

Andhra Pradesh Municipal Uniform Budget and Accounts Code



February 2008

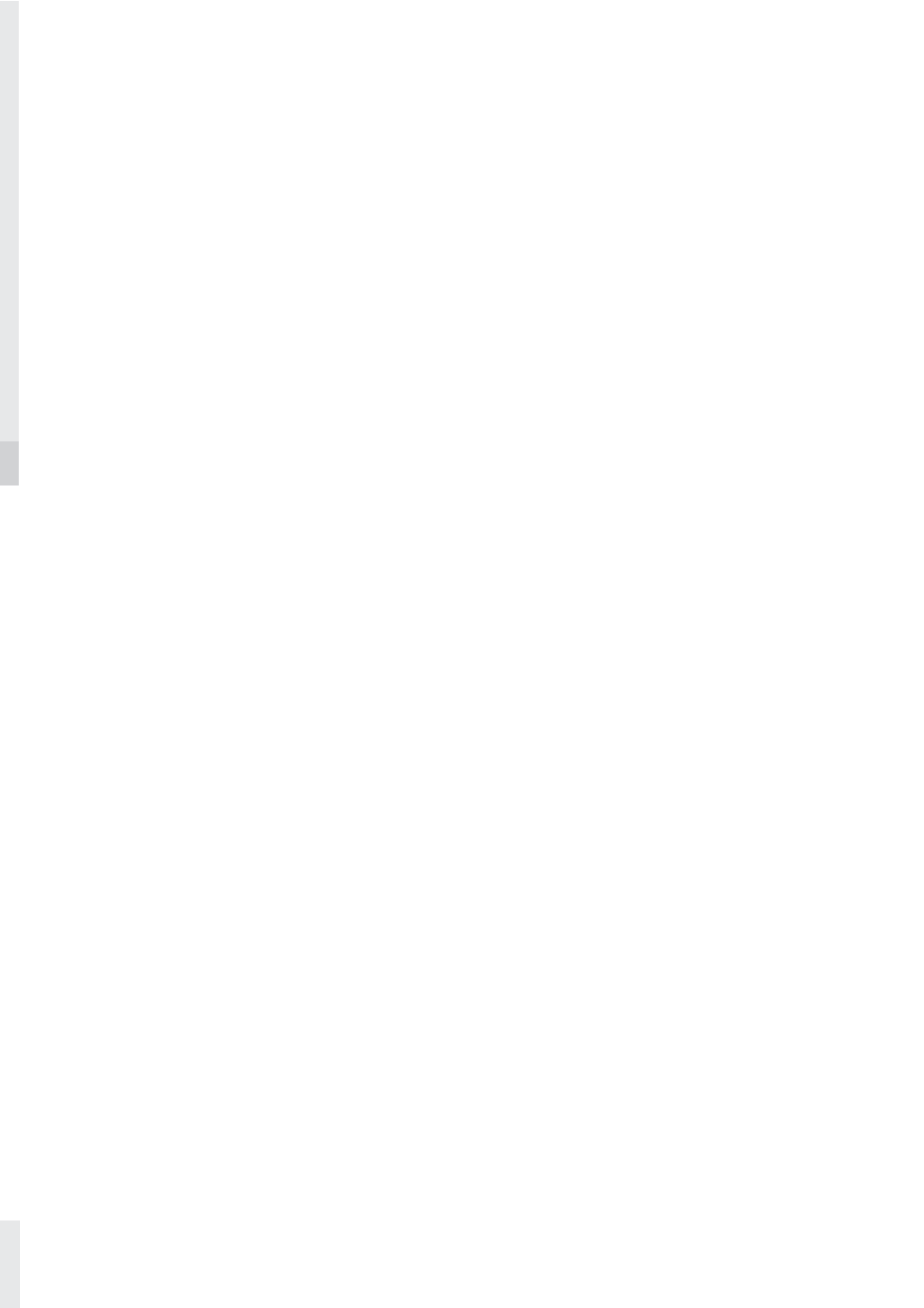


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Koneru Ranga Rao
Minister for Municipal Administration
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MESSAGE

In the year 2001, Government of India (GoI), based on the recommendations of the Eleventh Finance Commission, issued guidelines to the Comptroller and Auditor General of India (CAG), to prescribe formats of Budget and Accounts for Panchyat Raj Institutions and Urban Local Bodies (ULBs) amenable to computerization.

In September, 2003, the GoI suggested to the CAG to develop National Municipal Accounts Manual (NMAM). In December, 2004, the NMAM developed by CAG was made available to State Governments across the country for development of State-specific Budget and Accounts Manuals to be used by the ULBs. Like many other ULBs in the country, ULBs in Andhra Pradesh have been following cash based single entry system of accounting, while the NAMM suggest accrual based double entry system of accounting.

The State Government has decided to introduce reforms in budgeting and accounting in all ULBs and desired the Centre for Good Governance (CGG) to develop state-specific accounts and budget manuals keeping the NMAM guidelines in view.

Centre for Good Governance has developed Manuals for Accounts, Budget, Audit, and Asset Management; and Handbook on Municipal Financial Accountability. I am confident that these manuals would facilitate better management of finance and accounts activities in the Urban Local Bodies (ULBs) and help in improved and efficient delivery of civic services.

Koneru Ranga Rao



K. Rosaiah

Minister for Finance, Planning & Legislative Affairs
Government of Andhra Pradesh &
Chairman, Steering Committee
Centre for Good Governance, Hyderabad

MESSAGE

Centre for Good Governance (CGG) was established by Government of Andhra Pradesh (GoAP) in October, 2001 to help it to achieve its goal of transforming governance. One of the focus areas of CGG is Financial Management – to improve planning, resource allocation, monitoring, management and accounting systems and access to information, so that accountability is clear, spending is transparent and public expenditure is more effectively controlled and more productively targeted.

Government of Andhra Pradesh in Municipal Administration and Urban Development department have issued orders (GO Ms. No.233 MA dated 22nd May, 2002) in 2002 that ULBs adopt with immediate effect accrual based accounting system within their jurisdiction.

Government of India made the National Municipal Accounts Manual (NMAM) available to State Governments during December, 2004 for development of state-specific accounts and budget manuals. The Government of Andhra Pradesh has decided to introduce reforms in budgeting and accounts in all ULBs and in January, 2006 entrusted the CGG the work relating to preparation of state specific accounting and budget manuals as per the guidelines in NMAM. CGG has immediately responded and developed the following manuals and handbook.

- Andhra Pradesh Municipal Accounts Manual;
- Andhra Pradesh Municipal Budget Manual;
- Andhra Pradesh Municipal Asset Management Manual;
- Andhra Pradesh Municipal Audit Manual;
- Andhra Pradesh Municipal Uniform Budget and Accounts Code; and
- Handbook on Municipal Financial Accountability.

The manuals were approved by Government recently in GO Ms. No.619 MA dated 21 August, 2007. I am glad that the manuals and handbook are being published and hope that they would be helpful to all ULBs to improve their performance and serve the people.

K. ROSAIAH

Preface

With the 74th Constitutional Amendment Act the Urban Local Bodies (ULBs) have been accorded a constitutional status and are expected to function as local self governments to provide better governance. One of the important steps in the process is for the ULBs to switch over to Accrual Based Accounting System from the present single entry cash based accounting system. A Task Force set up by the Comptroller and Auditor General of India (CAG) has prescribed accounting and budgeting formats, significant accounting policies, etc. The Ministry of Urban Development has with the support of CAG of India, USAID-FIRE-D and National Institute of Urban Affairs has had a National Municipal Accounting Manual prepared for adoption by all the states.

ULBs in Andhra Pradesh with a few exceptions have been following cash based single entry system of accounting. The State Government has decided to introduce reforms in budgeting and accounting in all ULBs and desired the Centre for Good Governance (CGG) to develop Andhra Pradesh Municipal Accounts Manual (APMAM) keeping the NMAM guidelines in view.

Andhra Pradesh Municipal Accounts Manual has been developed by CGG. For the sake of convenience, a separate booklet containing Accounts Code has been developed. This Accounts Code is brought out from Chapter 3 of the Accounts Manual.

Dr. RAJIV SHARMA, IAS
Director General
Centre for Good Governance

Background

- 1.1 74th Amendment to the Constitution of India gave constitutional status to Local Self Government to impart **certainty, continuity and strength**, for devolution of powers to Urban Local Bodies (ULBs) and for allotment of adequate resources. As per Article 243-W of the Constitution of India, the State Legislature has to specify and entrust to the ULBs (Nagar Panchayats, Municipalities and Municipal Corporations) with such powers and responsibilities on the 18 subjects included in the 12th Schedule of the Constitution. Thus, the ULBs have to discharge their duties covering both obligatory as well as discretionary functions.
- 1.2 Further, Under Article 243-X, the Legislature of the State may authorise ULB to levy, collect and appropriate certain taxes, duties, tolls and fees; assign to ULBs such taxes, duties, tolls and fees levied and collected by the State Government; and provide for grant in aid to ULBs. Thus, the ULBs are entrusted with the duties of collection (Income) and spending (Expenditure).
- 1.3 It is also provided under Article 243-Z, that the State Legislature may make provision with respect to the maintenance of accounts by ULBs and the audit of such accounts.
- 1.4 Currently, the Hyderabad Municipal Corporation Act, 1955 (HMC Act) and Andhra Pradesh Municipalities Act, 1965 (APM Act) and the rules made thereunder provide maintenance of accounts on cash based System.
- 1.5 In the year 2001, in response to a writ petition before it, a Bench of the Hon'ble Supreme Court of India ordered that the Municipal Corporation of Delhi and the New Delhi Municipal Council **will be required to maintain accounts as per the mercantile system of accounting**. The Hon'ble Supreme Court has also directed that the ULBs in India should take immediate steps to get their accounts **converted** from **cash basis** to **accrual basis**.
- 1.6 The Government of India (GOI), based on the recommendations of the 11th Finance Commission, issued guidelines to the Comptroller and Auditor General (CAG), to prescribe the formats of Budget and Accounts for Panchayat Raj institutions and ULBs.
- 1.7 Accordingly, a Task Force was constituted by CAG in February 2002 under the Chairmanship of Mr. K. N. Khandelwal, Deputy Comptroller and Auditor General and with representatives of Ministry of Urban Development (MUD), GoI, select officers of Municipal Corporations and Municipal Administration Departments of State Governments.
- 1.8 In April 2003, GoI had accepted the Task Force Report and forwarded the same to the State Governments for implementation. The MUD, GoI reviewed the progress made by the State Governments in September 2003 and recommended for the development of Model National Municipal Accounts Manual (NMAM).
- 1.9 The NMAM developed by CAG was made available to State Governments in December 2004 to be used by all ULBs across the country for development of State-specific Budget and Accounts Manuals. Like many other ULBs in the country, the ULBs in Andhra Pradesh have been following cash based single entry system of accounting. The Municipal Corporation of Hyderabad (MCH)

has taken initiative to introduce Modified Accrual Based Double Entry System of Accounting and revised its budget formats. The MCH introduced modified accrual based double entry system of accounting from the financial year 2002-03. **The State Government has now decided to introduce the reforms in budgeting and accounting in all ULBs and entrusted the Centre for Good Governance (CGG) to develop manuals on Budget, Accounts, Audit, Asset Management, Financial Accountability and Uniform Budget and Accounts Code. Accordingly the CGG, along with other manuals has developed the Andhra Pradesh Municipal Uniform Budget and Accounts Code (APMUBAC) keeping the NMAM Guidelines in view for adoption in all ULBs in Andhra Pradesh.**

Codification Structure **2**

Chart of Accounts

- 2.1 Chart of Accounts (COA) defines the heads under which the transactions of local bodies are classified and facilitates maintenance of accounts and preparation of financial statements. A well designed COA shall not only fulfill accounting requirements, but also the Budgeting and MIS requirements and shall be flexible enough to consolidate and to facilitate generation of various information reports. The structure suggested in this chapter has been developed based on the recommendations of Task Force Report with limited modifications to meet the above requirements.
- 2.2 Detailed heads and codes have been provided in this chapter for all mandatory levels of information.

CODIFICATION STRUCTURE

- 2.3 The codification structure proposed facilitates capture of all types of financial information within an ULB, which are essential in a Government set-up. Each type of classification is considered as a group. Considering the capacity and size of ULBs to which this Manual pertains and the minimum requirements of various stakeholders, certain mandatory information are prescribed. The mandatory groups are
 - Functions, and
 - Account Heads
- 2.4 Functions shall represent the various functions or services carried out by the ULB. Account Heads shall represent the nature of the income, expenditure, liability or asset.
- 2.5 Budgets in ULBs are centered around its functions. Functions are provided through various responsibility centres called Sections. Geographical dispersion of these activities may also be monitored, more so in the context of Wards, Wards Committees and other decentralization measures. Some ULBs identify its income and expenditure budgets at function, functionary and field level.
- 2.6 ULBs set up various funds for meeting certain objectives. Income and expenditure under these funds are to be identified and disclosed separately. However the method of disclosure may be different. When they adopt the integral concept, separate books of accounts are not maintained for the funds. Identity is created by providing separate account heads to capture the income and expenditure for each such fund. In some States, separate books of accounts and financial statements are maintained considering it as a separate accounting entity. In such cases, the identity of the fund (entity) is required as an additional classification.
- 2.7 Thus, in addition, there shall be three other optional groups apart from the mandatory groups of Functions and Account Heads.
 - Functionary (Responsibility centre/section)
 - Field (Geographical centre)
 - Funds

- 2.8 In all, there can be five groups, Function, Account Head, Functionary, Field and Funds. Function, Functionary and Field are called Budgeting centres.
- 2.9 Each group can have various levels within it to drill down further information. The levels even in the mandatory groups can be either mandatory or optional, based on the requirements. First level in Functions and Account Heads are mandatory for all ULBs and other levels will be decided by the State Government. This would mean that all ULBs would have to use the Function Codes and Account Codes as defined in this Manual only. Similarly, the ULBs which have decentralised accounting zones/circles etc and prepare budgets at these levels, would have to use the field group as mandatory.
- 2.10 An overview of the suggested structure for mandatory information and overall structure is provided in the exhibits given below as Exhibit 2.1 and 2.2.

Exhibit 2.1
Mandatory Structure

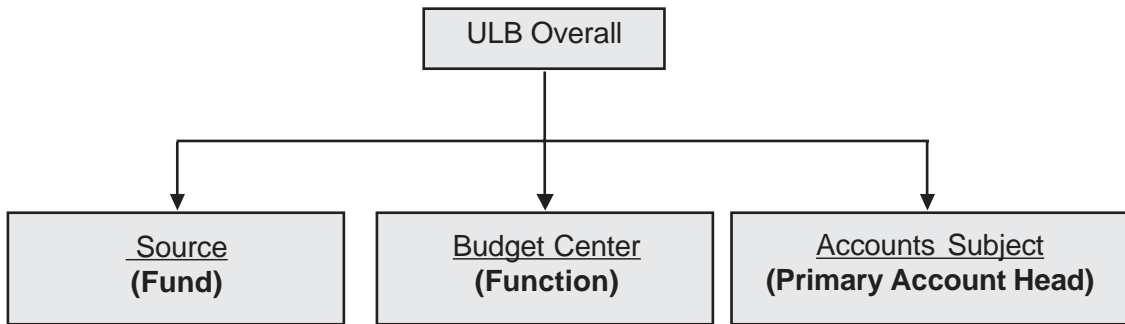
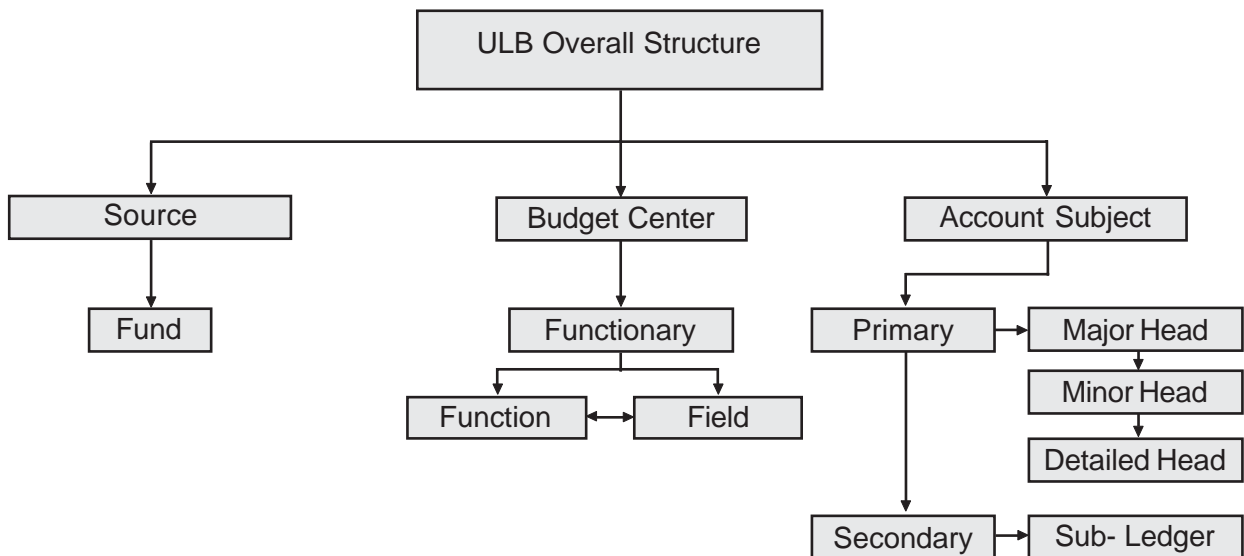


Exhibit 2.2



- 2.11 Each of the two mandatory and the three optional categories can be placed in any sequence for the sake of MIS reports /Budget reports. These groups are mutually exclusive and can be operated individually or in a combined way.
- 2.12 Accounts may be maintained in a decentralised set up. Each of the locations in which accounts are maintained is called Accounting Unit. For example, some ULBs may maintain accounts at Zonal level. In this case, each Zone and the Head Office are called Accounting units. Each accounting unit will maintain accounts in the same way. All transactions are identified under the groups mentioned above at the Accounting Unit level. Then, it is consolidated at Head Office level to present the information at the ULB level.
- 2.13 In this case, the lowest Accounting unit is Zone. If the accounting unit is lower than that, say Circle, then accounts are prepared Circle wise and can be consolidated at the Zonal level as well as at the ULB level. The same process can be continued at any lower level. The intention here is to facilitate decentralisation.

CODING LOGIC AND PROCEDURE

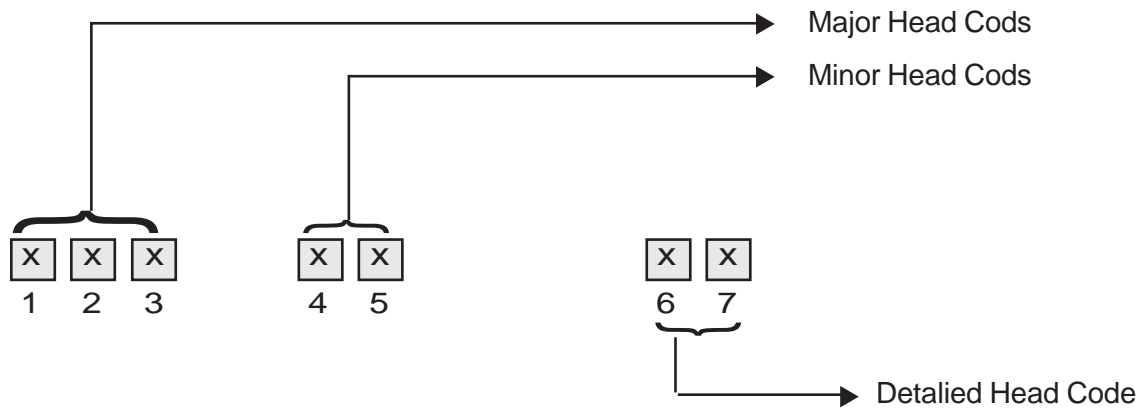
- 2.14 The codification logic for Function, Account Head, Fund, Functionary, Field and the ULB is explained below.

Functions

- 2.15 Functions of the ULB can have three levels within it. First level under this group can represent various functions both obligatory and discretionary nature. Second Level in function could represent the particular type of service under a function and third level can represent a particular cost centre, which provides the service. The first level of Functions/codes is mandatory for all ULBs. All functions of the ULB are broadly classified under 10 major groups. Within this, long listing of functions has been made. These functions are fitted within the group with each group having flexibility to go up to 9 sub functions. The detailed codes for each of the functions as referred above is defined and given as COA. New codes or additions to this list of functions shall be made only at the national level.

Account Heads

- 2.16 Accounting subjects can be divided into two levels: Primary and Secondary. Primary account code represents the subject of the income, expenditure, liability or asset.
- 2.17 *Primary Account Codes*: The Code of an Account head shall be numeric and shall be 7 digits. A 7 digit code is suggested to give flexibility to add new codes (detailed head code). The code is structured into:
- Major Head Code;
 - Minor Head Code; and
 - Detailed Head Code.
- 2.18 The structure of the Code of Accounts is schematically presented below:



2.19 Major Head Code: It is to be noted that the financial statements of an ULB are drawn at Major Head Codes of Account and hence this is a mandatory level of information. Keeping in view of ULB requirements, all Major Head Codes are incorporated.

2.20 The **first digit** of the Major Head Code shall indicate the nature or type of the account. The first digit shall be assigned one of the following numbers depending on the nature of the account:

- '1' shall denote an account relating to 'Revenue Income'
- '2' shall denote an account relating to 'Revenue Expenditures'
- '3' shall denote an account relating to 'Capital Receipts & Liabilities'
- '4' shall denote an account relating to 'Capital Expenditures & Assets'

2.21 The **next 2 digits** of the Major Head Code shall denote the group codes for the various heads of account. For example,

- Code 1-10 shall denote 'Tax Revenue' related accounts
- Code 2-10 shall denote 'Establishment Expenses' related accounts
- Code 3-50 shall denote 'Other Liabilities' related accounts
- Code 4-10 shall denote 'Fixed Assets' related accounts

2.22 Minor Head Code: The Minor Head Code shall be of 2 digits. An item covered by a Minor Head Code is a subset of the Major Head Code. Thus, it shall be necessary to refer the Minor Head Code in conjunction with the associated Major Head Code.

2.23 The Minor Head Codes provide further details of transactions in respect of the Major Head Code it is associated with. For example,

- Under the Major Head Code 110 relating to 'Tax Revenue', the Minor Head Code 01 shall denote 'Property Tax'
- Under the Major Head Code 210 relating to 'Establishment Expenses', the Minor Head Code 10 shall denote Salries, Wages & Bonus

- Under the Major Head Code 350 relating to 'Other Liabilities', the Minor Head Code 10 shall denote 'Creditors'
- Under the Major Head Code 410 relating to 'Fixed Assets', the Minor Head Code 20 shall denote 'Buildings'.

2.24 It is to be noted that the schedules to financial statements of an ULB are drawn at minor head codes of account and hence this is a mandatory level of information. Minor codes provided in the Manual are mandatory.

2.25 Detailed Head Code: The Detailed Head Code shall be of 2 digits. An item covered by a Detailed Head Code is a subset of the Minor Head Code. Thus it shall be necessary to refer the Detailed Head Code in conjunction with the associated Minor Head Code.

2.26 The Detailed Head Codes provide further details of transactions in respect of the Minor Head Code it is associated with. For example,

- Under the Minor Head Code of Account 110-01 covering Property Tax, the Detailed Head Code 01 shall denote 'Property Tax from General'. Thus, the Account Code for this will be 110-01-01.
- Under the Minor Head Code of Account 210-10 covering 'Establishment Expenses under Salaries, Wages and Bonus, the Detailed Head Code 04 shall denote 'City Compnesatory Allowance'. Thus, the Account Code for this will be 210-10-04.
- Under the Minor Head Code of Account 350-10 covering Creditors, the Detailed Head Code 01 shall denote 'Suppliers'. Thus, the Account Code for this will be 350-10-01.
- Under the Minor Head Code of Account 410-20 covering Buildings, the Detailed Head Code 01 shall denote 'Office Building'. Thus, the Account Code for this will be 410-20-01

2.27 It is to be noted that the detailed heads are to be identified by State Governments. They can also give flexibility to the ULB to add new heads. List of detailed heads under minor heads are provided in the Chart of Accounts.

2.28 Secondary Account Codes: This is optional and would depend on requirements of the ULBs. These would typically represent the subsidiary ledgers and other analysis ledgers. For example, Contractors Control Account can be maintained contractor-wise at this level. This level is needed only for the internal control of the ULB and has no relevance at the State or National level. It is therefore not proposed to prescribe any codification structure for the same.

Functionary

2.29 In the ULB set-up, demands for expenditure are drawn by the sections discharging the functions and become the responsibility centre for the assigned functions. Functionary group represents this. Each sub-level within this group typically can represent the organisational structure within the ULB. This level is used only for the internal control of the ULB. It is therefore not proposed to prescribe any codification structure for the same.

Field

2.30 Field represents the way the ULBs are aligned geographically. Sub-levels in this group will be based on the territorial hierarchy. Number of digits at each level can range from 1-3 depending on the size of the ULB. This is different from accounting unit as explained in this chapter. Field represents the area to which the expenditure or payment relates. Location or Accounting unit represents the unit at which it is accounted. This level is needed only for the internal control of the ULB. It is therefore not proposed to prescribe any codification structure for the same.

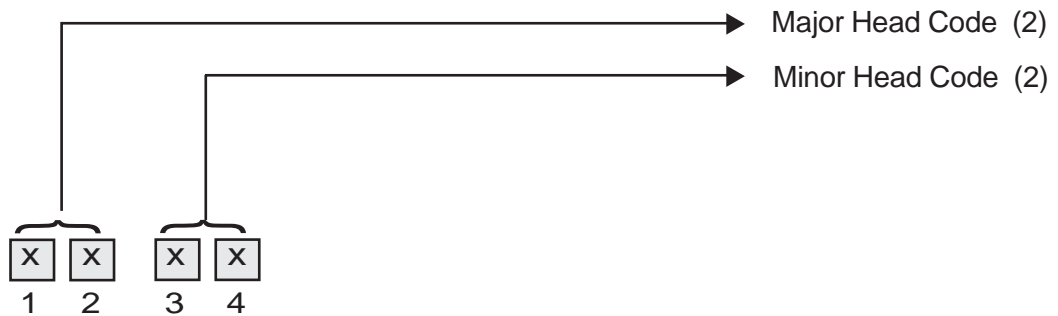
Funds

2.31 Depending on requirements, levels can be introduced. Funds can have sub- level within it. The codification structure for the funds may consist of the following:

- Major Fund, and
- Minor Fund

2.32 Major Fund code would represent the broad categorisation of Funds and minor Fund within it represents a particular Fund.

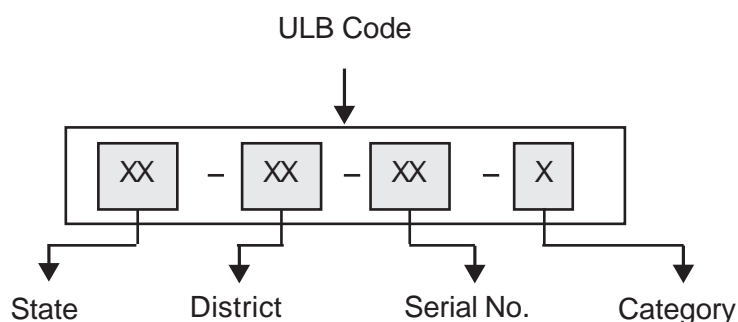
2.33 The Code of a Fund shall be numeric and can be 4 digits. The structure of the Code for Fund is schematically presented below:



2.34 For example, General Municipal Funds can be a Major Fund and Urban Poverty Alleviation Fund can be Minor Fund within that.

ULB Codes

2.35 In addition to this, to facilitate State level or National level aggregation, each ULB can be assigned a code. This could represent the State to which it is attached and the unique code assigned by the State. While State code can be assigned at the National level, the State Government can prescribe a code for each ULB. This can be in the following format



2.36 Category can represent the way ULBs are classified within the State, e.g. Corporation, Municipality, Grades etc.

2.37 In respect of all 134 ULBs in the State, Municipal Codes have been provided in the COA. Since the first two (2) digits have to be assigned at the National level, this manual provided five (5) digits for each of the 134 ULBs. Among the 7 digits, the first two (2) digits are not assigned. The next two (2) digits represent the District. The next two (2) digits represent the Serial Number in the respective district and the last digit represents the Category.

- The first two (2) digits are not assigned. Since they represent State Code, it has to be decided at the National Level.
- The next two (2) represent the District Code. While code 11 to 19 (9) represent districts in Coastal Area, code 41 to 44 (4) represent districts in Rayalaseema Area and code 61 to 70 (10) represent districts in Telangana Area.
- The next two (2) digits represent the Serial Number of the ULB in the respective district. While Hyderabad Municipal Corporation in Hyderabad District had a Code No 7001, the Sattanapally Municipality in Guntur District had a Code No 1710.
- The last digit represents Category Code. There are three (3) categories of Municipalities which are (i) Municipal Corporations, (ii) Municipality and (iii) Nagar Panchayat. Further, the Municipalities are graded into five (5) grades depending upon the annual income. Accordingly seven (7) codes are given, Code 1 for Municipal Corporation, Codes 2 to 6 for five different grades of Municipalities and Code 7 to Nagar Panchayat.

GENERAL GUIDELINES AND INSTRUCTIONS FOR USAGE OF CHART OF ACCOUNTS

2.38 The following guidelines should be followed while using the Chart of Accounts:

- Function codes, Major and Minor Head Codes given in the Manual would apply uniformly to all ULBs.
- Any requirement for an addition to Function head shall be requested by the State Government to the Central Government. The Central Government can add new codes under this head
- No Major Head Code addition is likely to happen as this list is the final one. In case the same is required, it has to be done by Central Government.

- State Government can add minor heads at the State level. All additions made shall be intimated to the Central Government. The Central Government may introduce additional minor codes as mandatory at some periodicity based on the requests received and experience gained.
- State Governments have to identify the detailed heads.
- ULBs shall identify the operative Detailed Heads, with the same description and code number for accounting purposes. These Heads will be commonly used in all the ULBs within a State. Detailed Heads unique to a particular ULB can also be added with the approval of the State Government.
- The Accounts Section shall maintain a master index of all the Codes of Account being utilised by the ULB.
- Ledger Accounts corresponding to the Account Codes need to be opened by an ULB only in respect of those transactions which arise at that ULB. Thus all the Account Codes given in this Manual might not be used by every ULB.

CODING APPLICABILITY TO TRANSACTIONS AND ILLUSTRATIONS

2.39 For better appreciation of coding logic in recording transactions, a few illustrations are provided below. This primarily covers the two mandatory groups and Fund group. The logic adopted for Function group can be extended to other groups in Budgeting centres like Functionary or Field.

2.40 Recording of transactions under these codification levels is explained with some illustrations.

- a. **Admission Fee of Rs.1,000** collected by a Primary School in an ULB where they maintain separate Fund for Education. Information to be captured under all three levels of codification structure is given below.

Debit: Cash / Bank

Level 1 Funds: Education Fund is a separate fund under the Enterprise Fund Group. (Code for Enterprise Fund – Education: 02-01)

Level 2 Budgeting Centres: Not applicable for cash and Bank Accounts

Level 3 Accounting subjects: Cash account under the Asset head Cash and bank Balances. (Code for Cash and bank Balances – Cash: 450-10-01)

Credit: Income

Level 1 Funds: Education Fund is a separate fund under the Enterprise Fund Group. (Code for Enterprise Fund – Education: 02-01)

Level 2 Budgeting Centres: This is an income under the Education function/ service collected by the Primary schools Section. (Code for Education – Primary Schools: 82-00)

Level 3 Accounting subjects: Admission Fee is a user Charge under the Income from Fees and User Charges. (Code for Fees and User Charges – Other Fees: 140-40-02)

Accounting Entry to be passed is given below:

Code			Accounting Entry	Debit	
Fund *	Function	Account		Debit	Credit
02-01		450-10-01	Cash account Dr	Rs. 1,000	Rs. 1,000
02-01	82-00	140-40-02	To Fees & user charges—Admission Fee		

** This is applicable only when an ULB maintain accounts under each Fund. Codes shall be defined by ULB based on logic provided earlier in the chapter and codes provided here are illustrative only.*

- a. **'Electricity charges for machinery'** paid amounting to Rs.20,000 for motor pumps of water where separate Fund for Water Supply and Sewerage is maintained for Rs.50,000

Debits: Revenue Expense

Level 1 Funds: Water Supply and Sewerage Fund is a separate fund under the Municipal Fund Group. (Code for Municipal Fund – Water Supply and Sewerage 02-02)

Level 2 Budgeting Centres: This is an expense under the water supply function by the Public Works section. (Code for Water Supply 51-00)

Level 3 Accounting subjects: Electricity charges paid are revenue expenditure under the Operations and Maintenance Expense. (Code for Operations and Maintenance –Power & Fuel: 230-10-02)

Credit: Cash / bank

Level 1 Funds: Water Supply and Sewerage Fund is a separate fund under the Municipal Fund Group. (Code for Municipal Fund – Water Supply and Sewerage 02-02)

Level 2 Budgeting Centres: Not applicable for Cash and Bank Accounts

Level 3 Accounting subjects: Cash account under the Asset Head Cash and Bank Balances. (Code for Cash and bank Balances – Cash: 450-21-02)

Code			Accounting Entry	Debit	
Fund *	Function	Account		Debit	Credit
02-02	51-00	230-10-02	Operations & Maintenance – Power & Fuel Dr	Rs. 20,000	
02-02		450-21-02	To State Bank Of Hyderabad		Rs. 20,000

** This is applicable only when an ULB maintain accounts under each Fund. Codes shall be defined by ULB based on logic provided earlier in the chapter and codes provided here are illustrative only.*

a. **Purchase of Ambulance** for Hospital run by the ULB for Rs.20,000

Debits: Capital Expense

Level 1 Funds: General Fund under the Municipal Fund Group. (Code for Municipal Fund – General Fund 01-01)

Level 2 Budgeting Centers: This is an expense under Hospital Services. (Code for Hospital Services: 35-00)

Level 3 Accounting subjects: Ambulance is an asset under the Vehicles. (Code for Capital Work In Progress – Heavy Vehicles: 412-00-71)

Credit: Liability

Level 1 Funds: General Fund under the Municipal Fund Group. (Code for Municipal Fund – General Fund 01-01)

Level 2 Budgeting Centers: Not applicable for Control Accounts.

Level 3 Accounting subjects: Suppliers Control Account under the Liability head Other Liabilities (Code for Other Liabilities – Creditors: 350-10-01)

Code			Accounting Entry	Debit	
Fund *	Function	Account		Debit	Credit
01-01	35-00	412-00-71	CWIP- Heavy Vehicles Dr	Rs. 20,000	
01-01		350-10-01	To Creditors for Supplies		Rs. 20,000

** This is applicable only when an ULB maintain accounts under each Fund. Codes shall be defined by ULB based on logic provided earlier in the chapter and codes provided here are illustrative only.*

D. **Payment of Other Liabilities** (Sundry Creditors) for purchase of Ambulance amounting to Rs.20,000 through Main Bank account.

Debits: Other Liabilities Account

Level 1 Funds: General Fund under the Municipal Fund Group. (Code for Municipal Fund – General Fund 01-01)

Level 2 Budgeting Centers: Not applicable for control/ suspense accounts.

Level 3 Accounting subjects: Suppliers Control Account under the Liability Head Other Liabilities (Code for Other Liabilities –Creditors: 350-10-01)

Credit: Cash/Bank

Level 1 Funds: General Fund under the Municipal Fund Group. (Code for Municipal Fund – General Fund 01-01)

Level 2 Budgeting Centers: Not applicable for cash and Bank Accounts

Level 3 Accounting subjects: Main Bank account under the Asset Head Cash and Bank Balances. (Code for Cash and bank Balances – Cash: 450-21-02)

Code			Accounting Entry	Debit	
Fund *	Function	Account		Debit	Credit
01-01		350-10-01	Creditors for Supplies Dr	Rs. 20,000	
01-01		450-21-02	To State Bank Of Hyderabad		Rs. 20,000

** This is applicable only when an ULB maintain accounts under each Fund. Codes shall be defined by ULB based on logic provided earlier in the chapter and codes provided here are illustrative only.*

- 2.41 It may be noted that the two levels, i.e. the Fund and the Accounting heads are to be captured for every debit and credit in an entry, whereas Budgeting Centre details are captured only for the respective budgetary control accounts, for example, Revenue Expenditure, Income and Capital Expenditure. Whenever Budgeting centres are not applicable “00” may be used to denote the field. Once a transaction is identified to a Fund, all debits and credits in the transaction is attached to the same Fund and hence common for the entire entry.
- 2.42 To summarise, Fund code shall be the same for all debits and credits in a transaction, Budget Codes will be applicable only for certain debits and credits in a transaction. Account codes shall vary for every debit and Credit in a transaction.

3 Chart of Accounts - List

Fund Codes

Major Fund		Minor Fund	
Code	Description	Code	Description
01	General Municipal Fund	0101	Municipal General Fund
		0102	Capital Projects Fund
		0103	Urban Poverty Alleviation Fund
		0104	Debt Service Fund
02	Enterprise Funds	0201	Primary Education Fund
		0202	Water Supply & Sewerage Fund
03	Fiduciary Fund	0301	Salary Reserve Fund
		0302	Pension Reserve Fund
		0303	General Provident Fund

Fund Codes

Function Group Code		Function Group Code Description	
Function		Sub Function	
Code	Description	Code	Description
	00		General Administration
01	Municipal Body	0101	General Body
		0102	Ward & Standing Committee
		0103	Secretariat
02	Administration	0201	General Administration
		0202	Public Relations
		0203	Information Technology
		0204	Legal
		0205	Vigilance
03	Finance, Accounts, Audit	0301	Finance & Accounts
		0302	Pre-Audit
04	Election	0401	Local Body Elections
		0402	MP/MLA Elections
05	Record Room	0500	Record Room
06	Estate	0600	Estate
07	Stores & Purchase	0701	Purchase
		0702	Stores
08	Workshop	0800	Workshop
09	Census	0900	Census
	10		Planning & Regulations
11	City and Town Planning	1100	City and Town Planning
12	Building Regulation	1200	Building Regulation
13	Economic Planning	1300	Economic Planning
14	Encroachment Removal	1400	Encroachment Removal
15	Trade License / Regulations	1500	Trade License / Regulations

Function Group Code Function		Function Group Code Description Sub Function	
20 Public Works			
21	Roads and Pavement	2100	Roads and Pavement
22	Bridges and Fly-overs	2200	Bridges and Fly-overs
23	Subways & Causeways	2300	Subways & Causeways
24	Street Lighting	2400	Street Lighting
25	Storm water Drains	2500	Storm water Drains
26	Traffic Signals	2600	Traffic Signals
27	Guest Houses	2700	Guest Houses
30 Health			
31	Public Health	3100	Public Health
32	Epidemic / Prevention Control	3200	Epidemic / Prevention Control
33	Family Planning	3300	Family Planning
34	Primary Health Care	3400	Primary Health Care
35	Hospital Services	3500	Hospital Services
36	Burial and Cremations	3600	Burial and Cremations
37	Vital Statistics	3700	Vital Statistics
38	Prevention of Food Adulteration	3800	Prevention of Food Adulteration
39	Ambulance / Hearse Services	3900	Ambulance / Hearse Services
40 Sanitation and Solid Waste Management			
41	Solid Waste Management	4100	Solid Waste Management
42	Public Convenience	4200	Public Convenience
43	Veterinary Services	4300	Veterinary Services
44	Cattle Pounding	4400	Cattle Pounding
45	Slaughter Houses	4500	Slaughter Houses
50 Civic Amenities			
51	Water Supply	5100	Water Supply
52	Sewerage	5200	Sewerage
53	Fire Services	5300	Fire Services
54	Arts & Culture	5400	Arts & Culture
55	Community / Marriage Centers	5500	Community / Marriage Centers
56	Amusement	5600	Amusement
57	Museums	5700	Museums
58	Municipal Markets	5800	Municipal Markets
60 Urban Forestry			
61	Parks, Gardens	6100	Parks, Gardens
62	Play Grounds	6200	Play Grounds
63	Lakes and Ponds	6300	Lakes and Ponds
64	Urban Forestry	6400	Urban Forestry
65	Environment Conservation	6500	Environment Conservation
66	Zoos	6600	Zoos

Function Group Code Function		Function Group Code Description Sub Function	
70 Urban Poverty Alleviation & Social Welfare			
71	Welfare of Women	7100	Welfare of Women
72	Welfare of Children	7200	Welfare of Children
73	Welfare of Aged	7300	Welfare of Aged
74	Welfare of Handicapped	7400	Welfare of Handicapped
75	Welfare of SC/ST/OBC	7500	Welfare of SC/ST/OBC
76	Slum Improvements	7600	Slum Improvements
77	Housing	7700	Housing
78	Urban Poverty Alleviation	7800	Urban Poverty Alleviation
79	Others	7900	Others
80 Other Services			
81	Electricity	8100	Electricity
82	Education	8200	Primary Education
83	Transportation	8300	Transportation
84	Facility for pilgrims	8400	Facility for pilgrims
90 Revenues			
91	Property Taxes	9100	Property Taxes
92	Octroi / Entry Cess	9200	Octroi / Entry Cess
93	Advertisement Tax	9300	Advertisement Tax
94	Professional Tax	9400	Professional Tax
95	Tax on Animals	9500	Tax on Animals
96	Tax on Vehicles	9600	Tax on Vehicles
97	Toll	9700	Toll
99	Other Taxes	9900	Other Taxes

Municipality Codes

District		Corporation / Municipality		
Code	Name	Code	Name	Code
11	Srikakulam			
		1101	Srikakulam	4
		1102	Amadalavalasa	6
		1103	Ichapuram	6
		1104	Palasa Kasibugga	6
		1105	Rajam	7
12	Vizianagaram			
		1201	Vizianagaram	2
		1202	Bobbili	5
		1203	Parvathipuram	4
		1204	Salur	5
13	Visakhapatnam			
		1301	Visakhapatnam	1
		1302	Anakapalle	4
		1303	Bheemunipatnam	5
14	East Godavari			
		1401	Kakinada	1
		1402	Rajahmundry	1
		1403	Amalapuram	4
		1404	Tuni	5
		1405	Samalkot	5
		1406	Ramachandrapuram	5
		1407	Pithapuram	5
		1408	Mandapeta	5
		1409	Peddapuram	6
15	West Godavari			
		1501	Eluru	1
		1502	Bhimavaram	3
		1503	Palakol	4
		1504	Tadepalligudem	4
		1505	Narsapur	4
		1506	Tanuku	4
		1507	Nidadavole	5
		1508	Kovvur	6
16	Krishna			
		1601	Vijyawada	1
		1602	Machilipatnam	3
		1603	Gudivada	3
		1604	Nuzivid	5
		1607	Jaggiahpeta	6
		1608	Pedana	6

Municipality Codes

District		Corporation / Municipality		
Code	Name	Code	Name	Code
17	Guntur			
		1701	Guntur	1
		1702	Tenali	3
		1703	Narasaraopeta	4
		1704	Chilakaluripet	4
		1705	Bapatla	5
		1706	Repalle	5
		1707	Ponnur	5
		1708	Macherla	5
		1709	Mangalagiri	6
		1710	Sattenapalli	6
		1711	Vinukonda	6
		1712	Piduguralla	6
18	Prakasham			
		1801	Ongole	2
		1802	Chirala	4
		1803	Markapur	5
		1804	Kandukur	5
19	Nellore			
		1901	Nellore	1
		1902	Gudur	5
		1903	Kavali	5
		1904	Venkatagiri	6
41	Chittoor			
		4101	Tirupathi	2
		4102	Chittoor	2
		4103	Madanapalle	4
		4104	Srikalahasti	5
		4105	Punganur	6
		4106	Palamaneru	6
		4107	Nagari	7
		4108	Putturu	7
42	Ananthapur			
		4201	Ananthapur	1
		4202	Hindupur	3
		4203	Guntakal	4
		4204	Tadipatri	4
		4205	Dharmavaram	5
		4206	Kadiri	5
		4207	Rayadurg	5

Municipality Codes

District		Corporation / Municipality		
Code	Name	Code	Name	Code
43	Kurnool			
		4301	Kurnool	1
		4302	Nandyal	3
		4303	Adoni	3
		4304	Yemmiganur	4
		4305	Dhone	6
44	Cuddapah			
		4401	Cuddapah	1
		4402	Proddatur	3
		4403	Rayachoti	6
		4404	Pulivendula	7
		4405	Jammalamadugu	7
		4406	Rajampeta	7
61	Warangal			
		6101	Warangal	1
		6102	Jangaon	6
62	Khammam			
		6201	Khammam	3
		6202	Kothagudem	4
		6203	Palvancha	5
		6204	Yellandu	6
		6205	Manuguru	6
		6206	Bhadrachalam	6
		6207	Sattupalli	7
63	Karimnagar			
		6301	Karimnagar	1
		6302	Ramagundam	3
		6303	Jagityal	5
		6304	Sircilla	6
		6305	Koratla	6
		6306	Metpalli	6
64	Adilabad			
		6401	Adilabad	4
		6402	Mancherial	4
		6403	Bellamapally	5
		6404	Nirmal	5
		6405	Kagaznagar	6
		6406	Mandamarri	6
		6407	Bhainsa	6

Municipality Codes

District		Corporation / Municipality		
Code	Name	Code	Name	Code
65	Nalgonda			
		6501	Nalgonda	4
		6502	Suryapet	4
		6503	Miryalguda	4
		6504	Bhongir	5
66	Medak			
		6601	Sangareddy	4
		6602	Siddipet	5
		6603	Sadasivapet	6
		6604	Zaheerabad	6
		6605	Medak	6
		6606	Ramachandrapuram	6
		6607	Patancharu	6
67	Mahabubnagar			
		6701	Mahabubnagar	4
		6702	Gadwal	6
		6703	Narayanapet	6
		6704	Wanaparthy	6
68	Nizamabad			
		6801	Nizamabad	1
		6802	Kamareddy	5
		6803	Bodhan	5
69	Ranga Reddy			
		6901	L. B. Nagar	2
		6902	Kukatpally	2
		6903	Malkajiri	2
		6904	Kapra	2
		6905	Uppalkalan	2
		6906	Serilingampally	2
		6907	Qutubullapur	3
		6908	Rajendranagar	4
		6909	Alwal	5
		6910	Gaddiannaram	5
		6911	Vicarabad	5
		6912	Tandur	6
70	Hyderabad			
		7001	Hyderabad	1

*** Grade Codes**

Grade Code	Description
1	Municipal Corporation
2	Selection Grade Municipality
3	Special Grade Municipality
4	First Grade Municipality
5	Second Grade Municipality
6	Third Grade Municipality
7	Nagar Panchayat

Field (Location *) Codes

Major Location		Minor Location		Locality/Ward	
Code	Description	Code	Description	Code	Name
1	East Zone	1	Circle 1	101	
				102	
2	North Zone	2	Circle 2	201	
				202	
		3	Circle 3	301	
				302	
4	Circle 4	401			
		402			
3	West Zone	5	Circle 5	501	
				502	
		6	Circle 6	601	
				602	
4	South Zone	7	Circle 7	701	
				702	
		8	Circle 8	801	
				802	

* Field codes applicable to ULBs for identification of localities

Account Codes - Income

Major Head					
Code	Description				
Minor Head			Detailed Head		e-Code
Code	Description	Code	Description		
110	Tax Revenue				
01	Property Tax	01	Properties – General	110-01-01	
		02	Vacant Land	110-01-02	
		03	State Government Properties	110-01-03	
		04	State Government Undertaking	110-01-04	
			Properties		
		05	Central Government Undertaking		
			Properties	110-01-05	
		06	Service Charges in lieu of		
			Property Tax	110-01-06	
02	Water Tax	01	Properties – Water Tax	110-02-01	
		02	Direct Water Tax	110-02-02	
03	Sewerage Tax	01	Properties – Sewerage Tax	110-03-01	
04	Conservancy Tax	01	Properties – Conservancy Tax	110-04-01	
05	Lighting Tax	01	Properties – Lighting Tax	110-05-01	
06	Education Tax	01	Properties – Education Tax	110-06-01	
07	Vehicle Tax			110-07-00	
08	Tax on Animals			110-08-00	
11	Advertisement Tax	01	Land Hoardings	110-11-01	
		02	Bus Shelters	110-11-02	
		03	Hoardings on Vehicles	110-11-03	
		04	Traffic Signals	110-11-04	
		05	Adv. Tax on Cable Operators	110-11-05	
12	Pilgrimage Tax			110-12-00	
51	Octroi & Toll			110-51-00	
52	Cess			110-52-00	
80	Others Taxes	01	Tax on Cable Operators	110-80-01	
90	Tax Remission & Refund	01	Vacancy Remission	110-90-01	
120	Assigned Revenues & Compensations				
10	Taxes and Duties collected by others	01	Surcharge on Stamp Duty for Transfer of Immovable Properties	120-10-01	
		02	Entertainment Tax	120-10-02	
		03	Profession Tax	120-10-03	
20	Compensation in lieu of Taxes / duties	01	Compensation in lieu of Octroi & Toll Tax	120-20-01	
		02	Compensation in lieu of Motor Vehicles Tax	120-20-02	

Major Head					
Code	Description				
Minor Head			Detailed Head		e-Code
Code	Description	Code	Description		
30	Compensations in lieu of Concessions	01	Property Tax compensations due to concessions to tax payers	120-30-01	
130	Rental Income from Municipal Properties				
10	Rent from Civic Amenities	01	Markets	130-10-01	
		02	Auditoriums	130-10-02	
		03	Function/Community Halls	130-10-03	
		04	Playgrounds	130-10-04	
		05	Staff Quarters	130-10-05	
		06	Canteens	130-10-06	
		07	Stalls in Slaughter Houses	130-10-07	
		08	Lease of Canteen/Cycle Stands in slaughter houses	130-10-08	
		09	Nurseries	130-10-09	
		10	Lease/Rent from Parking Places	130-10-10	
		11	Lease of Traffic Islands/ Central Media	130-10-11	
		12	Lease of Land for Bus Shelters	130-10-12	
		13	Lease of Jetties & Boats	130-10-13	
		14	Lease of Advertisement Right	130-10-14	
		15	Shopping Complexes	130-10-15	
20	Rent from Office Buildings	01	Government	130-20-01	
		02	Private	130-20-02	
30	Rent from Guest Houses	01	Guest House	130-30-01	
40	Rent from lease of lands	01	Lease of Land	130-40-01	
80	Other rents			130-80-00	
90	Rent remission and refund			130-90-00	
140	Fees & User Charges				
10	Empanelment & Registration Charges	01	Contractors, Agencies etc	140-10-01	
		02	Technical Professionals	140-10-02	
		03	P.W. Contractors	140-10-03	
		04	Carts	140-10-04	
		05	Patients	140-10-05	
11	Licensing Fees	01	Trade License	140-11-01	
		02	Cattle Pounding	140-11-02	
		03	Licensing of Animals	140-11-03	
		04	Slaughter House	140-11-04	

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		05	Butchers & Traders of Meat	140-11-05
		06	Encroachment Fee	140-11-06
12	Fees for Grant of Permit	01	Layout/Sub-division	140-12-01
		02	Building Permit Fee	140-12-02
		03	Fee for Erection of Hoardings	140-12-03
		04	Intensive Zoning Fee	140-12-04
		05	Film Shooting in Parks	140-12-05
		06	Animal Slaughtering Fee	140-12-06
		07	Beef Export Slaughtering Fee	140-12-07
13	Fees for Certificate or Extract	01	Copy of Plan/Certificate	140-13-01
		02	Birth & Death certificates	140-13-02
14	Development Charges	01	Building Development Charges	140-14-01
		02	Betterment Charges	140-14-02
		03	External Betterment Charges	140-14-03
		04	Special Development Contribution	140-14-04
		05	Impact Fee	140-14-05
		06	Un-Authorised Colony Improvement Contribution	140-14-06
		07	Open Space Contribution	140-14-07
		08	Parking Contribution	140-14-08
		09	Postage & Advertisement Charges	140-14-09
		10	Other town planning receipts	140-14-10
15	Regularization Fees	01	Building Regularization	140-15-01
20	Penalties and Fines	01	Penalty for Un-authorized Construction	140-20-01
		02	Contractors	140-20-02
		03	Continuing Penalty for Un-authorized Construction	140-20-03
		04	Spot Fines	140-20-04
40	Other Fees	01	Advertisement Fees	140-40-01
		02	Admission Fees	140-40-02
		03	Sports Fee	140-40-03
		04	Library Fees	140-40-04
		05	Survey fees	140-40-05
		06	Connection/ Disconnection Charges	140-40-06
		07	Notice Fees	140-40-07
		08	Warrant & Distraint Fees	140-40-08

Major Head				
Code	Description			
	Minor Head	Detailed Head		e-Code
Code	Description	Code	Description	
		09	Mutation Fees	140-40-09
		10	Property Transfer Charges	140-40-10
		11	Other Fees	140-40-11
50	User Charges	01	Medicines	140-50-01
		02	Examination Charges	140-50-02
		03	Ambulance	140-50-03
		04	Funeral Van	140-50-04
		05	Garbage Collection Charges	140-50-05
		06	Littering and Debris collection	140-50-06
		07	Septic Tank clearance	140-50-07
		08	Special Sanitation Charges	140-50-08
		09	Sewerage clearance charges	140-50-09
		10	Crematorium Charges	140-50-10
		11	Burial Ground Charges	140-50-11
		12	Pay & use toilets	140-50-12
		13	Water Supply	140-50-13
		14	Sale of Electricity	140-50-14
		15	Water Tanker	140-50-15
		16	Meter charges	140-50-16
		17	Fire Extinguishing	140-50-17
		18	Lighting charges	140-50-18
		19	Ticket charges	140-50-19
		20	Luggage charges	140-50-20
		21	Parking fees	140-50-21
		22	Pre-Paid Parking Fee	140-50-22
		23	Post-Paid Parking Fee	140-50-23
		24	Quality Control Charges	140-50-24
		25	Coaching Camp	140-50-25
		26	Gym	140-50-26
60	Entry Fees	01	Parks	140-60-01
		02	Playgrounds	140-60-02
		03	Swimming Pool	140-60-03
		04	Zoo	140-60-04
		05	Museum	140-60-05
		06	Monuments	140-60-06
		07	Gym	140-60-07
70	Service / Administrative Charges	01	Road Cutting & Restoration Charges	140-70-01
		02	Library Cess Collection Administrative	140-70-02

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
			Charges	
		03	Plan Preparation Charges	140-70-03
		04	Removal of Un-authorized Hoardings	140-70-04
		05	Removal of Demolition	140-70-05
		06	Removal of Encroachments	140-70-06
		07	Removal of Public Nuisances	140-70-07
		08	Administrative Charges for Deposit Works	140-70-08
		09	NOC of Public Health Section	140-70-09
		11	Water Supply – Tap Estimation Charges	140-70-11
		12	Water Supply – Tap repairs	140-70-12
		13	Solvency Certificate	140-70-13
80	Other Charges	01	Compounding fee	140-80-01
90	Fees Remission and Refund	01	Refund of Fees	140-90-01
150	Sale & Hire Charges			
10	Sale of Products	01	Tree-Guards	150-10-01
		02	House Number Plates	150-10-02
		03	Raw Water	150-10-03
		04	Nursery plants	150-10-04
		05	Grass, Flowers & Fruits	150-10-05
		06	Trees	150-10-06
		07	Rubbish	150-10-07
		08	Garbage	150-10-08
		09	Manure	150-10-09
		10	Compost	150-10-10
		11	Water meter	150-10-11
11	Sale of Forms & Publications	01	Tenders Schedules	150-11-01
		02	Data, Plans & Maps	150-11-02
		03	Forms & Pass Books	150-11-03
12	Sale of stores & scrap	01	Obsolete stores	150-12-01
		02	Scrap	150-12-02
30	Sale of others	01	Assets	150-30-01
		02	Old newspapers	150-30-02
40	Hire Charges for Vehicles	01	Cars, Jeeps and Buses	150-40-01
41	Hire Charges on Equipments	01	Rollers	150-41-01
		02	Tools & Equipments	150-41-02
		03	Medical Equipments	150-41-03
160	Revenue Grants, Contribution and Subsidies			

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
10	Revenue Grant	01	Road Maintenance Grant	160-10-01
		02	Per Capita Grant	160-10-02
		03	Census Grant	160-10-03
		04	Election Grants	160-10-04
		05	Family Welfare Grant	160-10-05
20	Re-imburement of expenses	01	Election Expenses	160-20-01
		02	External-aided Projects	160-20-02
		03	Family Planning Centre Expenses	160-20-03
		04	Family Planning Incentives	160-20-04
		05	Anti Malaria Expenses	160-20-05
30	Contribution towards schemes	01	Swarna Jayanthi Shari Rojgar Yojana	160-30-01
		02	National Slum Development Project	160-30-02
		03	Integrated Development of Small and Medium Towns	160-30-03
		04	Integrated Low Cost Sanitation	160-30-04
		05	Water Supply –Donation	160-30-05
		06	Sewerage Donation	160-30-06
170	Income from Investments			
10	Interest	01	Fixed Deposits with Scheduled Banks	170-10-01
		02	Fixed Deposits with Private Banks	170-10-02
		03	Government Securities	170-10-03
		04	Post office deposits	170-10-04
20	Dividend	01	Mutual Fund Investments	170-20-01
30	Income from projects taken up on commercial basis			170-30-00
40	Profit in Sale of Investments	01	Mutual Fund Investment	170-40-01
80	Others	01	Application in Value of Investment	170-80-01
171	Interest Earned			
10	Interest from Bank Accounts	01	SB accounts	171-10-01
20	Interest on Loans and advances to Employees	01	House Building Advance	171-20-01
		02	Hire Purchase Quarters	171-20-02
		03	Conveyance Advance (Vehicle Advance)	171-20-03
		04	Marriage Advance	171-20-04
		05	Computer Advance	171-20-05
30	Interest on loans to others			171-30-00
80	Other Interest	01	Interest on Late Payment	171-80-01
		02	Interest on HP Sales	171-80-02

Major Head					
Code	Description				
Minor Head			Detailed Head		e-Code
Code	Description	Code	Description		
180	Other Income				
10	Deposits Forfeited	01	Security Deposits	180-10-01	
11	Lapsed Deposits	01	Earnest Money Deposit	180-11-01	
		02	Deposits	180-11-02	
20	Insurance Claim Recovery			180-20-00	
30	Profit on Disposal of Fixed assets			180-30-00	
40	Recovery from Employees	01	Recovery of Private Trunk calls charges	180-40-01	
		02	Recovery of Vehicle Use Charges	180-40-02	
		03	Recovery of Water & Electricity Charges	180-40-03	
		04	Recovery of cell phone charges	180-40-04	
50	Unclaimed Refund Payable/ Liabilities Written Back	01	Liabilities	180-50-01	
		02	Stale Cheques	180-50-02	
60	Excess Provisions written back	01	Property Tax	180-60-01	
		02	Advertisement Tax	180-60-02	
		03	Trade License	180-60-03	
		04	Rents	180-60-04	
		05	Loans & Advances to Others	180-60-05	
		06	Others	180-60-06	
80	Miscellaneous Income	01	Pension & Leave Salary Contribution	180-80-01	
		02	Bounced Cheques Realization Charges	180-80-02	
		03	Fines Imposed by the Court	180-80-03	
		04	Prior Period Income	180-80-04	
		05	Penalties	180-80-05	
		06	Other Income Un-Classified	180-80-06	
210	Establishment Expenses				
10	Salaries, Wages and Bonus	01	Basic Pay	210-10-01	
		02	Dearness Allowance	210-10-02	
		03	House Rent Allowance	210-10-03	
		04	CCA	210-10-04	

Account Codes – Expenses

Major Head				
Code	Description			
	Minor Head	Detailed Head		e-Code
Code	Description	Code	Description	
		05	Conveyance Allowance	210-10-05
		06	Interim Relief	210-10-06
		07	Surrender Leave Encashment	210-10-07
		08	Performance Bonus	210-10-08
		09	Honorarium/Sitting Fees to Corporators	210-10-09
		10	Honorarium – others	210-10-10
		11	Wages to workers through Placement Agencies	210-10-11
		12	Pensionary Contribution	210-10-12
		13	Anticipatory Pension	210-10-13
		16	Family Planning Incentive	210-10-16
		17	Graduate Allowance	210-10-17
		18	Post Graduate Allowance	210-10-18
		19	Stagnation Increment	210-10-19
		20	Addl. House Rent Allowance	210-10-20
		21	Dearness Pay	210-10-21
		22	Special Pay	210-10-22
20	Benefits and Allowances	01	Leave Travel Concession	210-20-01
		02	Medical Reimbursement	210-20-02
		03	Tuition Fees	210-20-03
		04	Education Allowance	210-20-04
		05	Uniform allowance	210-20-05
		06	Workmen Compensations	210-20-06
		07	Training	210-20-07
		08	Concession in Bus-Pass	210-20-08
		09	Staff Welfare Allowance	210-20-09
		10	Educational Concession & Scholarships	210-20-10
		11	Over Time Allowances	210-20-11
		12	Special Allowance	210-20-12
		13	Addl. Charge Allowance	210-20-13
		14	Suspension Allowance	210-20-14
		16	Night Shift Allowance	210-20-16
		17	Conveyance Allowance	210-20-17
		18	Non Private Practice Allowance	210-20-18
		19	Washing Allowance	210-20-19

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		20	Physically Handicapped Allowance	210-20-20
		21	Tribal/Bad Climate Allowance	210-20-21
		22	Risk Allowance	210-20-22
		23	Typist Allowance	210-20-23
		24	Computer Allowance	210-20-24
		25	Academic Allowance	210-20-25
		26	Higher Classes Allowance	210-20-26
		27	Reading Allowance	210-20-27
		28	Supervisory Allowance	210-20-28
30	Pension	01	Service Pension	210-30-01
		02	Family Pension	210-30-02
		03	Provisional Pension	210-30-03
40	Other Terminal & Retirement Benefits	01	Leave encashment on retirement	210-40-01
		02	Death cum Retirement gratuity	210-40-02
		03	Commuted Pension	210-40-03
		04	Pension and Leave Salary Contributions for Deputationists	210-40-04
		05	General Provident Fund Shortfall	210-40-05
220	Administrative Expenses			
10	Rent, Rates and Taxes	01	Rents for Hired Premises	220-10-01
		02	Rates and Taxes	220-10-02
11	Office maintenance	01	Electricity Charges	220-11-01
		02	Water charges security expenses	220-11-02
		03	Office Security	220-11-03
12	Communication Expenses	01	Telephone	220-12-01
		02	Mobiles	220-12-02
		03	Faxes	220-12-03
		04	Leased Lines & Internet	220-12-04
20	Books & Periodicals	01	Newspapers & Journals	220-20-01
		02	Magazines	220-20-02
21	Printing and Stationery	01	Printing	220-21-01
		02	Stationery	220-21-02
		03	Computer Consumables	220-21-03
		04	Service postage	220-21-04
30	Traveling & Conveyance	01	Traveling – In land	220-30-01
		02	Traveling – Abroad	220-30-02
		03	Fuel – (Petrol & Diesel)	220-30-03

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
40	Insurance	01	Buildings	220-40-01
		02	Vehicles	220-40-02
		03	Electronic Equipment	220-40-03
		04	Furniture	220-40-04
		05	Inventory	220-40-05
50	Audit Fees	01	Statutory Audit Fee	220-50-01
		02	Certification Fee	220-50-02
		03	Out of Pocket Expenses	220-50-03
51	Legal Expenses	01	Legal Fees	220-51-01
		02	Cost of recoveries of tax revenue	220-51-02
		03	Cost of recoveries of other revenues	220-51-03
		04	Compensation ordered by courts	220-51-04
52	Professional and other Fees	01	Consultancy Charges	220-52-01
		02	Other Professional Charges	220-52-02
60	Advertisement and Publicity	01	Advertisement – Print Media	220-60-01
		02	Advertisement -TV & Radio media	220-60-02
		03	Hoardings	220-60-03
		04	Hospitality Expenses	220-60-04
		05	Organisation of Festivals	220-60-05
61	Membership & subscriptions			220-61-00
80	Others			220-80-00
230	Operations & Maintenance			
10	Power & Fuel	01	Power Charges for Street Lighting	230-10-01
		02	Power charges for water pumping	230-10-02
		03	Power charges for other services	230-10-03
		04	Fuel to Heavy Vehicles	230-10-04
		05	Fuel to Light Vehicles	230-10-05
		06	Fuel supply for field staff vehicles	230-10-06
20	Bulk Purchases	01	Sanitation/Conservancy Material	230-20-01
		02	Purchase of Medicines	230-20-02
30	Consumption of Stores	01	Engineering Stores	230-30-01
		02	Transport Stores	230-30-02
		03	Medical Stores	230-30-03
		04	Central Stationary Stores	230-30-04
40	Hire Charges	01	Machinery Rent	230-40-01
		02	Vehicles	230-40-02
50	Repairs & maintenance Infrastructure Assets	01	Main Roads	230-50-01

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		02	By-lane Roads	230-50-02
		03	Bridges	230-50-03
		04	Fly-Overs	230-50-04
		05	Water Supply Lines	230-50-05
		06	Sewerage Lines	230-50-06
		07	Storm Water Drains	230-50-07
		08	Traffic Signals	230-50-08
		09	Street Lighting	230-50-09
		10	Burial Grounds	230-50-10
51	Repairs & maintenance - Civic Amenities	01	Major Parks	230-51-01
		02	Minor Parks	230-51-02
		03	Colony Parks	230-51-03
		04	Stadium	230-51-04
		05	Play Grounds	230-51-05
		06	Swimming Pools	230-51-06
		07	Nursery	230-51-07
		08	Play Materials	230-51-08
		09	Public Toilets	230-51-09
		10	Market Yards	230-51-10
		11	Parking Lots	230-51-11
		12	Avenue and Other Plantations	230-51-12
52	Repairs & maintenance – Buildings	01	Community Halls	230-52-01
		02	Commercial Complex	230-52-02
		03	Office Buildings	230-52-03
		04	Staff Quarters	230-52-04
53	Repairs & maintenance – Vehicles	01	Heavy Vehicles	230-53-01
		02	Light Vehicles	230-53-02
59	Repairs & maintenance – Others	01	Furniture & Fixtures	230-59-01
		02	Computers & Net Work	230-59-02
		03	Electronic Equipment	230-59-03
		04	Office Equipment	230-59-04
		05	Survey & Drawing Equipment	230-59-05
		06	Plant & Machinery	230-59-06
		07	Conservancy Tools	230-59-07
80	Other operating & maintenance expenses	01	Garbage Clearance	230-80-01
		02	Testing & Inspection	230-80-02

Major Head					
Code	Description				
Minor Head			Detailed Head		e-Code
Code	Description	Code	Description		
		03	Field Survey & Inspection	230-80-03	
		04	Water Purification	230-80-04	
		05	Mapping, Plotting & Drawing Expenses	230-80-05	
		06	Naming & Numbering of Streets	230-80-06	
		07	Demolition & Removal Expenses	230-80-07	
		08	Quality Control Expenses	230-80-08	
		09	Prevention of Epidemics	230-80-09	
		10	Collection and Testing of Food Samples	230-80-10	
		11	Expenses on Unclaimed Dead Bodies	230-80-11	
		12	Control of Stray Animals	230-80-12	
		13	Sanitation/Conservancy Expenses	230-80-13	
		14	Intensive/Special Sanitation including for Fairs & Festivals	230-80-14	
		15	Maintenance of Garbage Dumping Yards/Transfer Stations	230-80-15	
		16	Maintenance of slaughter houses	230-80-16	
240	Interest & Finance Charges				
10	Interest on Loans from Central Government			240-10-00	
20	Interest on Loans from State Government			240-20-00	
30	Interest on Loans from Government Bodies & Associations			240-30-00	
40	Interest on Loans from International Agencies			240-40-00	
50	Interest on Loans from Banks & Other Financial Institutions			240-50-00	
60	Other Interest	01	Bonds	240-60-01	
		02	Finance Lease	240-60-02	
		03	Hire Purchase	240-60-03	
70	Bank Charges	01	Miscellaneous Bank Charges	240-70-01	
80	Other Finance Expenses	01	Expenses on Issue of Bonds	240-80-01	
		02	Surveillance Fee	240-80-02	
		03	Transaction Processing For Collections	240-80-03	
250	Programme Expenses				
10	Election Expenses	01	Local Body Elections	250-10-01	

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		02	MLA/MP Elections	250-10-02
20	Own Programme	01	Environmental Awareness Programme	250-20-01
		02	Urban Malaria Eradication	250-20-02
		03	Study Tour/Trainings	250-20-03
		04	Seminars	250-20-04
		05	Voluntary Garbage Disposal Programme	250-20-05
		06	Cultural Programmes	250-20-06
		07	Community Organisation / Mobilisation	250-20-07
		08	Special Nutrition Programme	250-20-08
		09	Summer/Winter Coaching Camps	250-20-09
30	Share in Programme of others	01	Family Welfare Programme	250-30-01
		02	Financial Aid for Urban Self Help Groups	250-30-02
		03	Disbursements to T&S / DWCUA & Self Help groups under SJSRY	250-30-03
		04	Shilparamam Greening/Others	250-30-04
260	Revenue Grants, Contribution and Subsidies			
10	Grants			260-10-00
20	Contributions			260-20-00
30	Subsidies			260-30-00
270	Provisions and Write off			
10	Provisions for Doubtful receivables	01	Property Tax	270-10-01
		02	Advertisement Tax	270-10-02
		03	Others	270-10-03
20	Provision for other Assets	01	Inventory	270-20-01
		02	Investments	270-20-02
		03	Loans & Advances to others	270-20-03
30	Revenues written off	01	Property Tax	270-30-01
		02	Advertisement Tax	270-30-02
		03	Assigned Revenue	270-30-03
40	Assets written off	01	Stores	270-40-01
		02	Investments	270-40-02
		03	Decline in Fixed Assets	270-40-03
		04	Loans & Advances to others	270-40-04
50	Miscellaneous Expense written off	01	Deferred Revenue Expenses	270-50-01

Major Head					
Code	Description				
Minor Head			Detailed Head		e-Code
Code	Description	Code	Description		
271	Miscellaneous Expenses				
10	Loss on disposal of Assets			271-10-00	
20	Loss on disposal of Investments	01	Mutual Fund Investment	271-20-01	
30	Decline in Value of Investments			271-30-00	
80	Other miscellaneous expenditure			271-80-00	
272	Depreciation				
20	Buildings			272-20-00	
30	Roads & Bridges			272-30-00	
31	Sewerage and Drainage			272-31-00	
32	Waterways			272-32-00	
33	Public Lighting			272-33-00	
40	Plant & machinery			272-40-00	
50	Vehicles			272-50-00	
60	Office & Other Equipments			272-60-00	
70	Furniture, Fixtures, Fittings and Electrical Appliances			272-70-00	
80	Other Fixed Assets			272-80-00	
280	Prior Period Item				
Income					
10	Taxes			280-10-00	
20	Other – Revenues			280-20-00	
30	Recovery of revenues written off			280-30-00	
40	Other Income			280-40-00	
Expenses					
50	Refund of Taxes			280-50-00	
60	Refund of Other – Revenues			280-60-00	
80	Other Expenses			280-80-00	
290	Transfer to Reserve Funds				
10	Transfer to Capital Funds	01	City Development Fund	290-10-01	
		02	UCD Fund	290-10-02	
20	Transfer to Earmarked Funds	01	Sinking Fund	290-20-01	
		02	Salary Reserve Fund	290-20-02	
		03	Pension Reserve Fund	290-20-03	
30	Revenue Surplus	01	General Reserve	290-30-01	
		02	Surplus of Income Over Expenditure	290-30-02	
310	Municipal Fund				

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
10	General Fund	01	Revenue Transfers	310-10-01
90	Excess of Income over Expenditure			310-90-00
311	Earmarked Funds			
10	Special Funds	01	City Development Fund	311-10-01

Account Codes – Liability

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		02	Urban Poverty Alleviation Fund	311-10-02
		03	Abatement of Pollution of Rivers	311-10-03
		04	Preservation of Heritage sites fund	311-10-04
		05	Revolving Fund	311-10-05
50	Sinking Funds	01	City Development Bonds	311-50-01
70	Trust or Agency Funds	01	Salary Reserve Fund	311-70-01
		02	Pension Fund	311-70-02
		03	General Provident Fund	311-70-03
		04	Leave Salary and Gratuity Fund	311-70-04
		05	Employee Welfare Fund	311-70-05
		06	Old age Pension	311-70-06
		07	Widow Pension	311-70-07
		08	Disabled Pension	311-70-08
312 Reserves				
10	Capital Contribution			312-10-00
11	Capital Reserve			312-11-00
20	Borrowing Redemption reserve			312-20-00
30	Special Funds (Utilised)			312-30-00
40	Statutory Reserve			312-40-00
50	General Reserve			312-50-00
60	Revaluation Reserve	01	Fixed Assets	312-60-01
320 Grants , Contribution for specific purposes				
10	Central Government	01	Adarsh Basti Scheme	320-10-01
		02	Abatement of Pollution of Rivers	320-10-02
20	State Government	01	Water Supply	320-20-01
		02	XIIth Finance Commission	320-20-02
		03	MP Local Area Development	320-20-03
		04	Assembly Constituency Development Programme	320-20-04
		05	Clean & Green Programme	320-20-05
		06	Janmabhoomi Programme	320-20-06
		07	Mega City Project (MCP)	320-20-07
		08	Improvement of Cities	320-20-08
		09	Charminar Pedestrianisation Project	320-20-09
		10	Rain Water Harvesting (RWH)	320-20-10
		11	Make City Green	320-20-11

Major Head				
Code	Description			
	Minor Head	Detailed Head		e-Code
Code	Description	Code	Description	
		12	MRTS Project	320-20-12
		13	TWINS/e-Seva Project	320-20-13
		14	National Slum Development Programme (NSDP)	320-20-14
		15	Swarna Jayanthi Shahri Rozgar Yojana (SJSRY)/NRY	320-20-15
		16	Balika Samrudhi Yojana (BSY)	320-20-16
		17	Local Water Supply & Sewerage in Slums	320-20-17
		18	Urban Community Development (UCD)	320-20-18
		19	IPP VIII Project	320-20-19
		20	Natural Calamities Grant	320-20-20
		21	Reimbursement from Govt Departments including R&B	320-20-21
		22	Abatement of Pollution of Rivers	320-20-22
		23	Others	320-20-23
30	Other Government Agencies	01	Green House Gas Pollution Prevention Project	320-30-01
40	Financial Institutions			320-40-00
50	Welfare Bodies			320-50-00
60	International Organizations	01	Water & Sanitation Programme (World Bank)	320-60-01
		02	Urban Management/Cities Alliance Programme (UNCHS –World Bank)	320-60-02
80	Others	01	Public Contribution for Works	320-80-01
		02	Abatement of Pollution of River (Industry Contribution)	320-80-02
330	Secured Loans			
10	Loans from Central Government	01	Short Term Loan	330-10-01
		02	Long Term Loan	330-10-02
20	Loans from State Government	01	Short Term Loan	330-20-01
		02	Long Term Loan	330-20-02
30	Loans from Government Bodies & Association			330-30-00
40	Loans from International Agencies			330-40-00
50	Loans from Banks & Other Financial Institutions	01	From Banks	330-50-01

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		02	From Other Financial Institutions	330-50-02
		03	Institutional Agencies	330-50-03
60	Other Term Loans	01	HUDCO Loans	330-60-01
		02	Others	330-60-02
70	Bonds & Debentures	01	City Development Bonds	330-70-01
80	Other Loans			330-80-00
331	Unsecured Loans			
10	Loans from Central Government	01	Short Term Loan	331-10-01
		02	Long Term Loan	331-10-02
20	Loans from State Government	01	Short Term Loan	331-20-01
		02	Long Term Loan	331-20-02
30	Loans from Government Bodies & Association			331-30-00
40	Loans from International Agencies			331-40-00
50	Loans from Banks & Other Financial Institutions	01	From Banks	331-50-01
		02	From Other Financial Institutions	331-50-02
		03	Institutional Agencies	331-50-03
60	Other Term Loans	01	HUDCO Loans	331-60-01
70	Bonds & Debentures	01	City Development Bonds	331-70-01
80	Other Loans			331-80-00
340	Deposits Received			
10	From Contractors / Suppliers	01	Ernest Money Deposit	340-10-01
		02	Retention Money Deposit	340-10-02
		03	Further Security Deposit	340-10-03
20	Deposits – Revenues	01	Rental Deposits	340-20-01
		02	Security Deposits	340-20-02
30	From Staff			340-30-00
80	From Others			340-80-00
341	Deposit works			
10	Civil works	01	State Government Departments	341-10-01
		02	Public Sector Undertakings	341-10-02
		03	Private Organizations & Citizens	341-10-03
20	Electrical works	01	State Government Departments	341-20-01
		02	Public Sector Undertakings	341-20-02
		03	Private Organizations & Citizens	341-20-03
80	Others	01	State Government Departments	341-80-01
		02	Public Sector Undertakings	341-80-02

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		03	Private Organizations & Citizens	341-80-03
350	Other Liabilities			
10	Creditors	01	Suppliers	350-10-01
		02	Contractors	350-10-02
		03	Expenses	350-10-03
11	Employee liabilities	01	Salary Payable	350-11-01
		02	Pension Payable	350-11-02
		03	Leave Salary Payable	350-11-03
		04	Terminal Benefits Payable	350-11-04
		05	GPF Payable	350-11-05
		06	Unpaid Salaries	350-11-06
		07	Contributory Pension Payable	350-11-07
12	Interest Accrued and due	01	Central Government Loans	350-12-01
		02	State Government Loans	350-12-02
		03	International Agencies	350-12-03
		04	Financial Institutions	350-12-04
		05	Bonds	350-12-05
		06	Others	350-12-06
20	Recoveries payable	01	GPF	350-20-01
		02	GPF –Employees on Deputation	350-20-02
		03	GIS	350-20-03
		04	Profession Tax	350-20-04
		05	APGLI	350-20-05
		06	LIC	350-20-06
		07	Banks Loan	350-20-07
		08	TDS from Employees	350-20-08
		09	APWEF	350-20-09
		10	Court Recoveries	350-20-10
		11	House Rent (Other than Municipal Quarters)	350-20-11
		12	SCCS(SD)	350-20-12
		13	KCCS(SD)	350-20-13
		14	NGOCCS	350-20-14
		15	SMUCCS	350-20-15
		16	MDCCS	350-20-16
		17	LCCS	350-20-17
		18	DGCCS	350-20-18
		19	TWF	350-20-19

Major Head					
Code	Description				
Minor Head			Detailed Head		e-Code
Code	Description	Code	Description		
		20	MBF	350-20-20	
		21	KNCCS	350-20-21	
		22	SCCS	350-20-22	
		23	KCCS	350-20-23	
		24	Other Employee Deductions	350-20-24	
		25	TDS from Contractors	350-20-25	
		51	Turnover Tax	350-20-51	
		52	APGST	350-20-52	
		53	CST	350-20-53	
		54	Service Tax	350-20-54	
		55	NAC	350-20-55	
		56	Seignorage Charges	350-20-56	
		57	TDS Payable Interest	350-20-57	
		58	Other Recoveries From Contractors	350-20-58	
		61	Court Attachments	350-20-61	
		62	PH Employees Coop Society	350-20-62	
		63	DCC Bank	350-20-63	
30	Government Dues payable	01	Library Cess	350-30-01	
		02	Education Cess	350-30-02	
		03	Court Attachment	350-30-03	
40	Refunds payable	01	Taxes	350-40-01	
		02	Family Benefit Fund Settlements	350-40-02	
		03	Group Insurance Settlements	350-40-03	
		04	Unutilized Grants	350-40-04	
		05	Deposit Works	350-40-05	
		06	Development Charges to UDA	350-40-06	
		07	Others	350-40-07	
41	Advance Collection of Revenues	01	Property Tax	350-41-01	
		02	Advertisement Tax	350-41-02	
		03	Trade License	350-41-03	
		04	Rent	350-41-04	
80	Others	01	Stale Cheque	350-80-01	
		02	Compensation Payable	350-80-02	
		03	Lease Charges payable	350-80-03	
		04	Advances under HP	350-80-04	
		05	Election deposit from candidates	350-80-05	
90	Sale Proceeds	01	Attached Properties	350-90-01	
		02	Assets	350-90-02	

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		03	Stores	350-90-03
360	Provisions			
10	Provisions for Expenses	01	Establishment Expenses	360-10-01
		02	Administrative Expenses	360-10-02
		03	Operations & Maintenance	360-10-03
20	Provision for Interest	01	Interest Accrued and not due	360-20-01
30	Provision for Other Assets	01	Inventory	360-30-01
		02	Investments	360-30-02
40	Provisions for Doubtful receivables	01	Property Tax	360-40-01
		02	Advertisement Tax	360-40-02
		03	Trade License	360-40-03
		04	Rents	360-40-04
410	Fixed Assets			
10	Land	01	Open Space	410-10-01
		02	Grounds	410-10-02
		03	Parks	410-10-03
		04	Gardens	410-10-04

ACCOUNT CODES – ASSETS

Major Head				
Code		Description		
Code	Description	Code	Description	e-Code
20	Buildings	01	Office Buildings	410-20-01
		02	Commercial Complex	410-20-02
		03	Hospitals, Dispensaries & Health Posts	410-20-03
		04	Community Halls & Reading Rooms	410-20-04
		05	Gust Houses	410-20-05
		06	Staff Quarters	410-20-06
		07	Public Latrines & Urinals	410-20-07
30	Roads & Bridges	01	Concrete Road	410-30-01
		02	Black Topped Roads	410-30-02
		03	Link Roads, Parallel Roads & Slip Roads	410-30-03
		04	Footpaths & Table Drains	410-30-04
		05	Bridges & Culverts	410-30-05
		06	Fly-overs & Over Bridges	410-30-06
		07	Subways & Causeways	410-30-07
31	Sewerage and Drainage	01	Underground Drains	410-31-01
		02	Open Drains	410-31-02
32	Water works	01	Water works	410-32-01
		02	Open/bore Wells	410-32-02
		03	Reservoirs	410-32-03
33	Public Lighting	01	Modern Lighting On Main Roads	410-33-01
		02	Modern Lighting On Lanes, By-lanes	410-33-02
40	Plant & Machinery			410-40-00
50	Vehicles	01	Ambulance	410-50-01
		02	Buses	410-50-02
		03	Cars & Jeeps	410-50-03
		04	Cranes	410-50-04
		05	Trucks	410-50-05
		06	Tankers	410-50-06
60	Office & Other Equipments	01	Air Conditioners	410-60-01
		02	Computers	410-60-02
		03	Faxes	410-60-03
		04	Photocopiers	410-60-04
		05	Refrigerators	410-60-05
		06	Network Equipment	410-60-06
70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets & Partitions	410-70-01

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		02	Cupboards	410-70-02
		03	Fans	410-70-03
		04	Electrical Fittings	410-70-04
		05	Tables & Chairs	410-70-05
80	Other Fixed Assets			410-80-00
90	Assets under Disposal	01	Valuable Assets	410-90-01
		02	Scraped Assets	410-90-02
411	Accumulated Depreciation			
20	Buildings	01	Office Buildings	411-20-01
		02	Commercial Complex	411-20-02
		03	Hospitals, Dispensaries & Health Posts	411-20-03
		04	Community Halls & Reading Rooms	411-20-04
		05	Gust Houses	411-20-05
		06	Staff Quarters	411-20-06
		07	Public Latrines & Urinals	411-20-07
30	Roads & Bridges	01	Concrete Road	411-30-01
		02	Black Topped Roads	411-30-02
		03	Link Roads, Parallel Roads & Slip Roads	411-30-03
		04	Footpaths & Table Drains	411-30-04
		05	Bridges & Culverts	411-30-05
		06	Fly-overs & Over Bridges	411-30-06
		07	Subways & Causeways	411-30-07
31	Sewerage and Drainage	01	Underground Drains	411-31-01
		02	Open Drains	411-31-02
32	Waterways	01	Bore wells	411-32-01
		02	Open Wells	411-32-02
		03	Reservoirs	411-32-03
33	Public Lighting	01	Modern Lighting On Main Roads	411-33-01
		02	Modern Lighting On Lanes, By-lanes	411-33-02
40	Plant & Machinery			411-40-00
50	Vehicles	01	Ambulance	411-50-01
		02	Buses	411-50-02
		03	Cars & Jeeps	411-50-03
		04	Cranes	411-50-04
		05	Trucks	411-50-05
		06	Tankers	411-50-06

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
60	Office & Other Equipments	01	Air Conditioners	411-60-01
		02	Computers	411-60-02
		03	Faxes	411-60-03
		04	Photocopiers	411-60-04
		05	Refrigerators	411-60-05
		06	Network Equipment	411-60-06
70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets & Partitions	411-70-01
		02	Cupboards	411-70-02
		03	Fans	411-70-03
		04	Electrical Fittings	411-70-04
		05	Tables & Chairs	411-70-05
80	Other Fixed Assets			411-80-00
412	Capital Work-In-Progress			
00	General	11	Land Acquisition	412-00-11
		12	Garbage Dumping Yards	412-00-12
		13	Parking Lots	412-00-13
		14	Major Parks	412-00-14
		15	Colony Parks	412-00-15
		16	Traffic Islands/Central Media	412-00-16
		17	Raising of Nurseries	412-00-17
		18	Playgrounds/Stadia	412-00-18
		19	Purchase of Plants/ Translocation of Plants	412-00-19
		21	Office Buildings	412-00-21
		22	Markets, Shopping Complexes & Other Remunerative Enterprises	412-00-22
		23	Community Halls & Reading Rooms	412-00-23
		24	School Buildings	412-00-24
		25	Hospitals, Dispensaries, Health Posts	412-00-25
		26	Public Latrines & Urinals	412-00-26
		27	Burial Grounds/Crematoria	412-00-27
		31	Bridges & Culverts	412-00-31
		32	Fly-Overs	412-00-32
		33	Rail Over/Under-Bridges	412-00-33
		34	Subways & Causeways, Foot over Bridges	412-00-34

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		41	Road Development/Upgradation	412-00-41
		42	Link, Parallel and Slip Road	412-00-42
		43	Road Widening	412-00-43
		44	Footpaths and Table Drains	412-00-44
		45	Junction Improvements	412-00-45
		46	Station Area Development	412-00-46
		47	Traffic Signals & Signage	412-00-47
		48	Local Rail Transit Infrastructure	412-00-48
		51	Major Strom Water Drains	412-00-51
		52	Minor Strom Water Drains	412-00-52
		53	Rainwater Harvesting	412-00-53
		54	Sewerage Lines	412-00-54
		55	Sewerage Treatment Plants	412-00-55
		56	Conservation of Rivers/Lakes	412-00-56
		57	Construction of Dhobighats	412-00-57
		61	Modern Lighting on Major Roads	412-00-61
		62	Modern Lighting in Lanes and Bye-lanes	412-00-62
		71	Heavy Vehicles	412-00-71
		72	Light Vehicles	412-00-72
		73	Other Vehicles	412-00-73
		81	Office Equipment	412-00-81
		82	Computers, Servers & Net Work Equipment	412-00-82
		83	Urban Mapping – GIS	412-00-83
		84	Hospital Equipment	412-00-84
		85	Play and Sports Equipment	412-00-85
		86	Water Fountains	412-00-86
		87	Dumber Bins/Garbage Dust and Litter Bins	412-00-87
		88	Machinery and Equipment	412-00-88
		91	Furniture	412-00-91
		92	Fixtures and Fittings	412-00-92
10	Specific Grants			412-10-00
20	Special funds			412-20-00
30	Specific Schemes			412-30-00
420	Investments - General Fund			
10	Central Government Securities			420-10-00

Major Head					
Code	Description				
Minor Head			Detailed Head		e-Code
Code	Description	Code	Description		
20	State Government Securities			420-20-00	
30	Debentures and Bonds			420-30-00	
40	Preference Shares			420-40-00	
50	Equity Shares			420-50-00	
60	Units of Mutual Funds	01	Open Ended Debt Fund	420-60-01	
		02	Open Ended Equity Fund	420-60-02	
80	Other Investments	01	Fixed Deposits	420-80-01	
90	Accumulated Provision	01	Decline in Investment Value	420-90-01	
421	Investments - Other Funds				
10	Central Government Securities			421-10-00	
20	State Government Securities			421-20-00	
30	Debentures and Bonds			421-30-00	
40	Preference Shares			421-40-00	
50	Equity Shares			421-50-00	
60	Units of Mutual Funds	01	Open Ended Debt Fund	421-60-01	
		02	Open Ended Equity Fund	421-60-02	
80	Other Investments	01	Fixed Deposits with Banks	421-80-01	
90	Accumulated Provision	01	Decline in Investment Value	421-90-01	
430	Stock - in- hand				
10	Stores	01	Engineering Stores	430-10-01	
		02	Transport Stores	430-10-02	
		03	Medical Stores	430-10-03	
		04	Central Stationary Stores	430-10-04	
20	Loose Tools			430-20-00	
80	Others			430-80-00	
431	Sundry Debtors (Receivables)				
10	Receivables for Property Taxes	01	Private Properties	431-10-01	
		02	Government Properties	431-10-02	
		03	Vacant Lands	431-10-03	
19	Receivable for Other Taxes	01	Private Properties	431-19-01	
		02	Government Properties	431-19-02	
20	Receivables for Cess			431-20-00	
30	Receivable for Fees & User Charges	01	Water Supply	431-30-01	
		02	Trade Licence	431-30-02	
40	Receivable from other sources	01	Rent	431-40-01	
		02	Interest Accrued & Due	431-40-02	
		03	Interest Accrued but not due	431-40-03	

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		04	Interest Receivable On Employee Loans	431-40-04
		05	Other Rent	431-40-05
50	Receivable from Government	01	State Government	431-50-01
		02	Central Government	431-50-02
		03	Government Departments	431-50-03
		04	Public Sector Undertakings	431-50-04
80	Receivables control accounts	01	Property Taxes	431-80-01
<i>State</i>	<i>Govt Cess/ levies in Taxes - Control accounts</i>			
91	State Govt Cess/ levies in Property Taxes - Control account			431-91-00
92	State Govt Cess/ levies in Water Taxes - Control account			431-92-00
99	State Govt Cess/ levies in Other Taxes - Control account			431-99-00
432	Accumulated Provisions against Debtors (Receivables)			
10	Provision for outstanding Property Taxes			432-10-00
11	Provision for outstanding Water Taxes			432-11-00
12	Provision for outstanding Other Taxes			432-12-00
20	Provision for outstanding Cess			432-20-00
30	Provision for outstanding Fees & User Charges			432-30-00
40	Provision for outstanding other receivable			432-40-00
91	State Govt Cess/ levies in Property Taxes - Provision account			432-91-00
92	State Govt Cess/ levies in Water Taxes - Provision account			432-92-00
99	State Govt Cess/ levies in Other Taxes - Provision account			432-99-00
440	Pre-paid Expenses			
10	Establishment			440-10-00
20	Administration	01	Rent, Rates Taxes	440-20-01
		02	Insurance	440-20-02

Major Head					
Code	Description				
Minor Head			Detailed Head		e-Code
Code	Description	Code	Description		
30	Operations & Maintenance	01	Annual Maintenance Contracts	440-30-01	
450	Cash and Bank balance				
10	Cash	01	Cash On Hand	450-10-01	
		02	Cash In Transit	450-10-02	
		51	Cheques-in-hand	450-10-51	
		91	Inter Bank Account Fund Transfer	450-10-91	
Balance with Bank - Municipal Fund					
21	Nationalised Banks	01	State Bank of India	450-21-01	
		02	State Bank of Hyderabad	450-21-02	
		03	Andhra Bank	450-21-03	
		04	Canara Bank	450-21-04	
22	Other Scheduled Banks	01	ICICI Bank	450-22-01	
		02	IDBI Bank	450-22-02	
		03	HDFC Bank	450-22-03	
23	Scheduled Co-operative Banks			450-23-00	
24	Post Office			450-24-00	
Balance with Bank - Special Funds					
41	Nationalised Banks	01	State Bank Of India	450-41-01	
		02	State Bank Of Hyderabad	450-41-02	
		03	Andhra Bank	450-41-03	
		04	Canara Bank	450-41-04	
42	Other Scheduled Banks	01	ICICI Bank	450-42-01	
		02	IDBI Bank	450-42-02	
		03	HDFC Bank	450-42-03	
43	Scheduled Co-operative Banks			450-43-00	
44	Post Office			450-44-00	
Balance with Bank - Grant Funds					
61	Nationalised Banks	01	State Bank Of India	450-61-01	
		02	State Bank Of Hyderabad	450-61-02	
62	Other Scheduled Banks			450-62-00	
63	Scheduled Co-operative Banks			450-63-00	
64	Post Office			450-64-00	
460	Loans, Advances and Deposits				
10	Loans and advances to employees	01	House Building Advance	460-10-01	
		02	Conveyance Advance	460-10-02	
		03	Computer Advance	460-10-03	
		04	Festival Advance	460-10-04	

Major Head				
Code	Description			
Minor Head			Detailed Head	
Code	Description	Code	Description	e-Code
		05	Education Advance	460-10-05
		06	Miscellaneous Advance	460-10-06
20	Employee Provident Fund Loans			460-20-00
30	Loans to Others			460-30-00
40	Advance to Suppliers and contractors	01	Suppliers	460-40-01
		02	Contractors	460-40-02
		03	Expenses	460-40-03
		04	Materials Issued to Contractors	460-40-04
50	Advance to others	01	Employees for works	460-50-01
		02	Travel Advance	460-50-02
		03	Imprest	460-50-03
		04	Executing agency for projects	460-50-04
60	Deposits with external Agencies	01	Telephone	460-60-01
		02	Electricity	460-60-02
		03	Petrol Pumps	460-60-03
80	Other Current Assets	01	HP Installments receivable	460-80-01
461	Accumulated Provisions against Loans, Advances and Deposits			
10	Loans to Others			461-10-00
20	Advances			461-20-00
30	Deposits			461-30-00
470	Other Assets			
10	Deposit Works – Expenditure	01	Civil Works	470-10-01
		02	Electric Works	470-10-02
		03	Other Works	470-10-03
20	Inter Unit Accounts			470-20-00
		51	Inter Fund Transfer	470-20-51
30	Interest Control Payable			470-30-00
480	Miscellaneous Expenditure to be written off			
10	Loan Issue Expenses	01	Deferred Revenue Expenses	480-10-01
20	Discount on Issue of loans			480-20-00
30	Others			480-30-00

