

Major Head	Detailed Major Head	Minor Head	Sub Head	Detailed Sub Head/ Account Code
Income	Direct Incomes	Tax Revenue	<i>Tax Revenue</i>	<i>110-01-01 Property Tax - Residential</i> <i>110-01-02 Property Tax - Commercial</i> <i>110-01-03 Property Tax - Vacant Land/Site</i> <i>110-01-04 Property Tax - Service Charge</i> <i>110-01-05 Property Tax - Town Development Cess</i> <i>110-01-06 Property Tax - Education cess on Property tax</i> <i>110-02-01 Metered Water-Domestic Supply</i>
				<i>110-02-02 Metered Water-Commercial Supply</i>
				<i>110-02-03 Bulk supply of filtered water</i> <i>110-02-04 Bulk supply of unfiltered water</i> <i>110-02-05 Water Tax- Fixed Charges Domestic</i> <i>110-02-06 Water Tax- Fixed Charges Commercial</i> <i>110-03-01 Sewerage Tax-Special Sanitary Tax</i> <i>110-03-02 Sewerage Cess</i>
				<i>110-03-03 Income Accrued on Sewerage Tax</i> <i>110-03-04 Income Tax on Sewerage Tax</i> <i>110-04-01 Conservancy Tax</i> <i>110-05-01 Light Tax</i> <i>110-06-01 Education Tax</i> <i>110-07-01 Vehicle Tax</i>

				<p>110-08-01 Tax on Animals</p> <p>110-09-01 Electricity Tax</p> <p>110-10-01 Professional Tax</p> <p>110-11-01 Advertisement Tax-Hoardings</p> <p>110-11-02 Advertisement Tax-Bus Shelters</p> <p>110-11-03 Adverstiment Tax-Neon Stands & Shops</p> <p>110-11-04 Adverstiment Tax-Hoarding on Pvt Land</p> <p>110-11-05 Adverstiment Tax-Footpath Railing & Post</p> <p>110-11-06 Adverstiment Tax-on Railing of Tree Guard</p> <p>110-11-07 Adverstiment Tax-Other</p>
				110-80-01 Other Tax- Development Tax
				<p>110-80-02 Other Tax- Toll Tax</p> <p>110-80-03 Other Tax- Entertainment Tax</p> <p>110-90-01 Tax Remission & Refunds- Property Tax</p> <p>110-90-02 Tax Remission & Refunds- Other Tax</p>
		Assigned Revenue & Compensation	Assigned Revenue & Compensation	120-10-01 Tax collected by other Govt. - Entertainment Tax
				<p>120-10-02 Tax collected by other Govt. -Duty on transfer of property</p> <p>120-10-03 Tax collected by other Govt. -Penalties imposed by courts</p> <p>120-10-04 Tax collected by other Govt. - Professional tax (State Govt.)</p>
				120-20-01 Compensation in lieu of octroi

				<p>120-20-02 Compensation in lieu of other taxes & Duties</p> <p>120-30-01 Compensation in lieu of Concessions</p>
		Rental Income	Rental Income	<p>130-10-01 Rent from markets</p> <p>130-10-02 Rent from shopping complex</p> <p>130-10-03 Rent from community halls</p> <p>130-10-04 Rent from stadium</p> <p>130-10-05 Rent from town halls</p> <p>130-10-06 Rent from municipal grounds and fields</p> <p>130-10-07 Lijara from municipal ponds</p> <p>130-30-01 Rent from guest houses</p>
				<p>130-40-01 Rent from lease of lands</p> <p>130-80-01 lease rentals</p> <p>130-80-02 Rent from hiring machinery & Equipment</p> <p>130-80-03 Duty from using municipal properties</p> <p>130-90-01 Rental Income-Rent Remissions and Refunds</p>
		Fees & User Charges	Fees & User Charges	<p>140-10-01 Empanelment's of Contractors(Public Works)</p> <p>140-10-02 Empanelment and inspection fees</p> <p>140-11-01 Trade license fees</p> <p>140-11-02 License fees</p> <p>140-11-03 Licensing fees from Hawkers</p> <p>140-11-04 Washer men License fees</p> <p>140-11-05 Shop licensing fees</p>

				<p>140-11-06 License Fees from Casual Vendors</p> <p>140-11-07 Licensing fees (Staff Quarters)</p> <p>140-11-08 Plumbing licensing fees</p> <p>140-11-09 Ghat & Boat licensing fees</p> <p>140-11-10 Licensing fees from pounding houses</p> <p>140-11-11 Licensing fees from slaughter houses</p> <p>140-11-12 Licensing fees from butchers & traders of meat</p> <p>140-11-13 Licensing fees from trading of meat & fish</p> <p>140-11-14 Licensing Fees from Bars</p> <p>140-11-15 Licensing Fees from leasing of ponds</p> <p>140-11-16 Rickshaw / Cart licensing fees</p>
				<p>140-11-17 Income from provider of telephony services</p> <p>140-11-18 Licensing Fees from cable TV Operator</p> <p>140-11-19 Chaitra Mela Fees</p>
				<p>140-12-01 Fees for grants of permit- Sanction of Building Plans</p>
				<p>140-12-02 Fees for grants of permit- Fees from staking material at road side</p> <p>140-13-01 Fees from copies of plan</p>
				<p>140-13-02 Vital statistics registration fees</p> <p>140-14-01 Development Charges</p> <p>140-14-02 Betterment charges</p> <p>140-14-03 Demolition charges</p> <p>140-15-01 Regularization fees- Encroachment fees</p>

			<p>140-15-02 Regularization fees- Agreement fees</p> <p>140-15-03 Regularization fees- Building construction regularization fees</p> <p>140-15-04 Regularization fees- Mutation fees(for holding proprties)</p> <p>140-20-01 Penalties & Fines- Property Tax</p> <p>140-20-02 Penalties & Fines- Water tax</p> <p>140-20-03 Penalties & Fines- Rents</p> <p>140-20-04 Penalties & Fines- Others</p> <p>140-20-05 Penalties & Fines- Penalty for unauthorised construction</p> <p>140-20-06 Penalties & Fines- Penalty for unauthorised littering</p> <p>140-20-07 Penalties & Fines- Other Fines</p>
			<p>140-40-01 Advertisement fees</p> <p>140-40-02 Cattle impounding fees</p> <p>140-40-03 Education fees</p> <p>140-40-04 Sports fees</p> <p>140-40-05 Property transfer</p> <p>140-40-06 Notice fees</p>
			<p>140-40-07 Warrant fees</p> <p>140-40-08 Water Connection fees</p> <p>140-40-09 Drain connection fees</p> <p>140-40-10 Electricity supply fees</p> <p>140-40-11 Delay fees</p> <p>140-40-12 Application fees</p> <p>140-40-13 Miscellaneous fees</p> <p>140-50-01 Litter & Debris Collection (SWM)</p>

				<p><i>Charges</i></p> <p><i>140-50-02 Septic tank Cleaning Charges</i></p> <p><i>140-50-03 Ambulance charges</i></p> <p><i>140-50-04 Funeral Van Charges</i></p> <p><i>140-50-05 Sewerage cleaning Charges</i></p> <p><i>140-50-06 Pay & Use toilets</i></p> <p><i>140-50-07 Parking Space Charges (on Contract)</i></p> <p><i>140-50-08 Water Supply</i></p> <p><i>140-50-09 Charges for supply of water by tankers</i></p> <p><i>140-50-10 Rent of water meter</i></p> <p><i>140-50-11 Bulk Sale of water for industrial/ commercial use</i></p> <p><i>140-50-12 Special Sanitary charges</i></p>
				<p><i>140-50-13 Cremation Charges</i></p> <p><i>140-60-01 User Charges for Swimming pool</i></p>
			<i>Service/Administ rative Charges</i>	<p><i>140-70-01 Charges as a percentage of deposit work</i></p> <p><i>140-70-02 Recovery Charges from damages to Road</i></p> <p><i>140-70-03 Service Charges</i></p>
		<i>Sales & Hire Charges</i>	<i>Sales & Hire Charges</i>	<p><i>150-10-01 Sales of Products- Consolidated Sale of Products</i></p> <p><i>150-10-02 Sales of Products- Sale of garbage & rubbish</i></p> <p><i>150-10-03 Sales of Products- Sale of trees</i></p> <p><i>150-10-04 Sales of Products- Sale of fruits</i></p> <p><i>150-10-05 Sales of Products- Sale of grass</i></p> <p><i>150-10-06 Sales of Products- Sale of nursery</i></p>

				<i>plants</i> <i>150-10-07 Sales of Products- Sale of flowers</i> <i>150-10-08 Sales of Products- Sale of Silt</i> <i>150-10-09 Sales of Products- Sale of Compost manure</i> <i>150-11-01 sales of Tender Paper</i> <i>150-11-02 Sales of Pass Book</i> <i>150-11-03 Sales of other forms</i> <i>150-12-01 Sales of Obsolete Stores</i> <i>150-12-02 Sales of Obsolete assets</i> <i>150-30-01 Sales of old newspaper</i> <i>150-30-02 Sales of other items and scraps</i> <i>150-40-01 Hire Charges for vehicles</i>
				<i>150-41-01 Hire Charges on Road Rollers</i> <i>150-41-02 Hire Charges on Tools & Equipments</i>
				<i>150-41-03 Hire Charges on Machineries</i>
		<i>Revenue Grants, Contribution & Subsidies</i>	<i>Revenue Grants, Contribution & Subsidies</i>	<i>160-10-01 Revenue Grants-From State Government</i> <i>160-10-02 Revenue Grants-From Central Government</i> <i>160-10-03 Revenue Grants-From Social Welfare Agencies</i> <i>160-10-04 Revenue Grants-From Other Organisations</i> <i>160-20-01 Reimbursement of Expenses-From State Government</i> <i>160-20-02 Reimbursement of Expenses-From Central Government</i>

				<p>160-20-03 Reimbursement of Expenses-From Social Welfare Agencies</p> <p>160-20-04 Reimbursement of Expenses-From Other Organisations</p>
				<p>160-30-01 Contribution towards scheme (Revenue Receipts)-From State Government</p> <p>160-30-02 Contribution towards scheme (Revenue Receipts)-From Central Government</p> <p>160-30-03 Contribution towards scheme (Revenue Receipts)-From Social Welfare Agencies</p>
				160-30-04 Contribution towards scheme (Revenue Receipts)-From Other Organisations
		<i>Income From Investments</i>	<i>Income From Investments</i>	170-10-01 Interest on Fixed Deposits
				<p>170-10-02 Interest on Government Securities</p> <p>170-10-03 Interest on Post office savings</p> <p>170-20-01 Dividend income</p> <p>170-30-01 Income From BOOT Projects</p> <p>170-30-02 Income From DBOOT Projects</p> <p>170-40-01 Profit on sale of Investment out of Municipal Funds</p> <p>170-40-02 Profit on sale of Investment out of Scheme Funds</p> <p>170-80-01 Gain from Exchange Fluctuations</p>
		<i>Interest Income</i>	<i>Interest Income</i>	<p>171-10-01 Interest from saving bank accounts</p> <p>171-10-02 Interest from recurring deposit accounts</p> <p>171-20-01 Interest from Employees on House Building Loans</p>

				<p>171-20-02 Interest from Employees on Vehicels loans</p> <p>171-20-03 Interest from Employees on Computer Loans</p> <p>171-20-04 Interest from Employees on Grains loans</p> <p>171-20-05 Interest from Employees on Other loans</p> <p>171-30-01 Interest on other loans</p> <p>171-80-01 Interest on other receivables</p> <p>171-80-02 Interest on Hire Purchases</p>
		Other income	Other income	<p>180-10-01 Deposit Forfeited</p> <p>180-11-01 Lapsed deposit on Contractors & Suppliers</p>
				<p>180-11-02 Lapsed deposit on Rent</p> <p>180-20-01 Insurance claim recovery</p> <p>180-30-01 Profit on Disposal of assets</p> <p>180-40-01 Recovery from Employee</p> <p>180-50-01 Lapsed/ Stale Cheque</p>
			Excess Provision Written Back	<p>180-60-01 Excess Provision on Property Tax</p> <p>180-60-02 Excess Provision on Water Supply</p> <p>180-60-03 Excess Provision on Advertisement</p> <p>180-60-04 Excess Provision on Rent</p>
				<p>180-60-05 Excess Provision on Other Income</p> <p>180-80-01 Penalty on Contractors</p>
		Prior Period Income	Prior Period Income	185-10-01 Prior period Income on Property & Other Taxes

185-20-01 Prior period Income on water supply and other revenue

185-30-01 Recovery of revenues written off

Expenses	Indirect Expenses	Establishment Exp	Establishment Exp	
				210-10-01 Salary & Allowance- Officer 210-10-02 Salary & Allowance- Staff 210-10-03 Wages 210-10-04 Bonus & Ex- Gratia 210-20-01 Remuneration & Fees (People Representatives) 210-20-02 Remuneration & Fees- Officer & Staff 210-20-03 Leave Travel Concession 210-20-04 Medical Allowance
				210-20-05 Uniform Allowance 210-20-06 Compensation to Staff 210-20-07 Staff welfare Exp. 210-20-08 Staff training Exp. 210-20-09 Medical Insurance For Employees
				210-30-01 Pension/ Family Pension- Monthly 210-30-02 Pension/ Family Pension- Cumulative 210-30-03 Contribution for deficit in Pension Funds 210-40-01 Death cum Retirement Benefits 210-40-02 Retirement Gratuity 210-40-03 Provident Fund Contributions 210-40-04 Contribution for deficit in Provident Funds

				210-40-05 Leave Salary Encashment
		<i>Administrative Expenses</i>	<i>Administrative Expenses</i>	<i>220-10-01 Rent Rates & Taxes-Office Buildings</i> <i>220-10-02 Rent Rates & Taxes- Others</i> <i>220-11-01 Electricity Charges</i> <i>220-11-02 Security Exp</i> <i>220-11-03 Water Charges</i> <i>220-12-01 Telephone Expenses</i> <i>220-12-02 Fax Charges</i> <i>220-12-03 Postage</i> <i>220-12-04 Mobile Charges</i> <i>220-12-05 Internet Expenses</i>
				<i>220-20-01 Magazines</i>
				<i>220-20-02 Newspapers</i> <i>220-20-03 Books & Periodicals</i> <i>220-21-01 Printing Exp</i> <i>220-21-02 Stationery</i> <i>220-21-03 Computer Consumables</i>
				<i>220-30-01 Travelling & Vehicle Exp</i> <i>220-30-02 Fuel Petrol & Diesels</i> <i>220-30-03 Hire & Conveyance Exp.</i> <i>220-30-04 Reimbursement of travelling Exp</i> <i>220-30-05 Foreign Tours & travels</i> <i>220-40-01 Insurance Expenses-Vehicles</i> <i>220-40-02 Insurance Expenses-Plant & machinery</i>

				<p>220-40-03 Insurance Expenses-cash</p> <p>220-50-01 Internal Audit Fees</p> <p>220-50-02 External Audit Fees</p> <p>220-50-03 Energy Audit Fees</p> <p>220-50-04 Other Audit Fees</p> <p>220-51-01 Legal Fees</p> <p>220-51-02 Legal Costs-Recoveries of Tax Revenue</p> <p>220-51-03 Legal Costs - Suit Compromise</p> <p>220-52-01 Architect Fees</p> <p>220-52-02 Technical Fees</p> <p>220-52-03 Consulting Charges</p> <p>220-52-04 Engineer Fees</p>
				<p>220-60-01 Adv & Pub. - Guest Entertainment Exp</p> <p>220-60-02 Advertisement Exp</p> <p>220-60-03 Exhibition Exp</p>
		<p>Operation & Maintenance</p>	<p>Operation & Maintenance</p>	<p>230-10-01 Power & Fuel- Consumption of Diesel & Petrol</p> <p>230-10-02 Power & Fuel- Consumption of Gas</p> <p>230-20-01 Bulk Purchases- Water Expenses</p> <p>230-20-02 Bulk Purchases- Electricity Expenses</p> <p>230-30-01 Consumption of General Stores</p> <p>230-30-02 Consumption of Electrical Stores</p> <p>230-30-03 Consumption of Mechanical Stores</p> <p>230-30-04 Consumption of Medical Stores</p> <p>230-30-05 Consumption of Civil Stores</p>

				<i>230-40-01 Hire charges of Machineries</i>
			<i>Repair & Maintenance of Infrastructure Assets</i>	<i>230-50-01 R&M of Roads & Bridges</i> <i>230-50-02 R&M of Flyovers</i> <i>230-50-03 R&M of Water supply Network</i> <i>230-50-04 R&M of Street Lighting System</i> <i>230-50-05 R&M of Storm Water Drains</i> <i>230-50-06 R&M of Traffic Signals</i> <i>230-50-07 R&M of Sewerage Network</i>
			<i>Repair & Maintenance of Civil Amenities</i>	<i>230-51-01 R&M of Parks, Nurseries & Gardens</i> <i>230-51-02 R&M of Lakes & Ponds</i>
				<i>230-51-03 R&M of Playgrounds & Stadium</i>
				<i>230-51-04 R&M of Swimming Pool</i> <i>230-51-05 R&M of Parking Lots</i> <i>230-51-06 R&M of Markets & Complexes</i>
				<i>230-51-07 R&M of Public Toilets</i> <i>230-51-08 R&M of Fire Tender Engines</i> <i>230-51-09 R&M of Crematoriums</i>
			<i>Repair & Maintenance of Buildings</i>	<i>230-52-01 R&M of Office Buildings</i> <i>230-52-02 R&M of Residential Building</i> <i>230-52-03 R&M of School Buildings</i>
			<i>Repair & Maintenance- Vehicles</i>	<i>230-53-01 R&M of Heavy Transport Vehicles</i>

				230-53-02 R&M of Light Passenger Vehicles
			<i>Repair & Maintenance- Others</i>	230-59-01 R&M of Furniture & Fixture 230-59-02 R&M of Electrical Appliances 230-59-03 R&M of Office Equipments 230-59-04 R&M of Survey & Drawing Equipments 230-59-05 R&M of Other fixed assets 230-59-06 R&M of Computers
			<i>Other Operating & Maintenance Expenses</i>	230-80-01 Water Purification charges 230-80-02 Testing & Inspection charges 230-80-03 Inspection charges
				230-80-04 Garbage & Clearance expenses 230-80-05 Cleaning by private agencies (outsourced) 230-80-06 Water Tankers
		<i>Interest & Finance Charges</i>	<i>Interest & Finance Charges</i>	240-10-01 Interest on loans from Central government 240-20-01 Interest on loans from state government 240-30-01 Interest on loans from Govt Body & Association 240-40-01 Interest on loans from International Agency 240-50-01 Interest on loans from Bank & other Financial Institutions 240-60-01 Other interest 240-70-01 Bank Charges-cheque Dishonor

				<i>Charges</i>
				<i>240-70-02 Bank Charges-Cheque book and other charges</i> <i>240-80-01 Discount on Early payment of Taxes</i>
		<i>Programme Expenses</i>	<i>Programme Expenses</i>	<i>250-10-01 Election Exp</i> <i>250-20-01 Festival Grant Exp</i> <i>250-30-01 Consolidated shares in programme by others</i>
		<i>Revenue Grants, Contribution & Subsidies</i>	<i>Revenue Grants, Contribution & Subsidies</i>	<i>260-10-01 Revenue Grant</i> <i>260-20-01 Revenue Contribution</i>
				<i>260-30-01 Revenue Subsidies</i>
		<i>Provisions and Write off</i>	<i>Provisions and Write off</i>	<i>270-10-01 Provision for Doubtful receivables-Property Tax</i> <i>270-10-02 Provision for Doubtful receivables-Water Tax</i> <i>270-10-03 Provision for Doubtful receivables-Other Taxes</i> <i>270-10-04 Provision for Doubtful receivables-Fees & User Charges</i> <i>270-10-05 Provision for Doubtful re-Rent on Munic. Properties</i> <i>270-20-01 Provision for Assets-Store items</i> <i>270-20-02 Provision for Assets-Fixed assets</i> <i>270-20-03 Provision for Assets-Investments</i> <i>270-30-01 Revenue W/o-Property Tax</i>

				<p>270-30-02 Revenue W/o-Water Tax</p> <p>270-30-03 Revenue W/o-Other Taxes</p> <p>270-30-04 Revenue W/o-Fees & User Charges</p> <p>270-30-05 Revenue W/o-Rent on Municipal Properties</p> <p>270-30-06 Revenue W/o-Assigned Revenues</p> <p>270-30-07 Revenue W/o-Grants</p> <p>270-30-08 Revenue W/o-Other Income</p>
				<p>270-40-01 W/o of Store items</p> <p>270-40-02 W/o of Fixed Assets</p> <p>270-40-03 Loss in Exchange Fluctuation</p>
		Miscellaneous Expenses	Miscellaneous Expenses	271-10-01 Loss on Disposal of Assets
				<p>271-20-01 Loss on Disposal of Investments</p> <p>271-80-01 Miscellaneous Exp</p>
		Depreciation on Fixed Assets	Depreciation on Fixed Assets	<p>272-20-01 Dep. on Buildings - Office Building</p> <p>272-20-02 Dep. on Buildings- Community Building</p> <p>272-20-03 Dep. on Buildings- Market Building</p> <p>272-20-04 Dep. on Buildings- Hospital Building</p> <p>272-20-05 Dep. on Buildings- Attchd to Treatment Plants</p>
				<p>272-20-06 Dep. on Buildings- Attached to Civic Amenities</p> <p>272-20-07 Dep. on Buildings- School Building</p> <p>272-30-01 Dep. on Road & Bridges- Concrete Roads</p>

			<p>272-30-02 Dep. on Road & Bridge- Mettalled Roads (Bitumen)</p> <p>272-30-03 Dep. on Road & Bridges- Other Roads</p> <p>272-30-04 Dep. on Road & Bridges- Bridges & Flyovers</p> <p>272-30-05 Dep. on Road & Bridges- Culverts</p> <p>272-31-01 Dep. on Sewerage & Drainage- Underground Drain</p> <p>272-31-02 Dep. on Sewerage & Drainage- Open Drains</p> <p>272-31-03 Dep. on Sewerage & Drainage- Box Drains</p> <p>272-32-01 Dep. on Water Borewell</p> <p>272-32-02 Dep. on Water - Open Wells</p> <p>272-32-03 Dep. on Water- Water Reservoirs (OHT)</p>
			<p>272-32-04 Dep. on Water- Water Pipelines</p> <p>272-32-05 Dep. on Water- Water Treatment Plant</p> <p>272-32-06 Dep. on Water- Other</p> <p>272-33-01 Dep. on Public Lighting - Lamp Posts</p> <p>272-33-02 Dep. on Public Lighting – Transformers</p> <p>272-33-03 Dep. on Public Lighting – Other</p> <p>272-50-01 Dep. on Vehicles- Motor Car</p> <p>272-50-02 Dep. on Vehicles- Jeep</p> <p>272-50-03 Dep. on Vehicles – Bus</p> <p>272-50-04 Dep. on Vehicles – Trucks</p> <p>272-50-05 Dep. on Vehicles – Tankers</p> <p>272-50-06 Dep. on Vehicles – Cranes</p> <p>272-50-07 Dep. on Vehicles – Ambulances</p>

				<p>272-50-08 Dep. on Vehicles - Fire Tenders</p> <p>272-60-01 Dep. on Office & Other Equipments- Air Conditioner</p> <p>272-60-02 Dep. on Office & Other Equipments- Computers</p> <p>272-60-03 Dep. on Office & Other Equipments- Faxes</p> <p>272-60-04 Dep. on Office & Other Equipments- Photo-copiers</p> <p>272-60-05 Dep. on Office & Other Equipments- Refrigerators</p> <p>272-60-06 Dep. on Office & Other Equipments- Water Coolers</p> <p>272-60-07 Dep. on Office & Other Equipments- Others</p> <p>272-70-01 Dep. on Furniture, Fixtures, Fittings -Wood Furniture</p>
				<p>272-70-02 Dep. on Furniture, Fixtures, Fittings - Metal Furniture</p> <p>272-70-03 Dep. on Furniture, Fixtures, Fittings - Electrical Item</p> <p>272-70-04 Dep. on Furniture, Fixtures, Fittings – Other</p> <p>272-70-05 Dep. on Furniture, Fixtures, Fittings - Electrical Item</p> <p>272-70-06 Dep. on Furniture, Fixtures, Fittings – Other</p>
Liability	Equity	Capital Account	Municipal General Fund	310-10-01 Previous year Closing Balance
				310-10-02 Municipal Fund Opening Balance Adjust

				<i>310-10-03 Current Year Closing Balance</i>
			Pension Fund	<i>310-20-01 Previous Year Closing Balance</i>
				<i>310-20-02 Adjustments to Opening Balance</i>
				<i>310-20-03 Current Year Closing Balance</i>
			General Provident Fund	<i>310-30-01 Previous Year Closing Balance</i>
				<i>310-30-02 Adjustments to Opening Balance</i>
				<i>310-30-03 Current Year Closing Balance</i>
		Earmarked Funds	Special Funds- Govt. of India	<i>311-10-01 National Slum Development Programme</i>
				<i>311-10-02 National Social Assistance Programme</i>
				<i>311-10-03 10th Finance Commission</i>
				<i>311-10-04 11th Finance Commission</i>
				<i>311-10-05 12th Finance Commission</i>
				<i>311-10-06 JNNURM</i>
				<i>311-10-07 Basic Minimum Programme</i>
				<i>311-10-08 VAMBAY</i>
				<i>311-10-09 SJSRY</i>
				<i>311-10-10 National Family Welfare Programme</i>
				<i>311-10-11 Mid-Day Meal Program</i>
				<i>311-10-12 LCS</i>
				<i>311-10-13 ASSP</i>
				<i>311-10-14 SPA and ACA (M G Bazar)</i>
			Special Funds- Govt. of Srinagar & Kashmir	<i>311-11-01 TUEP</i>

				311-11-02 EIUS (Slums)
				311-11-03 SUEP
				311-11-04 SJSRY
				311-11-05 Others
			Special Funds- External Donor Agencies	311-12-01 ICAT/CPCB (MSWM Project)
				311-12-02 Anganwadi / Health Sub- Centre and Safe Food Town
			Sinking Funds- (Specify each Fund)	311-50-01 Sinking Fund
			Trust Agency Funds- (Specify each Fund)	311-70-01 MPLAD Fund
				311-70-02 MLA Fund
				311-70-03 Chairperson's Fund
	Reserve & Surplus	Reserves	Reserves	312-10-01 Reserves-Capital Contribution
				312-11-01 Capital Reserve
				312-20-01 Borrowing Redemption Reserve
				312-30-01 Special Funds (Utilized)
				312-40-01 Statutory Reserves
				312-50-01 General Reserve
				312-60-01 Revaluation Reserve- Vacant Land

				<i>(Freehold)</i>
	Loans (Liability)	Capital Grants, Contributio n for specific purpose	Central Government	<i>320-10-01 X Finance Commission</i>
				<i>320-10-02 XI Finance Commission</i>
				<i>320-10-03 XII Finance Commission</i>
			State Government	<i>320-20-01 First State Finance Commission</i>
				<i>320-20-02 Second State Finance Commission</i>
				<i>320-30-01 Other Government Agencies</i>
				<i>320-40-01 Financial Institutions</i>
				<i>320-50-01 Welfare Bodies</i>
				<i>320-60-01 International Organisations</i>
			Other Contributions and Grants	<i>320-80-01 Touji One-time Premium and Mutation</i>
				<i>320-80-02 Touji One-time Mutation</i>
		Secured Loans	Secured Loans	<i>330-10-01 Loans from Central Government</i>
				<i>330-20-01 Loans from State Government</i>
				<i>330-30-01 Loans from Government Bodies and Association</i>
				<i>330-40-01 Loans from International Agencies</i>
				<i>330-50-01 Loans from Banks and other Financial Institutions</i>
				<i>330-60-01 Other Term Loans</i>
				<i>330-70-01 Bonds and Debentures</i>

				<i>330-80-01 Other Loans- LIC Loans</i>
		Unsecured Loans	Unsecured Loans	<i>331-10-01 Loans from Central Government</i>
				<i>331-20-01 Loans from State Government</i>
				<i>331-30-01 Loans from Government Bodies and Association</i>
				<i>331-40-01 Loans from International Agencies</i>
				<i>331-50-01 Loans from Banks and other Financial Institutions</i>
				<i>331-60-01 Other Term Loans</i>
				<i>331-70-01 Bonds and Debentures</i>
				<i>331-80-01 Other Loans</i>
	Current Liabilities	Deposits Received	Deposits Received	<i>340-10-01 EMD From Vendors/Contractors</i>
				<i>340-10-02 Security Deposit From Contractors</i>
				<i>340-10-03 Earnest Deposit Special Contribution</i>
				<i>340-10-04 Security Deposit - Special Contribution</i>
				<i>340-10-05 Earnest Deposit- Special Fund</i>
				<i>340-10-06 Security Deposit -Special Fund</i>
				<i>340-20-01 Deposits Revenues Water Deposits</i>
				<i>340-20-02 Deposits Revenues Rent Deposits</i>
				<i>340-30-01 Deposits from Staff</i>
				<i>340-80-01 Deposits from Others</i>
				<i>341-10-01 Civil Work Deposit Work-Civil</i>
				<i>341-20-01 Electrical Works</i>
				<i>341-80-01 Others Deposit Work (Including NOAP)</i>

		Sundry Creditors	Sundry Creditors	350-10-01 Accounts Payable - Suppliers Control A/c
				350-10-02 Accounts Payable - Contractors Control A/c
				350-10-03 Accounts Payable – Expenses
				350-10-04 Other Liabilities - Payable Against Funds
				350-10-05 Liabilities Payable Agst Specific Grants
				350-10-06 Accounts Payables against Deposit Work
				350-10-07 Contractors Advance Control Account
				350-10-08 Contractor Adv Control A/c Spcl Contri
				350-10-09 Contractor Adv Control A/c Special Funds
				350-10-10 Payables Against Scheme Expenses
				350-11-01 Liab. to Emp. Salaries Payable(staff & officer)
				350-11-02 Liab to Employee Wages Payable(labourers)
				350-11-03 Liabilities to Employee Unpaid Salaries
				350-11-04 Liab to Employee Provident Fund Payable
				350-11-05 Liabilities to Employee Pension Liabilities
				350-11-06 Liabilities Welfare Fund Liabilities
				350-11-07 Liabilities Leave Salary Payable
				350-11-08 Liab. P. Fund Payable Deputation Employee
				350-11-09 Liab Other Terminal and Retirement Benefit

				350-12-01 Interest accrued and due
				350-20-01 Recoveries Payable - PF Deduction
				350-20-02 Recoveries Payable - Ins. Premium Deduct
				350-20-03 Recoveries Payable - Ded. For Oth. Org
				350-20-04 Recoveries Payable - Service tax Deduction
				350-20-05 Recoveries Payable - P. Tax Deduction
				350-20-06 Recoveries Payable - J&K VAT Deduction
				350-20-07 Recoveries Payable - TDS- Employees
				350-20-08 Recoveries Payable - Deduction For WCT
				350-20-09 Recoveries Payable - Trade Tax Deduction
				350-20-10 Recoveries Payable - TDS- Contractors
				350-20-11 Recoveries Payable - TDS-Spcl Cont.
				350-20-12 Recoveries Payable - WCT Spcl Cont.
				350-20-13 Recoveries Payable - TDS - Special Fund
				350-20-14 Recoveries Payable - WCT Special Fund
				350-20-15 Recoveries Payable - TDS - Scheme Exp.
				350-20-16 Recoveries Payable - Other Deduction
				350-20-17 Recoveries Payable - Work Contract
				350-30-01 Govt Due Payable - Education Cess Payable
				350-30-02 Govt Dues Payable - Court Attachment

				<i>Fees Payable</i>
				<i>350-40-01 Refunds Payable - Property & Other Taxes</i>
				<i>350-40-02 Refunds Payable - Water Supply Related Refunds Payable</i>
				<i>350-40-03 Refunds Payable - Rent - Refunds Payable</i>
				<i>350-40-04 Refunds Payable - of Excs Recpt Agnst Sale of Attach Property</i>
				<i>350-40-05 Refunds Payable - Refunds of other Income</i>
				<i>350-40-06 Refunds Payable - Refunds of Contribution Liability</i>
				<i>350-40-07 Refunds Payable - Deposit Civil Works</i>
				<i>350-41-01 Advance Collection -Property & Other Tax</i>
				<i>350-41-02 Advance Collections - Water Supply</i>
				<i>350-41-03 Advance Collections - Rent</i>
				<i>350-41-04 Advance Collections - License Fees</i>
				<i>350-41-05 Advance Collections - Advertisement Fees</i>
				<i>350-41-06 Advance Collections- - Other Revenues</i>
				<i>350-80-01 Misc. Liabilities-Stale Cheques</i>
				<i>350-80-02 Misc. Liabilities- Complementation Payable</i>
				<i>350-80-03 Misc. Liabilities- Hire Purchase Payable</i>
				<i>350-80-04 Misc. Liabilities- Interest Rec. Ctr A/c HP</i>
				<i>350-80-05 Misc. Liabilities- Interest pay. Ctr A/c HP</i>

				<i>350-80-06 Misc. Liabilities- Lease Charge Payable</i>
				<i>350-90-01 Sale Proceeds – Assets</i>
				<i>350-90-02 Sale Proceeds- Investment</i>
				<i>350-90-03 Sale Proceeds - Stores</i>
				<i>350-90-04 Sale Proceeds - Attached Properties</i>
		Provisions	Provisions	<i>360-10-01 Provision for Expenses</i>
				<i>360-20-01 Provision for Interest accrued but not due</i>
				<i>360-30-01 Provision for Stores</i>
				<i>360-30-02 Provision for Investments</i>
Assets	Capital Expenditure	Fixed Assets	Fixed Assets	<i>410-10-01 Land - Vacant Land (Freehold)</i>
				<i>410-10-02 Land - Vacant Land (Leasehold)</i>
				<i>410-10-03 Land - Vacant Land (Encroached)</i>
				<i>410-10-04 Land - Vacant Land (Available for PPP)</i>
				<i>410-10-05 Land - Play Grounds / Fair Grounds</i>
				<i>410-10-06 Land - Parks & Gardens</i>
				<i>410-10-07 Land – Stadiums</i>
				<i>410-20-01 Buildings - Office Building</i>
				<i>410-20-02 Buildings- Community Building</i>
				<i>410-20-03 Buildings- Market Building</i>
				<i>410-20-04 Buildings- Hospital Building</i>
				<i>410-20-05 Buildings- Attchd to Treatment Plants</i>
				<i>410-20-06 Buildings- Attached to Civic Amenities</i>

				410-20-07 Buildings- School Building
				410-30-01 Road & Bridges- Concrete Roads
				410-30-02 Road & Bridge- Mettalled Roads (Bitumen)
				410-30-03 Road & Bridges- Other Roads
				410-30-04 Road & Bridges- Bridges & Flyovers
				410-30-05 Road & Bridges- Culverts
				410-31-01 Sewerage & Drainage- Underground Drain
				410-31-02 Sewerage & Drainage- Open Drains
				410-31-03 Sewerage & Drainage- Box Drains
				410-32-01 Water Borewell
				410-32-02 Water - Open Wells
				410-32-03 Water- Water Reservoirs (OHT)
				410-32-04 Water- Water Pipelines
				410-32-05 Water- Water Treatment Plant
				410-32-06 Water- Other
				410-33-01 Public Lighting - Lamp Posts
				410-33-02 Public Lighting – Transformers
				410-33-03 Public Lighting – Other
				410-40-01 Plant & machinery
				410-50-01 Vehicles- Motor Car
				410-50-02 Vehicles- Jeep
				410-50-03 Vehicles – Bus
				410-50-04 Vehicles – Trucks
				410-50-05 Vehicles – Tankers

				<i>410-50-06 Vehicles – Cranes</i>
				<i>410-50-07 Vehicles – Ambulances</i>
				<i>410-50-08 Vehicles - Fire Tenders</i>
				<i>410-60-01 Office & Other Equipments- Air Conditioner</i>
				<i>410-60-02 Office & Other Equipments- Computers</i>
				<i>410-60-03 Office & Other Equipments- Faxes</i>
				<i>410-60-04 Office & Other Equipments- Photo-copiers</i>
				<i>410-60-05 Office & Other Equipments- Refrigerators</i>
				<i>410-60-06 Office & Other Equipments- Water Coolers</i>
				<i>410-60-07 Office & Other Equipments- Others</i>
				<i>410-70-01 Furniture, Fixtures, Fittings -Wood Furniture</i>
				<i>410-70-02 Furniture, Fixtures, Fittings - Metal Furniture</i>
				<i>410-70-03 Furniture, Fixtures, Fittings - Electrical Item</i>
				<i>410-70-04 Furniture, Fixtures, Fittings – Other</i>
				<i>410-80-01 Other fixed Assets</i>
				<i>410-90-01 Assets Under Disposal</i>
			Accumulated Depreciation	<i>411-20-01 Building- Office Buildings Acc. Dep.</i>
				<i>411-20-02 Building- Community Building Acc. Dep.</i>
				<i>411-20-03 Building- Market Building Acc. Dep.</i>
				<i>411-20-04 Building- Hospital Building Acc. Dep.</i>

				411-20-05 Building-Attchd To Trtmnt Plants Acc. Dep.
				411-20-06 Building- Attchd To Civic Amnities Acc. Dep.
				411-20-07 Building- School Building Acc. Dep.
				411-30-01 Road & Bridges- Concrete Roads Acc. Dep.
				411-30-02 Road & Bridge- Meralled Roads Acc. Dep.
				411-30-03 Road & Bridges- Other Roads Acc. Dep.
				411-30-04 Road & Bridges- Bridge & Flyover Acc. Dep.
				411-30-05 Road & Bridges- Culverts Acc. Dep.
				411-31-01 Sewerage & Drainage- Underground Acc. Dep.
				411-31-02 Sewerage & Drainage- Open Acc. Dep.
				411-31-03 Sewerage & Drainage- Box Drain Acc. Dep.
				411-32-01 W/S Network- Borewell Acc. Dep.
				411-32-02 W/S Network- Open Well Acc. Dep.
				411-32-03 W/S Network- Water Reservoirs (OHT) Acc. Dep.
				411-32-04 W/S Network- Water Pipelines Acc. Dep.
				411-32-05 W/S Network- Water Treatment Plant Acc. Dep.
				411-32-06 W/S Network- Others Acc. Dep.
				411-33-01 Public Lighting- Lamp Posts Acc. Dep.
				411-33-02 Public Lighting- Transformer Acc. Dep.

				411-33-03 Public Lighting- Others Acc. Dep.
				411-50-01 Vehicles- Muter Car Acc. Dep.
				411-50-02 Vehicles- Jeep Acc. Dep.
				411-50-03 Vehicles- Bus Acc. Dep.
				411-50-04 Vehicles- Trucks Acc. Dep.
				411-50-05 Vehicles- Tankers Acc. Dep.
				411-50-06 Vehicles- Cranes Acc. Dep.
				411-50-07 Vehicles- Ambulances Acc. Dep.
				411-50-08 Vehicles- Fire Tenders Acc. Dep.
				411-60-01 Office & Other Equip. - AC Acc. Dep.
				411-60-02 Office & Other Equip- Computers Acc. Dep.
				411-60-03 Office & Other Equip- Faxes Acc. Dep.
				411-60-04 Office & Oth Equip- Photocopiers Acc. Dep.
				411-60-05 Office & Oth Equip- Refrigerators Acc. Dep.
				411-60-06 Office & Oth Equip- Water Cooler Acc. Dep.
				411-60-07 Office & Other Equip- Others Acc. Dep.
				411-70-01 Furniture, Fixtures - Wood Furniture Acc Dep
				411-70-02 Furniture, Fixture- Metal Furniture Acc Dep.
				411-70-03 Furniture, Fixture- Electric Items and Fitting
				411-70-04 Furniture, Fixture- Other
				411-80-01 Other fixed Assets Acc. Dep.

				<i>411-90-01 Assets Under Disposal Acc. Dep.</i>
			Capital Work-in-Progress	<i>412-10-01 CWIP Out of Specific Grants- Building</i>
				<i>412-30-01 CWIP Out of Specific Scheme- Waterways</i>
				<i>412-40-01 CWIP Out of Municipal Fund- Building</i>
				<i>412-40-02 CWIP Out of Munic. Fund- Road & Bridges</i>
		Investment	Investment	<i>420-10-01 Investment (Municipal Fund)C. Govt. Secu</i>
				<i>420-20-01 Investment (Municipal Fund)S. Govt. Secu</i>
				<i>420-30-01 Investment (Municipal Fund)Deb. & Bonds</i>
				<i>420-40-01 Investment (Municipal Fund)Prefrence shar</i>
				<i>420-50-01 Investment (Municipal Fund)equity shares</i>
				<i>420-60-01 Investment (Municipal Fund)mutual fund</i>
				<i>420-70-01 Investment (Municipal Fund)FDRs</i>
				<i>420-80-01 Investment (Municipal Fund)Other security</i>
				<i>421-10-01 Investment (Other Fund) in C. Govt. Secu</i>
				<i>421-20-01 Investment (Other Fund) in S. Govt. Secu</i>
				<i>421-30-01 Investment (Other Fund) in Deb & Bonds</i>
				<i>421-40-01 Investment (Other Fund) in Prefrence shar</i>
				<i>421-50-01 Investment (Other Fund) in equity</i>

				<i>shares</i>
				<i>421-60-01 Investment (Other Fund) mutual fund</i>
				<i>421-70-01 Investment (Other Fund) in FDRs</i>
				<i>421-80-01 Investment (Other Fund) in Other security</i>
		Current Assets	Other Assets	<i>470-10-01 Other Assets-Deposit Work-Exp Civil</i>
				<i>470-10-02 Other Assets-Deposit Works-Electrical</i>
				<i>470-10-03 Other Assets-Deposit Works-Others</i>
				<i>470-20-01 Other Assets - Inter Unit Accounts</i>
				<i>470-30-01 Interest Control Payable- Hire Purchases</i>
				<i>470-30-02 Other Assets-Int Control Payable-Lease</i>
			Pre Paid Expenses	<i>440-10-01 Pre Paid Expenses-Establishment</i>
				<i>440-20-01 Pre Paid Expenses – Administration</i>
				<i>440-30-01 Pre Paid Expenses- Operation & MTC</i>
			Stock- in - Hand(Inventory)	<i>430-10-01 Consumables Stores- General Stores</i>
				<i>430-10-02 Consumables Stores- Electrical Stores</i>
				<i>430-10-03 Consumables Stores- Mechanical Stores</i>
				<i>430-10-04 Consumables Stores- Medical Stores</i>
				<i>430-10-05 Consumables Stores- Civil Stores</i>
				<i>430-20-01 Stock in Hand - Loose Tools</i>
				<i>430-80-01 Stock in Hand – Other</i>
			Sundry Debtors (Receivables)	<i>431-10-01 Recvbls. Property Tax -Current Year</i>

				431-10-02 Recvbls. Property Tax ->1 Year <2 Year
				431-10-03 Recvbls. Property Tax ->2 Year <3 Year
				431-10-04 Recvbls. Property Tax ->3 Year <4 Year
				431-10-05 Recvbls. Property Tax ->4 Year <5Year
				431-10-06 Recvbls. Property Tax -> 5 Year
				431-20-01 Receivable Other Tax-Current Year
				431-20-02 Receivable Other Tax- >1 Year <2 Year
				431-20-03 Receivable Other Tax- >2 Year <3 Year
				431-20-04 Receivable Other Tax- >3 Year <4 Year
				431-20-05 Receivable Other Tax- >4 Year <5 Year
				431-20-06 Receivable Other Tax- > 5 Year
				431-30-01 Receivable - Water Charges Current Years
				431-30-02 Receivable - Water Charges 1 Years
				431-30-03 Receivable - Water Charges 2 Years
				431-30-04 Receivable - Water Charges 3 Years
				431-30-05 Receivable - Water Charges Others
				431-30-06 Receivable - License Fees - Current Year
				431-30-07 Receivable - License fees- Year 1
				431-30-08 Receivable - License fees- Year 2
				431-30-09 Receivable - License fees- Year 3

				<i>431-30-10 Receivable - License fees- Others</i>
				<i>431-30-11 Receivable - Advt. fees- Current Years</i>
				<i>431-30-12 Receivable - Advertisement fees- Year 1.</i>
				<i>431-30-13 Receivable - Advertisement fees-Year 2</i>
				<i>431-30-14 Receivable - Advertisement fees-Year 3</i>
				<i>431-30-15 Receivable - Advertisement fees- Others</i>
				<i>431-40-01 Receivable -Rent -Current Years</i>
				<i>431-40-02 Receivable -Rent -Years 1</i>
				<i>431-40-03 Receivable -Rent -Years 2</i>
				<i>431-40-04 Receivable -Rent -Years 3</i>
				<i>431-40-05 Receivable -Rent -Others</i>
				<i>431-40-06 Receivable -Rent -Lease Rentals</i>
				<i>431-40-07 Receivable -Rent Receivable-intert Earned</i>
				<i>431-40-08 Receivable -Rent Intrst Accru but not due-Municipal Fun</i>
				<i>431-40-09 Receivable -Rent Intrst Accru but not due-specific contribution</i>
				<i>431-40-10 Receivable -Rent -Intrst Accru But not due-Special Fund</i>
				<i>431-40-11 Receivable -Rent -Intrst From Employee</i>
				<i>431-50-01 Receivable From Govt-Grant</i>
				<i>431-50-02 Receivable From Govt-Assigned Revenue</i>
			Accumulated	<i>432-10-01 Provision for o/s Property Taxes</i>

			Provisions Against Debtors(Receivables)	<i>Consolidated</i>
				<i>432-11-01 Consolidated Provision for O/S Water Tax</i>
				<i>432-12-01 Consolidated provision for O/s Other Tax</i>
				<i>432-30-01 Consolidated provision O/s Fees & User Charge</i>
				<i>432-40-01 Consolidated provision for O/s Other Receivable</i>
			Cash and Bank Balance	<i>450-10-01 Cash and Equivalents -Cash in hand</i>
				<i>450-10-02 Cash and Equivalents - Stamps in hand</i>
				<i>450-10-03 Cash and Equivalents- Cheques in hand</i>
				<i>450-10-34 Cash in Transit</i>
				<i>450-20-01 Municipal Fund (Nationalized Bank)</i>
				<i>450-22-01 Municipal Fund (Other Scheduled Bank)</i>
				<i>450-23-01 Municipal Fund (Scheduled Cooperative Bank)</i>
				<i>450-24-01 Municipal Fund (Post Office)</i>
				<i>450-40-01 Municipal Fund (Nationalized Bank)</i>
			Loans Advances and Deposits	<i>460-10-01 Loans employees-House Building Advance</i>
				<i>460-10-02 Loans employees-Advance for Vehicle</i>
				<i>460-10-03 Loans employees-Advance for computer</i>
				<i>460-10-04 Loans employees -Advance for Festivals</i>

				<i>460-10-05 Loans employees-Advance for Food /Ration</i>
				<i>460-10-06 Loans employees- Permanent Advance</i>
				<i>460-10-07 Loans employees-Temporary Advance</i>
				<i>460-10-08 Loans employees-Miscellaneous Advance</i>
				<i>460-20-01 Loan to Employees against GPF (staff)</i>
				<i>460-20-02 Loan to Employees against GPF (Labour)</i>
				<i>460-30-01 Loans & Advances - Other Loans</i>
				<i>460-40-01 Advance to Contractors-Public Works/Assets</i>
				<i>460-40-02 Advance to Contractors-Stores/Materials Supply</i>
				<i>460-40-03 Advance to Contractors-Material Advances</i>
				<i>460-40-04 Advance to Contractors-Specific Grants</i>
				<i>460-40-05 Advance to Contractors-Special Fund</i>
				<i>460-40-06 Advance to Contractors-Others</i>
				<i>460-50-01 Advance to Others-Mobilization Advances</i>
				<i>460-50-02 Advance to Others-Advance agnst Grants</i>
				<i>460-50-03 Advance to Others-Advance Agnst Schemes</i>
				<i>460-60-01 Deposits With Extrn Agencies-Electricity</i>
				<i>460-60-02 Deposits With Extrn Agencies-Telephone</i>

				<i>460-60-03 Deposits With External Agencies-Other</i>
				<i>460-80-01 Oth Current assets-interest Receivable Loan& Advances</i>
				<i>460-80-02 Other Current assets-Hire Purchase Installments</i>
				<i>460-80-03 Other Current assets-Scheme Expenses</i>
				<i>460-80-04 Other Current assets-Others</i>
			Accumulated Provisions Agains Loans, Advances and Deposits	<i>461-10-01 Consolidated AccumProvisions On Loan to Others</i>
				<i>461-20-01 Consolidated Accum Provisions On Advances</i>
				<i>461-30-01 Consolidated Accum Provisions On Deposits</i>
		Miscellaneous Expenditure to be written off	Miscellaneous Expenditure to be written off	<i>480-10-01 Loan Issue Expenses-Consolidated</i>
				<i>480-20-01 Loan Issue Exp-Discount on Issue of loans</i>
				<i>480-30-01 Loan Issue Exp- Other Expenses w/off</i>
		Inter Branch Balances	Branch / Divisions	<i>350-35-01 Inter Unit</i>

