160	10	02	09	Fund for Transferred Institutions - Homoeopathy
160	10	02	10	Fund for Transferred Institutions - Unani
160	10	02	11	Fund for Transferred Institutions - Siddha
160	10	02	12	Fund for Transferred Institutions - General Education
160	10	02	13	Fund for Transferred Institutions - Technical Education
160	10	02	14	Fund for Transferred Institutions - Development of Scheduled Castes
160	10	02	15	Fund for Transferred Institutions - Development of Scheduled Tribes
160	10	02	16	Fund for Transferred Institutions - Tailoring and Garment Making Training Centre
160	10	02	99	Fund for Transferred Institutions - Others
160	10	03	00	State Sponsored Schemes (not included under Decentralised Plan Programme)
160	10	03	01	State Sponsored Schemes -Unemployment Allowance Scheme
160	10	03	02	State Sponsored Schemes -Indria Gandhi National Old Age Pension
160	10	03	03	State Sponsored Schemes- Pension for Agricultural Workers
160	10	03	04	State Sponsored Schemes- Indria Gandhi National Destitute /Widow Pension
160	10	03	05	State Sponsored Schemes- Pension for Unmarried women aged above 50
160	10	03	06	State Sponsored Schemes- Indria Gandhi National Disabled Pension
160	10	03	07	State Sponsored Schemes- Financial Help for Widow's Daughters Marriage
160	10	03	08	State Sponsored Schemes- Financial Help for Intercaste Marriages
160	10	03	09	State Sponsored Schemes- Maternity Benefit Scheme
160	10	03	10	State Sponsored Schemes- Grant in aid to Ayurveda Vaidyns
160	10	03	11	State Sponsored Schemes- Scholarships for handicapped children
160	10	03	12	State Sponsored Schemes- Scholarships and Incentives
160	10	03	13	State Sponsored Schemes- Mid day meals to primary school pupils
160	10	03	14	State Sponsored Schemes- Boarding grant for SC Students
160	10	03	15	State Sponsored Schemes- Boarding grant for ST Students

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
160	10	03	16	State Sponsored Schemes- Tuition in Pre-metric Hostels
160	10	03	17	State Sponsored Schemes- Pre-primary education to SC children
160	10	03	18	State Sponsored Schemes- Pre-primary education to ST children
160	10	03	19	State Sponsored Schemes- Students appearing for interviews and competitive exams - travel expenses to SC students
160	10	03	20	State Sponsored Schemes- Students appearing for interviews and competitive exams - travel expenses to ST students
160	10	03	21	State Sponsored Schemes- Providing better education facilities for bright SC students
160	10	03	22	State Sponsored Schemes- Providing better education facilities for bright ST students
160	10	03	23	State Sponsored Schemes-Thatching Grant for SC Families
160	10	03	24	State Sponsored Schemes-Thatching Grant for ST Families
160	10	03	25	State Sponsored Schemes-Production incentive to Paddy Growers
160	10	03	99	State Sponsored Schemes- Others
160	10	04	00	Maintenance Fund
160	10	04	01	Maintenance Fund - Road Assets
160	10	04	02	Maintenance Fund - Non-Road Assets
160	10	05	00	General Purpose Fund
160	10	05	01	General Purpose Fund
160	10	06	00	Centrally Sponsored Scheme Funds - Revenue Grants
160	10	06	01	Mahatma Gandhi National Rural Employment Guarantee Act Schemes (NREGA)
160	10	06	02	Administrative Cost of Poverty Alleviation Unit of District Panchayat
160	10	06	03	Swarnajayanthi Grama Swarozgar Yojana (SGSY) - General
160	10	06	04	Swarnajayanthi Grama Swarozgar Yojana (SGSY) - Special Projects
160	10	06	05	Swarnajayanthi Grama Swarozgar Yojana (SGSY) - Special Component Plan
160	10	06	06	Swarnajayanthi Grama Swarozgar Yojana (SGSY) - Tribal Sub Plan
160	10	06	07	Swarnajayanthi Grama Swarozgar Yojana (SGSY) - Minorities
160	10	06	08	Indira Awas Yojana (IAY) - General
160	10	06	09	Indira Awas Yojana (IAY) - Special Component Plan
160	10	06	10	Indira Awas Yojana (IAY) - Tribal Sub Plan
160	10	06	11	Indira Awas Yojana (IAY) - Minorities
160	10	06	12	Basic Services for Urban Poor (BSUP)
160	10	06	13	Total Sanitation Campaign (TSC)

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
160	10	06	14	Sarva Siksha Abhiyan (SSA)
160	10	06	15	Backward Region Grant Fund (BRGF)
160	10	06	16	Integrated Wasteland Development Programme (IWDP - Hariyali)
160	10	06	17	Western Ghat Development Scheme (WGDP)
160	10	06	18	National Rural Health Mission (NRHM)
160	10	06	19	Integrated Child Development Scheme (ICDS)
160	10	06	20	National Horticultural Mission (NHM)
160	10	06	21	State Horticultural Mission (SHM)
160	10	06	22	Balika Samruddi Yojana
160	10	06	23	Accelerated Rural Water Supply Scheme (ARWSS)
160	10	06	99	Other Schemes
160	10	07	00	Other Revenue Grants and Funds
160	10	07	01	Library Grant
160	10	07	02	Literacy Scheme Grant
160	10	07	03	Drought Relief Grant
160	10	07	04	Flood Relief Grant
160	10	07	05	Grant for Festivals
160	10	07	06	Grant for Shelter Homes/ Rescue Shelters
160	10	07	07	Grant for Maintenance of Railway Level Crossings
160	10	07	08	Local Area Development Fund for members of Parliament
160	10	07	09	Local Area Development Fund for members of Legislative Assembly
160	10	07	10	Grant for Drinking Water Schemes
160	10	07	11	Grant for Burial and Burning Grounds
160	10	07	12	Grant for Solid Waste Management
160	10	07	13	Grants for Stadium and Play Grounds
160	10	07	99	Other Revenue Grants
160	10	07	14	NABARD Assistance
160	10	07	15	Grants from Suchithwa Mission
160	10	08	00	Awards and Honours
160	10	08	01	Nirmal Puraskar
160	10	08	02	Best Panchayat Award - State
160	10	08	03	Best Panchayat Award - District

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
160	10	08	99	Other Awards and Honours
160	20	00	00	Re-imburement of Expenses and Compensations for Loss Suffered
160	20	01	00	Re-imburement of Expenses and Compensations for Loss Suffered
160	20	01	01	Re-imburement of Expenses and Compensations for Loss Suffered
160	20	02	00	Re-imburement of Expenses of Schemes
160	20	02	01	Re-imburement of Expenses of Housing Schemes
160	20	02	99	Re-imburement of Expenses of Other Schemes
160	30	00	00	Contributions towards Schemes
160	30	01	00	Contributions towards Joint Venture Projects
160	30	01	01	Contributions towards Joint Venture Projects- from District Panchayats
160	30	01	02	Contributions towards Joint Venture Projects- from Block Panchayats
160	30	01	03	Contributions towards Joint Venture Projects- from Grama Panchayats
160	30	01	04	Contributions towards Joint Venture Projects- from Municipalities
160	30	01	05	Contributions towards Joint Venture Projects - from Municipal Corporations
160	30	02	00	Contributions towards Other Schemes
160	30	02	01	Contributions towards Other Schemes - from District Panchayats
160	30	02	02	Contributions towards Other Schemes - from Block Panchayats
160	30	02	03	Contributions towards Other Schemes - from Grama Panchayats
160	30	02	04	Contributions towards Other Schemes - from Municipalities
160	30	02	05	Contributions towards Other Schemes - from Municipal Corporations
160	30	02	99	Contributions towards Other Schemes - from Other Institutions
170	00	00	00	Income from Investments
170	10	00	00	Interest from Investments
170	10	01	00	Interest from Investments
170	10	01	01	Interest on Fixed Deposits
170	10	01	99	Interest from Other Investments
170	20	00	00	Dividend
170	20	01	00	Dividend
170	20	01	01	Dividend from Co-operative Institutions
170	20	01	99	Dividend from Other Institutions
170	40	00	00	Profit on Sale of Investments
170	40	01	00	Profit on Sale of Investments

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
170	40	01	01	Profit on Sale of Investments
170	80	00	00	Other Income from Investments
170	80	01	00	Other Income from Investments
170	80	01	01	Appreciation in Value of Investments
170	80	01	99	Other Income from Investments
171	00	00	00	Interest Earned
171	10	00	00	Interest from Bank Accounts
171	10	01	00	Interest from Bank Accounts
171	10	01	01	Interest from Bank Accounts
171	20	00	00	Interest on Loans and Advances to Employees
171	20	01	00	Interest on Loans and Advances to Employees
171	20	01	01	Interest on Loans and Advances to Employees
171	30	00	00	Interest on Loans to Others
171	30	01	00	Interest on Loans to Others
171	30	01	01	Interest on Loans to Others
171	80	00	00	Other Interest
171	80	01	00	Other Interest
171	80	01	01	Other Interest - Interest on Hire Purchase
171	80	01	99	Other Interest
180	00	00	00	Other Income
180	10	00	00	Deposits Forfeited
180	10	01	00	Deposits Forfeited
180	10	01	01	Deposits Forfeited - Auction Deposit
180	10	01	02	Deposits Forfeited - Earnest Money Deposit
180	10	01	03	Deposits Forfeited - Security Deposit
180	10	01	04	Deposits Forfeited - Retention
180	10	01	05	Deposits Forfeited - Rent Deposit
180	10	01	06	Deposits Forfeited - Water Deposit
180	10	01	07	Deposits Forfeited - Electricity Deposit
180	10	01	99	Deposits Forfeited - Other Deposits
180	11	00	00	Lapsed Deposits
180	11	01	00	Lapsed Deposits

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
180	11	01	01	Lapsed Deposits - Auction Deposit
180	11	01	02	Lapsed Deposits - Earnest Money Deposit
180	11	01	03	Lapsed Deposits - Security Deposit
180	11	01	04	Lapsed Deposits - Retention
180	11	01	05	Lapsed Deposits - Rent Deposit
180	11	01	06	Lapsed Deposits - Water Deposit
180	11	01	07	Lapsed Deposits - Electricity Deposit
180	11	01	99	Lapsed Deposits - Other Deposits
180	20	00	00	Insurance Claim Recovery
180	20	01	00	Insurance Claim Recovery
180	20	01	01	Insurance Claim Recovery
180	30	00	00	Profit on Disposal of Fixed Assets
180	30	01	00	Profit on Disposal of Fixed Assets
180	30	01	01	Profit on Disposal of Fixed Assets
180	40	00	00	Recovery from Employees
180	40	01	00	Recovery from Employees
180	40	01	01	Recovery from Employees - Audit Recovery based on Charge Certificate
180	40	01	02	Recovery from Employees - Penalties and Fines
180	40	01	99	Recovery from Employees - Others
180	50	00	00	Unclaimed Refund Payable/ Liabilities Written Back
180	50	01	00	Unclaimed Refund Payable/ Liabilities Written Back
180	50	01	01	Unclaimed Refund Payable/ Liabilities Written Back
180	60	00	00	Excess Provisions written back
180	60	01	00	Excess Provisions written back - Taxes
180	60	01	01	Excess Provisions written back - Property Tax
180	60	01	02	Excess Provisions written back - Profession Tax - Institutions/ Professions/ Traders
180	60	01	03	Excess Provisions written back - Advertisement Tax
180	60	01	99	Excess Provisions written back - Other Taxes
180	60	02	00	Excess Provisions written back - User Charges
180	60	02	01	Excess Provisions written back - Water Charges
180	60	02	02	Excess Provisions written back - Electricity Charges
180	60	03	00	Excess Provisions written back - Fees

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
180	60	03	01	Excess Provisions written back - License Fees
180	60	04	00	Excess Provisions written back - Rent from Panchayat Properties
180	60	04	01	Excess Provisions written back - Rent from Buildings
180	60	04	02	Excess Provisions written back - Rent from Lease of Lands
180	60	04	99	Excess Provisions written back - Rent from Other Panchayat Properties
180	60	05	00	Excess Provisions written back - Loans to Others
180	60	05	01	Excess Provisions written back - Loans to Others
180	60	99	00	Excess Provisions written back - Others
180	60	99	01	Excess Provisions written back - Others
180	80	00	00	Miscellaneous Income
180	80	01	00	Miscellaneous Income
180	80	01	01	Receipts from rearing of cattles, etc.
180	80	01	02	Receipts from projects like BOT etc.
180	80	01	03	Receipts towards postal charges
180	80	01	04	Receipts from Libraries
180	80	01	05	Receipts from Panchayat(Aided) Schools
180	80	01	06	Receipts form Hospitals, Dispensaries & Veterinary Poly Clinics
180	80	01	07	Liquidated damages recovered from contractors
180	80	01	99	Miscellaneous Receipts
180	90	00	00	Contributions & Transfers
180	90	01	00	Contributions & Transfers
180	90	01	01	Contributions from Special Funds
180	90	01	02	Voluntary Contributions and donations
180	90	01	99	Contributions from other Sources
210	00	00	00	Establishment Expenses
210	10	00	00	Salaries, Wages and Bonus
210	10	01	00	Salaries
210	10	01	01	Salaries - Secretary
210	10	01	02	Salaries - Permanent Staff
210	10	01	03	Salaries - Temporary Staff - Recruited through Employment Exchange
210	10	01	04	Salaries - Full Time Contingent Staff
210	10	01	05	Salaries - Part Time Contingent Staff

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
210	10	01	06	Salaries - Contract Staff
210	10	01	07	Salaries - Honorarium Staff
210	10	02	00	Wages
210	10	02	01	Wages - Daily Wages Staff
210	10	03	00	Bonus
210	10	03	01	Bonus
210	20	00	00	Benefits and Allowances
210	20	01	00	Travelling Allowances
210	20	01	01	Travelling Allowances - Secretary
210	20	01	02	Travelling Allowances - Permanent Staff
210	20	01	03	Travelling Allowances - Contingent Staff
210	20	01	04	Travelling Allowances - Contract Staff
210	20	01	05	Travelling Allowances - Daily Wages Staff
210	20	02	00	Other Benefits and Allowances
210	20	02	01	Medical Re-imbusement
210	20	02	02	Uniform Allowance
210	20	02	03	Shoe Allowance
210	20	02	04	Festival Allowance
210	20	02	05	Stipend
210	20	02	99	Other Benefits and Allowances
210	20	03	00	Monthly Honorarium of Elected Representatives
210	20	03	01	Monthly Honorarium - President
210	20	03	02	HRA - President
210	20	03	03	Telephone Allowance - President
210	20	03	04	Monthly Honorarium - Vice President
210	20	03	05	Monthly Honorarium - Chairpersons of Standing Committees
210	20	03	06	Monthly Honorarium - Members
210	20	04	00	Sitting Fee of Elected Representatives
210	20	04	01	Sitting Fee of President
210	20	04	02	Sitting Fee of Vice President
210	20	04	03	Sitting Fee of Chairpersons of Standing Committees
210	20	04	04	Sitting Fee of Members

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
210	20	05	00	Travelling Allowance of Elected Representatives
210	20	05	01	Travelling Allowance of President
210	20	05	02	Travelling Allowance of Vice President
210	20	05	03	Travelling Allowance of Chairpersons of Standing Committees
210	20	05	04	Travelling Allowance of Members
210	30	00	00	Pension Contributions and Leave Salary Contributions
210	30	01	00	Pension Contributions
210	30	01	01	Pension Contributions - Secretary
210	30	01	02	Pension Contributions - Permanent Staff
210	30	01	03	Pension Contributions - Full Time Contingent Staff
210	30	01	04	Pension Contributions - Part Time Contingent Staff
210	30	01	05	Pension Contributions - Employees on deputation
210	30	02	00	Leave Salary Contributions
210	30	02	01	Leave Salary Contributions - Employees on deputation
210	40	00	00	Other Terminal & Retirement Benefits
210	40	01	00	Other Terminal & Retirement Benefits
210	40	01	01	Terminal Leave Encashment
220	00	00	00	Administrative Expenses
220	10	00	00	Rent, Rates and Taxes
220	10	01	00	Rent
220	10	01	01	Rent of Buildings
220	10	01	99	Rent - Other items
220	10	02	00	Rates
220	10	02	01	Land Tax
220	10	02	99	Other items
220	10	03	00	Taxes
220	10	03	01	Land Tax
220	10	03	02	Vehicle Tax
220	10	03	99	Other Taxes/ Duties
220	11	00	00	Office Maintenance
220	11	01	00	Office Maintenance
220	11	01	01	Electricity Charges - Office

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
220	11	01	02	Electricity Charges - Transferred Institutions
220	11	01	03	Water Charges - Office
220	11	01	04	Water Charges - Transferred Institutions
220	11	01	99	Other Office Maintenance Expenses
220	12	00	00	Communication Expenses
220	12	01	00	Communication Expenses
220	12	01	01	Telephone Expenses - Office
220	12	01	02	Telephone Expenses - Transferred Institutions
220	12	01	03	Postage Expenses
220	12	01	04	Internet Charges
220	12	01	99	Miscellaneous Communication Expenses
220	20	00	00	Books & Periodicals
220	20	01	00	Books & Periodicals
220	20	01	01	Purchase of Books
220	20	01	02	Purchase of News Paper
220	20	01	03	Purchase of Periodicals
220	21	00	00	Printing & Stationery
220	21	01	00	Printing & Stationery
220	21	01	01	Printing Charges
220	21	01	02	Stationery Expenses
220	40	00	00	Insurance and Registration
220	40	01	00	Insurance and Registration
220	40	01	01	Insurance of Vehicles
220	40	01	02	Registration of Vehicles
220	40	01	99	Other Insurance Charges
220	50	00	00	Audit Fees
220	50	01	00	Audit Fees
220	50	01	01	Audit Fees
220	51	00	00	Legal Expenses
220	51	01	00	Legal Expenses
220	51	01	01	Legal Expenses for Recoveries
220	51	01	02	Legal Expenses other than for Recoveries

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
220	52	00	00	Professional & Other Fees
220	52	01	00	Professional & Other Fees
220	52	01	01	Architect Fees
220	52	01	02	Consultancy Fees
220	52	01	99	Other Professional Fees except Legal Expenses
220	60	00	00	Advertisement & Publicity
220	60	01	00	Advertisement & Publicity
220	60	01	01	Newspaper Advertisement Charges
220	60	01	99	Other Advertisement & Publicity Charges
220	61	00	00	Membership & Subscriptions
220	61	01	00	Membership & Subscriptions
220	61	01	01	Membership of KREWS
220	61	01	02	Subscription for Panchayat Association
220	61	01	03	Subscription for Kerala Gazette
220	61	01	04	Subscription for Website
220	61	01	99	Other Membership and Subscriptions
220	70	00	00	Election Expenses
220	70	01	00	Election Expenses
220	70	01	01	Election Expenses
220	71	00	00	Extra - ordinary Expenses
220	71	01	00	Extra - ordinary Expenses
220	71	01	01	Extra - ordinary Expenses
220	80	00	00	Miscellaneous Administrative Expenses
220	80	01	00	Miscellaneous Administrative Expenses
220	80	01	01	Keralolsavam
220	80	01	02	Exhibition and Festival Expenses
220	80	01	03	Workshops and Seminars
220	80	01	04	Grama Sabha Expenses
220	80	01	05	Ceremonies, Entertainments and Receptions
220	80	01	06	Festival Expenses
220	80	01	07	Compensation ordered by Court
220	80	01	08	Expenses towards Society for Prevention of Cruelty against Animals (SPCA)

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
220	80	01	99	Other Administrative Expenses
220	80	01	09	Loading and Unloading charges
230	00	00	00	Operations & Maintenance
230	10	00	00	Power, Fuel & Lubricants
230	10	01	00	Power
230	10	01	01	Electricity Charges for Street Lights
230	10	01	02	Electricity Charges for Crematorium
230	10	01	03	Electricity Charges for Slaughter House
230	10	01	04	Electricity Charges for Drinking Water Schemes
230	10	01	05	Electricity Charges for Irrigation Schemes
230	10	01	99	Electricity Charges for Other Operations
230	10	02	00	Diesel, Petrol, Gas & Lubricants
230	10	02	01	Diesel, Petrol, Gas & Lubricants for President's Vehicle
230	10	02	02	Diesel, Petrol, Gas & Lubricants for Office Vehicles
230	10	02	99	Diesel, Petrol, Gas & Lubricants for Other Vehicles
230	11	00	00	Water Charges for Drinking Water Schemes
230	11	01	00	Water Charges for Drinking Water Schemes
230	11	01	01	Water Charges for Drinking Water Schemes
230	20	00	00	Bulk Purchases
230	20	01	00	Bulk Purchases
230	20	01	01	Bulk Purchase of Electricity for Distribution
230	20	01	02	Bulk Purchase of Water for Distribution
230	30	00	00	Consumption of Stores
230	30	01	00	Consumption of Stores
230	30	01	01	Consumption of Stores - Medicines
230	30	01	02	Consumption of Stores - Bedding & Clothing
230	30	01	99	Consumption of Stores - Other Stores
230	40	00	00	Hire Charges
230	40	01	00	Hire Charges
230	40	01	01	Vehicle Hire Charges
230	40	01	02	Equipment Hire Charges
230	40	01	99	Other Hire Charges

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
230	50	00	00	Repairs & Maintenance - Infrastructure Assets (Not included in plan)
230	50	01	00	Repairs & Maintenance - Infrastructure Assets - Buildings
230	50	01	01	Repairs & Maintenance - Buildings - Markets (Not included in plan)
230	50	01	02	Repairs & Maintenance - Buildings - Bus Sands (Not included in plan)
230	50	01	03	Repairs & Maintenance - Buildings - Slaughter Houses (Not included in plan)
230	50	01	04	Repairs & Maintenance - Buildings - Burial Grounds (Not included in plan)
230	50	01	05	Repairs & Maintenance - Buildings - Others (Not included in plan)
230	50	02	00	Repairs & Maintenance - Infrastructure Assets - Roads
230	50	02	01	Repairs & Maintenance - Cement Concrete Roads (Not included in plan)
230	50	02	02	Repairs & Maintenance - Tarred Roads (Not included in plan)
230	50	02	03	Repairs & Maintenance - Metal Roads (Not included in plan)
230	50	02	04	Repairs & Maintenance - Gravel Roads (Not included in plan)
230	50	02	05	Repairs & Maintenance - Earthen Roads (Not included in plan)
230	50	03	00	Repairs & Maintenance - Lanes
230	50	03	01	Repairs & Maintenance Lanes - Cement Concrete
230	50	03	02	Repairs & Maintenance Lanes - Metal
230	50	03	03	Repairs & Maintenance Lanes - Gravel
230	50	03	04	Repairs & Maintenance Lanes - Earthen
230	50	04	00	Repairs & Maintenance Culverts & Bridges
230	50	04	01	Repairs & Maintenance - Culverts
230	50	04	02	Repairs & Maintenance -Bridges
230	50	04	99	Repairs & Maintenance -Culverts & Bridges - Others
230	50	05	00	Repairs & Maintenance - Drinking Water
230	50	05	01	Drinking Water - Sources (Open Wells, Bore Wells, Tube Wells, Tanks etc.)
230	50	05	02	Repairs & Maintenance - Drinking Water Reservoirs
230	50	05	03	Repairs & Maintenance - Drinking Water Pipe lines
230	50	06	00	Repairs & Maintenance Irrigation
230	50	06	01	Repairs & Maintenance Irrigation- Sources (Wells, check dams, lift irrigation etc.)
230	50	06	02	Repairs & Maintenance Irrigation - Distribution System (Pipe, canal etc.)
230	50	07	00	Repairs & Maintenance - Electricity
230	50	07	01	Repairs & Maintenance Electricity - Micro Hydel Project
230	50	07	02	Repairs & Maintenance Electricity - Line Extension

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
230	50	07	03	Repairs & Maintenance Electricity - Lamp Posts
230	50	07	04	Repairs & Maintenance Electricity - Street Lights
230	50	08	00	Repairs & Maintenance - Waste Treatment
230	50	08	01	Repairs & Maintenance - Waste Treatment Mechanical Plants
230	50	08	02	Repairs & Maintenance - Waste Treatment Bio-Gas Plant
230	50	08	03	Repairs & Maintenance - Waste Treatment Land fill
230	50	08	04	Repairs & Maintenance - Waste Treatment Vermo Compost
230	50	08	99	Repairs & Maintenance - Waste Treatment Others
230	50	09	00	Repairs & Maintenance - Movable Assets
230	50	09	01	Repairs & Maintenance - Movable Assets Plant, Machinery & Tools
230	50	09	02	Repairs & Maintenance - Movable Assets Vehicles
230	50	09	03	Repairs & Maintenance - Movable Assets Office Equipments & Other Equipments
230	50	09	04	Repairs & Maintenance - Movable Assets Furniture, Fixtures, Fittings & Electrical Appliances
230	50	09	99	Repairs & Maintenance - Movable Assets Others
230	50	99	00	Repairs & Maintenance -Other Fixed Assets
230	50	99	01	Repairs & Maintenance -Other Fixed Assets
230	80	00	00	Other Operating and maintenance expenses
			99	Other Operating & Maintenance Expenses
230	80	01	00	Other Operating and maintenance expenses
230	80	01	01	Expenses for control of rats and stray dogs
230	80	01	02	Fee paid for Analysis of Food Samples
230	80	01	03	Expenses for Burial of Unclaimed Dead bodies
230	80	01	04	Expenses for Cutting of dangerous trees
230	80	01	05	Expenses for removal of unauthorized construction
230	80	01	06	Expenses for shifting of Electric posts
230	80	01	07	Expenses related to removal of encroachments
230	80	01	08	Remittance of Hospital Kiosks Receipts
230	80	01	09	Clearance of silt from drains
230	80	01	10	Sanitation Expenses
240	00	00	00	Interest & Finance Charges

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
240	10	00	00	Interest on Loans from Central Government
240	10	01	00	Interest on Loans from Central Government
240	10	01	01	Interest on Loans from Central Government
240	20	00	00	Interest on Loans from State Government
240	20	01	00	Interest on Loans from State Government
240	20	01	01	Interest on Loans from State Government
240	30	00	00	Interest on Loans from Government Bodies & Associations
240	30	01	00	Interest on Loans from Government Bodies & Associations
240	30	01	01	Interest on Loans from Government Bodies & Associations
240	40	00	00	Interest on Loans from International Agencies
240	40	01	00	Interest on Loans from International Agencies
240	40	01	01	Interest on Loans from International Agencies
240	50	00	00	Interest on Loans from Banks & Other Financial Institutions
240	50	01	00	Interest on loans from banks
240	50	01	01	Interest on loans from Co-Operative Banks
240	50	01	99	Interest on loans from other Banks
240	50	02	00	Interest on loans from financial institutions
240	50	02	01	Interest on loans from financial institutions - HUDCO
240	50	02	02	Interest on loans from financial institutions - LIC
240	50	02	03	Interest on loans from financial institutions - KURDFC
240	50	02	99	Interest on loans from other financial institutions
240	60	00	00	Other Interests
240	60	01	00	Other Interests
240	60	01	01	Interest on Leases
240	60	01	02	Interest on Hire Purchase
240	60	01	99	Other Interests
240	70	00	00	Bank Charges
240	70	01	00	Bank Charges
240	70	01	01	Bank Charges
240	80	00	00	Other Finance Expenses
240	80	01	00	Other Finance Expenses
240	80	01	01	Other Finance Expenses

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
250	00	00	00	Decentralised Plan Programme - Productive Sector
250	10	00	00	Agriculture and Related Sectors
250	10	01	00	Agriculture and Related Sectors - Paddy
250	10	01	01	Agriculture and Related Sectors - Paddy - General
250	10	01	02	Agriculture and Related Sectors - Paddy - SCP
250	10	01	03	Agriculture and Related Sectors - Paddy - TSP
250	10	02	00	Agriculture and Related Sectors - Other crops
250	10	02	01	Agriculture and Related Sectors - Other crops- General
250	10	02	02	Agriculture and Related Sectors - Other crops- SCP
250	10	02	03	Agriculture and Related Sectors - Other crops- TSP
250	10	03	00	Agricultural Development Programs
250	10	03	01	Agricultural Development Programs- General
250	10	03	02	Agricultural Development Programs- SCP
250	10	03	03	Agricultural Development Programs- TSP
250	10	04	00	Agriculture and Related Sectors - Animal husbandry
250	10	04	01	Agriculture and Related Sectors - Animal husbandry - General
250	10	04	02	Agriculture and Related Sectors - Animal husbandry - SCP
250	10	04	03	Agriculture and Related Sectors - Animal husbandry - TSP
250	10	05	00	Agriculture and Related Sectors - Dairy development
250	10	05	01	Agriculture and Related Sectors - Dairy development- General
250	10	05	02	Agriculture and Related Sectors - Dairy development- SCP
250	10	05	03	Agriculture and Related Sectors - Dairy development- TSP
250	10	06	00	Agriculture and Related Sectors - Fisheries
250	10	06	01	Agriculture and Related Sectors - Fisheries- General
250	10	06	02	Agriculture and Related Sectors - Fisheries- SCP
250	10	06	03	Agriculture and Related Sectors - Fisheries- TSP
250	10	07	00	Agriculture and Related Sectors - Afforestation
250	10	07	01	Agriculture and Related Sectors - Afforestation- General
250	10	07	02	Agriculture and Related Sectors - Afforestation- SCP
250	10	07	03	Agriculture and Related Sectors - Afforestation- TSP
250	10	08	00	Agriculture and Related Sectors - Watershed Management
250	10	08	01	Agriculture and Related Sectors - Watershed Management- General

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
250	10	08	02	Agriculture and Related Sectors - Watershed Management- SCP
250	10	08	03	Agriculture and Related Sectors - Watershed Management- TSP
250	20	00	00	Soil and Water Conservation, Irrigation etc.
250	20	01	00	Soil and Water Conservation
250	20	01	01	Soil and Water Conservation -General
250	20	01	02	Soil and Water Conservation - SCP
250	20	01	03	Soil and Water Conservation -TSP
250	20	02	00	Minor Irrigation
250	20	02	01	Minor Irrigation-General
250	20	02	02	Minor Irrigation- SCP
250	20	02	03	Minor Irrigation- TSP
250	20	03	00	Flood control
250	20	03	01	Flood control-General
250	20	03	02	Flood control- SCP
250	20	03	03	Flood control- TSP
250	30	00	00	Industries
250	30	01	00	Small scale industries and Micro enterprises
250	30	01	01	Small scale industries and Micro enterprises -General
250	30	01	02	Small scale industries and Micro enterprises - SCP
250	30	01	03	Small scale industries and Micro enterprises - TSP
250	30	02	00	Handicrafts Industry
250	30	02	01	Handicrafts Industry-General
250	30	02	02	Handicrafts Industry- SCP
250	30	02	03	Handicrafts Industry- TSP
250	30	03	00	Handlooms Industry
250	30	03	01	Handlooms Industry -General
250	30	03	02	Handlooms Industry - SCP
250	30	03	03	Handlooms Industry - TSP
250	30	04	00	Coir Industry
250	30	04	01	Coir Industry -General
250	30	04	02	Coir Industry - SCP
250	30	04	03	Coir Industry - TSP

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
250	30	05	00	Khadi and Village Industries
250	30	05	01	Khadi and Village Industries-General
250	30	05	02	Khadi and Village Industries- SCP
250	30	05	03	Khadi and Village Industries- TSP
250	30	06	00	Sericulture Industry
250	30	06	01	Sericulture Industry-General
250	30	06	02	Sericulture Industry- SCP
250	30	06	03	Sericulture Industry- TSP
250	30	07	00	Electronic and Electrical Industry
250	30	07	01	Electronic and Electrical Industry-General
250	30	07	02	Electronic and Electrical Industry- SCP
250	30	07	03	Electronic and Electrical Industry- TSP
250	30	08	00	Other Industries
250	30	08	01	Other Industries-General
250	30	08	02	Other Industries- SCP
250	30	08	03	Other Industries- TSP
250	30	09	00	Industrial Training Programs
250	30	09	01	Industrial Training Programs-General
250	30	09	02	Industrial Training Programs- SCP
250	30	09	03	Industrial Training Programs- TSP
250	30	10	00	Industries and Co-operative Sector
250	30	10	01	Industries and Co-operative Sector-General
250	30	10	02	Industries and Co-operative Sector- SCP
250	30	10	03	Industries and Co-operative Sector- TSP
250	30	11	00	Total Energy Security Mission Programs
250	30	11	01	Total Energy Security Mission Programs-General
250	30	11	02	Total Energy Security Mission Programs- SCP
250	30	11	03	Total Energy Security Mission Programs- TSP
250	30	12	00	Other programs in Industrial Sector
250	30	12	01	Other programs in Industrial Sector-General
250	30	12	02	Other programs in Industrial Sector- SCP
250	30	12	03	Other programs in Industrial Sector- TSP

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
250	40	00	00	Environment
250	40	01	00	Environment Conservation
250	40	01	01	Environment Conservation -General
250	40	01	02	Environment Conservation - SCP
250	40	01	03	Environment Conservation - TSP
250	40	02	00	Interventions in Environmental Sector
250	40	02	01	Interventions in Environmental Sector-General
250	40	02	02	Interventions in Environmental Sector- SCP
250	40	02	03	Interventions in Environmental Sector- TSP
251	00	00	00	Decentralised Plan Programme - Service Sector
251	10	00	00	Education, Art, Culture, Sports and Youth Welfare
251	10	01	00	Pre-primary Education
251	10	01	01	Pre-primary Education -General
251	10	01	02	Pre-primary Education - SCP
251	10	01	03	Pre-primary Education - TSP
251	10	02	00	Primary Education
251	10	02	01	Primary Education-General
251	10	02	02	Primary Education- SCP
251	10	02	03	Primary Education- TSP
251	10	03	00	High School Education
251	10	03	01	High School Education-General
251	10	03	02	High School Education- SCP
251	10	03	03	High School Education- TSP
251	10	04	00	Higher Secondary/Vocational Higher Secondary School Education
251	10	04	01	Higher Secondary/Vocational Higher Secondary School Education-General
251	10	04	02	Higher Secondary/Vocational Higher Secondary School Education- SCP
251	10	04	03	Higher Secondary/Vocational Higher Secondary School Education- TSP
251	10	05	00	Technical Education
251	10	05	01	Technical Education-General
251	10	05	02	Technical Education- SCP
251	10	05	03	Technical Education- TSP
251	10	06	00	SSA & Other Educational Programs

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
251	10	06	01	SSA & Other Educational Programs-General
251	10	06	02	SSA & Other Educational Programs- SCP
251	10	06	03	SSA & Other Educational Programs- TSP
251	10	07	00	Sports
251	10	07	01	Sports-General
251	10	07	02	Sports- SCP
251	10	07	03	Sports- TSP
251	10	08	00	Youth Welfare
251	10	08	01	Youth Welfare-General
251	10	08	02	Youth Welfare- SCP
251	10	08	03	Youth Welfare- TSP
251	10	09	00	Reading Rooms and Libraries
251	10	09	01	Reading Rooms and Libraries-General
251	10	09	02	Reading Rooms and Libraries- SCP
251	10	09	03	Reading Rooms and Libraries- TSP
251	10	10	00	Arts and Culture
251	10	10	01	Arts and Culture-General
251	10	10	02	Arts and Culture- SCP
251	10	10	03	Arts and Culture- TSP
251	10	11	00	Continuing Education and Non-formal Education
251	10	11	01	Continuing Education and Non-formal Education-General
251	10	11	02	Continuing Education and Non-formal Education- SCP
251	10	11	03	Continuing Education and Non-formal Education- TSP
251	20	00	00	Health and Related Sectors
251	20	01	00	PHC, CHC & Other Hospitals/Dispensaries
251	20	01	01	PHC, CHC &Other Hospitals/Dispensaries-General
251	20	01	02	PHC, CHC &Other Hospitals/Dispensaries- SCP
251	20	01	03	PHC, CHC &Other Hospitals/Dispensaries- TSP
251	20	02	00	Public Health Programs
251	20	02	01	Public Health Programs -General
251	20	02	02	Public Health Programs -SCP
251	20	02	03	Public Health Programs -TSP

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
251	20	03	00	Health related Special Programs
251	20	03	01	Health related Special Programs -General
251	20	03	02	Health related Special Programs -SCP
251	20	03	03	Health related Special Programs -TSP
251	20	04	00	Medicines
251	20	04	01	Medicines-General
251	20	04	02	Medicines-SCP
251	20	04	03	Medicines-TSP
251	20	05	00	Hospital Waste Management
251	20	05	01	Hospital Waste Management-General
251	20	05	02	Hospital Waste Management-SCP
251	20	05	03	Hospital Waste Management-TSP
251	20	06	00	Health, Accident and Other Insurance
251	20	06	01	Health, Accident and Other Insurance -General
251	20	06	02	Health, Accident and Other Insurance -SCP
251	20	06	03	Health, Accident and Other Insurance -TSP
251	20	07	00	Other Programs in Health Sector
251	20	07	01	Other Programs in Health Sector-General
251	20	07	02	Other Programs in Health Sector-SCP
251	20	07	03	Other Programs in Health Sector-TSP
251	20	08	00	Drinking Water
251	20	08	01	Drinking Water-General
251	20	08	02	Drinking Water-SCP
251	20	08	03	Drinking Water-TSP
251	20	09	00	Sanitation
251	20	09	01	Sanitation-General
251	20	09	02	Sanitation-SCP
251	20	09	03	Sanitation-TSP
251	30	00	00	Social Welfare
251	30	01	00	Housing
251	30	01	01	Housing-General
251	30	01	02	Housing-SCP

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
251	30	01	03	Housing-TSP
251	30	02	00	Slum Development
251	30	02	01	Slum Development-General
251	30	02	02	Slum Development-SCP
251	30	02	03	Slum Development-TSP
251	30	03	00	Housing Co-operative Institutions
251	30	03	01	Housing Co-operative Institutions-General
251	30	03	02	Housing Co-operative Institutions-SCP
251	30	03	03	Housing Co-operative Institutions-TSP
251	30	04	00	Electrification
251	30	04	01	Electrification-General
251	30	04	02	Electrification-SCP
251	30	04	03	Electrification-TSP
251	30	05	00	Programs for the Aged
251	30	05	01	Programs for the Aged-General
251	30	05	02	Programs for the Aged-SCP
251	30	05	03	Programs for the Aged-TSP
251	30	06	00	Programs for Physically/ Mentally Challenged
251	30	06	01	Programs for Physically/ Mentally Challenged-General
251	30	06	02	Programs for Physically/ Mentally Challenged-SCP
251	30	06	03	Programs for Physically/ Mentally Challenged-TSP
251	30	07	00	Welfare Programs for the Destitute
251	30	07	01	Welfare Programs for the Destitute-General
251	30	07	02	Welfare Programs for the Destitute-SCP
251	30	07	03	Welfare Programs for the Destitute-TSP
251	30	08	00	Total Poverty Alleviation Programs
251	30	08	01	Total Poverty Alleviation Programs-General
251	30	08	02	Total Poverty Alleviation Programs-SCP
251	30	08	03	Total Poverty Alleviation Programs-TSP
251	30	09	00	Women's Welfare Programs
251	30	09	01	Women's Welfare Programs-General
251	30	09	02	Women's Welfare Programs-SCP

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
251	30	09	03	Women's Welfare Programs-TSP
251	30	10	00	Special Programs for Scheduled Castes
251	30	10	01	Special Programs for Scheduled Castes-General
251	30	10	02	Special Programs for Scheduled Castes-SCP
251	30	11	00	Special Programs for Scheduled Tribes
251	30	11	01	Special Programs for Scheduled Tribes -General
251	30	11	02	Special Programs for Scheduled Tribes -TSP
251	30	12	00	Other Social Security Programs
251	30	12	01	Other Social Security Programs-General
251	30	12	02	Other Social Security Programs-SCP
251	30	12	03	Other Social Security Programs-TSP
251	30	13	00	EMS Total Housing Program
251	30	13	01	EMS Total Housing Program-General
251	30	13	02	EMS Total Housing Program-SCP
251	30	13	03	EMS Total Housing Program-TSP
251	40	00	00	Welfare of Mother and Child
251	40	01	00	Development Programs for Women and Children
251	40	01	01	Development Programs for Women and Children -General
251	40	01	02	Development Programs for Women and Children - SCP
251	40	01	03	Development Programs for Women and Children - TSP
251	40	02	00	Special Child Welfare Program
251	40	02	01	Special Child Welfare Program-General
251	40	02	02	Special Child Welfare Program- SCP
251	40	02	03	Special Child Welfare Program- TSP
251	50	00	00	Labour and Labour Welfare
251	50	01	00	Labour and Labour Welfare
251	50	01	01	Labour and Labour Welfare-General
251	50	01	02	Labour and Labour Welfare- SCP
251	50	01	03	Labour and Labour Welfare- TSP
251	60	00	00	General Economic Services
251	60	01	00	General Economic Services - Tourism
251	60	01	01	General Economic Services - Tourism-General

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
251	60	01	02	General Economic Services - Tourism- SCP
251	60	01	03	General Economic Services - Tourism- TSP
251	60	02	00	General Economic Services- Public Distribution System
251	60	02	01	General Economic Services- Public Distribution System -General
251	60	02	02	General Economic Services- Public Distribution System - SCP
251	60	02	03	General Economic Services- Public Distribution System - TSP
251	60	03	00	General Economic Services- Public Crematoriums and Burial Grounds
251	60	03	01	General Economic Services- Public Crematoriums and Burial Grounds -General
251	60	03	02	General Economic Services- Public Crematoriums and Burial Grounds - SCP
251	60	03	03	General Economic Services- Public Crematoriums and Burial Grounds - TSP
251	60	04	00	General Economic Services- Surveys and Studies
251	60	04	01	General Economic Services- Surveys and Studies-General
251	60	04	02	General Economic Services- Surveys and Studies- SCP
251	60	04	03	General Economic Services- Surveys and Studies- TSP
251	60	05	00	General Economic Services- Plan Formulation, Monitoring and Evaluation
251	60	05	01	General Economic Services- Plan Formulation, Monitoring and Evaluation-General
251	60	05	02	General Economic Services- Plan Formulation, Monitoring and Evaluation-SCP
251	60	05	03	General Economic Services- Plan Formulation, Monitoring and Evaluation-TSP
251	60	06	00	General Economic Services- Good Governance
251	60	06	01	General Economic Services- Good Governance -General
251	60	06	02	General Economic Services- Good Governance - SCP
251	60	06	03	General Economic Services- Good Governance - TSP
251	60	07	00	General Economic Services- Computerisation of LSGIs and Transferred Institutions
251	60	07	01	General Economic Services- Computerisation of LSGIs and Transferred Institutions-General
251	60	07	02	General Economic Services- Computerisation of LSGIs and Transferred Institutions- SCP
251	60	07	03	General Economic Services- Computerisation of LSGIs and Transferred Institutions- TSP
251	60	08	00	General Economic Services- Other Plan Expenditure
251	60	08	01	General Economic Services- Other Plan Expenditure-General
251	60	08	02	General Economic Services- Other Plan Expenditure-SCP
251	60	08	03	General Economic Services- Other Plan Expenditure- TSP

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
252	00	00	00	Decentralised Plan Programme - Infrastructure Sector
252	10	00	00	Energy
252	10	01	00	Energy - Electrification of Street Lights
252	10	01	01	Energy - Electrification of Street Lights-General
252	10	01	02	Energy - Electrification of Street Lights -SCP
252	10	01	03	Energy - Electrification of Street Lights -TSP
252	10	02	00	Energy - Other Electrification Programs
252	10	02	01	Energy - Other Electrification Programs-General
252	10	02	02	Energy - Other Electrification Programs-SCP
252	10	02	03	Energy - Other Electrification Programs-TSP
252	10	03	00	Non-conventional Energy
252	10	03	01	Non-conventional Energy-General
252	10	03	02	Non-conventional Energy-SCP
252	10	03	03	Non-conventional Energy-TSP
252	10	04	00	Conservation of Energy
252	10	04	01	Conservation of Energy-General
252	10	04	02	Conservation of Energy-SCP
252	10	04	03	Conservation of Energy-TSP
252	10	05	00	Energy Audit
252	10	05	01	Energy Audit-General
252	10	05	02	Energy Audit-SCP
252	10	05	03	Energy Audit-TSP
252	10	06	00	Other Energy Sector Programs
252	10	06	01	Other Energy Sector Programs-General
252	10	06	02	Other Energy Sector Programs-SCP
252	10	06	03	Other Energy Sector Programs-TSP
252	20	00	00	Transport
252	20	01	00	Roads
252	20	01	01	Roads-General
252	20	01	02	Roads-SCP
252	20	01	03	Roads-TSP
252	20	02	00	Lanes

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
252	20	02	01	Lanes -General
252	20	02	02	Lanes -SCP
252	20	02	03	Lanes -TSP
252	20	03	00	Bridges
252	20	03	01	Bridges-General
252	20	03	02	Bridges-SCP
252	20	03	03	Bridges-TSP
252	20	04	00	Culverts and Causeways
252	20	04	01	Culverts and Causeways -General
252	20	04	02	Culverts and Causeways -SCP
252	20	04	03	Culverts and Causeways -TSP
252	20	05	00	Foot Bridges
252	20	05	01	Foot Bridges-General
252	20	05	02	Foot Bridges-SCP
252	20	05	03	Foot Bridges-TSP
252	20	06	00	Waiting Sheds and Bus Stands
252	20	06	01	Waiting Sheds and Bus Stands-General
252	20	06	02	Waiting Sheds and Bus Stands-SCP
252	20	06	03	Waiting Sheds and Bus Stands-TSP
252	20	07	00	Vehicles
252	20	07	01	Vehicles-General
252	20	07	02	Vehicles-SCP
252	20	07	03	Vehicles-TSP
252	20	08	00	Inland Transport
252	20	08	01	Inland Transport-General
252	20	08	02	Inland Transport-SCP
252	20	08	03	Inland Transport-TSP
252	20	09	00	Other Transport Facilitates
252	20	09	01	Other Transport Facilitates-General
252	20	09	02	Other Transport Facilitates-SCP
252	20	09	03	Other Transport Facilitates-TSP
252	20	10	00	Connectivity Plan

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
252	20	10	01	Connectivity Plan-General
252	20	10	02	Connectivity Plan-SCP
252	20	10	03	Connectivity Plan-TSP
252	20	11	00	PMGSY
252	20	11	01	PMGSY-General
252	20	11	02	PMGSY-SCP
252	20	11	03	PMGSY-TSP
252	20	12	00	Other Programs in Infrastructure Sector
252	20	12	01	Other Programs in Infrastructure Sector-General
252	20	12	02	Other Programs in Infrastructure Sector-SCP
252	20	12	03	Other Programs in Infrastructure Sector-TSP
252	30	00	00	Public Buildings
252	30	01	00	Public Buildings
252	30	01	01	Public Buildings-General
252	30	01	02	Public Buildings- SCP
252	30	01	03	Public Buildings- TSP
253	00	00	00	Decentralised Plan Programme - Projects not included in Sector Division
253	10	00	00	Projects not included in Sector Division
253	10	01	00	Drinking Water related Projects
253	10	01	01	Drinking Water related Projects-General
253	10	01	02	Drinking Water related Projects- SCP
253	10	01	03	Drinking Water related Projects- TSP
253	10	02	00	Projects related to KSUDP
253	10	02	01	Projects related to KSUDP-General
253	10	02	02	Projects related to KSUDP- SCP
253	10	02	03	Projects related to KSUDP- TSP
253	10	03	00	Akshaya Project
253	10	03	01	Akshaya Project -General
253	10	03	02	Akshaya Project - SCP
253	10	03	03	Akshaya Project - TSP
253	10	04	00	Supplementary Nutritional Programs through Anganawadies
253	10	04	01	Supplementary Nutritional Programs through Anganawadies-General

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
253	10	04	02	Supplementary Nutritional Programs through Anganawadies- SCP
253	10	04	03	Supplementary Nutritional Programs through Anganawadies- TSP
253	10	05	00	Solid Waste Management Programs under Total Sanitation Campaign
253	10	05	01	Solid Waste Management Programs under Total Sanitation Campaign-General
253	10	05	02	Solid Waste Management Programs under Total Sanitation Campaign- SCP
253	10	05	03	Solid Waste Management Programs under Total Sanitation Campaign- TSP
253	10	06	00	Asraya Projects for Rehabilitation of Destitute
253	10	06	01	Asraya Projects for Rehabilitation of Destitute-General
253	10	06	02	Asraya Projects for Rehabilitation of Destitute- SCP
253	10	06	03	Asraya Projects for Rehabilitation of Destitute- TSP
253	10	07	00	Integrated Five Year Programs
253	10	07	01	Integrated Five Year Programs-General
253	10	07	02	Integrated Five Year Programs- SCP
253	10	07	03	Integrated Five Year Programs- TSP
253	10	08	00	EMS Total Housing Scheme
253	10	08	01	EMS Total Housing Scheme-General
253	10	08	02	EMS Total Housing Scheme- SCP
253	10	08	03	EMS Total Housing Scheme- TSP
253	10	09	00	Computerisation of Panchayats
253	10	09	01	Computerisation of Panchayats-General
253	10	09	02	Computerisation of Panchayats- SCP
253	10	09	03	Computerisation of Panchayats- TSP
253	10	10	00	Development Fund for SGRY, RIDF Projects
253	10	10	01	Development Fund for SGRY, RIDF Projects-General
253	10	10	02	Development Fund for SGRY, RIDF Projects- SCP
253	10	10	03	Development Fund for SGRY, RIDF Projects- TSP
253	10	11	00	Contribution towards SSA
253	10	11	01	Contribution towards SSA -General
253	10	11	02	Contribution towards SSA - SCP
253	10	11	03	Contribution towards SSA - TSP
254	00	00	00	Expenditures of Transferred Institutions and State Sponsored Schemes (not included under Decentralised Plan Programme)

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
254	10	00	00	Expenditures of Transferred Institutions (not included under Decentralised Plan Programme)
254	10	01	00	Expenditures of Transferred Institutions (not included under Decentralised Plan Programme)
254	10	01	01	Expenditures of Transferred Institutions - Agriculture
254	10	01	02	Expenditures of Transferred Institutions - Animal Husbandry
254	10	01	03	Expenditures of Transferred Institutions - Fisheries
254	10	01	04	Expenditures of Transferred Institutions - Industries
254	10	01	05	Expenditures of Transferred Institutions - Social Welfare
254	10	01	06	Expenditures of Transferred Institutions - Allopathy
254	10	01	07	Expenditures of Transferred Institutions - Health -Ayurveda
254	10	01	08	Expenditures of Transferred Institutions - Health -Homeopathy
254	10	01	09	Expenditures of Transferred Institutions - Health -Unani
254	10	01	10	Expenditures of Transferred Institutions - Health -Siddha
254	10	01	11	Expenditures of Transferred Institutions - General Education
254	10	01	12	Expenditures of Transferred Institutions - Technical Education
254	10	01	13	Expenditures of Transferred Institutions - Development of Scheduled Castes
254	10	01	14	Expenditures of Transferred Institutions - Development of Scheduled Tribes
254	10	01	15	Expenditures of Transferred Institutions - Tailoring and Garment Making Training Centre
254	10	01	99	Expenditures of Transferred Institutions -Others
254	20	00	00	State Sponsored Schemes (not included under Decentralised Plan Programme)
254	20	01	00	State Sponsored Schemes (not included under Decentralised Plan Programme)
254	20	01	01	State Sponsored Schemes -Unemployment Allowance Scheme
254	20	01	02	State Sponsored Schemes -Indria Gandhi National Old Age Pension
254	20	01	03	State Sponsored Schemes- Pension for Agricultural Workers
254	20	01	04	State Sponsored Schemes- Indria Gandhi National Destitute/Widow Pension
254	20	01	05	State Sponsored Schemes- Pension for Unmarried women aged above 50
254	20	01	06	State Sponsored Schemes- Indria Gandhi National Disabled Pension
254	20	01	07	State Sponsored Schemes- Destitute Pension
254	20	01	08	State Sponsored Schemes- Financial Help for Widow's Daughters Marriage
254	20	01	09	State Sponsored Schemes- Financial Help for Intercaste Marriages
254	20	01	10	State Sponsored Schemes- Maternity Benefit Scheme

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
254	20	01	11	State Sponsored Schemes- Grant in aid to Ayurveda Vaidyans
254	20	01	12	State Sponsored Schemes- Scholarships for handicapped children
254	20	01	13	State Sponsored Schemes- Scholarships and Incentives
254	20	01	14	State Sponsored Schemes- Mid day meals to primary school pupils
254	20	01	15	State Sponsored Schemes- Boarding grant for SC students
254	20	01	16	State Sponsored Schemes- Boarding grant for ST students
254	20	01	17	State Sponsored Schemes- Tuition in Pre-metric Hostels
254	20	01	18	State Sponsored Schemes- Pre-primary education to SC children
254	20	01	19	State Sponsored Schemes- Pre-primary education to ST children
254	20	01	20	State Sponsored Schemes- Students appearing for interviews and competitive exams - travel expenses to SC students
254	20	01	21	State Sponsored Schemes- Students appearing for interviews and competitive exams - travel expenses to ST students
254	20	01	22	State Sponsored Schemes- Providing better education facilities for bright SC students
254	20	01	23	State Sponsored Schemes- Providing better education facilities for bright ST students
254	20	01	24	State Sponsored Schemes-Thatching Grant for SC Families
254	20	01	25	State Sponsored Schemes-Thatching Grant for ST Families
254	20	01	26	State Sponsored Schemes- Production incentive to Paddy Growers
254	20	01	99	State Sponsored Schemes- Others
255	00	00	00	Maintenance Projects
255	10	00	00	Maintenance Projects - Road Assets
255	10	01	00	Maintenance Projects - Road Assets
255	10	01	01	Maintenance Projects - Road Assets -Cement Concrete
255	10	01	02	Maintenance Projects - Road Assets -Tarred
255	10	01	03	Maintenance Projects - Road Assets -Metal
255	10	01	04	Maintenance Projects - Road Assets -Gravel
255	10	01	05	Maintenance Projects - Road Assets -Earthen
255	20	00	00	Maintenance Projects - Non Road Assets
255	20	01	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Agriculture
255	20	01	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Agriculture- Maintenance of Assets
255	20	01	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Agriculture- Purchase of Consumables

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
255	20	01	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Agriculture- Purchase of Furniture
255	20	01	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Agriculture-Others
255	20	02	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Animal Husbandry
255	20	02	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Animal Husbandry - Maintenance of Assets
255	20	02	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Animal Husbandry - Purchase of Consumables
255	20	02	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Animal Husbandry - Purchase of Furniture
255	20	02	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Animal Husbandry-Others
255	20	03	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Fisheries
255	20	03	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Fisheries - Maintenance of Assets
255	20	03	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Fisheries -Purchase of Consumables
255	20	03	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Fisheries -Purchase of Furniture
255	20	03	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Fisheries -Others
255	20	04	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Industries
255	20	04	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Industries- Maintenance of Assets
255	20	04	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Industries-Purchase of Consumables
255	20	04	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Industries-Purchase of Furniture
255	20	04	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Industries-Others
255	20	05	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Social Welfare
255	20	05	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Social Welfare- Maintenance of Assets
255	20	05	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Social Welfare-Purchase of Consumables
255	20	05	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Social Welfare-Purchase of Furniture
255	20	05	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Social Welfare-Others
255	20	06	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Allopathy (Hospitals/Dispensaries)
255	20	06	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Allopathy (Hospitals/Dispensaries) - Maintenance of Assets

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
255	20	06	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Allopathy (Hospitals/Dispensaries) -Purchase of Consumables
255	20	06	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Allopathy (Hospitals/Dispensaries) -Purchase of Medicines
255	20	06	04	Maintenance Projects - Non Road Assets- Transferred Institutions - Allopathy (Hospitals/Dispensaries) -Purchase of Furniture
255	20	06	05	Maintenance Projects - Non Road Assets- Transferred Institutions - Allopathy (Hospitals/Dispensaries) -Purchase of Equipments
255	20	06	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Allopathy (Hospitals/Dispensaries) - Others
255	20	07	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Ayurveda (Hospitals/Dispensaries)
255	20	07	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Ayurveda (Hospitals/Dispensaries) - Maintenance of Assets
255	20	07	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Ayurveda (Hospitals/Dispensaries) -Purchase of Consumables
255	20	07	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Ayurveda (Hospitals/Dispensaries) -Purchase of Medicines
255	20	07	04	Maintenance Projects - Non Road Assets- Transferred Institutions - Ayurveda (Hospitals/Dispensaries) -Purchase of Furniture
255	20	07	05	Maintenance Projects - Non Road Assets- Transferred Institutions - Ayurveda (Hospitals/Dispensaries) -Purchase of Equipments
255	20	07	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Ayurveda (Hospitals/Dispensaries) -Others
255	20	08	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Homeopathy (Hospitals/Dispensaries)
255	20	08	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Homeopathy (Hospitals/Dispensaries) - Maintenance of Assets
255	20	08	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Homeopathy (Hospitals/Dispensaries) -Purchase of Consumables
255	20	08	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Homeopathy (Hospitals/Dispensaries) -Purchase of Medicines
255	20	08	04	Maintenance Projects - Non Road Assets- Transferred Institutions - Homeopathy (Hospitals/Dispensaries) -Purchase of Furniture
255	20	08	05	Maintenance Projects - Non Road Assets- Transferred Institutions - Homeopathy (Hospitals/Dispensaries) -Purchase of Equipments
255	20	08	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Homeopathy (Hospitals/Dispensaries) -Others
255	20	09	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Unani (Hospitals/Dispensaries)
255	20	09	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Unani (Hospitals/Dispensaries) - Maintenance of Assets
255	20	09	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Unani (Hospitals/Dispensaries) -Purchase of Consumables
255	20	09	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Unani-Purchase of Medicines

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
255	20	09	04	Maintenance Projects - Non Road Assets- Transferred Institutions - Unani (Hospitals/Dispensaries) -Purchase of Furniture
255	20	09	05	Maintenance Projects - Non Road Assets- Transferred Institutions - Unani-Purchase of Equipments
255	20	09	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Unani (Hospitals/Dispensaries) -Others
255	20	10	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Siddha (Hospitals/Dispensaries)
255	20	10	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Siddha (Hospitals/Dispensaries) - Maintenance of Assets
255	20	10	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Siddha (Hospitals/Dispensaries) -Purchase of Consumables
255	20	10	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Siddha (Hospitals/Dispensaries) -Purchase of Medicines
255	20	10	04	Maintenance Projects - Non Road Assets- Transferred Institutions - Siddha (Hospitals/Dispensaries) -Purchase of Furniture
255	20	10	05	Maintenance Projects - Non Road Assets- Transferred Institutions - Siddha (Hospitals/Dispensaries) -Purchase of Equipments
255	20	10	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Siddha (Hospitals/Dispensaries) - Others
255	20	11	00	Maintenance Projects - Non Road Assets- Transferred Institutions - General Education
255	20	11	01	Maintenance Projects - Non Road Assets- Transferred Institutions - General Education - Maintenance of Assets of Schools
255	20	11	02	Maintenance Projects - Non Road Assets- Transferred Institutions - General Education-Purchase of Consumables of Schools
255	20	11	03	Maintenance Projects - Non Road Assets- Transferred Institutions - General Education-Purchase of Furniture of Schools
255	20	11	04	Maintenance Projects - Non Road Assets- Transferred Institutions - General Education-Purchase of Equipments for Schools
255	20	11	99	Maintenance Projects - Non Road Assets- Transferred Institutions - General Education-Other Expenditure
255	20	12	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Technical Education
255	20	12	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Technical Education - Maintenance of Assets
255	20	12	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Technical Education -Purchase of Consumables
255	20	12	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Technical Education-Purchase of Furniture
255	20	12	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Technical Education -Others
255	20	13	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Castes
255	20	13	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Castes - Maintenance of Assets

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
255	20	13	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Castes -Purchase of Consumables
255	20	13	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Castes -Purchase of Furniture
255	20	13	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Castes - Others
255	20	14	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Tribes
255	20	14	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Tribes - Maintenance of Assets
255	20	14	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Tribes -Purchase of Consumables
255	20	14	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Tribes -Purchase of Furniture
255	20	14	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Development of Scheduled Tribes - Others
255	20	15	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Tailoring and Garment Making Training Centre
255	20	15	01	Maintenance Projects - Non Road Assets- Transferred Institutions - Tailoring and Garment Making Training Centre- Maintenance of Assets
255	20	15	02	Maintenance Projects - Non Road Assets- Transferred Institutions - Tailoring and Garment Making Training Centre-Purchase of Consumables
255	20	15	03	Maintenance Projects - Non Road Assets- Transferred Institutions - Tailoring and Garment Making Training Centre-Purchase of Furniture
255	20	15	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Tailoring and Garment Making Training Centre - Others
255	20	16	00	Maintenance Projects - Non Road Assets- Transferred Institutions - Others
255	20	16	99	Maintenance Projects - Non Road Assets- Transferred Institutions - Others
255	20	17	00	Maintenance Projects - Non Road Assets- Other Transferred Assets
255	20	17	01	Maintenance Projects - Non Road Assets- Other Transferred Assets - Maintenance of Assets
255	20	17	02	Maintenance Projects - Non Road Assets- Other Transferred Assets -Purchase of Consumables
255	20	17	03	Maintenance Projects - Non Road Assets- Other Transferred Assets - -Purchase of Furniture
255	20	17	99	Maintenance Projects - Non Road Assets- Other Transferred Assets - Maintenance of Assets - Others
256	00	00	00	Other Revenue Grants and Funds - Revenue Expenses
256	10	00	00	Other Revenue Grants and Funds - Revenue Expenses
256	10	01	00	Other Revenue Grants and Funds - Revenue Expenses
256	10	01	01	Library Grant - Revenue Expenses
256	10	01	02	Literacy Scheme Grant- Revenue Expenses
256	10	01	03	Drought Relief Grant- Revenue Expenses

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
256	10	01	04	Flood Relief Grant- Revenue Expenses
256	10	01	05	Grant for Festivals- Revenue Expenses
256	10	01	06	Grant for Shelter Homes/ Rescue Shelters- Revenue Expenses
256	10	01	07	Grant for Maintenance of Railway Level Crossings- Revenue Expenses
256	10	01	08	Local Area Development Fund for Members of Parliament- Revenue Expenses
256	10	01	09	Local Area Development Fund for Members of Legislative Assembly- Revenue Expenses
256	10	01	10	Grant for Drinking Water Schemes- Revenue Expenses
256	10	01	11	Grant for Burial and Burning Grounds- Revenue Expenses
256	10	01	12	Grant for Solid Waste Management- Revenue Expenses
256	10	01	13	Grant for Stadiums and Play Grounds- Revenue Expenses
256	10	01	99	Other Revenue Grants- Revenue Expenses
260	00	00	00	Grants, Contributions and Compensations from Own Fund
260	10	00	00	Grants, Contributions and Compensations from Own Fund - Grants
260	10	01	00	Grants, Contributions and Compensations from Own Fund- Grants
260	10	01	01	Grants, Contributions and Compensations from Own Fund- Grants to Libraries
260	10	01	02	Grants, Contributions and Compensations from Own Fund- Grants to School
260	10	01	03	Grants, Contributions and Compensations from Own Fund- Grants to Nilathezhuthu Asans
260	10	01	04	Grants, Contributions and Compensations from Own Fund- Grants to Arts and sports organisation
260	10	01	05	Grants, Contributions and Compensations from Own Fund- Grants to Medical institutions
260	10	01	99	Grants, Contributions and Compensations from Own Fund- Grants to Other institutions
260	20	00	00	Grants, Contributions and Compensations from Own Fund -Contributions
260	20	01	00	Grants, Contributions and Compensations from Own Fund -Contributions
260	20	01	01	Grants, Contributions and Compensations from Own Fund -Contributions to Special Funds
260	20	01	99	Grants, Contributions and Compensations from Own Fund -Contributions to others
260	30	00	00	Grants, Contributions and Compensations from Own Fund -Compensations
260	30	01	00	Grants, Contributions and Compensations from Own Fund -Compensations
260	30	01	01	Grants, Contributions and Compensations from Own Fund -Compensations - Unemployment Allowance under NREGA
260	30	01	99	Grants, Contributions and Compensations from Own Fund -Compensations - Others

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
270	00	00	00	Provisions and Write off
270	10	00	00	Provisions for Doubtful Receivables
270	10	01	00	Provision for Doubtful Receivables - Taxes
270	10	01	01	Provision for Doubtful Receivables - Property Tax
270	10	01	02	Provision for Doubtful Receivables - Profession Tax - Institutions/ Professionals/ Traders
270	10	01	03	Provision for Doubtful Receivables - Advertisement Tax
270	10	01	04	Provision for Doubtful Receivables - Rent from Buildings
270	10	01	05	Provision for Doubtful Receivables - Rent from Lease of Lands
270	10	01	06	Provision for Doubtful Receivables - License Fees for Dangerous and Offensive Trades
270	10	01	07	Provision for Doubtful Receivables - License Fees under Prevention of Food Adulteration Act
270	10	01	08	Provision for Doubtful Receivables - Water Charges
270	10	01	09	Provision for Doubtful Receivables - Electricity Charges
270	10	01	99	Provision for Doubtful Receivables - Others
270	20	00	00	Provision for other Assets
270	20	01	00	Provision for other Assets
270	20	01	01	Provision for Stores
270	20	01	02	Provision for Fixed Assets
270	20	01	03	Provision for Investment
270	20	01	99	Provision for Other Assets
270	30	00	00	Revenues Written Off
270	30	01	00	Taxes Written Off
270	30	01	01	Property Tax Written Off
270	30	01	02	Profession Tax - Institutions/ Professionals/ Traders Written Off
270	30	01	03	Advertisement Tax Written Off
270	30	02	00	Rents Written Off
270	30	02	01	Rent from Shopping Complexes and Shop Rooms Written Off
270	30	02	02	Rent from Office Buildings Written Off
270	30	02	03	Rent from Guest Houses and Lodgings Written Off
270	30	02	04	Rent of Bunks Written Off
270	30	02	05	Rent from Lease on Lands Written Off
270	30	03	00	Fees Written Off

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
270	30	03	01	License Fees Written Off
270	30	04	00	User Charges Written Off
270	30	04	01	Water Charges Written Off
270	30	04	02	Electricity Charges Written Off
270	30	04	99	Other User Charges Written
270	30	99	00	Other Incomes Written Off
270	30	99	01	Other Incomes Written Off
270	40	00	00	Assets Written Off
270	40	01	00	Assets Written Off
270	40	01	01	Assets Written Off - Stock
270	40	01	02	Assets Written Off - Loans and Advances
270	40	01	99	Assets Written Off - Others
270	50	00	00	Miscellaneous Expenses Written Off
270	50	01	00	Miscellaneous Expenses Written Off
270	50	01	01	Miscellaneous Expenses Written Off
271	00	00	00	Miscellaneous Expenses on Disposal of Assets and Investments
271	10	00	00	Loss on disposal of Assets
271	10	01	00	Loss on disposal of Assets
271	10	01	01	Loss on disposal of Assets
271	10	01	02	Loss on disposal of Stores
271	20	00	00	Loss on disposal of Investments
271	20	01	00	Loss on disposal of Investments
271	20	01	01	Loss on disposal of Investments
272	00	00	00	Depreciation
272	20	00	00	Depreciation-Buildings
272	20	01	00	Depreciation-Buildings
272	20	01	01	Depreciation-Buildings
272	30	00	00	Depreciation -Roads & Bridges
272	30	01	00	Depreciation - Roads & Bridges
272	30	01	01	Depreciation - Roads & Bridges
272	31	00	00	Depreciation -Sewerage & Drainage
272	31	01	00	Depreciation -Sewerage & Drainage

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
272	31	01	01	Depreciation -Sewerage & Drainage
272	32	00	00	Depreciation- Waterways
272	32	01	00	Depreciation -Waterways
272	32	01	01	Depreciation -Waterways
272	33	00	00	Depreciation -Public Lighting
272	33	01	00	Depreciation -Public Lighting
272	33	01	01	Depreciation -Public Lighting
272	40	00	00	Depreciation - Plant & Machinery
272	40	01	00	Depreciation -Plant & Machinery
272	40	01	01	Depreciation- Plant & Machinery
272	50	00	00	Depreciation- Vehicles
272	50	01	00	Depreciation- Vehicles
272	50	01	01	Depreciation- Vehicles
272	60	00	00	Depreciation - Office & Other Equipments
272	60	01	00	Depreciation - Office & Other Equipments
272	60	01	01	Depreciation - Office & Other Equipments
272	70	00	00	Depreciation - Furniture, Fixtures, Fittings & Electrical Appliances
272	70	01	00	Depreciation - Furniture, Fixtures, Fittings & Electrical Appliances
272	70	01	01	Depreciation - Furniture, Fixtures, Fittings & Electrical Appliances
272	80	00	00	Depreciation - Other Fixed Assets
272	80	01	00	Depreciation - Other Fixed Assets
272	80	01	01	Depreciation - Other Fixed Assets
280	00	00	00	Prior Period Item
280	10	00	00	Prior Period Income - Taxes
280	10	01	00	Prior Period Income - Taxes
280	10	01	01	Prior Period income-Property Tax on residential bulidings
280	10	01	02	Prior Period Income - Profession Tax - Institutions/ Professionals/ Traders
280	10	01	03	Prior Period Income - Advertisement Tax
280	10	01	04	Prior Period income-Property Tax on non-residential bulidings
280	10	01	04	Prior Period income-Property Tax on non-residential bulidings
280	20	00	00	Prior Period Income - Other Revenues
280	20	01	00	Prior Period Income - Rents

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
280	20	01	01	Prior Period Income - Rent from Building
280	20	01	02	Prior Period Income - Rent from Lease of Lands
280	20	02	00	Prior Period Income - Fees
280	20	02	01	Prior Period Income - License Fees
280	20	03	00	Prior Period Income - User Charges
280	20	03	01	Prior Period Income - Water Charges Collected
280	20	03	02	Prior Period Income - Electricity Charges Collected
280	20	04	00	Prior Period Income - Other Incomes
280	20	04	01	Prior Period Income - Other Incomes
280	30	00	00	Prior Period Income - Recovery of Revenues Written Off
280	20	04	00	Prior Period Income - Other Incomes
280	20	04	02	Prior Period Income-Recovery of unutilised Grants
280	30	01	00	Prior Period Income - Recovery of Revenues Written Off - Taxes
280	30	01	01	Prior Period Income - Recovery of Revenues Written Off - Property Tax
280	30	01	02	Prior Period Income - Recovery of Revenues Written Off - Profession Tax - Institutions/ Professionals/ Traders
280	30	01	03	Prior Period Income - Recovery of Revenues Written Off - Advertisement Tax
280	30	02	00	Prior Period Income - Recovery of Revenues Written Off - Rents
280	30	02	01	Prior Period Income - Recovery of Revenues Written Off - Rent from Buildings
280	30	02	02	Prior Period Income - Recovery of Revenues Written Off - Rent from Lease on Lands
280	30	03	00	Prior Period Income - Recovery of Revenues Written Off - Fees
280	30	03	01	Prior Period Income - Recovery of Revenues Written Off - License Fees
280	30	04	00	Prior Period Income - Recovery of Revenues Written Off - User Charges
280	30	04	01	Prior Period Income - Recovery of Revenues Written Off - Water Charges
280	30	04	02	Prior Period Income - Recovery of Revenues Written Off - Electricity Charges
280	30	05	00	Prior Period Income - Recovery of Revenues Written Off - Other Incomes
280	30	05	99	Prior Period Income - Recovery of Revenues Written Off - Other Incomes
280	50	00	00	Prior Period Expenses - Refund of Taxes
280	50	01	00	Prior Period Expenses - Refund of Taxes
280	50	01	01	Prior Period expenses-Tax Remission & Refund-Property Tax on residential bulidings
280	50	01	02	Prior Period Expenses - Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Traders
280	50	01	03	Prior Period Expenses - Tax Remission & Refund - Advertisement Tax

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
280	50	01	04	Prior Period Expenses - Tax Remission & Refund-Property Tax on non-residential bulidings
280	50	01	04	Prior Period Expenses - Tax Remission & Refund-Property Tax on non-residential bulidings
280	60	00	00	Prior Period Expenses - Remission and Refund of Other Revenues
280	60	01	00	Prior Period Expenses - Remission and Refund - Rents
280	60	01	01	Prior Period Expenses - Remission and Refund - Rent from Buildings
280	60	01	02	Prior Period Expenses - Remission and Refund - Rent from Lease on Lands
280	60	02	00	Prior Period Expenses - Remission and Refund - Fees
280	60	02	01	Prior Period Expenses - Remission and Refund - License Fees
280	60	03	00	Prior Period Expenses - Remission and Refund - User Charges
280	60	03	01	Prior Period Expenses - Remission and Refund - Water Charges
280	60	03	02	Prior Period Expenses - Remission and Refund - Electricity Charges
280	60	04	00	Prior Period Expenses - Remission and Refund - Other Incomes
280	60	04	99	Prior Period Expenses - Remission and Refund - Other Incomes
280	60	04	01	Prior Period Expenses-Recovery of unutilised Grants to Government
280	80	00	00	Other Prior Period Expenses
280	80	01	00	Prior Period - Establishment Expenses
280	80	01	01	Prior Period - Establishment Expenses
280	80	02	00	Prior Period - Administrative Expenses
280	80	02	01	Prior Period - Administrative Expenses
280	80	03	00	Prior Period - Operations and Maintenance Expenses
280	80	03	01	Prior Period - Operations and Maintenance Expenses
280	80	04	00	Prior Period - Interest and Finance Charges
280	80	04	01	Prior Period - Interest and Finance Charges
280	80	05	00	Prior Period - Programme Expenses
280	80	05	01	Prior Period - Programme Expenses
280	80	06	00	Prior Period - Revenue Grants & Contributions
280	80	06	01	Prior Period - Revenue Grants & Contributions
280	80	07	00	Prior Period - Miscellaneous Expenses
280	80	07	01	Prior Period - Miscellaneous Expenses
290	00	00	00	Transfer to Reserve Funds
290	10	00	00	Transfer to Reserve Funds
290	10	01	00	Transfer to Reserve Funds

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
290	10	01	01	Transfer to Reserve Funds
310	00	00	00	Panchayat Fund
310	10	00	00	Panchayat Fund
310	10	01	00	Panchayat Fund
310	10	01	01	Panchayat Fund - General Fund
310	10	01	02	Panchayat Fund - Development Wing Fund
310	90	00	00	Excess of Income over Expenditure
310	90	01	00	Excess of Income over Expenditure
310	90	01	01	Excess of Income over Expenditure
311	00	00	00	Earmarked Funds
311	10	00	00	Special Funds
311	10	01	00	Special Funds
311	10	01	01	Panchayat's Distress Relief Fund
311	10	01	99	Other Earmarked Special Funds
311	20	00	00	Development Fund for Transfer to Other LSGs for Joint Venture Projects and Other Specific Purposes
311	20	01	00	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure
311	20	01	01	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to Municipalities
311	20	01	02	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to Municipal Corporations
311	20	01	03	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to Village Panchayats
311	20	01	04	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to Block Panchayats
311	20	01	05	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Capital Expenditure to District Panchayats
311	20	02	00	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure
311	20	02	01	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to Municipalities
311	20	02	02	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to Municipal Corporations
311	20	02	03	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to Village Panchayats
311	20	02	04	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to Block Panchayats
311	20	02	05	Development Fund for Transfer to Other LSGs for Joint Venture Project - for Revenue Expenditure to District Panchayats

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
311	20	03	00	Development Fund for Transfer to Other LSGs for Other Specific Purposes- for Capital Expenditure
311	20	03	01	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Capital Expenditure to Municipalities
311	20	03	02	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Capital Expenditure to Municipal Corporations
311	20	03	03	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Capital Expenditure to Village Panchayats
311	20	03	04	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Capital Expenditure to Block Panchayats
311	20	03	05	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Capital Expenditure to District Panchayats
311	20	04	00	Development Fund for Transfer to Other LSGs for Specific Purposes- for Revenue Expenditure
311	20	04	01	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Revenue Expenditure to Municipalities
311	20	04	02	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Revenue Expenditure to Municipal Corporations
311	20	04	03	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Revenue Expenditure to Village Panchayats
311	20	04	04	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Revenue Expenditure to Block Panchayats
311	20	04	05	Development Fund for Transfer to Other LSGs for Other Specific Purposes - for Revenue Expenditure to District Panchayats
311	50	00	00	Sinking Fund
311	50	01	00	Sinking Fund
311	50	01	01	Sinking Fund
311	71	00	00	Trust or Agency Funds
311	71	01	00	Trust or Agency Funds
311	71	01	01	Endowments
311	71	01	99	Other Trust or Agency Funds
312	00	00	00	Reserves
312	10	00	00	Capital Contribution
312	10	01	00	Capital Contribution
312	10	01	01	Capital Contribution
312	10	01	02	Beneficiary Contribution (Utilised)
312	10	01	99	Other Special Funds (Utilised)
312	11	00	00	Capital Reserves
312	11	01	00	Capital Reserves
312	11	01	01	Capital Reserves

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
312	20	00	00	Borrowing Redemption Reserve
312	20	01	00	Borrowing Redemption Reserve
312	20	01	01	Borrowing Redemption Reserve
312	30	00	00	Special Funds (Utilized)
312	30	01	00	Special Funds (Utilized)
312	30	01	01	Special Funds (Utilized)
312	40	00	00	Statutory Reserves
312	40	01	00	Statutory Reserves
312	40	01	01	Statutory Reserves
312	50	00	00	General Reserves
312	50	01	00	General Reserves
312	50	01	01	General Reserves
312	60	00	00	Revaluation Reserves
312	60	01	00	Revaluation Reserves
312	60	01	01	Revaluation Reserves
320	00	00	00	Grants, Funds & Contributions for Specific Purposes
320	10	00	00	Grants, Funds & Contributions for Specific Purposes - Central Government
320	10	01	00	Grants, Funds & Contributions for Specific Purposes - Centrally Sponsored Schemes
320	10	01	01	Centrally Sponsored Scheme-Mahatma Gandhi National Rural Employment Guarantee Act Scheme (NREGA)
320	10	01	02	Centrally Sponsored Scheme- Swarnajayanthi Grama Swarozgar Yojana (SGSY)
320	10	01	03	Centrally Sponsored Scheme- Integrated Waste Land Development Programme (IWDP) - Hariyali
320	10	01	04	Centrally Sponsored Scheme- Back Ward Regions Grant Fund (BRGF)
320	10	01	99	Centrally Sponsored Schemes- Grants, Funds & Contributions for Specific Purposes - Central Government - Others
320	10	02	00	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants
320	10	02	01	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Drinking Water Schemes
320	10	02	02	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Slaughter House
320	10	02	03	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Solid Waste Management
320	10	02	04	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Local Area Development Fund for Members of Parliament
320	10	02	99	Grants, Funds & Contributions for Specific Purposes - Other Central Government Grants - Other Grants

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
320	20	00	00	Grants, Funds & Contributions for Specific Purposes - State Government
320	20	01	00	Development Fund - Capital
320	20	01	01	Development Fund - General - Capital
320	20	01	02	Development Fund - Special Component Plan - Capital
320	20	01	03	Development Fund - Tribal Sub-Plan - Capital
320	20	01	04	Development Fund - Central Finance Commission Grant
320	20	02	00	Fund for Transferred Institutions - Capital
320	20	02	01	Fund for Transferred Institutions - Agriculture- Capital
320	20	02	02	Fund for Transferred Institutions - Animal Husbandry- Capital
320	20	02	03	Fund for Transferred Institutions - Fisheries- Capital
320	20	02	04	Fund for Transferred Institutions - Industries- Capital
320	20	02	05	Fund for Transferred Institutions - Social Welfare - Capital
320	20	02	06	Fund for Transferred Institutions - Allopathy- Capital
320	20	02	07	Fund for Transferred Institutions - Ayurveda- Capital
320	20	02	08	Fund for Transferred Institutions - Homoeopathy- Capital
320	20	02	09	Fund for Transferred Institutions - Unani- Capital
320	20	02	10	Fund for Transferred Institutions - Siddha- Capital
320	20	02	11	Fund for Transferred Institutions - General Education- Capital
320	20	02	12	Fund for Transferred Institutions - Technical Education- Capital
320	20	02	13	Fund for Transferred Institutions - Development of Scheduled Castes - Capital
320	20	02	14	Fund for Transferred Institutions - Development of Scheduled Tribes- Capital
320	20	02	15	Fund for Transferred Institutions - Tailoring and Garment Making Training Centre- Capital
320	20	02	99	Fund for Transferred Institutions - Others- Capital
320	20	03	00	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds
320	20	03	01	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Burial and Burning Grounds
320	20	03	02	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds- Slaughter Houses
320	20	03	03	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Stadiums and Play Grounds
320	20	03	04	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Grant for Solid Waste Management
320	20	03	05	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Grant for Drinking Water Schemes

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
320	20	03	06	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Local Area Development Fund for Members of Parliament
320	20	03	07	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Local Area Development Fund for Members of Legislative Assembly
320	20	03	99	Grants, Funds & Contributions for Specific Purposes - Other than Development Fund and State Sponsored Scheme Funds - Other purposes
320	30	00	00	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies
320	30	01	00	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies
320	30	01	01	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies - Jeevadhara
320	30	01	02	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies - Jalanidhi
320	30	01	03	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies - Total Sanitation
320	30	01	99	Grants, Funds & Contributions for Specific Purposes - Other Government Agencies
320	40	00	00	Grants, Funds & Contributions for Specific Purposes - Financial Institutions
320	40	01	00	Grants, Funds & Contributions for Specific Purposes - Financial Institutions
320	40	01	01	Grants, Funds & Contributions for Specific Purposes - Financial Institutions- NABARD Assistance
320	40	01	99	Grants, Funds & Contributions for Specific Purposes - Other Financial Institutions
320	50	00	00	Grants, Funds & Contributions for Specific Purposes - Welfare Bodies
320	50	01	00	Grants, Funds & Contributions for Specific Purposes - Welfare Bodies
320	50	01	01	Grants, Funds & Contributions for Specific Purposes - Welfare Bodies- Capital
320	60	00	00	Grants, Funds & Contributions for Specific Purposes - International Organizations
320	60	01	00	Grants, Funds & Contributions for Specific Purposes - International Organizations
320	60	01	01	Grants, Funds & Contributions for Specific Purposes - International Organizations- Capital
320	70	00	00	Contributions from other Local Self Government Institutions for Specific Purposes
320	70	01	00	Contributions from other Local Self Government Institutions for Joint Venture Projects (for Capital Expenditure)
320	70	01	01	Contributions for Joint Venture Projects (for Capital Expenditure) -from Municipalities
320	70	01	02	Contributions for Joint Venture Projects (for Capital Expenditure) -from Municipal Corporations
320	70	01	03	Contributions for Joint Venture Projects (for Capital Expenditure) - from Village Panchayats

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
320	70	01	04	Contributions for Joint Venture Projects (for Capital Expenditure) - from Block Panchayats
320	70	01	05	Contributions for Joint Venture Projects (for Capital Expenditure) - from District Panchayats
320	70	02	00	Contributions from other Local Self Government Institutions for Joint Venture Projects (for Revenue Expenditure)
320	70	02	01	Contributions for Joint Venture Projects (for Revenue Expenditure) - from Municipalities
320	70	02	02	Contributions for Joint Venture Projects (for Revenue Expenditure) - from Municipal Corporations
320	70	02	03	Contributions for Joint Venture Projects (for Revenue Expenditure) - from Village Panchayats
320	70	02	04	Contributions for Joint Venture Projects (for Revenue Expenditure) - from Block Panchayats
320	70	02	05	Contributions for Joint Venture Projects (for Revenue Expenditure) - from District Panchayats
320	70	03	00	Contributions from other Local Self Government Institutions for Other Specific Purposes (for Capital Expenditure)
320	70	03	01	Contributions for Other Specific Purposes (for Capital Expenditure) - from Municipalities
320	70	03	02	Contributions for Other Specific Purposes (for Capital Expenditure) - from Municipal Corporations
320	70	03	03	Contributions for Other Specific Purposes (for Capital Expenditure)- from Village Panchayats
320	70	03	04	Contributions for Other Specific Purposes (for Capital Expenditure)- from Block Panchayats
320	70	03	05	Contributions for Other Specific Purposes (for Capital Expenditure)- from District Panchayats
320	70	04	00	Contributions from other Local Self Government Institutions for Other Specific Purposes (for Revenue Expenditure)
320	70	04	01	Contributions for Other Specific Purposes (for Revenue Expenditure)- from Municipalities
320	70	04	02	Contributions for Other Specific Purposes (for Revenue Expenditure)- from Municipal Corporations
320	70	04	03	Contributions for Other Specific Purposes (for Revenue Expenditure)- from Village Panchayats
320	70	04	04	Contributions for Other Specific Purposes (for Revenue Expenditure)- from Block Panchayats
320	70	04	05	Contributions for Other Specific Purposes (for Revenue Expenditure)- from District Panchayats
320	80	00	00	Grants, Funds & Contributions for Specific Purposes - Others
320	80	01	00	Grants, Funds & Contributions for Specific Purposes - Others
320	80	01	01	Beneficiary Contributions
320	80	01	99	Other Grants, Funds & Contributions for Specific Purposes - Capital

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
330	00	00	00	Secured Loans
330	10	00	00	Loans from Central Government
330	10	01	00	Secured Loans from Central Government
330	10	01	01	Secured Loans from Central Government
330	20	00	00	Secured Loans from State Government
330	20	01	00	Secured Loans from State Government
330	20	01	01	Secured Loans from State Government
330	30	00	00	Secured Loans from Government Bodies and Associations
330	30	01	00	Secured Loans from Government Bodies and Associations
330	30	01	01	Secured Loans from Government Bodies and Associations
330	40	00	00	Secured Loans from International Agencies
330	40	01	00	Secured Loans from International Agencies
330	40	01	01	Secured Loans from International Agencies
330	50	00	00	Secured Loans from Banks & Other Financial Institutions
330	50	01	00	Secured Loans from Banks & Other Financial Institutions
330	50	01	01	Secured Loan from Banks
330	50	01	02	Secured Loan from Co-operative Banks
330	50	01	99	Secured Loan from Other Banks
330	50	02	00	Secured Loans - Loan from Financial Institutions
330	50	02	01	Secured Loans - Loan from KURDFC
330	50	02	02	Secured Loans - Loan from HUDCO
330	50	02	03	Secured Loans - Loan from LIC
330	50	02	04	Secured Loans - Loan from Rural Development Board (RDB)
330	50	02	99	Secured Loans -Loan from Other Institutions
330	60	00	00	Secured Loans - Other Term Loans
330	60	01	00	Secured Loans -Other Term Loans
330	60	01	01	Secured Loans -Other Term Loans
330	70	00	00	Secured Loans - Bonds & Debentures
330	70	01	00	Secured Loans - Bonds & Debentures
330	70	01	01	Secured Loans -Bonds
330	70	01	02	Secured Loans -Debentures
330	80	00	00	Secured Loans - Other Loans

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
330	80	01	00	Secured Loans -Other Loans
330	80	01	01	Secured Loans -Hire Purchase Loan
330	80	01	99	Secured Loans -Other Loans
331	00	00	00	Unsecured Loans
331	10	00	00	Unsecured Loans from Central Government
331	10	01	00	Unsecured Loans from Central Government
331	10	01	01	Unsecured Loans from Central Government
331	20	00	00	Unsecured Loans from State Government
331	20	01	00	Unsecured Loans from State Government
331	20	01	01	Unsecured Loans from State Government
331	30	00	00	Unsecured Loans from Government bodies and Associations
331	30	01	00	Unsecured Loans from Government bodies and Associations
331	30	01	01	Unsecured Loans from Government bodies and Associations
331	40	00	00	Unsecured Loans from International Agencies
331	40	01	00	Unsecured Loans from International Agencies
331	40	01	01	Unsecured Loans from International Agencies
331	50	00	00	Unsecured Loans from Banks & Other Financial Institutions
331	50	01	00	Unsecured Loans from Banks & Other Financial Institutions
331	50	01	01	Unsecured Loans from Banks
331	50	01	02	Unsecured Loans from Other Financial Institutions
331	50	01	99	Unsecured Loans from Other Banks
331	60	00	00	Unsecured Loans - Other Term Loans
331	60	01	00	Unsecured Loans - Other Term Loans
331	60	01	01	Unsecured Loans - Other Term Loans
331	70	00	00	Unsecured Loans - Bonds & Debentures
331	70	01	00	Unsecured Loans - Bonds & Debentures
331	70	01	01	Unsecured Loans - Bonds
331	70	01	02	Unsecured Loans - Debentures
331	80	00	00	Unsecured Loans - Other Loans
331	80	01	00	Unsecured Loans - Other Loans
331	80	01	01	Unsecured Loans - Other Loans
340	00	00	00	Deposits Received

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
340	10	00	00	Deposits Received From Suppliers/Contractors/Bidders
340	10	01	00	Earnest Money Deposit
340	10	01	01	Contractors' Earnest Money Deposit
340	10	01	02	Suppliers' Earnest Money Deposit
340	10	01	03	Bidders' Earnest Money Deposit
340	10	02	00	Security Deposit
340	10	02	01	Contractors' Security Deposit
340	10	02	02	Suppliers' Security Deposit
340	10	02	03	Bidders' Security Deposit
340	10	03	00	Retention
340	10	03	01	Contractors' Retention
340	10	03	02	Suppliers' Retention
340	10	99	00	Other Deposits
340	10	99	01	Other Deposits
340	20	00	00	Deposits - Revenue
340	20	01	00	Deposits - Revenue
340	20	01	01	Rent Deposit
340	20	01	02	Auction Deposit
340	20	01	03	Water Deposit
340	20	01	04	Electricity Deposit
340	20	01	05	Library Deposit
340	20	01	06	Deposit Received for Halls and Auditoriums
340	20	01	99	Other Deposits
340	30	00	00	Deposits Received From Staff
340	30	01	00	Deposits Received From Staff
340	30	01	01	Deposits Received From Staff
340	80	00	00	Deposit Received from Others
340	80	01	00	Deposit Received from Others
340	80	01	01	Deposit Received from Others
341	00	00	00	Deposit Works
341	10	00	00	Deposit Works- Civil Works
341	10	01	00	Deposit Works- Civil Works

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
341	10	01	01	Deposit Works- Civil Works
341	20	00	00	Deposit Works - Electrical
341	20	01	00	Deposit Works - Electrical
341	20	01	01	Deposit Works - Electrical
341	30	00	00	Deposit Works - Others
341	30	01	00	Deposit Works - Others
341	30	01	01	Deposit Works - Others
350	00	00	00	Other Liabilities
350	10	00	00	Creditors
350	10	01	00	Suppliers' Control Account
350	10	01	01	Suppliers' Control Account
350	10	02	00	Contractors' Control Account
350	10	02	01	Contractors' Control Account
350	10	03	00	Beneficiary Committee Conveners' Control Account
350	10	03	01	Beneficiary Committee Conveners' Control Account
350	10	04	00	Professionals' Control Account
350	10	04	01	Professionals' Control Account
350	10	05	00	Elected Representatives' Control Account
350	10	05	01	Elected Representatives' Control Account
350	10	99	00	Other Creditors Control Account
350	10	99	01	Other Creditors Control Account
350	11	00	00	Employee Liabilities
350	11	01	00	Employee Liabilities
350	11	01	01	Employee Liabilities - Gross Salary Payable
350	11	01	02	Employee Liabilities - Net Salary Payable
350	11	01	03	Employee Liabilities - Unpaid Salaries
350	11	01	04	Employee Liabilities - Pension Contributions Payable
350	11	01	05	Employee Liabilities - Terminal Leave Encashment Payable
350	11	01	06	Employee Liabilities - Pension Contributions of Employees on Deputation Payable
350	11	01	07	Employee Liabilities - Leave Salary Contributions of Employees on Deputation Payable
350	11	01	99	Other Employee Liabilities Payable

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
350	12	00	00	Interest Accrued & Due
350	12	01	00	Interest Accrued & Due- Loans
350	12	01	01	Interest Accrued & Due - Loans
350	12	01	99	Interest Accrued & Due - Others
350	20	00	00	Recoveries Payable
350	20	01	00	Recoveries Payable from Employees' Salaries
350	20	01	01	Recoveries Payable - General Provident Fund
350	20	01	02	Recoveries Payable - Kerala Panchayat Employees Provident Fund
350	20	01	03	Recoveries Payable - State Life Insurance
350	20	01	04	Recoveries Payable - Group Insurance Scheme
350	20	01	05	Recoveries Payable - Life Insurance Corporation
350	20	01	06	Recoveries Payable - Group Personal Accident Insurance Scheme
350	20	01	07	Recoveries Payable - Family Benefit Scheme
350	20	01	08	Recoveries Payable - House Building Advance
350	20	01	09	Recoveries Payable - Motor Conveyance Advance
350	20	01	10	Recoveries Payable - Kerala State Financial Enterprises (KSFE)
350	20	01	11	Recoveries Payable - Co-operative Societies and Co-operative Banks
350	20	01	12	Recoveries Payable - Banks and Other Financial Institutions
350	20	01	13	Recoveries Payable - Court Attachments
350	20	01	14	Recoveries Payable - Income Tax Deducted at Source - Salaries
350	20	01	15	Recoveries Payable - Dues to other Panchayats
350	20	01	99	Recoveries Payable - Other Recoveries from Employees
350	20	02	00	Recoveries Payable - Deductions from Work Bills and Other Bills
350	20	02	01	Recoveries Payable - Income Tax Deducted at Source
350	20	02	02	Recoveries Payable - Value Added Tax
350	20	02	03	Recoveries Payable - Kerala Construction Workers Welfare Fund
350	20	02	99	Recoveries Payable - Other Deductions
350	30	00	00	Government and Other Dues Payable
350	30	01	00	Government and Other Dues Payable
350	30	01	01	Government and Other Dues Payable - Library Cess
350	30	01	02	Government and Other Dues Payable - Poor Home Cess
350	30	01	03	Government and Other Dues Payable - Value Added Tax

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
350	30	01	04	Government and Other Dues Payable - Service Tax
350	30	01	05	Government and Other Dues Payable - Court attachments
350	30	01	06	Government and Other Dues Payable - Revenue Recovery
350	30	01	07	Government and Other Dues Payable - River Management Fund
350	30	01	08	Government and Other Dues Payable - Royalty
350	30	01	99	Government and Other Dues Payable - Others
350	40	00	00	Refunds Payable
350	40	01	00	Refunds Payable - Taxes
350	40	01	01	Refunds Payable - Property Tax
350	40	01	02	Refunds Payable - Profession Tax - Institutions/Professionals/Traders
350	40	01	03	Refunds Payable - Profession Tax - Employees
350	40	01	04	Refunds Payable - Advertisement Tax
350	40	01	05	Refunds Payable - Show Tax
350	40	01	06	Refunds Payable - Surcharge on Show Tax
350	40	01	07	Refunds Payable - Entertainment Tax
350	40	01	99	Refunds Payable - Other Taxes
350	40	02	00	Refunds Payable - User Charges
350	40	02	01	Refunds Payable - Water Charges
350	40	02	02	Refunds Payable - Electricity Charges
350	40	02	99	Refunds Payable - Other User Charges
350	40	03	00	Refunds Payable - Fees
350	40	03	01	Refunds Payable - Licence Fees
350	40	03	99	Refunds Payable - Other Fees
350	40	04	00	Refunds Payable - Rent from Panchayat Properties
350	40	04	01	Refunds Payable - Rent from Buildings
350	40	04	02	Refunds Payable - Rent from lease of lands
350	40	04	99	Refunds Payable - Other rents
350	40	05	00	Refunds Payable - Grants and Funds
350	40	05	01	Refunds Payable - Grants and Funds
350	40	06	00	Refunds Payable - Attached Properties
350	40	06	01	Refunds Payable - Attached Properties
350	40	07	00	Refunds Payable - Deposit Works

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
350	40	07	01	Refunds Payable - Deposit Works
350	40	99	00	Refunds Payable - Others
350	40	99	01	Refunds Payable - Others
350	41	00	00	Advance Collection of Revenues
350	41	01	00	Advance Collection of Revenues - Taxes
350	41	01	01	Advance Collection of Revenues - Property Tax on Residential Buildings
350	41	01	02	Advance Collection of Revenues - Profession Tax - Institutions/Professionals/Traders
350	41	01	03	Advance Collection of Revenues - Advertisement Tax
350	41	01	99	Advance Collection of Revenues - Other Taxes
350	41	01	04	Advance Collection of Revenues - Property Tax on Non-Residential Buildings
350	41	02	00	Advance Collection of Revenues - User Charges
350	41	02	01	Advance Collection of Revenues - Water Charges
350	41	02	02	Advance Collection of Revenues - Electricity Charges
350	41	02	99	Advance Collection of Revenues - Other User Charges
350	41	02	03	Advance Collection of Revenues - Market Receipts
350	41	02	04	Advance Collection of Revenues -Bus Stand Receipts
350	41	02	05	Advance Collection of Revenues -Slaughter House Receipts
350	41	02	06	Advance Collection of Revenues -Public Comfort Station Receipts
350	41	02	07	Advance Collection of Revenues -Crematorium fees
350	41	02	08	Advance Collection of Revenues -Cattle Pound Charges
350	41	02	09	Advance Collection of Revenues -Lorry,Taxi and Other Vehicle Stand Receipts
350	41	03	00	Advance Collection of Revenues - Fees
350	41	03	01	Advance Collection of Revenues - License Fees for Dangerous and Offensive Trades
350	41	03	02	Advance Collection of Revenues - License Fees under Prevention of Food Adulteration Act
350	41	03	99	Advance Collection of Revenues - Other Fees
350	41	04	00	Advance Collection of Revenues - Rent from Panchayat Properties
350	41	04	01	Advance Collection of Revenues - Rent from Buildings
350	41	04	02	Advance Collection of Revenues - Rent from Lease of Lands
350	41	04	99	Advance Collection of Revenues - Other rents
350	41	09	00	Advance Collection of Revenues - Other Revenue
350	41	09	99	Advance Collection of Revenues - Other Revenue

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
350	41	09	01	Advance Collection of Revenues -Sale of Usufructs of Trees
350	41	09	02	Advance Collection of Revenues -Sale of Sand
350	80	00	00	Other Creditors
350	80	01	00	Other Creditors
350	80	01	01	Liability in respect of Stale Cheques
350	80	01	02	Lease Charges Payable
350	80	01	03	Hire Purchase Advance
350	80	01	04	Interest Control Receivables - Hire Purchase
350	80	01	99	Other Creditors
350	90	00	00	Sales Proceeds
350	90	01	00	Sales Proceeds
350	90	01	01	Sales Proceeds - Assets
350	90	01	02	Sales Proceeds -Attached Properties
350	90	01	03	Sales Proceeds -Stores
350	90	01	99	Sales Proceeds - Others
360	00	00	00	Provisions
360	10	00	00	Provision for Expenses
360	10	01	00	Provision for Expenses
360	10	01	01	Provision for Expenses -Suppliers
360	10	01	02	Provision for Expenses -Contractors
360	10	01	99	Provision for Expenses -Others
360	20	00	00	Provision for Interest
360	20	01	00	Provision for Interest
360	20	01	01	Provision for Interest Accrued and not due
360	20	01	99	Provision for Other Interest
360	30	00	00	Provisions for Other Assets
360	30	01	00	Provisions for Other Assets
360	30	01	99	Provisions for Other Assets
410	00	00	00	Fixed Assets
410	10	00	00	Land
410	10	01	00	Land
410	10	01	01	Land -Markets

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
410	10	01	02	Land -Bus Stands
410	10	01	03	Land -Slaughter Houses
410	10	01	04	Land -Cremation Grounds
410	10	01	05	Land -Burial Grounds
410	10	01	99	Land - Others
410	20	00	00	Buildings
410	20	01	00	Buildings
410	20	01	01	Buildings -Markets
410	20	01	02	Buildings -Bus Stands
410	20	01	03	Buildings -Slaughter Houses
410	20	01	04	Buildings -Burial Grounds
410	20	01	99	Buildings -Others
410	30	00	00	Roads, Lanes, Bridges & Culverts
410	30	01	00	Roads
410	30	01	01	Roads - Cement Concrete
410	30	01	02	Roads - Tarred
410	30	01	03	Roads - Metal
410	30	01	04	Roads - Gravel
410	30	01	05	Roads - Earthen
410	30	02	00	Lanes
410	30	02	01	Lanes - Cement Concrete
410	30	02	02	Lanes - Metal
410	30	02	03	Lanes - Gravel
410	30	02	04	Lanes - Earthen
410	30	03	00	Culverts, Bridges & Other constructions
410	30	03	01	Culverts
410	30	03	02	Bridges
410	30	03	99	Other constructions
410	40	00	00	Drinking Water
410	40	01	00	Drinking Water - Sources (Open Wells, Bore Wells, Tube Wells, Tanks etc.)
410	40	01	01	Drinking Water - Sources (Open Wells, Bore Wells, Tube Wells, Tanks etc.)
410	40	01	02	Drinking Water - Reservoirs

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
410	40	01	03	Drinking Water - Pipe lines
410	50	00	00	Irrigation
410	50	01	00	Irrigation
410	50	01	01	Irrigation- Sources (Wells, check dams, lift irrigation etc.)
410	50	01	02	Irrigation - Distribution System (Pipe, canal etc.)
410	60	00	00	Electricity
410	60	01	00	Electricity
410	60	01	01	Electricity - Micro Hydel Project
410	60	01	02	Electricity - Line Extension
410	60	01	03	Electricity - Lamp Posts
410	60	01	04	Electricity - Street Lights
410	71	00	00	Movable Assets
410	71	01	00	Movable Assets
410	71	01	01	Movable Assets - Plant, Machinery& Tools
410	71	01	02	Movable Assets - Vehicles
410	71	01	03	Movable Assets - Office Equipments & Other Equipments
410	71	01	04	Movable Assets - Furniture, Fixtures, Fittings & Electrical Appliances
410	71	01	99	Movable Assets -Others
410	80	00	00	Other Fixed Assets
410	80	01	00	Other Fixed Assets
410	80	01	01	Other Fixed Assets
410	90	00	00	Assets under Disposal
410	90	01	00	Assets under Disposal
410	90	01	01	Assets under Disposal
410	70	00	00	Waste Treatment
410	70	01	00	Waste Treatment
410	70	01	01	Waste Treatment - Mechanical Plants
410	70	01	02	Waste Treatment - Bio-Gas Plant
410	70	01	03	Waste Treatment - Land fill
410	70	01	04	Waste Treatment - Vermy Compost
410	70	01	99	Waste Treatment - Others
411	00	00	00	Accumulated Depreciation

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
411	20	00	00	Accumulated Depreciation- Buildings
411	20	01	00	Accumulated Depreciation- Buildings
411	20	01	01	Accumulated Depreciation- Buildings
411	30	00	00	Accumulated Depreciation -Roads & Bridges
411	30	01	00	Accumulated Depreciation -Roads & Bridges
411	30	01	01	Accumulated Depreciation -Roads & Bridges
411	31	00	00	Accumulated Depreciation -Sewerage & Drainage
411	31	01	00	Accumulated Depreciation -Sewerage & Drainage
411	31	01	01	Accumulated Depreciation -Sewerage & Drainage
411	32	00	00	Accumulated Depreciation -Waterways
411	32	01	00	Accumulated Depreciation -Waterways
411	32	01	01	Accumulated Depreciation -Waterways
411	33	00	00	Accumulated Depreciation -Public Lighting
411	33	01	00	Accumulated Depreciation -Public Lighting
411	33	01	01	Accumulated Depreciation -Public Lighting
411	40	00	00	Accumulated Depreciation- Plant & Machinery
411	40	01	00	Accumulated Depreciation- Plant & Machinery
411	40	01	01	Accumulated Depreciation- Plant & Machinery
411	50	00	00	Accumulated Depreciation- Vehicles
411	50	01	00	Accumulated Depreciation- Vehicles
411	50	01	01	Accumulated Depreciation- Vehicles
411	60	00	00	Accumulated Depreciation- Office & Other Equipment
411	60	01	00	Accumulated Depreciation- Office & Other Equipment
411	60	01	01	Accumulated Depreciation- Office & Other Equipment
411	70	00	00	Accumulated Depreciation- Furniture, Fixtures, Fittings & Electrical Appliances
411	70	01	00	Accumulated Depreciation- Furniture, Fixtures, Fittings & Electrical Appliances
411	70	01	01	Accumulated Depreciation- Furniture, Fixtures, Fittings & Electrical Appliances
411	80	00	00	Accumulated Depreciation- Other Fixed Assets
411	80	01	00	Accumulated Depreciation- Other Fixed Assets
411	80	01	01	Accumulated Depreciation- Other Fixed Assets
412	00	00	00	Capital Work In Progress
412	01	00	00	Capital Work In Progress

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
412	01	01	00	Capital Work In Progress
412	01	01	01	Capital Work In Progress
420	00	00	00	Investments
420	10	00	00	Investments -Central Government Securities
420	10	01	00	Investments -Central Government Securities
420	10	01	01	Investments -Central Government Securities
420	20	00	00	Investments -State Government Securities
420	20	01	00	Investments -State Government Securities
420	20	01	01	Investments -State Government Securities
420	30	00	00	Investments -Debentures and Bonds
420	30	01	00	Investments -Debentures and Bonds
420	30	01	01	Investments -Debentures and Bonds
420	40	00	00	Investments -Preference Shares
420	40	01	00	Investments -Preference Shares
420	40	01	01	Investments -Preference Shares
420	50	00	00	Investments -Equity Shares
420	50	01	00	Investments -Equity Shares
420	50	01	01	Investments -Equity Shares
420	60	00	00	Investments -Units of Mutual Funds
420	60	01	00	Investments -Units of Mutual Funds
420	60	01	01	Investments -Units of Mutual Funds
420	70	00	00	Investments -Co-operative Institutions
420	70	01	00	Investments - Co-operative Institutions
420	70	01	01	Investments - Co-operative Institutions
420	80	00	00	Other Investments
420	80	01	00	Other Investments
420	80	01	01	Investments - Fixed Deposits
420	80	01	99	Other Investments
420	90	00	00	Investments - Accumulated Provisions
420	90	01	00	Investments - Accumulated Provisions
420	90	01	01	Investments - Accumulated Provisions
430	00	00	00	Stock-in-hand

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
430	10	00	00	Stores
430	10	01	00	Stores
430	10	01	01	Opening Stock - Stores
430	10	01	02	Purchase of Material - Stores
430	10	01	03	Closing Stock - Stores
431	00	00	00	Sundry Debtors (Receivables)
431	10	00	00	Receivables for Property Tax
431	10	01	00	Receivables for Property Tax
431	10	01	01	Receivables for Property Tax on Residential Buildings(Current)
431	10	01	02	Receivables for Property Tax on Residential Buildings (Arrears)
431	10	01	03	Receivables for Property Tax on Non-Residential Buildings (Current)
431	10	01	04	Receivables for Property Tax on Non-Residential Buildings (Arrears)
431	19	00	00	Receivables for Other Taxes
431	19	01	00	Receivables for Profession Tax - Institutions/ Professionals/ Traders
431	19	01	01	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)
431	19	01	02	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)
431	19	02	00	Receivables for Advertisement Tax
431	19	02	01	Receivables for Advertisement Tax (Current)
431	19	02	02	Receivables for Advertisement Tax (Arrears)
431	19	99	00	Receivables for other taxes
431	19	99	01	Receivables for other taxes (Current)
431	19	99	02	Receivables for other taxes (Arrears)
431	30	00	00	Receivables for Fees & User Charges
431	30	01	00	Receivables for Fees
431	30	01	01	Receivables for License Fees for Dangerous and Offensive Trades (Current)
431	30	01	02	Receivables for License Fees for Dangerous and Offensive Trades (Arrears)
431	30	01	03	Receivables for License Fees under Prevention of Food Adulteration Act (Current)
431	30	01	04	Receivables for License Fees under Prevention of Food Adulteration Act (Arrears)
431	30	01	98	Receivables for Other Fees (Current)
431	30	01	99	Receivables for Other Fees (Arrears)
431	30	02	00	Receivables for User Charges

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
431	30	02	01	Receivables for Water Charges (Current)
431	30	02	02	Receivables for Water Charges (Arrears)
431	30	02	03	Receivables for Electricity Charges (Current)
431	30	02	04	Receivables for Electricity Charges (Arrears)
431	30	02	98	Receivables for Other User Charges (Current)
431	30	02	99	Receivables for Other User Charges (Arrears)
431	40	01	00	Rent Receivables from Panchayat properties
431	40	01	23	Receivables towards Other Receipts (Current)
431	40	01	24	Receivables towards Other Receipts (Arrears)
431	40	00	00	Receivables from other sources
140	12	01	00	Fee for Grant of Permit
140	12	01	04	Permit Fee for Land Development
140	20	01	00	Penalties and Fines
140	20	01	09	Penalties and Fines - Ownership Change
431	40	01	00	Rent Receivables from Panchayat properties
431	40	01	01	Rent Receivables from Buildings(Current)
431	40	01	02	Rent Receivables from Buildings(Arrears)
431	40	01	03	Rent Receivables from Lease of lands(Current)
431	40	01	04	Rent Receivables from Lease of lands(Arrears)
431	40	01	98	Other Rents Receivables (Current)
431	40	01	99	Other Rents Receivables (Arrears)
431	40	01	05	Receivables towards Market Receipts(current)
431	40	01	06	Receivables towards Market Receipts(Arrears)
431	40	01	07	Receivables towards Bus Stand Receipts(Current)
431	40	01	08	Receivables towards Bus Stand Receipts(Arrears)
431	40	01	09	Receivables towards Slaughter House Receipts(Current)
431	40	01	10	Receivables towards Slaughter House Receipts(Arrears)
431	40	01	11	Receivables towards Public Comfort Stations Receipts(Current)
431	40	01	12	Receivables towards Public Comfort Stations Receipts(Arrears)
431	40	01	13	Receivables towards Crematorium Fees(Current)
431	40	01	14	Receivables towards Crematorium Fees(Arrears)
431	40	01	15	Receivables towards Usufructs of Trees(Current)

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
431	40	01	16	Receivables towards Usufructs of Trees(Arrears)
431	40	01	17	Receivables towards Sale of Sand(Current)
431	40	01	18	Receivables towards Sale of Sand(Arrears)
431	40	01	19	Receivables for cattle pound charges collected(Current)
431	40	01	20	Receivables for cattle pound charges collected(Arrears)
431	40	01	21	Receivables from Lorry,Taxi and other vehicle stand Receipts(Current)
431	40	01	22	Receivables from Lorry,Taxi and other vehicle stand Receipts(Arrears)
431	40	02	00	Interest Accrued & Due
431	40	02	01	Interest Accrued & Due - Investments
431	40	03	00	Interest Accrued & Not Due
431	40	03	01	Interest Accrued & Not Due - Investments
431	40	04	00	Receivables Against Hire Purchase
431	40	04	01	Receivables Against Hire Purchase
431	40	05	00	Receivables Against Lease Rentals
431	40	05	01	Receivables Against Lease Rentals
431	40	99	00	Other Receivables
431	40	99	01	Other Receivables (Current)
431	40	99	02	Other Receivables (Arrears)
431	50	00	00	Receivables from Government
431	50	01	00	Receivables from Government - Grants receivables
431	50	01	99	Receivables from Government - Others
431	91	00	00	State Govt. Cesses/ levies in Property Tax - Control account
431	91	01	00	State Govt. Cesses/ levies in Property Taxes - Control account
431	91	01	01	State Govt. Cesses/ levies in Property Taxes - Control account
432	00	00	00	Accumulated Provisions Against Debtors (Receivables)
432	10	00	00	Accumulated Provision for outstanding Property Tax
432	10	01	00	Accumulated Provision for outstanding Property Tax
432	10	01	01	Accumulated Provision for outstanding Property Tax
432	12	00	00	Accumulated Provision for outstanding Other Taxes
432	12	01	00	Accumulated Provision for outstanding Profession Tax - Institutions/ Professionals/ Traders
432	12	01	01	Accumulated Provision for outstanding Profession Tax - Institutions/ Professionals/ Traders
432	12	02	00	Accumulated Provision for outstanding Advertisement Tax

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
432	12	02	01	Accumulated Provision for outstanding Advertisement Tax
432	12	99	00	Accumulated Provision for outstanding Other Taxes
432	12	99	01	Accumulated Provision for outstanding Other Taxes
432	20	00	00	Accumulated Provision for outstanding Cess
432	20	01	00	Accumulated Provision for outstanding Cess
432	20	01	01	Accumulated Provision for outstanding Cess
432	30	00	00	Accumulated Provision for outstanding Fees & User Charges
432	30	01	00	Accumulated Provision for outstanding Fees
432	30	01	01	Accumulated Provision for outstanding License Fees for Dangerous and Offensive Trades
432	30	01	02	Accumulated Provision for outstanding License Fees under Prevention of Food Adulteration Act
432	30	01	99	Accumulated Provision for outstanding Other Fees
432	30	02	00	Accumulated Provision for outstanding User Charges
432	30	02	01	Accumulated Provision for outstanding Water Charges
432	30	02	02	Accumulated Provision for outstanding Electricity Charges
432	30	02	99	Accumulated Provision for outstanding Other User Charges
432	40	00	00	Accumulated Provision for outstanding other Receivables
432	40	01	00	Accumulated Provision for outstanding Rent Receivables from Panchayat properties
432	40	01	01	Accumulated Provision for outstanding Rent Receivables from Buildings
432	40	01	02	Accumulated Provision for outstanding Rent Receivables from Lease of Lands
432	40	01	99	Accumulated Provision for outstanding Other Rents Receivables
432	91	00	00	Accumulated Provision for outstanding State Govt. Cesses/ levies in Property Taxes
432	91	01	00	Accumulated Provision for outstanding State Govt. Cesses/ levies in Property Taxes
432	91	01	01	Accumulated Provision for outstanding State Govt. Cesses/ levies in Property Taxes
440	00	00	00	Pre-paid Expenses
440	10	00	00	Prepaid Establishment Expenses
440	10	01	00	Prepaid Establishment Expenses
440	10	01	01	Prepaid Establishment Expenses
440	20	00	00	Prepaid Administration Expenses
440	20	01	00	Prepaid Administration Expenses
440	20	01	01	Prepaid Administration Expenses

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
440	30	00	00	Prepaid Operations & Maintenance Expenses
440	30	01	00	Prepaid Operations & Maintenance Expenses
440	30	01	01	Prepaid Operations & Maintenance Expenses
440	40	00	00	Prepaid Interest & Finance Charges
440	40	01	00	Prepaid Interest & Finance Charges
440	40	01	01	Prepaid Interest & Finance Charges
440	50	00	00	Prepaid Programme Expenses
440	50	01	00	Prepaid Programme Expenses
440	50	01	01	Prepaid Programme Expenses
450	00	00	00	Cash and Bank balance
450	10	00	00	Cash
450	10	01	00	Cash
450	10	01	01	Cash
450	21	00	00	Nationalised Bank - Own Fund
450	21	01	00	Nationalised Bank - Own Fund
450	21	01	01	Nationalised Bank - Own Fund_1
450	21	01	02	Nationalised Bank - Own Fund_2
450	21	01	03	Nationalised Bank - Own Fund_3
450	21	01	04	Nationalised Bank - Own Fund_4
450	21	01	05	Nationalised Bank - Own Fund_5
450	21	01	06	Nationalised Bank - Own Fund_6
450	21	01	07	Nationalised Bank - Own Fund_7
450	21	01	08	Nationalised Bank - Own Fund_8
450	21	01	09	Nationalised Bank - Own Fund_9
450	22	00	00	Scheduled Bank - Own Fund
450	22	01	00	Scheduled Bank - Own Fund
450	22	01	01	Scheduled Bank - Own Fund_1
450	22	01	02	Scheduled Bank - Own Fund_2
450	22	01	03	Scheduled Bank - Own Fund_3
450	22	01	04	Scheduled Bank - Own Fund_4
450	22	01	05	Scheduled Bank - Own Fund_5
450	22	01	06	Scheduled Bank - Own Fund_6

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
450	22	01	07	Scheduled Bank - Own Fund_7
450	22	01	08	Scheduled Bank - Own Fund_8
450	22	01	09	Scheduled Bank - Own Fund_9
450	23	00	00	Co-operative Bank - Own Fund
450	23	01	00	Co-operative Bank - Own Fund
450	23	01	01	Co-operative Bank - Own Fund_1
450	23	01	02	Co-operative Bank - Own Fund_2
450	23	01	03	Co-operative Bank - Own Fund_3
450	23	01	04	Co-operative Bank - Own Fund_4
450	23	01	05	Co-operative Bank - Own Fund_5
450	23	01	06	Co-operative Bank - Own Fund_6
450	23	01	07	Co-operative Bank - Own Fund_7
450	23	01	08	Co-operative Bank - Own Fund_8
450	23	01	09	Co-operative Bank - Own Fund_9
450	25	00	00	Treasury - Own Fund
450	25	01	00	Treasury - Own Fund
450	25	01	01	VPFA-I
450	25	01	02	Treasury - Own Fund-VPFA-I_2
450	25	01	03	Treasury - Own Fund-VPFA-I_3
450	25	01	04	Treasury - Own Fund-VPFA-I_4
450	25	01	05	Treasury - Own Fund-VPFA-I_5
450	25	01	06	Treasury - Own Fund-VPFA-I_6
450	25	01	07	Treasury - Own Fund-VPFA-I_7
450	25	01	08	Treasury - Own Fund-VPFA-I_8
450	25	01	09	Treasury - Own Fund-VPFA-I_9
450	41	00	00	Nationalised Bank - Special Funds
450	41	01	00	Nationalised Bank - Special Funds
450	41	01	01	Nationalised Bank - Special Funds_1
450	41	01	02	Nationalised Bank - Special Funds_2
450	41	01	03	Nationalised Bank - Special Funds_3
450	41	01	04	Nationalised Bank - Special Funds_4
450	41	01	05	Nationalised Bank - Special Funds_5

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
450	41	01	06	Nationalised Bank - Special Funds_6
450	41	01	07	Nationalised Bank - Special Funds_7
450	41	01	08	Nationalised Bank - Special Funds_8
450	41	01	09	Nationalised Bank - Special Funds_9
450	42	00	00	Scheduled Bank - Special Funds
450	42	01	00	Scheduled Bank - Special Funds
450	42	01	01	Scheduled Bank - Special Funds_1
450	42	01	02	Scheduled Bank - Special Funds_2
450	42	01	03	Scheduled Bank - Special Funds_3
450	42	01	04	Scheduled Bank - Special Funds_4
450	42	01	05	Scheduled Bank - Special Funds_5
450	42	01	06	Scheduled Bank - Special Funds_6
450	42	01	07	Scheduled Bank - Special Funds_7
450	42	01	08	Scheduled Bank - Special Funds_8
450	42	01	09	Scheduled Bank - Special Funds_9
450	43	00	00	Co-operative Bank - Special Funds
450	43	01	00	Co-operative Bank - Special Funds
450	43	01	01	Co-operative Bank - Special Funds_1
450	43	01	02	Co-operative Bank - Special Funds_2
450	43	01	03	Co-operative Bank -Special Funds_3
450	43	01	04	Co-operative Bank -Special Funds_4
450	43	01	05	Co-operative Bank - Special Funds_5
450	43	01	06	Co-operative Bank - Special Funds_6
450	43	01	07	Co-operative Bank - Special Funds_7
450	43	01	08	Co-operative Bank - Special Funds_8
450	43	01	09	Co-operative Bank - Special Funds_9
450	45	00	00	Treasury - Special Funds
450	45	01	00	Treasury - Special Funds
450	45	01	01	Treasury - Special Funds_1
450	45	01	02	Treasury - Special Funds_2
450	45	01	03	Treasury - Special Funds_3
450	45	01	04	Treasury - Special Funds_4

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
450	45	01	05	Treasury - Special Funds_5
450	45	01	06	Treasury - Special Funds_6
450	45	01	07	Treasury - Special Funds_7
450	45	01	08	Treasury - Special Funds_8
450	45	01	09	Treasury - Special Funds_9
450	61	00	00	Nationalised Bank - Grant Funds
450	61	01	00	Nationalised Bank - Grant Funds
450	61	01	01	Nationalised Bank - Grant Funds_1
450	61	01	02	Nationalised Bank - Grant Funds_2
450	61	01	03	Nationalised Bank - Grant Funds_3
450	61	01	04	Nationalised Bank - Grant Funds_4
450	61	01	05	Nationalised Bank - Grant Funds_5
450	61	01	06	Nationalised Bank - Grant Funds_6
450	61	01	07	Nationalised Bank - Grant Funds_7
450	61	01	08	Nationalised Bank - Grant Funds_8
450	61	01	09	Nationalised Bank - Grant Funds_9
450	62	00	00	Scheduled Bank - Grant Funds
450	62	01	00	Scheduled Bank - Grant Funds
450	62	01	01	Scheduled Bank - Grant Funds_1
450	62	01	02	Scheduled Bank - Grant Funds_2
450	62	01	03	Scheduled Bank - Grant Funds_3
450	62	01	04	Scheduled Bank - Grant Funds_4
450	62	01	05	Scheduled Bank - Grant Funds_5
450	62	01	06	Scheduled Bank - Grant Funds_6
450	62	01	07	Scheduled Bank - Grant Funds_7
450	62	01	08	Scheduled Bank - Grant Funds_8
450	62	01	09	Scheduled Bank - Grant Funds_9
450	63	00	00	Co-operative Bank - Grant Funds
450	63	01	00	Co-operative Bank - Grant Funds
450	63	01	01	Co-operative Bank - Grant Funds_1
450	63	01	02	Co-operative Bank - Grant Funds_2
450	63	01	03	Co-operative Bank - Grant Funds_3

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
450	63	01	04	Co-operative Bank - Grant Funds_4
450	63	01	05	Co-operative Bank - Grant Funds_5
450	63	01	06	Co-operative Bank - Grant Funds_6
450	63	01	07	Co-operative Bank - Grant Funds_7
450	63	01	08	Co-operative Bank - Grant Funds_8
450	63	01	09	Co-operative Bank - Grant Funds_9
450	65	00	00	Treasury - Grant Funds
450	65	01	00	Treasury - Grant Funds
450	65	01	01	VPFA-II
450	65	01	02	VPFA-III
450	65	01	03	VPFA-III_2
450	65	01	04	VPFA-III_3
450	65	01	05	VPFA-III_4
450	65	01	06	VPFA-III_5
450	65	01	07	VPFA-III_6
450	65	01	08	VPFA-III_7
460	00	00	00	Loans, Advances and Deposits
460	10	00	00	Loans and advances to Employees and Elected Representatives
460	10	01	00	Loans and advances to Employees and Elected Representatives
460	10	01	01	Festival Advance
460	10	01	02	Permanent Advance/Imprest
460	10	01	03	Temporary Advance for Official Purposes
460	10	01	04	Transfer Pay Advance
460	10	01	05	Tour Traveling Allowance Advance
460	10	01	99	Other Advances
460	30	00	00	Loans to Others
460	30	01	00	Loans to Others
460	30	01	01	Loans to Others
460	40	00	00	Advance to Suppliers and Contractors
460	40	01	00	Advance to Suppliers
460	40	01	01	Advance to Suppliers- Advance paid
460	40	01	02	Advance to Suppliers- Hire purchase assets

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
460	40	02	00	Advance to Contractors
460	40	02	01	Advance to Contractors- Advance paid
460	40	02	02	Advance to Contractors- Materials issued
460	50	00	00	Advance to Others
460	50	01	00	Advance to Beneficiary Committee Conveners
460	50	01	01	Advance to Beneficiary Committee Conveners- Advance paid
460	50	01	02	Advance to Beneficiary Committee Conveners- Materials issued
460	50	01	03	Advance payment of Royalty
460	50	02	00	Advance to Implementing Agencies
460	50	02	01	Advance to Implementing Agencies - Deposit with Kerala Water Authority
460	50	02	02	Advance to Implementing Agencies - Deposit with Kerala Electricity Board
460	50	02	03	Advance to Implementing Agencies - Deposit with Kerala State Housing Board
460	50	02	04	Advance to Implementing Agencies - Deposit with Ground Water Department
460	50	02	05	Advance to Implementing Agencies - Deposit with Public Works Department
460	50	02	06	Advance to Implementing Agencies - Deposit with ANERT
460	50	03	00	Advance to Authorised Agencies
460	50	03	01	Advance to Parent Teacher Association
460	50	03	02	Advance to Pada Sekhara Samithy
460	50	03	03	Advance to Kerala Vikasana Samithy
460	50	03	04	Advance to Kudumbashree Neighborhood Group
460	50	03	05	Advance to Area Development Society
460	50	03	06	Advance to Community Development Society
460	50	03	07	Advance to Nehru Yuva Kendra
460	50	03	08	Advance to Kerala Federation of the Blind
460	50	03	09	Advance to Pre-recruitment Training Centre, Kozhikode
460	50	03	10	Advance to Kerala State Physically Handicapped Welfare Corporation
460	50	03	11	Advance to Centre for Management Development
460	50	03	99	Advance to Other Authorised Agencies
460	50	04	00	Advance to Accredited Agencies
460	50	04	01	Advance to Nirmithi Kendra
460	50	04	02	Advance to COSTFORD
460	50	04	03	Advance to Habitat Technology

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
460	50	04	04	Advance to Socio Economic Unit Foundation
460	50	04	05	Advance to Socio Economic Unit Foundation
460	50	04	06	Advance to Uralunkal Labour Contract Society
460	50	04	07	Advance to Kunnathukal Labour Society
460	50	04	08	Advance to Kerala Agro Industries Corporation
460	50	04	09	Advance to Steel Industries Kerala Limited
460	50	04	10	Advance to Kerala Small Industries Development Corporation
460	50	04	11	Advance to Kerala Rural Water Supply and Sanitation Agency
460	50	04	12	Advance to Integrated Rural Technology Centre
460	50	04	13	Advance to Forest Industries (Travancore) Limited
460	50	04	14	Advance to Kerala Industrial and Technical Consultancy (KITCO)
460	50	04	15	Advance to Pinarayi Industries Co-operative Society
460	50	04	16	Advance to Maitri, Palakkad
460	50	04	17	Advance to Rajagiri College of Social Sciences
460	50	04	18	Advance to Eco Development Societies
460	50	04	19	Advance to Vana Samrakshana Samithy
460	50	04	20	Advance to Kerala Electrical and Allied Engineering (KEL)
460	50	04	21	Advance to Hosdurg Taluk Labour Contract Society
460	50	04	22	Advance to Kathiroor Grama Panchayat Energy and Non-energy Preservation and Distribution Co-operative Society
460	50	04	99	Advance to Other Accredited Agencies
460	50	05	00	Advance to Implementing Officers
460	50	05	01	Advance to Implementing Officers
460	50	99	00	Advance to Others
460	50	99	01	Advance to Others
460	60	00	00	Deposits with external Agencies
460	60	01	00	Deposits with external Agencies
460	60	01	01	Electricity Deposits
460	60	01	02	Telephone Deposits
460	60	01	03	Water Deposits
460	60	01	99	Other Deposits
460	80	00	00	Other Current Assets

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
460	80	01	00	Other Current Assets
460	80	01	01	Hire Purchase Installments Receivable
460	80	01	02	Scheme Expenditure Receivable
460	80	01	99	Other Current Assets
461	00	00	00	Accumulated Provisions against Loans, Advances and Deposits
461	10	00	00	Accumulated Provisions against Loans to Others
461	10	01	00	Accumulated Provisions against Loans to Others
461	10	01	01	Accumulated Provisions against Loans to Others
461	20	00	00	Accumulated Provisions against Advances
461	20	01	00	Accumulated Provisions against Advances
461	20	01	01	Accumulated Provisions against Advances
461	30	00	00	Accumulated Provisions against Deposits
461	30	01	00	Accumulated Provisions against Deposits
461	30	01	01	Accumulated Provisions against Deposits
470	00	00	00	Other Assets
470	10	00	00	Deposit Works - Expenditure
470	10	01	00	Deposit Works - Expenditure
470	10	01	01	Deposit Works - Expenditure
470	20	00	00	Inter Unit Accounts
470	20	01	00	Inter Unit Accounts
470	20	01	01	Inter Unit Accounts
470	30	00	00	Interest Control Payable
470	30	01	00	Interest Control Payable
470	30	01	01	Interest Control Payable - Leases
470	30	01	02	Interest Control Payable - Hire Purchase
470	30	01	99	Interest Control Payable - Others
480	00	00	00	Miscellaneous Expenditure to be written off
480	10	00	00	Loan Issue Expenses
480	10	01	00	Loan Issue Expenses
480	10	01	01	Loan Issue Expenses
480	20	00	00	Discount on Issue of loans
480	20	01	00	Discount on Issue of loans

Major Head	Minor Head	Detailed Head	Detailed Sub-Head	Description
480	20	01	01	Discount on Issue of loans
480	30	00	00	Others - Miscellaneous Expenditure to be written off
480	30	99	00	Others - Miscellaneous Expenditure to be written off
480	30	99	01	Others - Miscellaneous Expenditure to be written off