

CHAPTER 1

INTRODUCTION

The Municipalities in Jharkhand are presently following single entry cash basis of accounting on formats and procedures developed over time. The cash basis of accounting, records transactions only on receipt and payment of cash (for income and expenditure items) and not when such income and expenses accrue to Municipalities. As a result of which, an analysis of the true and fair view of the activities of the Municipality is not possible as income accrued (but not received) and expenditure incurred (but not paid for), are not reflected in the financial statements' of the Municipality.

Section 112 of the Jharkhand Municipal Act, 2011 provides that the Municipal Commissioner or the Executive Officer shall prepare and maintain accounts of income and expenditure of the municipality by way of Accrual Based Double Entry Accounting System and in such form, and in such manner, as may be prescribed. Further in terms of the recommendations of the CAG's Task Force on Accounting Reforms for Urban Local Bodies and the National Municipal Accounts Manual released by the Ministry of Urban Development, Government of India, the Government of Jharkhand has decided to introduce Accrual Based Double Entry System at all Municipalities in the State. The Guidelines contained in this manual shall be called as Jharkhand Municipal Accounts Preparation Guidelines and has been prepared in pursuance to Rule 13 of the Jharkhand Municipal Accounts and Finance Rules, 2012.

The double entry Accrual system of accounting will replace the existing system of single entry cash based accounting in Municipalities. The Government of Jharkhand has fixed a target date of 01.04.2013 as the date for transition to the new system for all Municipalities in the state of Jharkhand.

In all matters not explicitly provided for by this Guideline, the matters as prescribed in the National Municipal Accounts Manual, issued by the Ministry of Urban Development, Government of India shall be applicable.

The codification structure and input forms recommended are amenable to computerisation. However, the registers are designed keeping in mind that Municipalities will be implementing the recommended system mostly in a manual environment to begin with. Changes to the formats may be required for facilitating computerisation.

1. **JHARKHAND MUNICIPAL ACCOUNTS PREPARATION GUIDELINES (JMAPG)**

The Guidelines shall be applicable to all Municipalities in Jharkhand and any other agency, further notified by the Government. The Guidelines basically deals with the double entry Accrual system of accounting.

Objectives of the Guidelines

1. To prescribe the Accounting Principles, which will be followed by Municipalities under the new double entry Accrual system of accounting
2. To prescribe a uniform Chart of Accounts, that will facilitate comparison between different Municipalities, and facilitate double entry system of accounting.
3. To prescribe new formats that will have to be followed by the Municipalities
4. To prescribe Guidelines for preparation of Opening Balance Sheet
5. To present some representative accounting entries based on the new system of accounting

2 **STRUCTURE OF THE JMAPG**

The Guidelines for Municipalities in Jharkhand, have been divided in the following chapters

4.1 This Guideline has been structured as follows:

Part I - General

- Chapter 1 - Introduction (this Chapter)
- Chapter 2 - Definitions, Accounting Concepts & Accounting Conventions
- Chapter 3 - Significant Accounting Principles
- Chapter 4 - Codification Structure and Chart of Accounts
- Chapter 5 - General Accounting Procedures

Part II - Accounting for Transactions

- Chapter 6 - Holding & Other Taxes
- Chapter 7 - Octroi
- Chapter 8 - Cess
- Chapter 9 - Water Supply
- Chapter 10 - Assigned Revenues
- Chapter 11 - Rental, Fees & Other incomes
- Chapter 12 - Public Works
- Chapter 13 - Stores
- Chapter 14 - Employee Related Transactions
- Chapter 15 - Health & Sanitation
- Chapter 16 - Other Revenue Expenditures
- Chapter 17 - Grants
- Chapter 18 - Borrowings (Loans Received)
- Chapter 19 - Special Funds
- Chapter 20 - Investments
- Chapter 21 - Fixed Assets
- Chapter 22 - Lease & Hire Purchase
- Chapter 23 - Loans & Advances
- Chapter 24 - Special Transactions
- Chapter 25 – Addition/Merger of Local Bodies
- Chapter 26 - Inter-Unit transactions
- Chapter 27 - Transactions relating to Municipal School Board
- Chapter 28 - Transactions relating to Transport Undertaking

Part III - Period-end Requirements

- Chapter 29 - Period-end Procedures
- Chapter 30 - Reconciliation Procedures
- Chapter 31 - Financial Statements
- Chapter 32 - Audit Report

Part IV – Others

- Chapter 33 - Budgeting & MIS reports
- Chapter 34 - Guidelines for preparation of Opening Balance Sheet

- 3 All aspects in respect of which the Jharkhand Municipal Accounts Preparation Guidelines is silent, the provisions laid down in Acts, Rules, Instructions and Orders issued by the Government shall apply. In respect of all areas where the above are silent, recommendations made in NMAM shall apply as long as they do not contradict the provisions of the Acts, Rules, Instructions and Orders issued by the Government.

CHAPTER 2

DEFINITIONS, ACCOUNTING CONCEPTS & ACCOUNTING CONVENTIONS

2.1 The various terms used in this Accounting Manual, the Accounting Concepts and Accounting Conventions under the Accrual System of Accounting are defined in this chapter. The objective of this chapter is to ensure a common understanding of the terms often used in the Manual as well as to promote consistency and uniformity in their usage.

DEFINITIONS

2.2 The definitions/descriptions/meanings of the various terms used in this manual are as follows.

1. **Account** - A formal record of a particular type of transaction expressed in money or other unit of measurement and kept in a ledger.
2. **Accounting Entry** - A record of financial transaction in the books of account like journal, ledger, cashbook, etc.
3. **Account Payable** - Amount owed by an enterprise on account of goods purchased or services received or in respect of contractual obligations. Also termed as trade creditor or sundry creditor.
4. **Accounting Period** - The period of time for which an operating statement is customarily prepared.
5. **Accounting Principle** - The general principles and procedures under which the accounts of an individual organisation are maintained; any one such principle or procedure. An accounting principle is an adaptation or special application of a principle necessary to meet the peculiarities of an organisation or the needs of its management. Thus, principles are required for the computation of depreciation, the recognition of capital expenditures, and the disposal of retirements.
6. **Accounting Policies**: The Accounting Policies refer to the specific Accounting Principles and the methods of applying those principles adopted by the enterprise in the preparation and presentation of financial statements.
7. **Account Receivable** - Person from whom amounts are due for goods sold or services rendered or in respect of contractual obligations. Also termed as debtor, trade debtor, sundry debtor etc. The words 'Receivables' and 'Debtors' are used interchangeably.
8. **Accounting Unit** – An accounting unit shall be defined as a Zone, Circle, Divisional or Ward office identified by the ULB as an unit for maintenance of accounting records.
9. **Accounting Year** - The “Official Year” or “Year” means a year commencing on the first day of the Accounting period.
10. **Accrual** - Recognition of revenues and costs as they are earned or incurred (and not as money is received or paid). It includes recognition of transactions relating to assets and liabilities as they occur irrespective of the actual receipts or payments.
11. **Accrual Basis of Accounting** - The method of accounting whereby revenues and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred, along with acquired assets, without regard to the date of receipt or payment of cash; distinguished from cash basis.

12. **Accrued & Due** - In respect to an asset (or a liability) it means a claim which has become enforceable, which arises from the sale/rendering (purchase) of goods/services or otherwise and has become receivable (payable).
- In respect to an income (or an expense) it means the amount earned (incurred) in an accounting period, for which a claim has become enforceable, and it arises from the sale/rendering (purchase) of goods/services or otherwise and has become receivable (payable).
13. **Accrued But Not Due** - In respect to an asset (or a liability) it means a claim which has not yet become enforceable, which accumulates with the passage of time or arises from the sale/rendering (purchase) of goods/services which, on the date of period-end, have been partly performed and are not yet receivable (payable).
- In respect to an income (or an expense) it means the amount earned (incurred) in an accounting period, but for which no enforceable claim has become due in that period. It accumulates with the passage of time or arises from the sale/rendering (purchase) of goods/services goods which, at the date of accounting, have been partly performed and are not yet receivable (payable).
14. **Accumulated Depreciation** - The total to date of the periodic depreciation charges on depreciable assets.
15. **Advance** - Payment made on account of, but before completion of, a contract, or before acquisition of goods or receipt of services.
16. **Amortization** - The gradual and systematic writing off of an asset or an account over an appropriate period. The amount on which amortization is provided is referred to as amortizable amount. Depreciation accounting is a form of amortization applied to depreciable assets. Depletion accounting is another form of amortization applied to wasting assets. Amortization also refers to gradual extinction or provision for extinction of a debt by gradual redemption or sinking fund payments or the gradual writing off to revenue of miscellaneous expenditure carried forward.
17. **Annual Report** - Any report prepared at yearly intervals.
- A statement of the financial condition and operating results of an ULB, prepared yearly for submission to interested parties; summarising its operations for the preceding year and including a balance sheet, income & expenditure statement, often a receipts & payment statement, and the auditor's report, together with comments by the Head of Council or the Municipal Commissioner of the ULB on the year's operations.
18. **Assets** - Tangible objects or intangible rights owned by the ULBs and carrying probable future benefits.
19. **Assigned Revenues** - Assigned revenues are revenues in the nature of a share in the revenues of the state government, to compensate for certain losses in revenue and arrangement of resources of the ULBs. The ratio of the share in revenues is determined on the basis of the revenues collected by ULBs and the recommendations of the State Finance Commissions and devolution of funds to ULBs.
20. **Asset Replacement Fund** - A fund created for the purpose of replacement of an asset. The fund shall normally be equal to the amount of depreciation provided on the Fixed Assets and shall be utilised only for the purpose of replacement of those Fixed Assets or for any other purpose as resolved by the ULBs.

21. **Audit report:** Audit report is the formal expression of opinion by an independent external/internal auditor on the financial statements of a municipality, including such observations, reservations, qualifications and negations as may be called for and incorporating, where appropriate, such statutory affirmations as may be prescribed.
22. **Bad Debts** - Debts owed to the ULBs, which are considered to be irrecoverable, e.g., arrears of taxes, fees and other revenue left uncollected and considered to be irrecoverable.
23. **Balancing** - In order to balance an account, the two sides, namely Debit and Credit are totalled up separately and the difference is ascertained. This difference is put on the side that is lower to balance the two sides of an account.
24. **Balance Sheet** - A statement of the financial position of an ULB as at a given date, which exhibits its assets, liabilities, capital, reserve and other account balances at their respective book values.
25. **Bank Reconciliation Statement** - A statement, which reflects the nature and amount of transaction, not responded either by the ULB or the Bank as on a particular date. Such statement may also reflect errors/omission in the recording of transaction inter-se between the ULB and the Bank.
26. **Books of Original Entry** - A record book, recognised by law or custom, in which transactions are successively recorded, and which is the source of postings to ledgers; a journal. Books of original entry include general and special journals, such as cash books.
27. **Book value** - The book value is the amount at which an item appears in the books of account or financial statements. The book value may be either the cost price, replacement cost, revalued cost, residual value. Salvage value or estimated cost.
28. **Borrowing costs:** Borrowing costs are the interest and other cost incurred by the ULB in connection with the borrowing of funds.
29. **Budget** - It means quantitative plan of activities and programs expressed in terms of money in respect of assets, liabilities, revenues and expenses. The budget expresses the ULB goals in terms of specific financial and operating objectives.
30. **Capital grants:** Capital grants are the grants which are received by ULBs, for Capital Expenditures.
31. **Capitalisation** - An expenditure for a fixed asset or addition thereto that has the effect of enlarging physical dimensions, increasing productivity, lengthening future life, or lowering future costs.
32. **Capital Expenditure** - An expenditure intended to benefit future period in contrast to a revenue expenditure, which benefits a current period. The term is generally restricted to expenditure that adds fixed asset units or that has the effect of improving the capacity, efficiency, life span or economy of operations of an existing asset.
33. **Capital Work in Progress** - Expenditure on capital assets which are in the process of construction or completion.
34. **Cash Book** - A book of original entry for cash receipts, disbursements, or both.
35. **Cash flow Statement** - A financial statement prepared for an accounting period to depict the inflows and outflows of cash and cash equivalents of an enterprise. The cash flow statement reports cash flows classified by operating, investing and financing activities.

36. **Chart of Accounts** - A systematically arranged list of accounts applicable to a specific concern, giving account names and numbers, if any.
37. **Code of Account** - A unique numeric or alphanumeric identification given to each Account to facilitate classification and ease of recording.
38. **Contingent Liability** - An obligation relating to an existing condition or situation which may arise in future depending on the occurrence or non-occurrence of one or more uncertain future events.
39. **Contra Entry** - An item on one side of an account which offsets fully or in part one or more items on the opposite side of the same account.
40. **Control Account** - Control account is an account in the general ledger that consists of related sub-accounts. The total of the related sub-accounts should total the balance in the related control account.
41. **Cost** - The amount of expenditure incurred on or attributable to a specified article, product or activity.
42. **Cost of Acquisition** - The cost of acquisition of a Fixed Asset comprises its purchase price and includes import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price.
43. **Cost of Investment** - The amount of expenditure incurred on or attributable to the purchase/acquisition of an investment. The cost of an investment amongst others includes acquisition charges such as brokerage, fees and duties.
44. **Credit** - A book-keeping entry recording the reduction or elimination of an asset or an expense, or the creation of or addition to a liability or item of net worth or revenue; an entry on the right side of an account; the amount so recorded.
45. **Current Assets** - Cash and other assets that are expected to be converted into cash or consumed in rendering of services in the normal course of operations of the ULBs.
46. **Current Liability** - Liability including loans, deposits and bank overdrafts which fall due for payment in a relatively short period, normally not more than twelve months.
47. **Debenture** - A formal document constituting acknowledgement of a debt by an ULB, usually given under its common seal and normally containing provisions regarding payment of interest, repayment of principal and security, if any. It is transferable in the appropriate manner.
48. **Debit** - The goods or benefit received from a transaction; a book-keeping entry recording the creation of or addition to an asset or an expense, or the reduction or elimination of a liability, or item of net worth or revenue; an entry on the left side of an account; the amount so recorded.
49. **Deferred Revenue Expenditure** - Expenditure for which payment has been made or a liability incurred but which is carried forward on the presumption that it will be of benefit over a subsequent period or periods. This is also referred to as Deferred Expenditure.
50. **Deficit** - The excess of expenditure over income of the ULB for an Accounting Period under consideration.

51. **Deposit works:** Deposit works denotes the amount, which is received by ULBs for the construction works, on behalf of third persons. The deposit works are generally received from the State Government, MPLADS, MLA Local Area Development Funds etc.
52. **Depreciable Amount** - The historical cost or other amount substituted for historical cost of a depreciable asset in the financial statements, less the estimated residual value.
53. **Depreciable Asset** – An asset which is expected to be used during more than one accounting year, has a limited useful life, and is held by the ULBs for use in the supply of goods and services, for rental to others, or for administrative purposes and not for the purpose of sale in the ordinary course of operations of the ULB.
54. **Depreciation** - A measure of the wearing out, consumption or other loss of value of a depreciable asset arising from use, efflux of time or obsolescence through technology and market changes. It is allocated so as to charge a fair proportion in each accounting period during the useful life of the asset. It includes amortisation of assets whose useful life is predetermined and depletion of wasting assets.
55. **Depreciation Method** - The arithmetic procedure followed in determining a provision for depreciation (an expense) and maintaining the accumulated balance.
56. **Depreciation Rate** - A percentage which when applied to the depreciable amount will yield depreciation expense for a year.
57. **Dividend Income.** An income received from investments by a ULB in shares/units.
58. **Earmarked Funds** – Funds representing Special Funds to be utilised for specific purposes.
59. **Expenses** - A cost relating to the operations of an accounting period or to the revenue earned during the period or the benefits of which do not extend beyond that period.
60. **FIFO method:** It is a method for determining the cost of inventory at a given date. According to this method of determination of cost, commodities which come first are assumed to be consumed first. The valuation of inventory is therefore done at the price for which the commodities were last purchased.
61. **Financial Statement** - A balance sheet, income statement (income and expenditure), receipts & payment statement or any other supporting statement or other presentation of financial data derived from accounting records.
62. **Fixed Asset** - Asset held for the purpose of providing services and that is not held for resale in the normal course of operations of the ULB.
63. **Fixed Deposit** - Deposit for a specified period and at specified rate of interest.
64. **Fund** - The term fund refers to amount set aside for a general or specific purpose, whether represented by specifically earmarked assets or not.
65. **Folio reference** - A page number or voucher or other number in a book or document of original or final entry, which refers to the disposition or source of an entry or posting.
66. **Freehold land:** Freehold lands are those lands which are in the absolute possession of owner for all times.
67. **Grants** - Grants are assistance by government in cash or kind to an enterprise for past or future compliance with certain conditions. They exclude those forms of government

assistance which cannot reasonably have a value placed upon them and transactions with government which cannot be distinguished from the normal trading transactions of the enterprise.

68. **Gross Block** - The total cost of acquisition/purchase of all the Fixed Assets of the ULB.
69. **Hire Purchase - Hire purchase agreement** is a contract (more fully called contract of hire with an option of purchase) in which a person hires goods for a specified period and at a fixed rent, with the added condition that if he shall retain the goods for the full period and pay all the installments of rent as they become due the contract shall determine and the title vest absolutely in him.
70. **Income** - Money or money equivalent earned or accrued during an accounting period, increasing the total of previously existing net assets, and arising from provision of any type of services and rentals.
71. **Income and Expenditure Statement** - A financial statement, often prepared by non-profit making entities like clubs, associations, ULBs, etc., to present their revenues and expenses for an accounting period and to show the excess of revenues over expenses (or vice-versa) for that period. It is similar to profit and loss statement and is also called revenue and expense statement.
72. **Infrastructure Assets** – Those assets with the characteristics of being, a part of a system or network, specialised in nature and do not have alternative uses, immovable, and subject to constraints on disposal.
73. **Intangible assets**: Intangible assets are the assets which do not have a physical identity, which cannot be seen or felt, e.g. Goodwill, patents, trademarks, Software.
74. **Interest** - The service charge for the use of money or capital, paid at agreed intervals by the user, and commonly expressed as an annual percentage of outstanding principal.
75. **Investments** - Assets held not for operational purposes or for rendering services, i.e., assets other than fixed assets or current assets (e.g. securities, shares, debentures, immovable properties).
76. **Inter unit transactions** - Transactions between one or more accounting units of the Urban Local bodies.
77. **Journal Book** - The book of original entry in which are recorded transactions not provided for in specialised journals.
78. **Joint Venture** - Joint Venture is a contractual arrangement whereby two or more parties undertake an economic activity to share expertise in a single defined project, which is subject to joint control.
79. **Lapsed Deposits** - Deposits unclaimed for more than such period or periods as defined in the act or provisions governing the ULBs.
80. **Ledger** - A compilation of all accounts used for accounting purposes.
81. **Lease** - A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period. A lease agreement also includes a Hire Purchase agreement. A lease is classified as a finance lease if it transfers substantially the entire risks and rewards incident to ownership. All other leases

are classified as operating leases. An Operating Lease is a Lease that does not transfers substantially all the risks and rewards incident to ownership of an asset. Operating Lease is basically a right to use the asset, for a short period of time.

82. **Liability** - An amount owing by one person to another, payable in money, or in goods or services: the consequence of an asset or service received or a loss incurred or accrued; particularly, any debt (a) due or past due (current liability), (b) due at a specified time in the future (e.g. funded debt, accrued liability), or (c) due only on failure to perform a future act (contingent liability).
83. **Long term investments** - Any investment falling outside the ambit of current investments are treated as long-term investments.
84. **Mortgage** - A lien on land, buildings, machinery, equipment, and other property, fixed or movable, given by a borrower to the lender as security for his loan; sometimes called a deed of trust.
85. **Municipal fund** - The municipal or general fund is the general operating fund of an ULB. It is used to account for all financial resources except those related to any special or trust funds.
86. **Narration** - A brief description written below an Accounting Entry. It is normally written in brackets and starts with the word “Being”. It explains as to why the entry has been recorded and other related aspects of the entry.
87. **Net Assets** - The excess of the book value of the assets of an accounting unit over its liabilities to outsiders.
88. **Net Block** - Gross Block less Accumulated Depreciation of all the Fixed Assets of the ULB.
89. **Notes on account:** Notes on account, is an addendum to the financial statements, which contains the details with regard to deviations from the Accounting Policies. It also contains disclosures as may be required by the law.
90. **Outstanding expenses:** Outstanding expenses are the expenses relating to the current year, which remains unpaid at the end of the Financial year
91. **Period End** - the last day of any Accounting Period, e.g., quarter, half-year, year-end.
92. **Posting** - An act of entering separately the debit and credit aspect of transactions from the books of original entry in respective accounts maintained in the ledger.
93. **Prepaid Expense** - Payment for expense in an accounting period, the benefit for which will accrue in the subsequent accounting period(s).
94. **Prior period items:** Prior period items are the items of income or expenses which arise in the current year, as a result of error or omission in the preparation of financial statements of one or more prior Financial years.
95. **Provision for Expense** - An amount written off or retained by way of providing for depreciation or diminution in value of assets or retained by way of providing for any known liability the amount of which cannot be determined with substantial accuracy.
96. **Provision for Unrealised Revenue** - A provision made for revenue considered doubtful of recovery.

97. **Qualifying Fixed Asset** – A Qualifying Fixed Asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. Ordinarily a period of twelve months is considered as substantial period unless a shorter or longer period can be justified on the basis of facts and circumstances of the case. In estimating the period, the time which an asset takes, technologically and commercially, to get it ready for its intended use or sale should be considered.
98. **Receipt** - A written acknowledgement of something acquired; hence, an accounting document recording the physical receipt of cash/cheques.
99. **Receipts & Payments Statement** - A financial statement prepared for an accounting period to depict the changes in the financial position and to present the cash received in and paid out in whatever form (cash, cheques, etc.) under certain headings. All non-cash related transactions are ignored while preparing this Statement.
100. **Reconciliation** - It means adjusting the difference between two items (i.e. amounts, balances, accounts or statements) so that the figures agree.
101. **Revenue Expenditure** - It means outlay benefiting only the current year. It is treated as an expense to be matched against revenue.
102. **Revenue grant:** Revenue grants are the grants, which are received either _____ for meeting Revenue Expenditure.
103. **Short term investments**: Those investments which are readily realisable, and are intended to be held for not more than twelve months from the date of investment
104. **Sinking Fund** - A fund created for the repayment of a liability or for the replacement of an asset.
105. **Special Fund** - An amount set aside for a specific purpose represented by specifically earmarked assets.
106. **Straight Line Method (SLM)** - The method under which the periodic charge for depreciation is computed by dividing the depreciable amount of a depreciable asset by the estimated number of years of its useful life.
107. **Sub-Account:** One or more accounts that make up the Control Account. These sub-accounts are related to the control account and provide more detail of the Control Account. The total of the related sub-accounts will equal the related Control Account.
108. **Surplus** - The excess of income over expenditure of the ULB for an Accounting Period under consideration.
109. **Trial Balance** - A list or abstract of the balances or of total debits and total credits of the accounts in a ledger, the purpose being to determine the equality of posted debits and credits and to establish a basic summary for financial statements.
110. **Useful Life** - The period over which a depreciable asset is expected to be used by the enterprise; or (ii) the number of production or similar units expected to be obtained from the use of the asset by the enterprise.
111. **Voucher** - A document which serves as an authorisation for any financial transaction and forms the basis for recording the accounting entry for the transaction in the books of original entry, e.g., Cash Receipt Voucher, Bank Receipt Voucher, Journal Voucher, Payment Voucher, etc.

112. **Work in progress** - Goods in the process of production for their sales or usage.
113. **Written Down Value (WDV)** - In respect of a fixed asset means its cost of acquisition or substituted value less accumulated depreciation.
114. **Written Down Value (WDV) Method** - A method under which the periodic charge for depreciation of an asset is computed by applying a fixed percentage to its historical cost or substituted amount less accumulated depreciation (net book value). This is also referred to as “Diminishing Balance Method”.

ACCOUNTING CONCEPTS & ACCOUNTING CONVENTIONS

- 2.3 The Accounting Concepts and Accounting Conventions have been developed over the years from experience, reason, usage and necessity and are generally accepted for accounting of transactions and preparation of Financial Statements.
- 2.4 Accounting Concepts are the necessary assumptions, conditions or postulates upon which the accounting is based. They are developed to facilitate communication of the accounting and financial information to all the readers of the Financial Statements, so that all readers interpret the statements in the same meaning and context.
- 2.5 The Accounting Concepts are as follows:
 - a. Entity Concept;
 - a. Dual Aspect or Accounting Equivalence Concept;
 - b. Going Concern Concept;
 - c. Money Measurement Concept;
 - d. Cost Concept;
 - e. Accounting Period Concept;
 - f. Accrual Concept;
 - g. Periodic Matching of Cost and Revenue Concept; and
 - h. Realisation Concept.
- 2.6 Accounting conventions are the customs or traditions guiding the preparation of accounts. They are adopted to make financial statements clear and meaningful. The Accounting Conventions are as follows:
 - a. Convention of Disclosure;
 - a. Convention of Materiality;
 - b. Convention of Consistency; and
 - c. Convention of Conservatism.

ACCOUNTING CONCEPTS

- 2.7 Each of the Accounting Concepts is discussed below:

ENTITY CONCEPT

- 2.8 For accounting purposes, an “organisation” is treated as a separate entity from the “owners” or “stakeholders”. This concept helps in keeping private affairs of the owners and stakeholders separate from the business affairs. For example, a ULB is a separate, independent and autonomous

entity and is governed by a separate legislation and the regulations formed by it. The various stakeholders of the ULBs, including citizens, State Government, environmentalists, etc., do not own the ULBs. Thus, a separate Balance Sheet and Income & Expenditure Statement is prepared in respect of the operations of the ULB. This concept is applicable to all forms of organisations.

DUAL ASPECT OR ACCOUNTING EQUIVALENCE CONCEPT

- 2.9 This concept follows from the Entity Concept. All entities own certain assets. Such assets are acquired through contributions of those who have provided the funds for the purpose. Funds are made available either through the surpluses of the entity or loans or payables. In a sense, such providers of funds are claimants to the assets. At any point in time, the assets will be equal to the claims. Since the claims on the assets could be those of “outsiders” (i.e. liabilities) or “owners” (i.e. capital, reserves, etc.), it results in the accounting equation:

$$\text{Assets} = \text{Municipal Funds} + \text{Liabilities}$$

GOING CONCERN CONCEPT

- 2.10 It is assumed that the organisation will continue for a long time, unless and until it has entered into a state of liquidation. It is as per this concept that the accountant does not take into consideration the market value of the assets while valuing them, irrespective of whether the market value is higher or lower than the book value. Similarly, depreciation on fixed assets is provided on the basis of expected lives of the assets rather than on their market values. Also, the financial statements are prepared at defined period-end to measure the performance of the entity during that period and not only on the closure or liquidation of the entity.

MONEY MEASUREMENT CONCEPT

- 2.11 In accounting, every transaction is recorded in terms of money. Events or transactions that cannot be expressed in terms of money are not recorded in the books of accounts. Receipt of income, payment of expenses, purchase and sale of assets, etc., are monetary transactions that are recorded in the books of accounts. For example, the event of a machinery breakdown is not recorded, as it does not have a monetary value. However, the expenditure incurred for the repair of the machinery can be measured in monetary value and hence is recorded.

COST CONCEPT

- 2.12 As per this concept, an asset is ordinarily recorded at the price paid to acquire it, i.e., at its cost and this cost is the basis for all subsequent accounting for the asset. The cost concept does not mean that the asset will always be shown at cost. This basically signifies that each time the financial statements are prepared, the fixed assets need not be revised and recorded at its realisable or replacement or market value. The assets recorded at cost at the time of purchase may systematically be reduced through depreciation.

ACCOUNTING PERIOD CONCEPT

- 2.13 An accounting period is the interval of time at the end of which the financial statements are prepared to ascertain the financial performance of the organisation. Although the “going concern” concept stresses the continuing nature of the entity, it is necessary for an organisation (e.g. ULB) to review how it is performing. The preparation of financial statements at periodic intervals helps in taking timely corrective action and developing appropriate strategies. The accounting period is normally considered to be of twelve months.

ACCRUAL CONCEPT

2.14 Under the cash system of accounting, the revenues and expenses are recorded only if they are actually received or paid in cash, irrespective of the accounting period to which they belong. But under the accrual concept, occurrence of claims and obligations in respect of incomes or expenditures, assets or liabilities based on happening of any event, passage of time, rendering of services, fulfillment (partially or fully) of contracts, diminution in values, etc., are recorded even though actual receipts or payments of money may not have taken place. In respect of an accounting period, the outstanding expenses and the prepaid expenses and similarly the income receivable and the income received in advance are shown separately in the books of accounts under the accrual method.

PERIODIC MATCHING OF COST AND REVENUE CONCEPT

2.15 To ascertain the surplus or deficit made by the entity during an accounting period, it is necessary that the costs incurred are matched with the revenue earned by the entity during that accounting period. The matching concept is a corollary drawn from the accrual concept. To ascertain the correct surplus or deficit, it is necessary to make adjustments for all outstanding expenses, prepaid expenses, income receivable and income received in advance to correctly depict and match the income and expenditure relating to that accounting period.

REALISATION CONCEPT

2.16 According to this concept, revenue should be accounted for only when it is actually realised or it has become certain that the revenue will be realised. This signifies that revenue should be recognised only when the services are rendered or the sale is effected. However, in order to recognise revenue, actual receipt of cash is not necessary. What is important is that the organisation should be legally entitled to receive the amount for the services rendered or the sale effected.

ACCOUNTING CONVENTIONS

2.17 Each of the accounting conventions are discussed below.

CONVENTION OF DISCLOSURE

2.18 The term “disclosure” implies that there must be a sufficient revelation of information which is of material interest to owners, creditors, lenders, investors, citizen and other stakeholders. The accounts and the financial statements of an entity should disclose full and fair information to the beneficiaries in order to enable them to form a correct opinion on the performance of such entity, which in turn would allow them to take correct decisions. For example, the Accounting Principles that have been followed for preparation of the Financial Statements should be disclosed along with the Financial Statements for proper understanding and interpretation of the same.

CONVENTION OF MATERIALITY

2.19 An item should be regarded as material, if there is a sufficient reason to believe that knowledge of it would influence the decision of informed creditors, lenders, investors, citizen and other stakeholders. The accounts and the financial statements should impart importance to all material information so that true and fair view of the state of affairs of the entity is given to its beneficiaries. Hence, keeping the convention of materiality in view, unimportant items are not disclosed separately and are merged with other items. For example, the expenditure incurred on repairs and maintenance of a certain asset of the ULBs, which are small, may not be disclosed separately in respect of each such small item but may be grouped together and shown as a single item of expenditure.

CONVENTION OF CONSISTENCY

2.20 The convention of consistency facilitates comparison of financial performance of an entity from one accounting period to another. This means that the accounting principles followed by an entity should be consistently applied by it over the years. For example, an organisation should not change its method of depreciation every year, i.e., from Straight Line Method to Written Down Value Method or vice-versa. Similarly, the method adopted for valuation of stocks, viz., First In First Out (FIFO) or Weighted Average should be consistently followed. In case a change is made, it should be disclosed.

CONVENTION OF CONSERVATISM

2.21 As per this convention, the anticipated profits should be ignored but all anticipated losses should be provided for in the books of accounts of an entity. This means that all prospective losses are taken into consideration, however, no doubtful income is taken into consideration in recording of transactions by an entity. For example, while provision for doubtful debts and discount is made on debtors or Accounts Receivable, no provision is made for likely discount receivable from creditors or Accounts Payable. Similarly, provision is made for diminution in value of investments, however, no provision is made for any appreciation in value of investments.

ACCRUAL SYSTEM OF ACCOUNTING

2.22 Accrual system of accounting means a method of recording financial transactions based on accrual, i.e., on occurrence of claims and obligations in respect of incomes or expenditures, assets or liabilities based on happening of any event, passage of time, rendering of services, fulfillment (partially or fully) of contracts, diminution in values, etc., even though actual receipts or payments of money may not have taken place.

2.23 In this system, there is a change in accounting for transactions and reporting the financial results so as to provide the ULBs and the Government with the Financial Reports, in the form of two important financial statements for the purposes noted against each:

Statement	Purpose
Income & Expenditure Statement	To determine the financial performance of the ULBs
Balance Sheet	To assess the financial status of the ULBs

2.24 Thus, accrual basis of accounting results in recording of transactions and events on the basis of their substance, rather than merely when cash is received or disbursed, and thus, enhances their relevance, neutrality, timeliness, completeness and comparability.

RULES OF ACCOUNTING

2.25 There are some basic rules of accounting which are applicable in the context of a double entry system of accounting. Since every transaction has a cause and result, both these aspects are to be recorded under this system of accounting. The term ‘Debit’ and ‘Credit’ are widely used to explain these two aspects in a transaction. And by logic, since debit and credit aspects of a transaction are recorded, Debit and Credit will always be equal. The three basic rules in this context are:

- Debit all expenditures, Credit all gains
- Debit the receiver, Credit the giver
- Debit what comes in, Credit what goes out

2.26 The basic rules of accounting flow from the accounting equation:

$$\text{Assets} = \text{Municipal Funds} + \text{Liabilities}$$

2.27 An increase in the asset, e.g., Vehicle can be brought about by:

- a. Decrease in another asset, e.g., Bank Account, or
- b. Increase in liability, e.g., Loans or Payables.

2.28 A decrease in the asset, e.g., Cash may result in:

- a. Increase in another asset, e.g., Medical Equipment
- b. Decrease in liability, e.g., Payment of Loans or payment of suppliers outstanding
- c. Decrease in own funds through expenditure.

2.29 It is customary to use the term “*Debit*” and “*Credit*” to communicate the above phenomenon. The rules of debits and credits are as follows:

Type of Account	Debit Signifies	Credit Signifies
Asset Accounts	Increases	Decreases
Liability Accounts	Decreases	Increases
Own Funds	Decreases	Increases

2.30 An Accounting Entry would be a combination of a single debit and a single credit or a set of debits and a set of credits, as may be appropriate. Following the accounting equation of Assets = Claims, the debits will always equal credits.

2.31 If we were to expand on the above, the following will be the rules applicable to incomes, expenditures, grants, etc.

Type of Account	Debit Signifies	Credit Signifies
Income (which will increase Own Funds)	Decreases	Increases
Expenditure (which will decrease Own Funds)	Increases	Decreases
Grants Received	Decreases	Increases

2.32 The double entry system enables drawing up of a Trial Balance and eventual preparation of Financial Statements. The accounting system should have suitable internal checks and controls, and should follow the financial procedures as applicable and as may be notified by the Government from time to time. Records of all transactions including Bank Statements, etc., shall be maintained to enable their accuracy to be verified.

2.33 Apart from the account books, the Municipality should maintain adequate registers such as Register of Immovable / Movable Properties, Demand, Collection & Balance (DCB) Register for various taxes, etc., in accordance with the Act (these registers may be maintained by different departments of the Municipality). The objective of these records is to support and document in detail the financial figures appearing in the accounting records.

CHAPTER 3

SIGNIFICANT ACCOUNTING PRINCIPLES

INTRODUCTION

- 3.1 This chapter contains a compilation of the Significant Accounting Principles to be followed in preparation of the accounts of the Urban Local Bodies in Jharkhand.
- 3.2 The Financial Statements of the Local Bodies shall contain a Statement of Significant Accounting Principles as notes to accounts in respect of important Accounting Principles adopted in preparing and presenting such information. The Significant Accounting Principles as mentioned in this chapter shall be followed consistently each year.
- 3.3 Where any of the Accounting Principles adopted by the local body while preparing its Financial Statements is not in conformity with the principles prescribed in this chapter and the effect of deviation from the Accounting Principles is material, the particulars of the deviation shall be disclosed, together with the reasons and the financial effect thereof, except where such effect is not ascertainable. In case the financial effect thereof is not ascertainable, either wholly or in part, the fact that it is not so ascertainable shall be indicated.
- 3.4 Likewise, any change in the Accounting Principles which has no material effect on the Financial Statements for the current period but which is reasonably expected to have a material effect in later periods, the fact of such change should be appropriately disclosed in the Financial Statements of the period in which the change is adopted.
- 3.5 The following Accounting Principles shall govern the recording, accounting and treatment of transactions relating to various activities as given below:
- 3.6 **Holding and Other Taxes**
- a. Revenue in respect of Holding and Other Taxes shall be recognised in the period in which they become due and demands are ascertainable.
 - b. In case of new or changes in assessments, it can be accrued in the month in which the demand is served.
 - c. Interest element and Penalties, if any, in demand shall be reckoned only on receipt.
 - d. Revenue in respect of Notice Fee, Warrant Fee and Other Fees charged shall be recognised when the bills for the same are raised.
 - e. Revenue in respect of Holding Transfer Charges shall be recognised on actual receipt.
 - f. Collections to be made on behalf of State Government i.e., State Education Cess, Health Cess etc. and included in the Holding tax demand shall be reckoned together with Holding tax demand and credited to a control account called “State Government Levies in Taxes - Control Account.”
 - g. The liability towards dues to the State Government for collections on its behalf shall be recognised as and when they are collected.
 - h. Revenue in respect of Rebate from State Government for collection made on their behalf shall be recognised at the rates prescribed by the State Government at the time of creating the liability to the State Government.

- i. In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the ULB in the demand, based on the following provisioning norms:
 - Outstanding for more than 2 year but not exceeding 3 years: 25%
 - Outstanding for more than 3 years but not exceeding 4 years: 50% (additional 25%)
 - Outstanding for more than 4 years but not exceeding 5 years: 75% (additional 25%)
 - Outstanding for more than 5 years: 100% (additional 25%)
- j. While making provision for receivables as stated above, the relevant proportion 'State Govt. Cesses/ levies in Holding Taxes - Control account' shall also be provided by debiting to a separate account.
- k. Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the ULB.
- l. Refunds, remissions of taxes for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item
- m. Write-offs of taxes shall be adjusted against the provisions made and to that extent recoverable gets reduced.
- n. Any subsequent collection or recovery of 'Receivables for Holding & Other Taxes,' which were already written off shall be recognised as a 'Prior Period Income'.
- o. Demands raised with retrospective effect will be treated as prior period income to the extent it pertains to earlier years.
- p. Part-payments received in respect of Holding and Other Tax levies shall be adjusted as per applicable Act of the state.
- q. In case of self-assessment of taxes, income will be accrued based on records available with the ULB when it becomes due as per the provisions of the Act. Further, changes arising out of self-assessment will be treated as 'Change in Demand' and will be accounted accordingly.

3.7 **WATER SUPPLY**

- a. Revenue in respect of Water Tax, Water Benefit Tax, Water Supply Charges, Water Meter Rent, Sewerage charge, Disposal charges shall be recognised in the period in which they become due, i.e., when the bills are raised. It is to be noted that the water tax and the related taxes may also be included in the bill raised for the Holding tax.
- b. Revenue in respect of Notice Fee, Warrant Fee, Other Fees shall be recognised when the bills for the same are raised.
- c. Revenue in respect of Connection Charges for Water Supply shall be recognised on actual receipt.
- d. Revenue in respect of Water Tanker Charges and Road Damage Recovery Charges, Penalties shall be recognised on actual receipt.
- e. In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the ULB in the demand as follows

- If water tax is collected as a component in Holding Tax, provisioning shall be made in the same way as unrealised Holding Tax, which is as follows:
 - Outstanding for more than 2 year but not exceeding 3 years: 25%
 - Outstanding for more than 3 years but not exceeding 4 years: 50% (additional 25%)
 - Outstanding for more than 4 years but not exceeding 5 years: 75% (additional 25%)
 - Outstanding for more than 5 years: 100% (additional 25%)
- If water tax demand is raised separately, the taxes and charges shall be provided as follows:
 - Outstanding for more than 2 year but not exceeding 3 years: 50%
 - Outstanding for more than 3 years: 100% (additional 50%)
- f. Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the ULB.
- g. Refunds, remissions of taxes for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item.
- h. Write-offs of taxes shall be adjusted against the provisions made and to that extent recoverable gets reduced
- i. Any subsequent collection or recovery of 'Receivables of Water Supply Income' which were already written off shall be recognised as a 'Prior Period Income'.

3.7 **ASSIGNED REVENUES**

- a. Assigned revenues like Entertainment Tax, Duty / Surcharge on transfer of Immovable properties shall be accounted during the year only upon actual collection. However, at year-end alone, these shall be accrued if sanction order (or proceedings) is passed and the amount is ascertained.
- b. Based on the review of recoverable position of the 'Receivables of Assigned Revenues', the amount of outstanding assigned revenues to be provided or written off shall be ascertained and accounted accordingly on obtaining the relevant approval.

3.8 **RENTALS, FEES AND OTHER SOURCES OF INCOME**

- a. Revenue in respect of Advertisement rights shall be accrued either based on Demand or based on the contract. The premium amount, if any, or the lump sum amount received shall be recognized over the period of agreement
- b. Revenue in respect of Trade License Fees shall be accrued in the year to which it pertains and where the Demand is raised based on applicable Acts of the state.
- c. Revenues in respect of Profession Tax on Organisations / entities shall be accrued in the year to which it pertains where the demand is raised based on applicable Acts of the state.
- d. Revenues in respect of rents from properties shall be accrued based on terms of agreement.
- e. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the ULB, shall be recognised in the period in which they become due, i.e., when the bills are raised.

- f. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the ULB, shall be recognised on actual receipt.
- g. Revenue in respect of Notice Fee, Warrant Fee, Other Fees shall be recognised when the bills for the same are raised.
- h. Interest element and Penalties, if any, in demand shall be reckoned only on receipt.
- i. In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of ULB in the demand, based on the following provisioning norms:
 - Outstanding for more than 2 year but not exceeding 3 years: 50%
 - Outstanding for more than 3 years: 100% (additional 50%)
- j. Any additional provision for demand outstanding required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the ULB.
- k. Refunds, remissions of Other Incomes for the current year shall be adjusted against the income and if pertain to previous years then it shall be treated as prior period item.
- l. Write-offs of Other Incomes shall be adjusted against the provisions made and to that, extent recoverable is reduced.
- m. Any subsequent collection or recovery of 'Receivables of Rental, Fees and Other Incomes' which were already written off shall be recognised as a 'Prior Period Income'.
- n. In case of Public Private Partnership where the ULB along with a private concern enters into an agreement of operation or business, revenue shall be recognised on due basis. In case of revenues generated from commercial ventures undertaken by the ULB without any private partnership, it shall also be accounted for on due basis.
- o. *Salami*/One time initial lump sum payment received against Holding shall be accounted for on receipt basis and transferred to Municipal Fund.

3.9 **PUBLIC WORKS**

- a. The cost of fixed assets shall include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental expenses incurred up to that date.
- b. Any addition to or improvement to the fixed asset that results in increasing the utility or capacity or useful life of the asset shall be capitalised and included in the cost of asset. Revenue expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, shall be charged off. However if the demarcation is difficult between Capital and Revenue Expenditure, onetime expenses which exceeds 10% of the cost of specific Fixed Asset, subject to a minimum of Rs. 5000/- will be treated as Capital Expenditure and thus capitalised.
- c. Assets under erection/installation on existing projects and capital expenditures on new projects (including advances for capital works and project stores) shall be shown as "Capital Work-in-Progress".

- d. The Earnest Money Deposit and Security Deposit received if forfeited shall be recognised as income when the right for claiming refund of deposit has expired.
- e. Deposit received under Deposit works shall be treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it shall be reduced from the liability.
- f. Revenues (percentage charges) in respect of Deposit works shall be accrued along with expenditure of Deposit works.

3.10 **STORES**

- a. Expenditure in respect of material, equipment, etc., procured shall be recognised on accrual basis, i.e., on admission of bill by the ULB in relation to materials, equipment, etc., delivered.
- b. Accounting of 'goods received & accepted but no bills received' as at the cut off date shall be accounted based on purchase orders.
- c. The stock lying at the period-end shall be valued at cost in accordance with the First in – First out Method.
- d. Revenue in respect of disposal of material shall be recognised on actual receipt.
- e. Finished goods and work- in progress related to production produced for sale will be valued at cost. Cost of finished and work-in-progress includes all direct costs and applicable production overheads to bring the goods to the present location and condition.

3.11 **EMPLOYEE RELATED TRANSACTIONS**

- a. Expenses on Salaries and other allowances shall be recognised as and when they are due for payment (i.e. at the month end).
- b. Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, etc., shall be recognised as liability in the same period in which the corresponding salary is recognised as expense.
- c. Formation of Trusts can be considered for management of Provident Funds, if any. However it will be the responsibility of the Urban Local Body to form the trusts and meet the shortfall of the fund if any.
- d. Provident Funds money shall be invested as per the guidelines applicable to any Employee Provident Fund.
- e. Separate Funds may also be formed for meeting the pension and other retirement benefits including Gratuity and Leave encashment. State Governments can decide on this and can define the modus operandi also. State may form Trusts either at the state level or at the municipal level.
- f. Contribution due towards Pension and other retirement benefit funds shall be recognised as an expense and a liability. State Government to define the rate of contribution. One basis for such rate could be at the rate generally prescribed for state government employees on deputation. Actuarial valuation has not been considered due to practical limitations of the ULBs. If an ULB wants to make an actuarial valuation, their applicable state laws will guide this.

- g. Interest receivable on loans given to employees shall be recognised as revenue at the end of the period in which these have accrued.
- h. In respect of loans to employees, penal interest leviable on default in repayment of principal or payment towards interest shall be recognised on accrual basis.
- i. Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees shall be recognised as an expense as and when they are due for payment.

3.12 **HEALTH AND SANITATION:**

- a. Revenue in respect of the following shall be recognised on actual receipt.
 - Hospital fees, maternity homes fees, diagnostic centre fees and dispensaries fees
 - Hospital training fees
 - Rent and/or hire charges in respect of ambulance, hearse, suction unit, meat van and road roller
 - Sale of fertilisers and waste, sale of animals and sale of scrap.
- b. Revenue in respect of Trade License Fees shall be accrued in the year to which it pertains and where the Demand is raised based on applicable Acts of the state.
- c. Revenue in respect of rent of equipment provided to the contractors, deducted from their bills, shall be recognised as and when the deductions are made.
- d. All revenue expenditures incurred shall be recognised on admission of the bills for payment by the ULB.
- e. Provision shall be made at the year-end for all bills received upto a cut off date (30th April of next financial year). However state governments depending on practicality and materiality involved can decide on this.

3.13 **OTHER REVENUE EXPENDITURES**

- a. Other Revenue Expenditures shall be treated as expenditures in the period in which they are incurred.
- b. Provisions shall be made at the year-end for all bills received upto a cut off date (30th April of next financial year). However state governments depending on practicality and materiality involved can decide on this.
- c. Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period shall be treated as an expenditure for the period in which its benefit arises and/or services are received.
- d. The expenditure for the current period shall include the proportionate value of the benefits and/or services arising in the current period even if the payment therefore has been made in the previous period.

3.14 **GRANTS**

- a. General Grants, which are of a revenue nature, shall be recognised as incomes on actual receipt.
- b. Grants towards revenue expenditure, received prior to the incurrence of the expenditure, shall be treated as a liability till such time that the expenditure is incurred.

- c. Grants received or receivable in respect of specific revenue expenditure shall be recognised as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- d. Grants received towards capital expenditure shall be treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired shall stand reduced and the amount shall be treated as a capital receipt and shall be transferred from the respective Specific Grant Account to the Capital Contribution.
- e. Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the ULB shall be treated as a liability till such time it is used for the intended purpose. Upon utilisation for the intended purpose, the extent of liability shall stand reduced with the value of such utilisation and no further treatment, as a capital receipt shall be required.
- f. Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) shall be accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it shall be recorded at a nominal value (e.g. Rupee One). Where the assets are compulsorily acquired for non-payment of taxes or duties, the unpaid amount as appearing in the books constitutes the consideration for the acquisition and the asset acquired should accordingly be recorded at such amount.
- g. In the case of building/ constructing of an asset by an external Govt. controlled agency out of Govt. grants with the pre-condition that the asset thus built/ constructed would be immediately handed over to the ULB, the whole of the capital cost of the asset as well as the grant should be shown in the books of accounts of the said ULB on transfer of the asset.
- h. Income on investments made from 'Specific Grants received in advance' shall be recognised and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' shall also be recognised and credited/debited to the Specific Grant.

3.15 **BORROWINGS OR LOANS RECEIVED**

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

3.16 SPECIAL FUNDS

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

3.17 INVESTMENTS

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

3.18 FIXED ASSETS

- a. All Fixed Assets shall be carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.
- b. Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset shall be capitalised and included in the cost of fixed asset. Expenditure in the

nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is for less than a year, shall be charged off as Revenue Expenditure. However if the demarcation is difficult between Capital and Revenue Expenditure, one time expenses which exceeds 10% of the cost of specific Fixed Asset, subject to a minimum of Rs. 5000/- will be treated as Capital Expenditure and thus capitalised.

- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, shall be recorded at nominal value of Re. 1/-.
- d. Land acquired through purchase is recorded on the basis of aggregate of purchase price paid/ payable and other costs incidental to acquisition.
- e. Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes are priced at Re. 1/-. Where the ownership of the lands has not been transferred in favour of the ULB, but the land is in the permissive possession of the ULB, such lands should be included in the Register of Land with Re. 1/- as its value. However there should be a clear mention in the Register that in case the Govt. takes back the land at any point of time in future, reversal of entry shall be made in the Register of Lands. Cost of developing such vested lands, if any, should be booked under the sub-head 'Land'.
- f. Cost of land improvements such as levelling, filling or any other developmental activity is capitalised as a part of the cost of land.
- g. Statues and Heritage Assets - Statues and valuable works of art will be valued at the original cost and no Depreciation shall be charged thereon. In case, however, the original cost is not available or the items have been gifted to the ULB by some other person/ authorities, the value should be taken at Re 1/. Heritage buildings declared through Gazette Notification should be booked under this head and should be valued at book value/cost of the material date. No Depreciation should be charged on such buildings. In case, however the book value /cost of the material date is not available or the items have been gifted to the ULB by some other person/ authorities, the value should be taken at Re 1/-. Material date in this case would be the date of Gazette Notification. ”
- h. Parks and Playgrounds should be capitalized under two categories ,viz,
 - Land pertaining to Parks and Playgrounds including the cost of development of land that should be booked under 'Land'.
 - Other amenities to Parks and Playgrounds that should be capitalized under the sub-head 'Parks and Playgrounds' under the head 'Infrastructure assets'. However, any building /structures/ plant and machinery etc. constructed/ installed in the Parks and Playgrounds and used for other purposes should not be booked under the sub-head 'Parks and Playgrounds'. The same should be booked under the appropriate heads/ sub-heads of assets
- i. All lands that are under encroachment and belonging to the ULB and where it is not possible to have the land evacuated, the Board would decide about the % of provision to be made on the cost of land. If the encroachment is for more than 2 years, provision equal to ninety percent (90%) of the carrying amount should be made
- j. All assets costing less than Rs.5,000 (Rupees Five thousands) would be expensed / charged to Income & Expenditure Account in the year of purchase

- k. An increase in net book value arising on revaluation shall be credited to a reserve account under the Municipal fund as 'Revaluation Reserve Account'. A decrease in net book value arising on revaluation of fixed assets is charged to Income and Expenditure accounts.
- l. Revaluation of a class of assets shall not result in the net book value of that class being greater than the recoverable amount of the assets of that class.
- m. Revaluation reserve shall be reduced by transfer of equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.
- n. Method adopted for Depreciation of assets is straight-line method of Depreciation, except for Leasehold lands, which is amortised over its Leased life. Depreciation method adopted is same for assets acquired on finance Lease
- o. Useful life concept has to be applied on arriving at the rate of Depreciation. Useful life has to be determined either for individual assets or for a class of assets and rate of Depreciation thus arrived.
- p. All assets which have fully depreciated shall carry a book value of at least Re. 1/-
- q. Assets identified and evaluated technically as obsolete and held for disposal are to be stated at their net book value or estimated net realisable value, whichever is lower.
- r. Intangible assets of the ULB includes computer software, which shall be valued at cost plus cost of staff time and consultants costs incurred, in implementing the software, if any. It shall be capitalized, only when the intangible asset is developed, and which can be used by ULBs over a period of time to derive economic benefits from it. In case it is not so, the entire amount will be charged to revenue, in the year in which it is incurred. The intangible assets acquired shall be depreciated over a period of five years or useful life, whichever is earlier.
- s. If the ULB has taken a loan, or other borrowings for the construction of an asset or a group of assets, then the interest would be capitalised to that particular asset or the group of assets. If a particular loan cannot be identified for a specific asset, then capitalisation would be made at weighted average rate. The weighted average rate will be applicable after taking into consideration the period of completion/ building of assets and the amount invested in relation thereto.
- t. Borrowing cost includes
- Interest and commitment charges on the bank borrowings and other short term and long term borrowings
 - Amortisation of discounts or premiums related to the borrowings
- u. Capitalisation will take place when all the following conditions are satisfied.
- Expenditure for the construction or acquisition of the asset has been incurred.
 - Borrowing costs are being incurred during construction
 - The activities that are necessary to prepare the asset for its intended use or sale are in progress.
- v. Capitalisation of the borrowing cost shall cease when substantially all the activities that is necessary to prepare the asset for its intended use or sale is complete. An asset is normally

ready for its intended use or sale when its physical construction or production is complete even though the routine administrative work might still continue.

- w. Depreciation on assets on which government grant has been received, is calculated on the gross value of Fixed Asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the Depreciation charged on such assets
- x. Depreciation shall be provided at full rates for assets, which are purchased/ constructed before October 1 of an Accounting Year. Depreciation shall be provided at half the rates for assets, which are purchased/ constructed on or after October 1 of an Accounting Year.
- y. Depreciation shall be provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation shall be provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.
- z. Assets recorded in the register but not physically available shall be written off after a specified period as defined by the State/Municipal act or rules governing the ULBs. The authority levels for the respective State/Municipal act or rule shall also define authorising the write off. However the specified period shall not exceed five years.

3.19 **LEASE AND HIRE PURCHASE**

- a. Leasehold lands acquired by the ULB are taken as a part of the municipal asset at a total value payable as Lease charges over the entire Lease period and amortised equally over the Lease period.
- b. In case of other assets - Finance lease in the books of lessee
 - At the commencement of the lease term, finance leases shall be recorded as an asset and a liability. Such recognition shall be at an amount equal to the cost.
 - Finance lease payments shall be apportioned between the finance charge and the reduction of the outstanding liability. The finance charge shall be allocated as to produce a constant periodic rate of interest on the remaining balance of the liability for each of the period.
 - Depreciation on such assets shall be provided at the same rates as in case of owned assets.
- c. In case of other assets - Operating lease in the books of Lessor
 - Assets given under operating lease shall be accounted as own assets in the same manner similar to any other fixed assets owned and used by the ULB.
 - Lease income from operating leases shall be recognised as income on a straight-line basis over the lease term. Lease income shall be accrued on the respective due dates.
 - Any amount incurred that results in improvement or increase of the useful life of the assets under operating lease shall be capitalised as like any other asset used by the ULB for its own operations;
 - Depreciation on such assets shall be provided at the same rates as in case of owned assets.

- d. In case of other assets - Hire purchase in the books of buyer
- The purchase price shall be capitalised as the cost of fixed assets
 - Hire Purchase (HP) installments shall be apportioned between the finance charge and the reduction of the principal outstanding. The finance charge shall be allocated so as to produce a constant periodic rate of interest on the remaining balance of the liability;
 - The total amount of interest portion out of the 'HP Payable' shall be accounted by debiting to a control account under current assets. This amount will be adjusted on accounting of finance charges
 - The depreciation principle for assets purchased under HP should be consistent with that for owned assets.
- e. In case of other assets -Hire purchase in the books of seller
- The sale price (including the interest portion) shall be accounted as receivable from HP agreement;
 - HP installments shall be apportioned between the interest income and the reduction of the principal amount receivable (the finance income to be allocated so as to produce a constant periodic rate of interest on the remaining balance of the receivable);
 - The total amount of interest portion out of the 'HP Receivable' shall be accounted by crediting to a control account under current assets. This amount will be adjusted while accounting for finance charges

3.20 LOANS

- a. Interest/penal interest on loans shall be recognised as and when due. At period-ends, interest shall be accrued up to the date of the period-end.
- b. Interest / penal interest earned on loans given out of specific fund/grant shall be directly credited to the specific fund/grant account.
- c. Provision against bad and doubtful loans shall be made according to the provisioning principle of the ULB based on norms or guidelines issued by the state government in this regard.
- d. Any additional provision for loans outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the ULB.
- e. Write-offs of bad and doubtful loans shall be adjusted against the provisions made and to that extent, loan outstanding get reduced. In case of inadequate provisions, the write off shall be recognised as expenditure.

3.21 MUNICIPAL SCHOOL BOARD/ CRÈCHE

- a. Fees and fines received from primary schools/ crèche shall be recognised on actual receipt.
- b. Contribution receivable from other local bodies/ municipalities shall be recognised in the period in which they become due.

CHAPTER 4

CODIFICATION STRUCTURE & CHART OF ACCOUNTS

INTRODUCTION

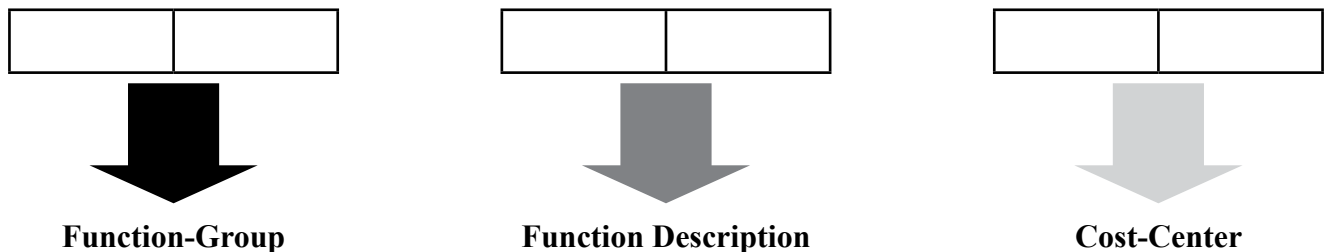
- 4.1 The structure of Chart of Accounts (CoA), as per National Municipal Accounts Manual, issued by Government of India, Ministry of Urban Development in November 2004, is being followed and is adopted as the structure of Chart of Accounts to be followed by all the ULBs in Jharkhand. The CoA as prescribed by the Ministry is divided into the following Heads
- Function
 - Functionary (Responsibility centre/Department)
 - Field (Geographical centre)
 - Funds
 - Accounting code
- 4.2 The Function code and Accounting code are mandatory whereas the Functionary, Field and Fund codes are optional.
- 4.3 In the State of Jharkhand, because the Functionary, Field and Fund codes have very limited applicability and taking into account the limited capacity of the ULBs, it is decided that only the mandatory codes i.e. Function and Accounting codes are followed in Jharkhand. The State Government might in future decide whether they would like to follow one or more of the optional codes.
- 4.4 The ULBs are not permitted to change the codes, except where permission has been provided, and it is compulsory to follow the prescribed coding structure.

OBJECTIVE

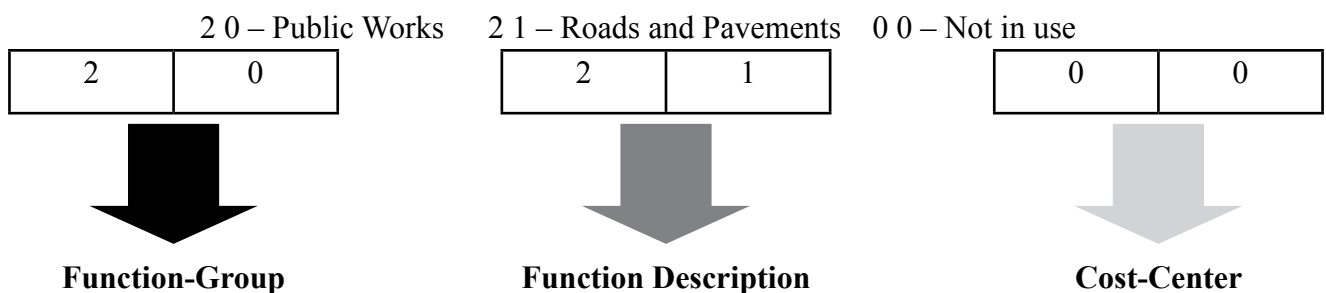
- 4.5 The various objectives of preparing a chart of accounts are
- To achieve uniformity in the operations of ULBs across Jharkhand
 - To facilitate the entry of transactions in a computerised environment
 - To act as a reference for the accounting transactions to be passed
 - To generate various MIS reports

STRUCTURE OF FUNCTION CODE

- 4.6 The function code of the ULBs shall have three levels within it. First level under this group represents various functions both obligatory and discretionary as per the Bihar Municipal Act, 1922 and The Bihar Municipal Accounts Rules, 1928 known as “Function Group”. Second Level in function would represent the particular type of service under a function, known as “Function Description” and third level will represent a particular cost centre, known as “Cost Centre”, which provides the service. Each level shall have a two-digit code. The present prescribed function code shall have function group and function description. The function code for cost centre are not prescribed at this stage, and they shall carry a zero-value.
- 4.7 The structure of the function code can be explained with the help of the following diagram



4.8 All transactions for Income/ Expenditure/ Asset/ Liability shall also be passed through the function code, i.e. after entering the Accounting code. Example - Expenditure on Repair and Maintenance - Roads and Pavements shall be shown under Roads and Pavements - Public works, which is one of the obligatory functions of the ULBs. The accounting code for the function code will be entered as follows:

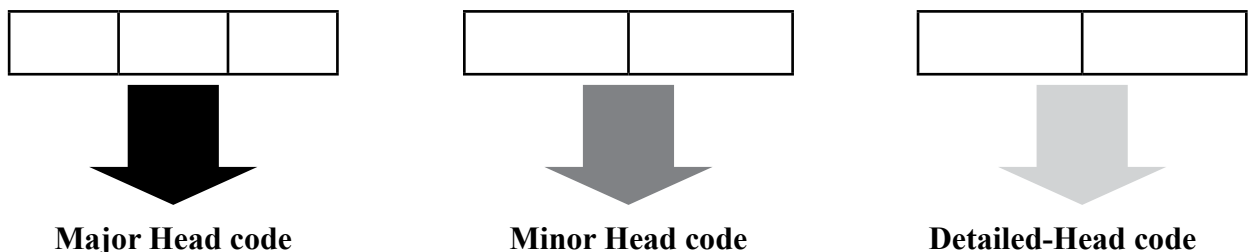


4.9 The detailed list of function codes is attached as Annexure 1.

STRUCTURE OF ACCOUNTING CODE

PRIMARY ACCOUNTING CODE

4.10 Each accounting code consists of seven digits. The Accounting code depicts –Major Head code, Minor head code and Detailed Head code. A Sub Head code between the Minor Head and Detailed Head is although prescribed, but will not be used currently.



4.11 Major Head code will be a three digit code; the first digit in the major head code will be an identification digit, (ID digit) which shall indicate the nature of the transaction.

- If the first digit is “1” , it would represent Revenue Income
- If the first digit is “2” ,it would represent Revenue Expenditure
- If the first digit is “3” ,it would represent Capital Receipts and Liabilities
- If the first digit is “4”, it would represent Capital Expenditure and Assets

4.12 The next two digits in the Major Head code would be the running serial number of the respective major head code. For example if the first digit is 1 i.e. Revenue Income, then the next two digits

would represent the different sources of Revenue Income i.e. Tax Revenue, Non – Tax Revenue, Assigned Revenues and Compensations, etc.

MINOR HEAD CODE

4.13 The minor head code is a two-digit code, representing further details of the major head code. As an example, if the Revenue Receipt is a Holding Tax income, it will be shown as follows:

1	Major Head (Identification ID digit)	Revenue Income
10	Major Head	Tax Revenue
01	Minor Head	Holding Tax

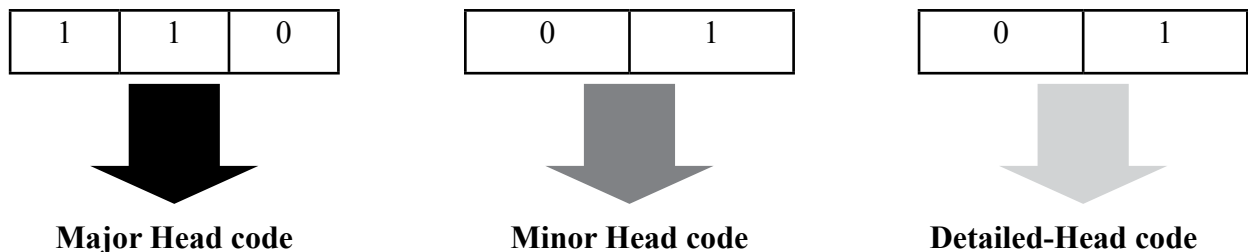
DETAILED HEAD CODE

4.14 The Detailed - Head code gives details of the Minor Head code. The Detailed - Head code is a two digits code starting from 01.

As an example, if the Revenue Receipt is a Holding Tax income from Residential buildings, it will be shown as follows:

1	Major Head	Revenue Income
10	Major Head	Tax Revenue
01	Minor Head	Holding Tax
01	Detailed Head	Residential Buildings

The following diagram illustrates operation of accounting codes for “Holding tax on residential buildings”.



4.15 List of Primary Accounting code is attached as Annexure-2

SECONDARY ACCOUNTING CODE

4.16 Secondary accounting code will reflect the subsidiary Ledgers and other analysis Ledgers. This will enable the ULBs for party-wise accounting. For example, the Contractors and Suppliers account can be maintained contractor wise at this level. A three-digit code is prescribed for the subsidiary Ledger of each control account. The use of secondary accounting code can be explained with the following illustration.

Bill received from Mr. X, a contractor and booked as liability under Contractor Payable

- 3 Major Head Capital Receipts and Liabilities
- 50 Major Head Other Liabilities
- 10 Minor Head Creditors
- 02 Detailed Head Contractors

3	5	0
---	---	---



Major Head

1	0
---	---



Minor Head

0	2
---	---



Detailed Head

Secondary accounting code

3	5	0
---	---	---

The secondary accounting code 001 can be used for payable to a particular contractor, say Mr. X.

IDENTIFICATION CODE FOR ULB

4.17 The chart of Accounts will be same for all ULB’s across Jharkhand. Thus, each ULB will have a unique identification code for itself, which shall be in the following format.

--	--



State Code

--	--



District Code

--



Category

--	--

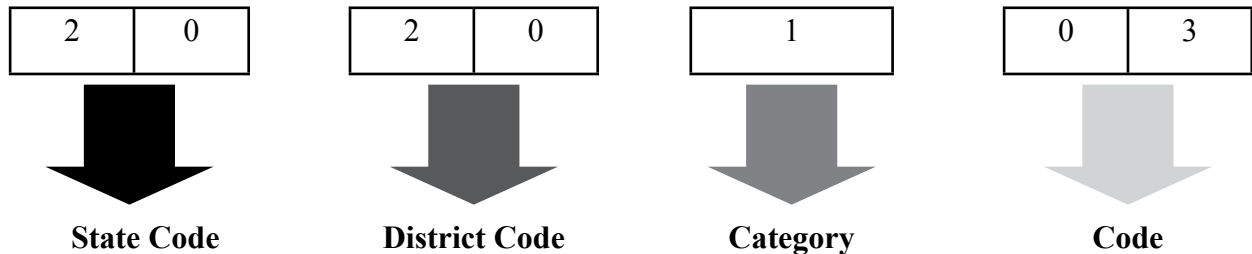


Code

4.18 The state code will be same for all ULBs i.e. 20, State code for Jharkhand. The district code would denote the district in which the ULBs are located. The category code would denote whether it is a Municipal Corporation, Nagar Parshad, Municipality/Panchayat, and NAC. The Code would denote the code for each ULB. The State Code will be 20 for all ULBs. The District Code will be as per the census codes. The Category codes will be 1,2,3 and 4 respectively for Municipal Corporation, Nagar Parshad, Municipality/Panchayat and NAC. The detailed identification code for each ULB will be as per the ULBs in each category.

4.19 The use of the identification code is illustrated by the following illustration .The following illustration gives the Accounting code for Ranchi Municipal Corporation.

- 20 State Code Jharkhand
- 20 District Code Ranchi
- 1 Category Code Municipal Corporation
- 03 Code Ranchi Municipal Corporation



PROCEDURE FOR THE CHANGE IN THE CHART OF ACCOUNTS

FUNCTION CODE

- 4.20 The function group codes can be changed/ added only at the National level. Any requirement for an addition to Function Group head shall be requested by the States to the Ministry of Urban Development. The committee set up by the Ministry in this regard can add new heads under Function Group.
- 4.21 State government can add functional description code. All additions made shall be intimated to the committee.
- 4.22 The ULBs may send in their requests for additions in the Function code to the Urban Development Department.

PRIMARY ACCOUNTING CODE

- 4.23 The Major codes can be changed/ added only at the National Level. Any requirement for an addition to Major Head shall be requested by the States to the Ministry of Urban Development. The committee set up by the Ministry in this regard can add new heads under Major Head Code.
- 4.24 Any addition to the Minor heads can be done by the State government. The State Government shall intimate all additions to the committee. If the ULBs want to make any change in the Minor Heads, they should request the same to the Urban Development Department or any other authority as may be authorized by Urban Development Department and only with prior approval they can be changed.
- 4.25 The detailed heads prescribed are mandatory for all ULBs. The ULBs can add the new detailed heads (From 51-99) after pre-approval of the Urban Development Department. The Urban Development Department or any other authority as may be authorized by the Urban Development Department, will review the requests from various ULBs and if consider appropriate, may prescribe it uniformly across all ULBs (Detailed codes 01-50).

SECONDARY ACCOUNTING CODE

- 4.26 The ULBs will have to develop their own secondary accounting codes and use it for party-wise accounting.

FORMAT FOR CHANGE REQUEST FORM

- 4.27 This Form shall be used by ULBs for sending their requests to Urban Development Department or any other authority as may be authorized by Urban Development Department for any addition/ change in the accounting codes.

Name of ULB	Change request no

Name of the person requesting change	Date

Detail of Codes to be amended		
Group Reference	Code Reference	Description

Detail of Codes to be amended		
Group Reference	Code Reference	Description

Change Requested (Reason for change and codes to be added/ amended)

FORMAT FOR CHANGE AUTHORISED FORM

4.28 This form shall be used by the Urban Development Department, or any other authority as may be authorized by Urban Development Department, to authorize the change requested by ULBs.

Change request no	Name of ULB

Change Request viewed by

Same number as change request number

Comment

Signature	Date

Authorization

Change Request Authorized by

Comments

Accepted
Rejected

Signature	
Date	

CHART OF ACCOUNTS***Function Codes***

Group		Description		Cost-Center		Description
0	0	0	0	0	0	<i>General Administration</i>
0	0	0	1	0	0	Municipal Body (For example Mayor, Chairman, Executive Of- ficer etc.)
0	0	0	2	0	0	Administration (For example General Admin, Public Relation etc.)
0	0	0	3	0	0	Finance, Accounts, Audit
0	0	0	4	0	0	Election
0	0	0	5	0	0	Record Room
0	0	0	6	0	0	Estate
0	0	0	7	0	0	Stores & Purchase
0	0	0	8	0	0	Workshop
0	0	0	9	0	0	Census
1	0	0	0	0	0	<i>Planning & Regulations</i>
1	0	1	1	0	0	City and Town Planning
1	0	1	2	0	0	Building Regulation
1	0	1	3	0	0	Economic Planning
1	0	1	4	0	0	Encroachment Removal
1	0	1	5	0	0	Trade License/Regulations
2	0	0	0	0	0	<i>Public Works</i>
2	0	2	1	0	0	Roads and Pavement
2	0	2	2	0	0	Bridges and Flyovers
2	0	2	3	0	0	Subways and Causeways
2	0	2	4	0	0	Street Lighting
2	0	2	5	0	0	Storm water Drains
2	0	2	6	0	0	Traffic Signals
2	0	2	7	0	0	Guest Houses
3	0	0	0	0	0	<i>Health</i>
3	0	3	1	0	0	Public Health (For example Immunisation, Polio)
3	0	3	2	0	0	Epidemic/Prevention Control (For example Malaria Control)
3	0	3	3	0	0	Family Planning
3	0	3	4	0	0	Primary Health Care
3	0	3	5	0	0	Hospital Services
3	0	3	6	0	0	Burial and Cremations
3	0	3	7	0	0	Vital Statistics
3	0	3	8	0	0	Prevention of Food Adulteration

Group		Description		Cost-Center		Description
3	0	3	9	0	0	Ambulance/Hearse Services
4	0	0	0	0	0	<i>Sanitation and Solid Management</i>
4	0	4	1	0	0	Solid Waste Management
4	0	4	2	0	0	Public Convenience
4	0	4	3	0	0	Veterinary Services
4	0	4	4	0	0	Cattle Pounding
4	0	4	5	0	0	Slaughter Houses
5	0	0	0	0	0	<i>Civic Amenities</i>
5	0	5	1	0	0	Water Supply
5	0	5	2	0	0	Sewerage
5	0	5	3	0	0	Fire Services
5	0	5	4	0	0	Arts and Culture
5	0	5	5	0	0	Community/Marriage Centers
5	0	5	6	0	0	Amusement
5	0	5	7	0	0	Museums
5	0	5	8	0	0	Municipal Markets
6	0	0	0	0	0	<i>Urban Forestry</i>
6	0	6	1	0	0	Parks, Gardens
6	0	6	2	0	0	Play Grounds
6	0	6	3	0	0	Lakes and Ponds
6	0	6	4	0	0	Urban Forestry
6	0	6	5	0	0	Environment Conservation
6	0	6	6	0	0	Zoos
7	0	0	0	0	0	<i>Urban Poverty Alleviation and Social Welfare</i>
7	0	7	1	0	0	Welfare of Woman
7	0	7	2	0	0	Welfare of Children
7	0	7	3	0	0	Welfare of Aged
7	0	7	4	0	0	Welfare of Handicapped
7	0	7	5	0	0	Welfare of SC/ST/OBC
7	0	7	6	0	0	Slum Improvements
7	0	7	7	0	0	Housing
7	0	7	8	0	0	Urban Poverty Alleviation
7	0	7	9	0	0	Others
8	0	0	0	0	0	<i>Other Services</i>
8	0	8	1	0	0	Electricity
8	0	8	2	0	0	Education
8	0	8	3	0	0	Transportation

Group		Description		Cost-Center		Description
8	0	8	4	0	0	Facility for pilgrims
9	0	0	0	0	0	<i>Revenues</i>
9	0	9	1	0	0	Holding Taxes
9	0	9	2	0	0	Octroi/Entry Cess
9	0	9	3	0	0	Advertisement Tax
9	0	9	4	0	0	Professional Tax
9	0	9	5	0	0	Tax on Animals
9	0	9	6	0	0	Tax on Vehicles
9	0	9	7	0	0	Toll
9	0	9	8	0	0	Blank
9	0	9	9	0	0	Other Taxes

Primary Accounting Code

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
1	1	0	0	0	0	Tax Revenue	I-1
1	1	0	0	1	0	<i>Holding Tax</i>	
1	1	0	0	1	0	1	Holding tax from Residential buildings
1	1	0	0	1	0	2	Holding tax from Commercial buildings
1	1	0	0	1	0	3	Holding tax on State Government buildings
1	1	0	0	1	0	4	Service charges in Lieu of Holding tax on Central government Buildings
1	1	0	0	1	0	5	Holding tax on the Closed and Sick industries
1	1	0	0	1	0	6	Holding tax on industries under litigation
1	1	0	0	1	0	7	Surcharge on Holding tax
1	1	0	0	1	0	8	The detailed Head codes from 08-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	1	0	0	1	9	9	
1	1	0	0	2	0	<i>Water tax</i>	
1	1	0	0	2	0	1	Water tax on Residential buildings
1	1	0	0	2	0	2	Water tax on Commercial buildings
1	1	0	0	2	0	3	Water tax on State Government buildings
1	1	0	0	2	0	4	Water tax on the Closed and Sick industries
1	1	0	0	2	0	5	Water tax on industries under litigation or dispute

Major Head		Minor Head			Detail Head		Description	Schedule Reference No
1	1	0	0	2	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	0	2	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>3</i>	<i>0</i>	<i>0</i>	<i>Sewerage tax</i>	
1	1	0	0	3	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	0	3	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>4</i>	<i>0</i>	<i>0</i>	<i>Conservancy tax / Latrine tax</i>	
1	1	0	0	4	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	0	4	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>5</i>	<i>0</i>	<i>0</i>	<i>Lighting tax</i>	
1	1	0	0	5	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	0	5	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>6</i>	<i>0</i>	<i>0</i>	<i>Education tax</i>	
1	1	0	0	6	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	0	6	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>7</i>	<i>0</i>	<i>0</i>	<i>Vehicle tax</i>	
1	1	0	0	7	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	0	7	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>8</i>	<i>0</i>	<i>0</i>	<i>Tax on Animals</i>	
1	1	0	0	8	0	1	Tax on Dogs	
1	1	0	0	8	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	0	8	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>9</i>	<i>0</i>	<i>0</i>	<i>Electricity tax</i>	
1	1	0	0	9	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	0	9	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Professional tax</i>	
1	1	0	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	1	0	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>Advertisement tax</i>	
1	1	0	1	1	0	1	Advertisement tax -Land hoarding	
1	1	0	1	1	0	2	Advertisement tax -Bus Shelter	
1	1	0	1	1	0	3	Advertisement tax -Neon, signs and shops	
1	1	0	1	1	0	4	Advertisement tax on Pvt land holdings	
1	1	0	1	1	0	5	Advertisement tax on toilets	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
1	1	0	1	1	0	6	Advertisement tax on traffic signals, Police booths, Umbrellas	
1	1	0	1	1	0	7	Advertisement tax on Footpaths, railing Poles, etc	
1	1	0	1	1	0	8	Advertisement tax on tree guards	
1	1	0	1	1	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	1	1	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>1</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>Pilgrimage tax</i>	
1	1	0	1	2	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	1	2	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>5</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>Octroi and toll</i>	
1	1	0	5	1	0	1	The detailed Head codes from 01-25, shall be provided by UDD, detailed head codes from 26-50- can be used by ULBs after approval from UDD, for different sources of Octroi	
1	1	0	5	1	5	0		
1	1	0	5	1	5	1	The detailed Head codes from 51-75, shall be provided by UDD, detailed head codes from 76-99- can be used by ULBs after approval from UDD, for different sources of Toll	
1	1	0	5	1	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>5</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>Cess</i>	
1	1	0	5	2	0	1	Education Cess	
1	1	0	5	2	0	2	Employment Cess	
1	1	0	5	2	0	3	Health Cess	
1	1	0	5	2	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	5	2	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>8</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Other Taxes</i>	
1	1	0	8	0	0	1	Tax on Carriage and Carts	
1	1	0	8	0	0	2	Building tax	
1	1	0	8	0	0	3	Drainage tax	
1	1	0	8	0	0	4	Special sanitary tax	
1	1	0	8	0	0	5	Cycle Tax	
1	1	0	8	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	1	0	8	0	9	9		
<i>1</i>	<i>1</i>	<i>0</i>	<i>9</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Tax Remissions and Refunds</i>	
1	1	0	9	0	0	1	Holding Tax	
1	1	0	9	0	0	2	Water Tax	
1	1	0	9	0	0	3	Sewerage Tax	
1	1	0	9	0	0	4	Conservancy Tax /Latrine Tax	
1	1	0	9	0	0	5	Lighting tax	
1	1	0	9	0	0	6	Education Tax	
1	1	0	9	0	0	7	Vehicle Tax	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
1	1	0	9	0	0	8	Tax on Animals
1	1	0	9	0	0	9	Electricity Tax
1	1	0	9	0	1	0	Professional Tax
1	1	0	9	0	1	1	Advertisement Tax
1	1	0	9	0	1	2	Pilgrimage Tax
1	1	0	9	0	5	1	Octroi and toll
1	1	0	9	0	8	0	Other Taxes
1	1	0	9	0	X	X	The Blank detailed Head codes from can be used for Different other sources of Tax remission and refunds, not described above. These detailed codes shall be prescribed by UDD
1	1	0	9	0	X	X	
1	2	0	0	0	0	0	Assigned Revenues and Compensations
<i>I</i>	<i>2</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Taxes and Duties Collected by others</i>
1	2	0	1	0	0	1	Entertainment tax
1	2	0	1	0	0	2	Duty on Transfer of Properties
1	2	0	1	0	0	3	Motor vehicle tax
1	2	0	1	0	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	2	0	1	0	9	9	
<i>I</i>	<i>2</i>	<i>0</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Compensation in lieu of Taxes/Duties</i>
1	2	0	2	0	0	1	Compensation in lieu of Octroi
1	2	0	2	0	0	2	Motor vehicle tax
1	2	0	2	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	2	0	2	0	9	9	
<i>I</i>	<i>2</i>	<i>0</i>	<i>3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Compensation in lieu of Concessions</i>
1	2	0	3	0	0	1	Holding Tax compensations due to concessions certain set of tax payers
1	2	0	3	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	2	0	3	0	9	9	
1	3	0	0	0	0	0	Rental Income from municipal properties
<i>I</i>	<i>3</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Rent From Civic Amenities</i>
1	3	0	1	0	0	1	Rent from Markets
1	3	0	1	0	0	2	Rent from Shopping Complexes
1	3	0	1	0	0	3	Rent from Auditoriums
1	3	0	1	0	0	4	Rent from Art Galleries
1	3	0	1	0	0	5	Rental Income from Marriage halls, community centers
1	3	0	1	0	0	6	Rental Income from Playgrounds
1	3	0	1	0	0	7	Rental Income from Nurseries

I-2

I-3

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
1	3	0	1	0	0	8	The detailed Head codes from 08-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	3	0	1	0	9	9		
<i>I</i>	<i>3</i>	<i>0</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Rent from office Buildings</i>	
1	3	0	2	0	0	1	Rent from employee quarters	
1	3	0	2	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	3	0	2	0	9	9		
<i>I</i>	<i>3</i>	<i>0</i>	<i>3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Rent from Guest Houses</i>	
1	3	0	3	0	0	1	Rent from Guest Houses	
1	3	0	3	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	3	0	3	0	9	9		
<i>I</i>	<i>3</i>	<i>0</i>	<i>4</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Rent from lease of Lands</i>	
1	3	0	4	0	0	1	Rent from lease of Lands	
1	3	0	4	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	3	0	4	0	9	9		
<i>I</i>	<i>3</i>	<i>0</i>	<i>8</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Other Rents</i>	
1	3	0	8	0	0	1	Lease income from leasing out parking place	
1	3	0	8	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	3	0	8	0	9	9		
<i>I</i>	<i>3</i>	<i>0</i>	<i>9</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Rent remission and refunds</i>	
1	3	0	9	0	0	1	Rent From Civic Amenities	
1	3	0	9	0	0	2	Rent From office Buildings	
1	3	0	9	0	0	3	Rent From Guest Houses	
1	3	0	9	0	0	4	Rent from lease of Lands	
1	3	0	9	0	0	5	Other Rents	
1	3	0	9	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	3	0	9	0	9	9		
1	4	0	0	0	0	0	Fees and User charges	I-4
<i>I</i>	<i>4</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Empanelment and Registration Charges</i>	
1	4	0	1	0	0	1	Registration of Carts	
1	4	0	1	0	0	2	Registration of Contractors	
1	4	0	1	0	0	3	Registration of patients	
1	4	0	1	0	0	4	Registration of Professionals/Enlistment Fees	
1	4	0	1	0	0	5	Registration of Public Works contractors	
1	4	0	1	0	0	6	Cess Registration	
1	4	0	1	0	0	7	Registration Charges for school	
1	4	0	1	0	0	8	Registration on Dogs	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
1	4	0	1	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	1	0	9	9		
<i>1</i>	<i>4</i>	<i>0</i>	<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>Licensing Fees</i>	
1	4	0	1	1	0	1	Licensing Fees for D&O	
1	4	0	1	1	0	2	Licensing Fees for Hawkers	
1	4	0	1	1	0	3	Licensing Fees for Shops	
1	4	0	1	1	0	4	Licensing Fees for Bazaars	
1	4	0	1	1	0	5	Licensing Fees for Staff Quarters	
1	4	0	1	1	0	6	Licensing Fees for Plumbing	
1	4	0	1	1	0	7	Licensing Fees for Cattle Pounding	
1	4	0	1	1	0	8	Licensing Fees for Slaughtering	
1	4	0	1	1	0	9	Licensing Fees for Butchers and Traders of meat	
1	4	0	1	1	1	0	Licensing Fees for Poultry	
1	4	0	1	1	1	1	Licensing Fees for Fish Monger	
1	4	0	1	1	1	2	Licensing Fees for Hotels	
1	4	0	1	1	1	3	Licensing Fees for Cinema Halls	
1	4	0	1	1	1	4	Licensing Fees for Clinics	
1	4	0	1	1	1	5	Licensing Fees for use of premises for non-residential purposes	
1	4	0	1	1	1	6	Licensing Fee for Offensive & Dangerous Trades	
1	4	0	1	1	1	7	The detailed Head codes from 17-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	1	1	9	9		
<i>1</i>	<i>4</i>	<i>0</i>	<i>1</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>Fees for Grant of Permit</i>	
1	4	0	1	2	0	1	Transits Permit	
1	4	0	1	2	0	2	Escort Permit	
1	4	0	1	2	0	3	Lay-out permit	
1	4	0	1	2	0	4	Sub-division permit fees	
1	4	0	1	2	0	5	Plan Sanction fees	
1	4	0	1	2	0	6	The detailed Head codes from 6-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	1	2	9	9		
<i>1</i>	<i>4</i>	<i>0</i>	<i>1</i>	<i>3</i>	<i>0</i>	<i>0</i>	<i>Fees for Certificate or Extract</i>	
1	4	0	1	3	0	1	Fees for Copying	
1	4	0	1	3	0	2	Birth and Death certificate fees	
1	4	0	1	3	0	3	Occupancy Certificate	
1	4	0	1	3	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	1	3	9	9		

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
<i>I</i>	<i>4</i>	<i>0</i>	<i>1</i>	<i>4</i>	<i>0</i>	<i>0</i>	<i>Development Charges</i>
1	4	0	1	4	0	1	Development fees
1	4	0	1	4	0	2	Betterment fees
1	4	0	1	4	0	3	Demolition Charges
1	4	0	1	4	0	4	Open space contribution fees
1	4	0	1	4	0	5	Parking fees
1	4	0	1	4	0	6	Site Clearance Fees
1	4	0	1	4	0	7	Vacant Site Service Charge
1	4	0	1	4	0	8	The detailed Head codes from 08-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	4	0	1	4	9	9	
<i>I</i>	<i>4</i>	<i>0</i>	<i>1</i>	<i>5</i>	<i>0</i>	<i>0</i>	<i>Regularization Fees</i>
1	4	0	1	5	0	1	Encroachment fees
1	4	0	1	5	0	2	Regularization Fees
1	4	0	1	5	0	3	Conversion Charges from Leasehold Holding to Freehold land
1	4	0	1	5	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	4	0	1	5	9	9	
<i>I</i>	<i>4</i>	<i>0</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Penalties and Fines</i>
1	4	0	2	0	0	1	Octroi
1	4	0	2	0	0	2	Cess
1	4	0	2	0	0	3	Penalties and Fines under the Bihar Municipal Act
1	4	0	2	0	0	4	Penalties and Fines under Other Acts
1	4	0	2	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	4	0	2	0	9	9	
<i>I</i>	<i>4</i>	<i>0</i>	<i>4</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Other Fees</i>
1	4	0	4	0	0	1	Advertisement Fees
1	4	0	4	0	0	2	Tuition Fees
1	4	0	4	0	0	3	Sports Fees
1	4	0	4	0	0	4	Library Fees
1	4	0	4	0	0	5	Survey fees
1	4	0	4	0	0	6	House Connection for Water
1	4	0	4	0	0	7	Disconnection fees
1	4	0	4	0	0	8	Notice fees
1	4	0	4	0	0	9	Warrant fees
1	4	0	4	0	1	0	Mutation Fees
1	4	0	4	0	1	1	Holding transfer fees
1	4	0	4	0	1	2	Erection of building fees

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
1	4	0	4	0	1	3	Admission Fees-Education	
1	4	0	4	0	1	4	Building/Development Fees	
1	4	0	4	0	1	5	House Connection for Sewerage	
1	4	0	4	0	1	6	Mooring of Vessels	
1	4	0	4	0	1	7	The detailed Head codes from 17-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	4	0	9	9		
<i>I</i>	<i>4</i>	<i>0</i>	<i>5</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>User Charges</i>	
1	4	0	5	0	0	1	Sale of medicines in Hospitals	
1	4	0	5	0	0	2	Examination Charges in hospitals	
1	4	0	5	0	0	3	Ambulance Charges	
1	4	0	5	0	0	4	Funeral Van Services	
1	4	0	5	0	0	5	Garbage Collection Fees	
1	4	0	5	0	0	6	Littering and Debris Collection Fees	
1	4	0	5	0	0	7	Septic tank Clearance Charges	
1	4	0	5	0	0	8	Sewerage clearance charges	
1	4	0	5	0	0	9	Crematorium Charges	
1	4	0	5	0	1	0	Burial Ground Charges	
1	4	0	5	0	1	1	Charges for Pay and Use toilets	
1	4	0	5	0	1	2	Water Fees	
1	4	0	5	0	1	3	Ferrule Clearance Charges	
1	4	0	5	0	1	4	Sale Of electricity	
1	4	0	5	0	1	5	Supply of extra water/Special water supply/water tanker	
1	4	0	5	0	1	6	Meter Rent for water Supply	
1	4	0	5	0	1	7	Connection -charges , Electricity	
1	4	0	5	0	1	8	Meter-Rent Electricity	
1	4	0	5	0	1	9	Fire Extinguishing charges	
1	4	0	5	0	2	0	Lightening Charges	
1	4	0	5	0	2	1	Parking fees	
1	4	0	5	0	2	2	Sewerage Blockage and Sewerage inspection fees	
1	4	0	5	0	2	3	Supply of VATS	
1	4	0	5	0	2	4	The detailed Head codes from 24-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	5	0	9	9		
<i>I</i>	<i>4</i>	<i>0</i>	<i>6</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Entry Fees</i>	
1	4	0	6	0	0	1	Park Entrance Fees	
1	4	0	6	0	0	2	Entry Fees for Play grounds	
1	4	0	6	0	0	3	Entry fees for swimming pool	
1	4	0	6	0	0	4	Entry Fees for Zoo	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
1	4	0	6	0	0	5	Entry Fees for Museum	
1	4	0	6	0	0	6	Entry Fees for Library	
1	4	0	6	0	0	7	Entry Fees for Parking Lots	
1	4	0	6	0	0	8	The detailed Head codes from 08-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	6	0	9	9		
<i>I</i>	<i>4</i>	<i>0</i>	<i>7</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Service/Administrative Charges</i>	
1	4	0	7	0	0	1	Service Charges	
1	4	0	7	0	0	2	Percentage on Deposit Works	
1	4	0	7	0	0	3	Plan Preparation charges	
1	4	0	7	0	0	4	Road Damage Recovery	
1	4	0	7	0	0	5	Stacking Fees	
1	4	0	7	0	0	6	Rebate from state government	
1	4	0	7	0	0	7	Recoveries for filling up Low land	
1	4	0	7	0	0	8	Slaughtering Fees	
1	4	0	7	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	7	0	9	9		
<i>I</i>	<i>4</i>	<i>0</i>	<i>8</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Other Charges</i>	
1	4	0	8	0	0	1	Fees on Congregations	
1	4	0	8	0	0	2	Levy on Tourists	
1	4	0	8	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	8	0	9	9		
<i>I</i>	<i>4</i>	<i>0</i>	<i>9</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Fees Remission and Refund</i>	
1	4	0	9	0	0	1	Empanelment and Registration Charges	
1	4	0	9	0	0	2	Licensing Fees	
1	4	0	9	0	0	3	Water Fees	
1	4	0	9	0	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	4	0	9	0	9	9		
1	5	0	0	0	0	0	Sale and Hire Charges	I-5
<i>I</i>	<i>5</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Sale of Products</i>	
1	5	0	1	0	0	1	Sale of Tree Guards	
1	5	0	1	0	0	2	Sale of garbage	
1	5	0	1	0	0	3	Sale of Manure	
1	5	0	1	0	0	4	Sale of rubbish	
1	5	0	1	0	0	5	Sale of Compost	
1	5	0	1	0	0	6	Sale of Trees	
1	5	0	1	0	0	7	Sale of Flowers	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
1	5	0	1	0	0	8	Sale of Fruits	
1	5	0	1	0	0	9	Sale of Nursery Plants	
1	5	0	1	0	1	0	Sale of Grass	
1	5	0	1	0	1	1	The detailed Head codes from 11-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	5	0	1	0	9	9		
<i>1</i>	<i>5</i>	<i>0</i>	<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>Sale of Forms and Publications</i>	
1	5	0	1	1	0	1	Sale of Tender Forms	
1	5	0	1	1	0	2	Sale of Maps	
1	5	0	1	1	0	3	Food license Form	
1	5	0	1	1	0	4	Non-Residential Form	
1	5	0	1	1	0	5	Sale Permission Form	
1	5	0	1	1	0	6	Tax Review Form	
1	5	0	1	1	0	7	Water connection Application Form	
1	5	0	1	1	0	8	Birth Certificate Form	
1	5	0	1	1	0	9	Death certificate Form	
1	5	0	1	1	1	0	Provisional certificate Form	
1	5	0	1	1	1	1	Clearance of septic tank Form	
1	5	0	1	1	1	2	The detailed Head codes from 12-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	5	0	1	1	9	9		
<i>1</i>	<i>5</i>	<i>0</i>	<i>1</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>Sale of Stores and Spares</i>	
1	5	0	1	2	0	1	Obsolete Stores	
1	5	0	1	2	0	2	Obsolete assets	
1	5	0	1	2	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	5	0	1	2	9	9		
<i>1</i>	<i>5</i>	<i>0</i>	<i>3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Sale of Others</i>	
1	5	0	3	0	0	1	Sale of Old newspapers	
1	5	0	3	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	5	0	3	0	9	9		
<i>1</i>	<i>5</i>	<i>0</i>	<i>4</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Hire Charges for Vehicles</i>	
1	5	0	4	0	0	1	Hire Charges for Bus	
1	5	0	4	0	0	2	Hire charges of ambulance	
1	5	0	4	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	5	0	4	0	9	9		
<i>1</i>	<i>5</i>	<i>0</i>	<i>4</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>Hire Charges on Equipments</i>	
1	5	0	4	1	0	1	Hire Charges for rollers	
1	5	0	4	1	0	2	Hire Charges for tools and Equipments	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
1	5	0	4	2	0	3	Hire Charges for Medical Equipments	
1	5	0	4	2	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	5	0	4	2	9	9		
1	6	0	0	0	0	0	Revenue Grants, Contributions and Subsidies	I-6
<i>1</i>	<i>6</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Revenue Grant</i>	
1	6	0	1	0	0	1	Salary Grant	
1	6	0	1	0	0	2	Pension relief Grant	
1	6	0	1	0	0	3	Fixed Grant	
1	6	0	1	0	0	4	Revenue Deficit Grant	
1	6	0	1	0	0	5	Education Grant	
1	6	0	1	0	0	6	Ways and Means assistance	
1	6	0	1	0	0	7	Road Development Grants	
1	6	0	1	0	0	8	Family Welfare Grants	
1	6	0	1	0	0	9	Census Grant	
1	6	0	1	0	1	0	Revenue Grants from Government Agencies	
1	6	0	1	0	1	1	Revenue Grant from Financial Institutions	
1	6	0	1	0	1	2	Revenue Grant from Welfare Bodies	
1	6	0	1	0	1	3	Revenue Grant from International Organizations	
1	6	0	1	0	1	4	The detailed Head codes from 14-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	6	0	1	0	9	9		
<i>1</i>	<i>6</i>	<i>0</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Re-imburement of expenses</i>	
1	6	0	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	6	0	2	0	9	9		
<i>1</i>	<i>6</i>	<i>0</i>	<i>3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Contribution towards Schemes</i>	
1	6	0	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	6	0	3	0	9	9		
<i>1</i>	<i>6</i>	<i>0</i>	<i>4</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Contribution towards Assets</i>	
1	6	0	4	0	1	1	Contribution towards fixed assets	
1	7	0	0	0	0	0	Income from Investments	I-7
<i>1</i>	<i>7</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Interest</i>	
1	7	0	1	0	0	1	Interest from fixed Deposits	
1	7	0	1	0	0	2	Interest on Government deposits	
1	7	0	1	0	0	3	Interest on Post office deposits	
1	7	0	1	0	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	7	0	1	0	9	9		

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
1	7	0	2	0	0	<i>Dividend</i>	
1	7	0	2	0	0	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	7	0	2	0	9		
1	7	0	3	0	0	<i>Income from projects taken on commercial basis</i>	
1	7	0	3	0	0	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	7	0	3	0	9		
1	7	0	4	0	0	<i>Profit on sale of Investments</i>	
1	7	0	4	0	0	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	7	0	4	0	9		
1	7	0	8	0	0	<i>Other income from Investments</i>	
1	7	0	8	0	0	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	7	0	8	0	9		
1	7	1	0	0	0	Interest Earned	I-8
1	7	1	1	0	0	<i>Interest from Bank Accounts</i>	
1	7	1	1	0	0	The detailed Head codes from 01-99, shall be used by ULBs for interest from different Bank Accounts	
1	7	1	1	0	9		
1	7	1	2	0	0	<i>Interest on Loans and advances to Employees</i>	
1	7	1	2	0	0	1	Interest on House building Loan/Advance
1	7	1	2	0	0	2	Interest on Conveyance Advance
1	7	1	2	0	0	3	Interest on Computer Loan/Advance
1	7	1	2	0	0	4	Interest on Festival Advance
1	7	1	2	0	0	5	Interest on vehicle advance
1	7	1	2	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	7	1	2	0	9	9	
1	7	1	3	0	0	<i>Interest on Loans and advances to others</i>	
1	7	1	3	0	0	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	7	1	3	0	9		9
1	7	1	8	0	0	<i>Other Interest</i>	
1	7	1	8	0	0	1	Interest on hire-purchases
1	7	1	8	0	0	2	Interest on Holding tax receivable
1	7	1	8	0	0	3	Interest on Water tax receivable

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
1	7	1	8	0	0	4	Interest on rental Income receivable
1	7	1	8	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	7	1	8	0	9	9	
1	8	0	0	0	0	0	Other Income
<i>1</i>	<i>8</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Deposits Forfeited</i>
1	8	0	1	0	0	1	Contractors
1	8	0	1	0	0	2	Suppliers
1	8	0	1	0	0	3	Water Supply Deposits
1	8	0	1	0	0	4	Rental Deposits
1	8	0	1	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	8	0	1	0	9	9	
<i>1</i>	<i>8</i>	<i>0</i>	<i>1</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>Lapsed Deposits</i>
1	8	0	1	1	0	1	Contractors
1	8	0	1	1	0	2	Suppliers
1	8	0	1	1	0	3	Water Supply Deposits
1	8	0	1	1	0	4	Rental Deposits
1	8	0	1	1	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	8	0	1	1	9	9	
<i>1</i>	<i>8</i>	<i>0</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Insurance Claim Recovery</i>
1	8	0	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
1	8	0	2	0	9	9	
<i>1</i>	<i>8</i>	<i>0</i>	<i>3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Profit on Disposal of fixed assets</i>
1	8	0	3	0	0	1	Land
1	8	0	3	0	0	2	Buildings
1	8	0	3	0	0	3	Roads and Bridges
1	8	0	3	0	0	4	Fly Over
1	8	0	3	0	0	5	Sewerage and Drainage
1	8	0	3	0	0	6	Water Ways
1	8	0	3	0	0	7	Plants and Machinery
1	8	0	3	0	0	8	Vehicles
1	8	0	3	0	0	9	Office and Other Equipments
1	8	0	3	0	1	0	Furniture, fixtures, fittings and electric Appliances
1	8	0	3	0	1	1	Intangible assets

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Major Head			Minor Head		Detail Head		Description	Schedule Reference No
1	8	0	3	0	1	2	The detailed Head codes from 12-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	8	0	3	0	9	9		
<i>I</i>	<i>8</i>	<i>0</i>	<i>4</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Recovery from employees</i>	
1	8	0	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	8	0	4	0	9	9		
<i>I</i>	<i>8</i>	<i>0</i>	<i>5</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Unclaimed Refund Payable/Liabilities Written back</i>	
1	8	0	5	0	0	1	Stale cheques	
1	8	0	5	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	8	0	5	0	9	9		
<i>I</i>	<i>8</i>	<i>0</i>	<i>6</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Excess Provisions written back</i>	
1	8	0	6	0	0	1	Provision written back on Holding tax	
1	8	0	6	0	0	2	Provision written back on Water tax	
1	8	0	6	0	0	3	Provision written back on Rental Income receivable	
1	8	0	6	0	0	4	Provision written back on Encroached Lands	
1	8	0	6	0	0	5	Provision written back for Depreciation	
1	8	0	6	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	8	0	6	0	9	9		
<i>I</i>	<i>8</i>	<i>0</i>	<i>8</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Miscellaneous Income</i>	
1	8	0	8	0	0	1	Income from T.V. Operators	
1	8	0	8	0	0	2	Realization Under Municipal act	
1	8	0	8	0	0	3	Realization Under Other Acts	
1	8	0	8	0	0	4	Fines Under Bihar Municipal Act,1922	
1	8	0	8	0	0	5	Fines Under Other Acts/Contracts	
1	8	0	8	0	0	6	Penalties Under Bihar Municipal Act,1922	
1	8	0	8	0	0	7	Penalties Under Other Acts/Contracts	
1	8	0	8	0	0	8	Recoveries on account of services Rendered to Private Individuals	
1	8	0	8	0	0	9	Bad debts recovered	
1	8	0	8	0	1	0	Sale of scrap and material	
1	8	0	8	0	1	1	Penalties/Damages from Contractors	
1	8	0	8	0	1	2	Penalties/Damages from Suppliers	
1	8	0	8	0	1	3	Recoveries from Contractors	
1	8	0	8	0	1	4	Recoveries from Suppliers	
1	8	0	8	0	1	5	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
1	8	0	8	0	9	9		

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
2	1	0	0	0	0	0	Establishment Expenses	I-10
2	1	0	1	0	0	0	<i>Salaries, Wages and Bonus</i>	
2	1	0	1	0	0	1	Basic Salary	
2	1	0	1	0	0	2	Dearness Allowance	
2	1	0	1	0	0	3	House rent allowance	
2	1	0	1	0	0	4	Medical Allowance	
2	1	0	1	0	0	5	Wages	
2	1	0	1	0	0	6	Ex-gratia	
2	1	0	1	0	0	7	Bonus	
2	1	0	1	0	0	8	Performance Bonus	
2	1	0	1	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	1	0	1	0	9	9		
2	1	0	2	0	0	0	<i>Benefits and Allowances</i>	
2	1	0	2	0	0	1	Over-time Allowance	
2	1	0	2	0	0	2	Leave travel Concession	
2	1	0	2	0	0	3	Medical Re-imbursement	
2	1	0	2	0	0	4	Tuition Fees	
2	1	0	2	0	0	5	Education Allowance	
2	1	0	2	0	0	6	Uniform to staff	
2	1	0	2	0	0	7	Compensation to staff	
2	1	0	2	0	0	8	Allowances to Chairman/Mayor/Executive Officer	
2	1	0	2	0	0	9	Allowances to Other board of councilors	
2	1	0	2	0	1	0	Honorarium to Corporators	
2	1	0	2	0	1	1	Staff Welfare Expenses	
2	1	0	2	0	1	2	Office Contingencies	
2	1	0	2	0	1	3	The detailed Head codes from 13-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	1	0	2	0	9	9		
2	1	0	3	0	0	0	<i>Pension</i>	
2	1	0	3	0	0	1	Pension	
2	1	0	3	0	0	2	Family Pension	
2	1	0	3	0	0	3	Pension Fund Contribution	
2	1	0	3	0	0	4	Pension contribution for deputation staff	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
2	1	0	3	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	1	0	3	0	9	9		
2	1	0	4	0	0	0	<i>Other Terminal and Retirement Benefits</i>	
2	1	0	4	0	0	1	Leave Encashment	
2	1	0	4	0	0	2	Leave Salary Contribution	
2	1	0	4	0	0	3	Leave salary Contribution for deputation staff	
2	1	0	4	0	0	4	Death cum Retirement gratuity	
2	1	0	4	0	0	5	Contribution to gratuity fund	
2	1	0	4	0	0	6	Contribution to PF Funds	
2	1	0	4	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	1	0	4	0	9	9		
2	2	0	0	0	0	0	Administrative Expenses	I-11
2	2	0	1	0	0	0	<i>Rent, Rates and Taxes</i>	
2	2	0	1	0	0	1	Office -Building rent	
2	2	0	1	0	0	2	Other rents	
2	2	0	1	0	0	3	Rates and taxes	
2	2	0	3	0	0	2	Travelling and Conveyance -Board of Councilors	
2	2	0	3	0	0	3	Travelling and Conveyance -Others	
2	2	0	3	0	0	4	Fuel	
2	2	0	3	0	0	5	Petrol and Diesel	
2	2	0	3	0	0	6	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	2	0	3	0	9	9		
2	2	0	4	0	0	0	<i>Insurance</i>	
2	2	0	4	0	0	1	Insurance-Vehicles	
2	2	0	4	0	0	2	Group Insurance scheme	
2	2	0	4	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	2	0	4	0	0	4		
2	2	0	5	0	0	0	<i>Audit-Fees</i>	
2	2	0	5	0	0	1	Internal Audit Fees	
2	2	0	5	0	0	2	Special Audit Fees	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
2	2	0	5	0	0	3	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
2	2	0	5	0	9	9	
2	2	0	5	1	0	0	<i>Legal Expenses</i>
2	2	0	5	1	0	1	Legal Fees
2	2	0	5	1	0	2	Cost of recoveries of tax revenue
2	2	0	5	1	0	3	Suit Compromises
2	2	0	5	1	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
2	2	0	5	1	9	9	
2	2	0	5	2	0	0	<i>Professional and other Fees</i>
2	2	0	5	2	0	1	Professional fees-Architecture
2	2	0	5	2	0	2	Professional fees-Engineer
2	2	0	5	2	0	3	Technical Fees
2	2	0	5	2	0	4	Consultancy Charges
2	2	0	5	2	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
2	2	0	5	2	9	9	
2	2	0	6	0	0	0	<i>Advertisement and Publicity</i>
2	2	0	6	0	0	1	Hospitality Expenses
2	2	0	6	0	0	2	Advertisement and Publicity
2	2	0	6	0	0	3	Seminar & Workshop
2	2	0	6	0	0	4	Cultural events
2	2	0	6	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
2	2	0	6	0	9	9	
2	2	0	6	1	0	0	<i>Membership and Subscriptions</i>
2	2	0	6	1	0	1	Professional Societies
2	2	0	6	1	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
2	2	0	6	1	9	9	
2	2	0	8	0	0	0	<i>Others</i>
2	2	0	8	0	0	1	Training Expenses
2	2	0	8	0	0	2	Cartage and Carriage Inward
2	2	0	8	0	0	3	Cartage and Carriage Outward
2	2	0	8	0	0	4	Assessment Charges

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
2	2	0	8	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	2	0	8	0	9	9		
2	3	0	0	0	0	0	Operation and Maintenance	I-12
2	3	0	1	0	0	0	<i>Power and Fuel</i>	
2	3	0	1	0	0	1	Electricity Expenses	
2	3	0	1	0	0	2	Diesel expenses	
2	3	0	1	0	0	3	Petrol expenses	
2	3	0	1	0	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	1	0	9	9		
2	3	0	2	0	0	0	<i>Bulk Purchases</i>	
2	3	0	2	0	0	1	Bulk Purchase of Electricity	
2	3	0	2	0	0	2	Bulk Purchase of Water	
2	3	0	2	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	2	0	9	9		
2	3	0	3	0	0	0	<i>Consumption of Stores</i>	
2	3	0	3	0	0	1	Central Store	
2	3	0	3	0	0	2	Engineering Store	
2	3	0	3	0	0	3	Auto Store	
2	3	0	3	0	0	4	Medical Store	
2	3	0	3	0	0	5	Health Store	
2	3	0	3	0	0	6	Stationary Store	
2	3	0	3	0	0	7	Storm water Store	
2	3	0	3	0	0	8	Drainage Store	
2	3	0	3	0	0	9	Sewerage Store	
2	3	0	3	0	1	0	Sanitary and Conservancy Store	
2	3	0	3	0	1	1	Water Supply Store	
2	3	0	3	0	1	2	Electricity Store	
2	3	0	3	0	1	3	Machinery Spares	
2	3	0	3	0	1	4	Linen and Furnishing	
2	3	0	3	0	1	5	Survey and Drawing Instruments	
2	3	0	3	0	1	6	Education Store	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
2	3	0	3	0	1	7	The detailed Head codes from 17-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	3	0	9	9		
2	3	0	4	0	0	0	<i>Hire-Charges</i>	
2	3	0	4	0	0	1	Hire-charges -Ambulance	
2	3	0	4	0	0	2	Hire -Charges-Road rollers	
2	3	0	4	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	4	0	9	9		
2	3	0	4	1	0	0	<i>Repair and Maintenance-Statues and Heritage Assets</i>	
2	3	0	4	1	0	1	The detailed Head codes from 01-25, shall be provided by UDD, detailed head codes from 26-50- can be used by ULBs after approval from UDD, for repair and Maintenance of different statues	
2	3	0	4	1	5	0		
2	3	0	4	1	5	1	The detailed Head codes from 51-75, shall be provided by UDD, detailed head codes from 76-99- can be used by ULBs after approval from UDD, for repair and Maintenance of different Heritage Assets	
2	3	0	4	1	9	9		
2	3	0	5	0	0	0	<i>Repair and Maintenance -Infrastructure Assets</i>	
2	3	0	5	0	0	1	Repair and Maintenance-Roads and Pavements	
2	3	0	5	0	0	2	Repair and Maintenance- Bridges and Flyovers	
2	3	0	5	0	0	3	Repair and Maintenance-Water Supply	
2	3	0	5	0	0	4	Repair and Maintenance-Sewerage and Drainage	
2	3	0	5	0	0	5	Repair and Maintenance-Street Light Posts	
2	3	0	5	0	0	6	Repair and Maintenance-Traffic Safety Devices	
2	3	0	5	0	0	7	Repair and Maintenance-Storm Water Drains	
2	3	0	5	0	0	8	Repair and Maintenance-Parks and Playgrounds	
2	3	0	5	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	5	0	9	9		
2	3	0	5	1	0	0	<i>Repair and Maintenance -Civic Amenities</i>	
2	3	0	5	1	0	1	Repair and Maintenance-Swimming Pools	
2	3	0	5	1	0	2	Repair and Maintenance-Stadium	
2	3	0	5	1	0	3	Repair and Maintenance –lakes	
2	3	0	5	1	0	4	Repair and Maintenance -Parking Lots	
2	3	0	5	1	0	5	Repair and Maintenance -Markets	
2	3	0	5	1	0	6	Repair and Maintenance -Public toilets	
2	3	0	5	1	0	7	Repair and Maintenance –Nursery	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
2	3	0	5	1	0	8	Repair and Maintenance -Play Materials	
2	3	0	5	1	0	9	Repair and Maintenance -Houses	
2	3	0	5	1	1	0	Repair and Maintenance –Hospitals	
2	3	0	5	1	1	1	Repair and Maintenance –Schools	
2	3	0	5	1	1	2	The detailed Head codes from 12-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	5	1	9	9		
2	3	0	5	2	0	0	<i>Repair and Maintenance -Buildings</i>	
2	3	0	5	2	0	1	Repair and Maintenance - Office Buildings	
2	3	0	5	2	0	2	Repair and Maintenance - Borough office Buildings	
2	3	0	5	2	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	5	2	9	9		
2	3	0	5	3	0	0	<i>Repair and Maintenance -Vehicles</i>	
2	3	0	5	3	0	1	Ambulances	
2	3	0	5	3	0	2	Buses	
2	3	0	5	3	0	3	Cars	
2	3	0	5	3	0	4	Jeeps	
2	3	0	5	3	0	5	Cranes	
2	3	0	5	3	0	6	Trucks	
2	3	0	5	3	0	7	Tankers	
2	3	0	5	3	0	8	Road-rollers	
2	3	0	5	3	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	5	3	9	9		
2	3	0	5	9	0	0	<i>Repair and Maintenance -Others</i>	
2	3	0	5	9	0	1	Repair and Maintenance-Furniture and Fixtures	
2	3	0	5	9	0	2	Repair and Maintenance-Electric Appliances	
2	3	0	5	9	0	3	Repair and Maintenance-Office equipment	
2	3	0	5	9	0	4	Repair and Maintenance-Survey and Drawing equipments	
2	3	0	5	9	0	5	Repair and Maintenance -Plant and Machinery	
2	3	0	5	9	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	5	9	9	9		
2	3	0	8	0	0	0	<i>Other operating and Maintenance expenses</i>	
2	3	0	8	0	0	1	Testing and Inspection expenses	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
2	3	0	8	0	0	2	Water Purification expenses	
2	3	0	8	0	0	3	Garbage Clearance expenses	
2	3	0	8	0	0	4	Patient food expenses	
2	3	0	8	0	0	5	Patient Laundry expenses	
2	3	0	8	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	3	0	8	0	9	9		
2	4	0	0	0	0	0	Interest and Finance Charges	I-13
2	4	0	1	0	0	0	<i>Interest on Loans from the Central Government</i>	
2	4	0	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	4	0	1	0	9	9		
2	4	0	2	0	0	0	<i>Interest on Loans from the State Government</i>	
2	4	0	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	4	0	2	0	9	9		
2	4	0	3	0	0	0	<i>Interest on Loans from the Government Bodies and associations</i>	
2	4	0	3	0	0	1	Interest on Loans from the State Government	
2	4	0	3	0	0	2	Interest on Loans from the Central Government	
2	4	0	3	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	4	0	3	0	9	9		
2	4	0	4	0	0	0	<i>Interest on Loans from International Agencies</i>	
2	4	0	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	4	0	4	0	9	9		
2	4	0	5	0	0	0	<i>Interest on Loans from Banks and other Financial Institutions</i>	
2	4	0	5	0	0	1	The detailed Head codes from 01-25, shall be provided by UDD, detailed head codes from 26-50 can be used by ULBs after approval from UDD, for interest on different loans from bank	
2	4	0	5	0	5	0		
2	4	0	5	0	5	1	The detailed Head codes from 51-75, shall be provided by UDD, detailed head codes from 76-99 can be used by ULBs after approval from UDD, for interest on different loans from Financial Institutions	
2	4	0	5	0	9	9		
2	4	0	6	0	0	0	<i>Other Interest</i>	
2	4	0	6	0	0	1	Interest on Leases	
2	4	0	6	0	0	2	Interest on Hire-Purchases	
2	4	0	6	0	0	3	Interest on Bonds	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
2	4	0	6	0	0	4	Interest on Debentures	
2	4	0	6	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	4	0	6	0	9	9		
2	4	0	7	0	0	0	<i>Bank Charges</i>	
2	4	0	7	0	0	1	The detailed Head codes from 01-99, shall be Used by ULBS for the bank charges on various bank accounts held by ULBs.	
2	4	0	7	0	9	9		
2	4	0	8	0	0	0	<i>Other Finance Expenses</i>	
2	4	0	8	0	0	1	Discount on Early/Prompt Payments	
2	4	0	8	0	0	2	Commitment charges	
2	4	0	8	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	4	0	8	0	9	9		
2	5	0	0	0	0	0	Programme Expenses	I-14
2	5	0	1	0	0	0	<i>Election Expenses</i>	
2	5	0	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	5	0	1	0	9	9		
2	5	0	2	0	0	0	<i>Own Programmes</i>	
2	5	0	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	5	0	2	0	9	9		
2	5	0	3	0	0	0	<i>Share in programme of others</i>	
2	5	0	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	5	0	3	0	9	9		
2	6	0	0	0	0	0	Revenue Grants, Contributions and Subsidies	I-15
2	6	0	1	0	0	0	<i>Grants</i>	
2	6	0	1	0	0	1	Central government	
2	6	0	1	0	0	2	State government	
2	6	0	1	0	0	3	Other Government Agencies	
2	6	0	1	0	0	4	Financial Institutions	
2	6	0	1	0	0	5	International Organizations	
2	6	0	1	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	6	0	1	0	9	9		
2	6	0	2	0	0	0	<i>Contributions</i>	
2	6	0	2	0	0	1	Central government	
2	6	0	2	0	0	2	State government	
2	6	0	2	0	0	3	Other Government Agencies	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
2	6	0	2	0	0	4	Financial Institutions	
2	6	0	2	0	0	5	International Organizations	
2	6	0	2	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	6	0	2	0	9	9		
2	6	0	3	0	0	0	<i>Subsidies</i>	
2	6	0	3	0	0	1	Central government	
2	6	0	3	0	0	2	State government	
2	6	0	3	0	0	3	Other Government Agencies	
2	6	0	3	0	0	4	Financial Institutions	
2	6	0	3	0	0	5	International Organizations	
2	6	0	3	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	6	0	3	0	9	9		
2	7	0	0	0	0	0	Provisions and write offs	I-16
2	7	0	1	0	0	0	<i>Provision For doubtful Receivables</i>	
2	7	0	1	0	0	1	Provision for doubtful receivables on Holding tax	
2	7	0	1	0	0	2	Provision for doubtful receivables on Water tax	
2	7	0	1	0	0	3	Provision for doubtful receivables on Fees and User Charges	
2	7	0	1	0	0	4	Provision for doubtful receivables on Rent	
2	7	0	1	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	0	1	0	9	9		
2	7	0	2	0	0	0	<i>Provision for Other Assets</i>	
2	7	0	2	0	0	1	Provision for Stores	
2	7	0	2	0	0	2	Provision for Fixed Assets	
2	7	0	2	0	0	3	Provision for Encroached Lands	
2	7	0	2	0	0	4	Provision for Investments	
2	7	0	2	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	0	2	0	9	9		
2	7	0	3	0	0	0	<i>Revenues Written Off</i>	
2	7	0	3	0	0	1	Holding Tax	
2	7	0	3	0	0	2	Water tax	
2	7	0	3	0	0	3	Rental Income	
2	7	0	3	0	0	4	Assigned Revenues	
2	7	0	3	0	0	5	Grants	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
2	7	0	3	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	0	3	0	9	9		
2	7	0	4	0	0	0	<i>Assets Written off</i>	
2	7	0	4	0	0	1	Buildings	
2	7	0	4	0	0	2	Roads and Bridges	
2	7	0	4	0	0	3	Sewerage and Drainage	
2	7	0	4	0	0	4	Waterways	
2	7	0	4	0	0	5	Public Lighting	
2	7	0	4	0	0	6	Plant and Machinery	
2	7	0	4	0	0	7	Vehicles	
2	7	0	4	0	0	8	Office and Other Equipment	
2	7	0	4	0	0	9	Furniture, Fixtures, Fittings and Electric Appliances	
2	7	0	4	0	1	0	The detailed Head codes from 10-25, shall be provided by UDD, detailed head codes from 26-50 can be used by ULBs after approval from UDD, for different assets written off.	
2	7	0	4	0	5	0		
2	7	0	4	0	5	1	The detailed Head codes from 51-75, shall be provided by UDD, detailed head codes from 76-99 can be used by ULBs after approval from UDD, for different Stores written off.	
2	7	0	4	0	9	9		
2	7	0	5	0	0	0	<i>Miscellaneous Expense Written off</i>	
2	7	0	5	0	0	1	Issue Expenses for Bonds	
2	7	0	5	0	0	2	Issue Expenses for Debenture	
2	7	0	5	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	0	5	0	9	9		
2	7	1	0	0	0	0	Miscellaneous Expenses	I-17
2	7	1	1	0	0	0	<i>Loss on Disposal of Assets</i>	
2	7	1	1	0	0	1	Buildings	
2	7	1	1	0	0	2	Parks and Play grounds	
2	7	1	1	0	0	3	Roads and Bridges	
2	7	1	1	0	0	4	Sewerage and Drainage	
2	7	1	1	0	0	5	Waterways	
2	7	1	1	0	0	6	Public Lighting	
2	7	1	1	0	0	7	Plant and Machinery	
2	7	1	1	0	0	8	Vehicles	
2	7	1	1	0	0	9	Office and Other Equipment	
2	7	1	1	0	1	0	Furniture, Fixtures, Fittings and Electric Appliances	

Major Head		Minor Head			Detail Head		Description	Schedule Reference No
2	7	1	1	0	1	1	The detailed Head codes from 11-25, shall be provided by UDD, detailed head codes from 26-50 can be used by ULBs after approval from UDD, for Loss on disposal of different assets.	
2	7	1	1	0	5	0		
2	7	1	1	0	5	1	The detailed Head codes from 51-75, shall be provided by UDD, detailed head codes from 76-99 can be used by ULBs after approval from UDD, for Loss on disposal of different stores.	
2	7	1	1	0	9	9		
2	7	1	2	0	0	0	<i>Loss on Disposal of Investments</i>	
2	7	1	2	0	0	1	The detailed Head codes from 01-25, shall be provided by UDD, detailed head codes from 26-50 can be used by ULBs after approval from UDD, for Loss on disposal of Long term Investments.	
2	7	1	2	0	5	0		
2	7	1	2	0	5	1	The detailed Head codes from 51-75, shall be provided by UDD, detailed head codes from 76-99 can be used by ULBs after approval from UDD, for Loss on disposal of Short term Investments	
2	7	1	2	0	9	9		
2	7	1	3	0	0	0	<i>Decline in Value of Investments</i>	
2	7	1	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	1	3	0	9	9		
2	7	2	0	0	0	0	Depreciation	
2	7	2	2	0	0	0	<i>Buildings</i>	
2	7	2	2	0	0	1	Office Building	
2	7	2	2	0	0	2	Ward/Borough Buildings	
2	7	2	2	0	0	3	Hospital Buildings	
2	7	2	2	0	0	4	Schools Buildings	
2	7	2	2	0	0	5	Municipal halls, shops, town halls	
2	7	2	2	0	0	6	Park Buildings	
2	7	2	2	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	2	0	9	9		
2	7	2	2	1	0	0	<i>Parks and Play grounds</i>	
2	7	2	2	1	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	2	1	9	9		
2	7	2	3	0	0	0	<i>Roads and Bridges</i>	
2	7	2	3	0	0	1	Roads and Pavements-Concrete	
2	7	2	3	0	0	2	Roads and Pavements-Black topped	
2	7	2	3	0	0	3	Roads and Pavements –Others	

Major Head		Minor Head			Detail Head		Description	Schedule Reference No
2	7	2	3	0	0	4	Bridges	
2	7	2	3	0	0	5	Sub-Ways	
2	7	2	3	0	0	6	Cause-Ways	
2	7	2	3	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	3	0	9	9		
2	7	2	3	1	0	0	<i>Sewerage and Drainage</i>	
2	7	2	3	1	0	1	Storm Water Drainage	
2	7	2	3	1	0	2	Drains-Open	
2	7	2	3	1	0	3	Drains-Closed	
2	7	2	3	1	0	4	Culverts	
2	7	2	3	1	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	3	1	9	9		
2	7	2	3	2	0	0	<i>Waterways</i>	
2	7	2	3	2	0	1	Water Pipelines	
2	7	2	3	2	0	2	Deep Tube wells	
2	7	2	3	2	0	3	Water tanks	
2	7	2	3	2	0	4	Bore Wells	
2	7	2	3	2	0	5	Open Wells	
2	7	2	3	2	0	6	Reservoirs	
2	7	2	3	2	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	3	2	9	9		
2	7	2	3	3	0	0	<i>Public Lighting</i>	
2	7	2	3	3	0	1	Lamp Posts	
2	7	2	3	3	0	2	Transformers	
2	7	2	3	3	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	3	3	9	9		
2	7	2	4	0	0	0	<i>Plant and Machinery</i>	
2	7	2	4	0	0	1	Water treatment plants	
2	7	2	4	0	0	2	Water pumping plants	
2	7	2	4	0	0	3	Sewerage treatment plants	
2	7	2	4	0	0	4	Sewerage pumping station	
2	7	2	4	0	0	5	Hospital machinery	

Major Head		Minor Head			Detail Head		Description	Schedule Reference No
2	7	2	4	0	0	6	Road Rollers	
2	7	2	4	0	0	7	Mixing Mortars	
2	7	2	4	0	0	8	Bulldozers	
2	7	2	4	0	0	9	Mechanical Sweepers	
2	7	2	4	0	1	0	Cranes	
2	7	2	4	0	1	1	Loaders	
2	7	2	4	0	1	2	Submersible Pumps	
2	7	2	4	0	1	3	Motor Pumps	
2	7	2	4	0	1	4	School Equipments	
2	7	2	4	0	1	5	Power Tillers	
2	7	2	4	0	1	6	Tower Clocks	
2	7	2	4	0	1	7	The detailed Head codes from 17-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	4	0	9	9		
2	7	2	5	0	0	0	<i>Vehicles</i>	
2	7	2	5	0	0	1	Ambulances	
2	7	2	5	0	0	2	Buses	
2	7	2	5	0	0	3	Cars	
2	7	2	5	0	0	4	Jeeps	
2	7	2	5	0	0	5	Motor Cycles	
2	7	2	5	0	0	6	Trucks	
2	7	2	5	0	0	7	Tankers	
2	7	2	5	0	0	8	Lorry	
2	7	2	5	0	0	9	Tractors	
2	7	2	5	0	1	0	Mini Lorry	
2	7	2	5	0	1	1	The detailed Head codes from 11-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	5	0	9	9		
2	7	2	6	0	0	0	<i>Office and Other Equipments</i>	
2	7	2	6	0	0	1	Computers	
2	7	2	6	0	0	2	Xerox-Machines	
2	7	2	6	0	0	3	Type-Writers	
2	7	2	6	0	0	4	Communication Equipments	
2	7	2	6	0	0	5	Refrigerators	
2	7	2	6	0	0	6	Public address systems	

Major Head		Minor Head			Detail Head		Description	Schedule Reference No
2	7	2	6	0	0	7	Wireless equipments	
2	7	2	6	0	0	8	T.V. sets	
2	7	2	6	0	0	9	Air conditioners	
2	7	2	6	0	1	0	Water Coolers	
2	7	2	6	0	1	1	Radios	
2	7	2	6	0	1	2	The detailed Head codes from 12-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	6	0	9	9		
2	7	2	7	0	0	0	<i>Furniture, fixtures, fittings and electric Appliances</i>	
2	7	2	7	0	0	1	Cabinets	
2	7	2	7	0	0	2	Cupboards	
2	7	2	7	0	0	3	Chairs	
2	7	2	7	0	0	4	Tables	
2	7	2	7	0	0	5	Fans	
2	7	2	7	0	0	6	Electric Fittings and Installations	
2	7	2	7	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	7	0	9	9		
2	7	2	8	0	0	0	<i>Other Fixed Assets</i>	
2	7	2	8	0	0	1	Software license fees	
2	7	2	8	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	7	2	8	0	9	9		
2	8	0	0	0	0	0	Prior Period Item	I-18
2	8	0	1	0	0	0	<i>Taxes</i>	
2	8	0	1	0	0	1	Holding Tax	
2	8	0	1	0	0	2	Water Tax	
2	8	0	1	0	0	3	Sewerage Tax	
2	8	0	1	0	0	4	Conservancy Tax/Latrine Tax	
2	8	0	1	0	0	5	Lightening Tax	
2	8	0	1	0	0	6	Education Tax	
2	8	0	1	0	0	7	Vehicle Tax	
2	8	0	1	0	0	8	Tax on Animals	
2	8	0	1	0	0	9	Electricity Tax	
2	8	0	1	0	1	0	Professional Tax	
2	8	0	1	0	1	1	Advertisement Tax	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
2	8	0	1	0	1	2	Pilgrimage Tax	
2	8	0	1	0	1	3	The detailed Head codes from 13-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	8	0	1	0	9	9		
2	8	0	2	0	0	0	<i>Other-Revenues</i>	
2	8	0	2	0	0	1	Rental Income	
2	8	0	2	0	0	2	Fees and User Charges	
2	8	0	2	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	8	0	2	0	9	9		
2	8	0	3	0	0	0	<i>Recovery of Revenues Written off</i>	
2	8	0	3	0	0	1	Tax Revenue	
2	8	0	3	0	0	2	Assigned Revenue and Compensation	
2	8	0	3	0	0	3	Rental Income from Municipal Properties	
2	8	0	3	0	0	4	Fees and User Charges	
2	8	0	3	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	8	0	3	0	9	9		
2	8	0	4	0	0	0	<i>Other Income</i>	
2	8	0	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
2	8	0	4	0	9	9		
2	8	0	5	0	0	0	<i>Refund of Taxes</i>	
2	8	0	5	0	0	1	Holding Tax	
2	8	0	5	0	0	2	Water Tax	
2	8	0	5	0	0	3	Sewerage Tax	
2	8	0	5	0	0	4	Conservancy Tax/Latrine Tax	
2	8	0	5	0	0	5	Lightening Tax	
2	8	0	5	0	0	6	Education Tax	
2	8	0	5	0	0	7	Vehicle Tax	
2	8	0	5	0	0	8	Tax on Animals	
2	8	0	5	0	0	9	Electricity Tax	
2	8	0	5	0	1	0	Professional Tax	
2	8	0	5	0	1	1	Advertisement Tax	
2	8	0	5	0	1	2	Pilgrimage Tax	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
2	8	0	5	0	1	3	The detailed Head codes from 13-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
2	8	0	5	0	9	9	
2	8	0	6	0	0	0	<i>Refund of Other-Revenue</i>
2	8	0	6	0	0	1	Fees & User Charges
2	8	0	6	0	0	2	Assigned Revenues
2	8	0	6	0	0	3	Grants
2	8	0	6	0	0	4	Contributions
2	8	0	6	0	0	5	Subsidies
2	8	0	6	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
2	8	0	6	0	9	9	
2	8	0	8	0	0	0	<i>Other-Expenses</i>
2	8	0	8	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
2	8	0	8	0	9	9	
2	9	0	0	0	0	0	Transfer to Reserve Funds
2	9	0	1	0	0	0	<i>Transfer to Reserve Funds</i>
3	1	0	1	0	0	0	Municipal (General) Fund
3	1	0	1	0	0	0	<i>Municipal Fund</i>
3	1	0	1	0	0	1	Municipal Fund
3	1	0	9	0	0	0	<i>Excess of Income and Expenditure</i>
3	1	0	9	0	0	1	Excess of Income and Expenditure
3	1	1	0	0	0	0	Earmarked Funds
3	1	1	1	0	0	0	<i>Road Fund</i>
3	1	1	1	0	0	1	Road Fund
3	1	1	1	1	0	0	<i>Development Fund</i>
3	1	1	1	1	0	1	Development Fund
3	1	1	1	2	0	0	<i>Sewerage and Drainage Fund</i>
3	1	1	1	2	0	1	Sewerage and Drainage Fund
3	1	1	1	3	0	0	<i>Water Supply Fund</i>
3	1	1	1	3	0	1	Water Supply Fund
3	1	1	1	4	0	0	<i>City Development Fund</i>
3	1	1	1	4	0	1	City Development Fund
3	1	1	5	0	0	0	<i>Sinking Fund</i>

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
3	1	1	5	0	0	1	Sinking Fund	
3	1	1	7	0	0	0	<i>Pension Fund</i>	
3	1	1	7	0	0	1	Pension Fund	
3	1	1	7	1	0	0	<i>Provident Fund</i>	
3	1	1	7	1	0	1	Provident Fund	
3	1	1	7	2	0	0	<i>Benevolent Fund</i>	
3	1	1	7	2	0	1	Benevolent Fund	
3	1	2	0	0	0	0	Reserves	B-3
3	1	2	1	0	0	0	<i>Capital Contribution</i>	
3	1	2	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	1	2	1	0	9	9		
3	1	2	1	1	0	0	<i>Capital Reserve</i>	
3	1	2	1	1	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	1	2	1	1	9	9		
3	1	2	1	2	0	0	<i>Grant against Fixed Assets</i>	
3	1	2	1	2	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	1	2	1	2	9	9		
3	1	2	2	0	0	0	<i>Borrowing Redemption Reserve</i>	
3	1	2	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	1	2	2	0	9	9		
3	1	2	3	0	0	0	<i>Special Fund (Utilized)</i>	
3	1	2	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	1	2	3	0	9	9		
3	1	2	4	0	0	0	<i>Statutory Reserve</i>	
3	1	2	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	1	2	4	0	9	9		
3	1	2	5	0	0	0	<i>General Reserve</i>	
3	1	2	5	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	1	2	5	0	9	9		
3	1	2	6	0	0	0	<i>Revaluation Reserve</i>	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
3	1	2	6	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	1	2	6	0	9	9		
3	2	0	0	0	0	0	Grants ,Contributions for specific purposes	B-4
3	2	0	1	0	0	0	<i>Central Government</i>	
3	2	0	0	0	0	1	10 finance commission grant	
3	2	0	1	0	0	2	11 finance commission grant	
3	2	0	1	0	0	3	12 finance commission grant	
3	2	0	1	0	0	4	SJSRY	
3	2	0	1	0	0	5	National Games 2010	
3	2	0	1	0	0	6	Central Government- JNNURM	
3	2	0	1	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	2	0	1	0	9	9		
3	2	0	2	0	0	0	<i>State Government</i>	
3	2	0	2	0	0	1	Salary Grant	
3	2	0	2	0	0	2	D.A. subvention Grant	
3	2	0	2	0	0	3	Pension relief Grant	
3	2	0	2	0	0	4	Revenue Deficit Grant	
3	2	0	2	0	0	5	Other Specific Purpose Grants	
3	2	0	2	0	0	6	State Government-JNNURM	
3	2	0	2	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	2	0	2	0	9	9		
3	2	0	3	0	0	0	<i>Other Government Agencies</i>	
3	2	0	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	2	0	3	0	9	9		
3	2	0	4	0	0	0	<i>Financial Institutions</i>	
3	2	0	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	2	0	4	0	9	9		
3	2	0	5	0	0	0	<i>Welfare Bodies</i>	
3	2	0	5	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	2	0	5	0	9	9		
3	2	0	6	0	0	0	<i>International Organizations</i>	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
3	2	0	6	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	2	0	6	0	9	9		
3	2	0	8	0	0	0	<i>Other Organizations</i>	
3	2	0	8	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	2	0	8	0	9	9		
3	3	0	0	0	0	0	Secured Loans	B-5
3	3	0	1	0	0	0	<i>Loans from Central Government</i>	
3	3	0	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	0	1	0	9	9		
3	3	0	2	0	0	0	<i>Loans from State Government</i>	
3	3	0	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	0	2	0	9	9		
3	3	0	3	0	0	0	<i>Loan from Government Bodies and Associations</i>	
3	3	0	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	0	3	0	9	9		
3	3	0	4	0	0	0	<i>Loan from International Agencies</i>	
3	3	0	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	0	4	0	9	9		
3	3	0	5	0	0	0	<i>Loan from Banks and Other Financial Institutions</i>	
3	3	0	5	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	0	5	0	9	9		
3	3	0	6	0	0	0	<i>Other term Loans</i>	
3	3	0	6	0	0	1	Hire Purchase Loans	
3	3	0	6	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	0	6	0	9	9		
3	3	0	7	0	0	0	<i>Bonds and Debentures</i>	
3	3	0	7	0	0	1	The detailed Head codes from 01-25 shall be provided by UDD, detailed head codes from 26-50 can be used by ULBs after approval from UDD for different Bonds	
3	3	0	7	0	5	0		
3	3	0	7	0	5	1	The detailed Head codes from 51-75 shall be provided by UDD, detailed head codes from 76-99 can be used by ULBs after approval from UDD for different Debentures	
3	3	0	7	0	9	9		
3	3	0	8	0	0	0	<i>Other Loans</i>	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
3	3	0	8	0	0	1	The detailed Head codes from 01-99 can be used for different other loans not specified above, including Short-term Loans	
3	3	0	8	0	9	9		
3	3	1	0	0	0	0	Unsecured Loans	B-6
3	3	1	1	0	0	0	<i>Loans from Central Government</i>	
3	3	1	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	1	1	0	9	9		
3	3	1	2	0	0	0	<i>Loans from State Government</i>	
3	3	1	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	1	2	0	9	9		
3	3	1	3	0	0	0	<i>Loan from Government Bodies and Associations</i>	
3	3	1	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	1	3	0	9	9		
3	3	1	4	0	0	0	<i>Loan from International Agencies</i>	
3	3	1	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	1	4	0	9	9		
3	3	1	5	0	0	0	<i>Loan from Banks and Other Financial Institutions</i>	
3	3	1	5	0	0	1	The detailed Head codes from 01-25 shall be provided by UDD, detailed head codes from 26-50 can be used by ULBs after approval from UDD for different Bonds	
3	3	1	5	0	5	0		
3	3	1	5	0	5	1	The detailed Head codes from 51-75 shall be provided by UDD, detailed head codes from 76-99 can be used by ULBs after approval from UDD for different Debentures	
3	3	1	5	0	9	9		
3	3	1	6	0	0	0	<i>Other term Loans</i>	
3	3	1	6	0	0	1	Hire Purchase Loans	
3	3	1	6	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	1	6	0	9	9		
3	3	1	7	0	0	0	<i>Bonds and Debentures</i>	
3	3	1	7	0	0	1	The detailed Head codes from 01-25 shall be provided by UDD, detailed head codes from 26-50 can be used by ULBs after approval from UDD for different Bonds	
3	3	1	7	0	5	0		
3	3	1	7	0	5	1	The detailed Head codes from 51-75 shall be provided by UDD, detailed head codes from 76-99 can be used by ULBs after approval from UDD for different Debentures	
3	3	1	7	0	9	9		
3	3	1	8	0	0	0	<i>Other Loans</i>	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
3	3	1	8	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	3	1	8	0	9	9		
3	4	0	0	0	0	0	Deposits Received	B-7
3	4	0	1	0	0	0	<i>From Contractors and Suppliers</i>	
3	4	0	1	0	0	1	Earnest Money Deposit	
3	4	0	1	0	0	2	Security Deposit	
3	4	0	1	0	0	3	Tender Money Deposit	
3	4	0	1	0	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	4	0	1	0	9	9		
3	4	0	2	0	0	0	<i>Deposits-Revenues</i>	
3	4	0	2	0	0	1	Water Connection	
3	4	0	2	0	0	2	Electricity Connection	
3	4	0	2	0	0	3	Rental Deposits	
3	4	0	2	0	0	4	License Deposits	
3	4	0	2	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	4	0	2	0	9	9		
3	4	0	3	0	0	0	<i>Deposits-Staff</i>	
3	4	0	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	4	0	3	0	9	9		
3	4	0	8	0	0	0	<i>Deposits-Other</i>	
3	4	0	8	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	4	0	8	0	9	9		
3	4	1	0	0	0	0	Deposits Works	B-8
3	4	1	1	0	0	0	<i>Civil Works</i>	
3	4	1	1	0	0	1	BEUP Fund	
3	4	1	1	0	0	2	Zila Parishad Fund	
3	4	1	1	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	4	1	1	0	9	9		
3	4	1	2	0	0	0	<i>Electric Works</i>	
3	4	1	2	0	0	1	MPLADS Fund	
3	4	1	2	0	0	2	BEUP Fund	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
3	4	1	2	0	0	3	Zila Parishad Fund
3	4	1	2	0	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
3	4	1	2	0	9	9	
3	4	1	8	0	0	0	<i>Other works</i>
3	4	1	8	0	0	1	MPLADS Fund
3	4	1	8	0	0	2	BEUP Fund
3	4	1	8	0	0	3	Zila Parishad Fund
3	4	1	8	0	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
3	4	1	8	0	9	9	
3	5	0	0	0	0	0	Other Liabilities (Sundry Creditors)
3	5	0	1	0	0	0	<i>Creditors</i>
3	5	0	1	0	0	1	Suppliers
3	5	0	1	0	0	2	Contractors
3	5	0	1	0	0	3	Expenses Payables
3	5	0	1	0	0	4	Payables against Funds
3	5	0	1	0	0	5	Payables against Grants
3	5	0	1	0	0	6	Payables against Specific Scheme
3	5	0	1	0	0	7	Contractors Advance Control account
3	5	0	1	0	0	8	The detailed Head codes from 08-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
3	5	0	1	0	9	9	
3	5	0	1	1	0	0	<i>Employee Liabilities</i>
3	5	0	1	1	0	1	Gross Salary Payable
3	5	0	1	1	0	2	Net Salary Payable
3	5	0	1	1	0	3	Unpaid Salaries Payable
3	5	0	1	1	0	4	P. F. Payable
3	5	0	1	1	0	5	Pension/Pension Contribution Payable
3	5	0	1	1	0	6	Gratuity Payable
3	5	0	1	1	0	7	Contribution to Welfare fund Payable
3	5	0	1	1	0	8	Leave Salary Payable
3	5	0	1	1	0	9	P.F.. Payable for Deputation staff
3	5	0	1	1	1	0	Pension Contribution Payable for Deputation staff

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Major Head			Minor Head		Detail Head		Description	Schedule Reference No
3	5	0	1	1	1	1	The detailed Head codes from 11-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	5	0	1	1	9	9		
3	5	0	1	2	0	0	<i>Interest Accrued and due</i>	
3	5	0	1	2	0	1	Interest Accrued and due on Hire-Purchases	
3	5	0	1	2	0	2	The detailed Head codes from 02-25 shall be provided by UDD, detailed head codes from 26-50 can be used by ULBs after approval from UDD for Interest accrued and due on Secured loans	
3	5	0	1	2	5	0		
3	5	0	1	2	5	1	The detailed Head codes from 51-75 shall be provided by UDD, detailed head codes from 76-99 can be used by ULBs after approval from UDD for Interest accrued and due on Un-secured loans	
3	5	0	1	2	9	9		
3	5	0	2	0	0	0	<i>Recoveries Payable</i>	
3	5	0	2	0	0	1	Provident fund for employees on Deputation	
3	5	0	2	0	0	2	Service Tax	
3	5	0	2	0	0	3	Professional Tax	
3	5	0	2	0	0	4	Work-Contract tax payable	
3	5	0	2	0	0	5	TDS from Employees	
3	5	0	2	0	0	6	TDS from Contractors	
3	5	0	2	0	0	7	TDS from Suppliers	
3	5	0	2	0	0	8	LIC Payable	
3	5	0	2	0	0	9	Group Insurance Scheme Premium Payable	
3	5	0	2	0	1	0	Sales Tax Payable	
3	5	0	2	0	1	1	The detailed Head codes from 11-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	5	0	2	0	9	9		
3	5	0	3	0	0	0	<i>Government Dues Payable</i>	
3	5	0	3	0	0	1	Health Cess	
3	5	0	3	0	0	2	Education Cess	
3	5	0	3	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	5	0	3	0	9	9		
3	5	0	4	0	0	0	<i>Refunds Payable</i>	
3	5	0	4	0	0	1	Refunds Payable for taxes	
3	5	0	4	0	0	2	Refund Payable for Revenue Grants	
3	5	0	4	0	0	3	Refund Payable for Deposit Works	
3	5	0	4	0	0	4	Refund Payable for Attached Properties	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
3	5	0	4	0	0	5	Refund Payable for Water Supply	
3	5	0	4	0	0	6	Refund Payable for rent	
3	5	0	4	0	0	7	Refund Payable for specific grants	
3	5	0	4	0	0	8	The detailed Head codes from 08-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	5	0	4	0	9	9		
3	5	0	4	1	0	0	<i>Advance Collection of Revenues</i>	
3	5	0	4	1	0	1	Advance Collection of Holding tax	
3	5	0	4	1	0	2	Advance Collection of Rental Income	
3	5	0	4	1	0	3	Advance Collection of Water Tax	
3	5	0	4	1	0	4	Advance Collection of Fees and User Charges	
3	5	0	4	1	0	5	Advance Collection of Advertisement Charges	
3	5	0	4	1	0	6	Advance Collection of Water Supply Income	
3	5	0	4	1	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	5	0	4	1	9	9		
3	5	0	8	0	0	0	<i>Others</i>	
3	5	0	8	0	0	1	Compensation Payable by ULBs	
3	5	0	8	0	0	2	Stale Cheques	
3	5	0	8	0	0	3	Hire Purchase Charges payable	
3	5	0	8	0	0	4	Lease Charges Payable	
3	5	0	8	0	0	5	Hire Purchase Interest Receivable Control account	
3	5	0	8	0	0	6	Hire Purchase Advance Received	
3	5	0	8	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	5	0	8	0	9	9		
3	5	0	9	0	0	0	<i>Sale Proceeds</i>	
3	5	0	9	0	0	1	Fixed Assets	
3	5	0	9	0	0	2	Stores	
3	5	0	9	0	0	3	Investments	
3	5	0	9	0	0	4	Attached properties	
3	5	0	9	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	5	0	9	0	9	9		
3	6	0	0	0	0	0	Provisions	B-10
3	6	0	1	0	0	0	<i>Provisions for Expenses</i>	
3	6	0	1	0	0	1	Rent Rates and Taxes	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
3	6	0	1	0	0	2	Office-Maintenance	
3	6	0	1	0	0	3	Communication Expenses	
3	6	0	1	0	0	4	Books and Periodicals	
3	6	0	1	0	0	5	Printing and Stationary	
3	6	0	1	0	0	6	Travelling and Conveyance	
3	6	0	1	0	0	7	Insurance	
3	6	0	1	0	0	8	Audit-Fees	
3	6	0	1	0	0	9	Legal Expenses	
3	6	0	1	0	1	0	Professional and other Fees	
3	6	0	1	0	1	1	Advertisement and Publicity	
3	6	0	1	0	1	2	Membership and Subscriptions	
3	6	0	1	0	1	3	Power and Fuel	
3	6	0	1	0	1	4	Hire-Charges	
3	6	0	1	0	1	5	Repair and Maintenance-Statues and Heritage Assets	
3	6	0	1	0	1	6	Repair and Maintenance -Infrastructure Assets	
3	6	0	1	0	1	7	Repair and Maintenance -Civic Amenities	
3	6	0	1	0	1	8	Repair and Maintenance -Buildings	
3	6	0	1	0	1	9	Repair and Maintenance -Vehicles	
3	6	0	1	0	2	0	Repair and Maintenance -Others	
3	6	0	1	0	2	1	Other Operating and Maintenance-Expenses	
3	6	0	1	0	2	2	The detailed Head codes from 22-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	6	0	1	0	9	9		
3	6	0	2	0	0	0	<i>Provision For Interest</i>	
3	6	0	2	0	0	1	Loans from Central Government	
3	6	0	2	0	0	2	Loans from State Government	
3	6	0	2	0	0	3	Loan from Government Bodies and Associations	
3	6	0	2	0	0	4	Loan from International Agencies	
3	6	0	2	0	0	5	Loan from Banks and Other Financial Institutions	
3	6	0	2	0	0	6	Other term Loans	
3	6	0	2	0	0	7	Bonds	
3	6	0	2	0	0	8	Debentures	
3	6	0	2	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
3	6	0	2	0	9	9		
3	6	0	3	0	0	0	<i>Provision For Other Assets</i>	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No	
3	6	0	3	0	0	1	The Detailed Head codes from 01-50 can be used for Provision for Fixed Assets of the ULBs not described above		
3	6	0	3	0	5	0			
3	6	0	3	0	5	1	The Detailed Head codes from 51-99 can be used for Provision for Stores Assets of the ULBs not described above		
4	1	0	0	0	0	0	Fixed assets		B-11
<i>4</i>	<i>1</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Land</i>		
4	1	0	1	0	0	1	Grounds		
4	1	0	1	0	0	2	Open Markets		
4	1	0	1	0	0	3	Parks		
4	1	0	1	0	0	4	Garden		
4	1	0	1	0	0	5	Vacant Lands		
4	1	0	1	0	0	6	Lands under Permissive Possession		
4	1	0	1	0	0	7	The detailed head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.		
4	1	0	1	0	9	9			
<i>4</i>	<i>1</i>	<i>0</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Buildings</i>		
4	1	0	2	0	0	1	Office Buildings		
4	1	0	2	0	0	2	School Buildings		
4	1	0	2	0	0	3	Hospitals and Dispensaries		
4	1	0	2	0	0	4	Public Conveniences		
4	1	0	2	0	0	5	Municipal halls, shops, town halls		
4	1	0	2	0	0	6	Park Buildings		
4	1	0	2	0	0	7	Pumping Station Building		
4	1	0	2	0	0	8	Sewerage Treatment Plant Building		
4	1	0	2	0	0	9	The detailed head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.		
4	1	0	2	0	9	9			
<i>4</i>	<i>1</i>	<i>0</i>	<i>2</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>Parks and Playgrounds</i>		
4	1	0	2	1	0	1	The detailed head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.		
4	1	0	2	1	9	9			
<i>4</i>	<i>1</i>	<i>0</i>	<i>2</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>Statues, heritage assets, antiques and other works of art</i>		
4	1	0	2	2	0	1	The detailed head codes from 01-25 can be used for Different Statues owned by ULBs not described above		
4	1	0	2	2	2	5			
4	1	0	2	2	2	6	The detailed Head codes from 26-50 can be used for Different Heritage assets owned by ULBs not described above		
4	1	0	2	2	5	0			

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
4	1	0	2	2	5	1	The detailed Head codes from 51-75 can be used for Different antiques owned by ULBs not described above	
4	1	0	2	2	7	5		
4	1	0	2	2	7	6		
4	1	0	2	2	9	9	The detailed Head codes from 76-99 can be used for Different other works of art owned by ULBs not described above	
4	1	0	3	0	0	0		
4	1	0	3	0	0	1	Roads and Pavements-Concrete	
4	1	0	3	0	0	2	Roads and Pavements-Black topped	
4	1	0	3	0	0	3	Roads and Pavements–Others	
4	1	0	3	0	0	4	Bridges	
4	1	0	3	0	0	5	Subways	
4	1	0	3	0	0	6	Culverts	
4	1	0	3	0	0	7	Flyovers	
4	1	0	3	0	0	8	The detailed head codes from 08-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	3	0	9	9		
4	1	0	3	1	0	0	<i>Sewerage and Drainage</i>	
4	1	0	3	1	0	1	Storm Water Drainage	
4	1	0	3	1	0	2	Drains-Open	
4	1	0	3	1	0	3	Drains-Closed	
4	1	0	3	1	0	4	Culverts	
4	1	0	3	1	0	5	The detailed head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	3	1	9	9		
4	1	0	3	2	0	0	<i>Water Ways</i>	
4	1	0	3	2	0	1	Water Pipelines	
4	1	0	3	2	0	2	Deep Tube wells	
4	1	0	3	2	0	3	Water Tanks	
4	1	0	3	2	0	4	Bore Wells	
4	1	0	3	2	0	5	Open Wells	
4	1	0	3	2	0	6	Reservoirs	
4	1	0	3	2	0	7	The detailed head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	3	2	9	9		
4	1	0	3	3	0	0	<i>Public Lighting</i>	
4	1	0	3	3	0	1	Lamp Posts	
4	1	0	3	3	0	2	Transformers	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
4	1	0	3	3	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	3	3	9	9		
4	1	0	4	0	0	0	<i>Plant and Machinery</i>	
4	1	0	4	0	0	1	Water treatment plants	
4	1	0	4	0	0	2	Water pumping plants	
4	1	0	4	0	0	3	Sewerage treatment plants	
4	1	0	4	0	0	4	Sewerage pumping station	
4	1	0	4	0	0	5	Hospital machinery	
4	1	0	4	0	0	6	Road Rollers	
4	1	0	4	0	0	7	Mixing Mortars	
4	1	0	4	0	0	8	Bulldozers	
4	1	0	4	0	0	9	Mechanical Sweepers	
4	1	0	4	0	1	0	Cranes	
4	1	0	4	0	1	1	Loaders	
4	1	0	4	0	1	2	Submersible Pumps	
4	1	0	4	0	1	3	Motor Pumps	
4	1	0	4	0	1	4	School Equipments	
4	1	0	4	0	1	5	Power Tillers	
4	1	0	4	0	1	6	Tower Clocks	
4	1	0	4	0	1	7	The detailed Head codes from 17-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	4	0	9	9		
4	1	0	5	0	0	0	<i>Vehicles</i>	
4	1	0	5	0	0	1	Ambulances	
4	1	0	5	0	0	2	Buses	
4	1	0	5	0	0	3	Cars	
4	1	0	5	0	0	4	Jeeps	
4	1	0	5	0	0	5	Motor Cycles	
4	1	0	5	0	0	6	Trucks	
4	1	0	5	0	0	7	Tankers	
4	1	0	5	0	0	8	Lorry	
4	1	0	5	0	0	9	Tractors	
4	1	0	5	0	1	0	Mini Lorry	
4	1	0	5	0	1	1	The detailed Head codes from 11-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	5	0	9	9		

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
4	1	0	6	0	0	0	<i>Office and Other Equipments</i>	
4	1	0	6	0	0	1	Computers & Printers	
4	1	0	6	0	0	2	Xerox-Machines	
4	1	0	6	0	0	3	Type-Writers	
4	1	0	6	0	0	4	Communication Equipments	
4	1	0	6	0	0	5	Refrigerators	
4	1	0	6	0	0	6	Public address systems	
4	1	0	6	0	0	7	Wireless equipments	
4	1	0	6	0	0	8	T.V. sets	
4	1	0	6	0	0	9	Air conditioners	
4	1	0	6	0	1	0	Water Coolers	
4	1	0	6	0	1	1	Radios	
4	1	0	6	0	1	2	The detailed Head codes from 12-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	6	0	9	9		
4	1	0	7	0	0	0	<i>Furniture, Fixtures, Fittings and Electric Appliances</i>	
4	1	0	7	0	0	1	Cabinets	
4	1	0	7	0	0	2	Cupboards	
4	1	0	7	0	0	3	Chairs	
4	1	0	7	0	0	4	Tables	
4	1	0	7	0	0	5	Fans	
4	1	0	7	0	0	6	Electric Fittings and installations	
4	1	0	7	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	7	0	9	9		
4	1	0	8	0	0	0	<i>Other Fixed Assets</i>	
4	1	0	8	0	0	1	Software License fees	
4	1	0	8	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	8	0	9	9		
4	1	0	9	0	0	0	<i>Assets Under Disposal</i>	
4	1	0	9	0	0	1	Land	
4	1	0	9	0	0	2	Buildings	
4	1	0	9	0	0	3	Parks and Playgrounds	
4	1	0	9	0	0	4	Roads and Bridges	
4	1	0	9	0	0	5	Sewerage and Drainage	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
4	1	0	9	0	0	6	Water Ways	
4	1	0	9	0	0	7	Public Lighting	
4	1	0	9	0	0	8	Plant and Machinery	
4	1	0	9	0	0	9	Vehicles	
4	1	0	9	0	1	0	Office and other Equipments	
4	1	0	9	0	1	1	Furniture, Fixtures, Fittings and Electric Appliances	
4	1	0	9	0	1	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	0	9	0	9	9		
4	1	1	0	0	0	0	Accumulated Depreciation	B-11
<i>4</i>	<i>1</i>	<i>1</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Buildings</i>	
4	1	1	2	0	0	1	Office buildings	
4	1	1	2	0	0	2	School buildings	
4	1	1	2	0	0	3	Hospitals and dispensaries	
4	1	1	2	0	0	4	Public conveniences	
4	1	1	2	0	0	5	Municipal halls, shops, town halls	
4	1	1	2	0	0	6	Park Buildings	
4	1	1	2	0	0	7	Pumping Station Building	
4	1	1	2	0	0	8	Sewerage treatment Plant Building	
4	1	1	2	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	1	2	0	9	9		
<i>4</i>	<i>1</i>	<i>1</i>	<i>2</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>Parks and Playgrounds</i>	
4	1	1	2	1	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	1	2	1	9	9		
<i>4</i>	<i>1</i>	<i>1</i>	<i>3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Roads and Bridges</i>	
4	1	1	3	0	0	1	Roads and Pavements-Concrete	
4	1	1	3	0	0	2	Roads and Pavements-black topped	
4	1	1	3	0	0	3	Roads and Pavements –Others	
4	1	1	3	0	0	4	Bridges	
4	1	1	3	0	0	5	Subways	
4	1	1	3	0	0	6	Culverts	
4	1	1	3	0	0	7	Flyovers	
4	1	1	3	0	0	8	The detailed Head codes from 08-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	1	1	3	0	9	9		

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
4	1	1	3	1	0	0	<i>Sewerage and Drainage</i>
4	1	1	3	1	0	1	Storm Water Drainage
4	1	1	3	1	0	2	Drains-Open
4	1	1	3	1	0	3	Drains-Closed
4	1	1	3	1	0	4	Culverts
4	1	1	3	1	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	1	3	1	9	9	
4	1	1	3	2	0	0	<i>Water Ways</i>
4	1	1	3	2	0	1	Water Pipelines
4	1	1	3	2	0	2	Deep Tube wells
4	1	1	3	2	0	3	Water tanks
4	1	1	3	2	0	4	Bore Wells
4	1	1	3	2	0	5	Open Wells
4	1	1	3	2	0	6	Reservoirs
4	1	1	3	2	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	1	3	2	9	9	
4	1	1	3	3	0	0	<i>Public Lighting</i>
4	1	1	3	3	0	1	Lamp posts
4	1	1	3	3	0	2	Transformers
4	1	1	3	3	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	1	3	3	9	9	
4	1	1	4	0	0	0	<i>Plant and Machinery</i>
4	1	1	4	0	0	1	Water treatment plants
4	1	1	4	0	0	2	Water pumping plants
4	1	1	4	0	0	3	Sewerage treatment plants
4	1	1	4	0	0	4	Sewerage pumping station
4	1	1	4	0	0	5	Hospital machinery
4	1	1	4	0	0	6	Road Rollers
4	1	1	4	0	0	7	Mixing Mortars
4	1	1	4	0	0	8	Bulldozers
4	1	1	4	0	0	9	Mechanical Sweepers
4	1	1	4	0	1	0	Cranes
4	1	1	4	0	1	1	Loaders

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
4	1	1	4	0	1	2	Submersible Pumps
4	1	1	4	0	1	3	Motor Pumps
4	1	1	4	0	1	4	School Equipments
4	1	1	4	0	1	5	Power Tillers
4	1	1	4	0	1	6	Tower Clocks
4	1	1	4	0	1	7	The detailed Head codes from 17-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	1	4	0	9	9	
4	1	1	5	0	0	0	<i>Vehicles</i>
4	1	1	5	0	0	1	Ambulances
4	1	1	5	0	0	2	Buses
4	1	1	5	0	0	3	Cars
4	1	1	5	0	0	4	Jeeps
4	1	1	5	0	0	5	Motor Cycles
4	1	1	5	0	0	6	Trucks
4	1	1	5	0	0	7	Tankers
4	1	1	5	0	0	8	Lorry
4	1	1	5	0	0	9	Tractors
4	1	1	5	0	1	0	Mini Lorry
4	1	1	5	0	1	1	The detailed Head codes from 11-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	1	5	0	9	9	
4	1	1	6	0	0	0	<i>Office and Other Equipments</i>
4	1	1	6	0	0	1	Computers & Printers
4	1	1	6	0	0	2	Xerox-Machines
4	1	1	6	0	0	3	Type-Writers
4	1	1	6	0	0	4	Communication Equipments
4	1	1	6	0	0	5	Refrigerators
4	1	1	6	0	0	6	Public address systems
4	1	1	6	0	0	7	Wireless equipments
4	1	1	6	0	0	8	T.V. sets
4	1	1	6	0	0	9	Air conditioners
4	1	1	6	0	1	0	Water Coolers
4	1	1	6	0	1	1	Radios
4	1	1	6	0	1	2	The detailed Head codes from 12-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	1	6	0	9	9	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
4	1	1	7	0	0	0	<i>Furniture, Fixtures, Fittings and Electric Appliances</i>
4	1	1	7	0	0	1	Cabinets
4	1	1	7	0	0	2	Cupboards
4	1	1	7	0	0	3	Chairs
4	1	1	7	0	0	4	Tables
4	1	1	7	0	0	5	Fans
4	1	1	7	0	0	6	Electric Fittings and installations
4	1	1	7	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	1	7	0	9	9	
4	1	1	8	0	0	0	<i>Other Fixed Assets</i>
4	1	1	8	0	0	1	Software License fees
4	1	1	8	0	0	2	The detailed Head codes from 02-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	1	8	0	0	3	
4	1	2	0	0	0	0	Capital Work-in-progress
4	1	2	1	0	0	0	<i>Specific Grants</i>
4	1	2	1	0	0	1	Buildings
4	1	2	1	0	0	2	Parks and Playgrounds
4	1	2	1	0	0	3	Statues, heritage assets, antiques and Other works of art
4	1	2	1	0	0	4	Roads and Bridges
4	1	2	1	0	0	5	Sewerage and Drainage
4	1	2	1	0	0	6	Water Ways
4	1	2	1	0	0	7	Public Lighting
4	1	2	1	0	0	8	Plant and Machinery
4	1	2	1	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	2	1	0	9	9	
4	1	2	2	0	0	0	<i>Specific Funds</i>
4	1	2	2	0	0	1	Buildings
4	1	2	2	0	0	2	Parks and Playgrounds
4	1	2	2	0	0	3	Statues, heritage assets, antiques and Other works of art
4	1	2	2	0	0	4	Roads and Bridges
4	1	2	2	0	0	5	Sewerage and Drainage
4	1	2	2	0	0	6	Water Ways
4	1	2	2	0	0	7	Public Lighting

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Major Head		Minor Head		Detail Head		Description	Schedule Reference No
4	1	2	2	0	0	8	Plant and Machinery
4	1	2	2	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	2	2	0	9	9	
4	1	2	3	0	0	0	<i>Specific Schemes</i>
4	1	2	3	0	0	1	Buildings
4	1	2	3	0	0	2	Parks and Playgrounds
4	1	2	3	0	0	3	Statues, heritage assets, antiques and Other works of art
4	1	2	3	0	0	4	Roads and Bridges
4	1	2	3	0	0	5	Sewerage and Drainage
4	1	2	3	0	0	6	Water Ways
4	1	2	3	0	0	7	Public Lighting
4	1	2	3	0	0	8	Plant and Machinery
4	1	2	3	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	1	2	3	0	9	9	
4	2	0	0	0	0	0	Investments-General Fund
4	2	0	1	0	0	0	<i>Central Government Securities</i>
4	2	0	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	0	1	0	9	9	
4	2	0	2	0	0	0	<i>State Government Securities</i>
4	2	0	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	0	2	0	9	9	
4	2	0	3	0	0	0	<i>Debentured and Bonds</i>
4	2	0	3	0	0	1	The detailed Head codes from 01-25 shall be provided by UDD, detailed head codes from 26-50 can be used by ULBs after approval from UDD for different Bonds
4	2	0	3	0	5	0	
4	2	0	3	0	5	1	The detailed Head codes from 51-75 shall be provided by UDD, detailed head codes from 76-99 can be used by ULBs after approval from UDD for different Debentures
4	2	0	3	0	9	9	
4	2	0	4	0	0	0	<i>Preference Shares</i>
4	2	0	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	0	4	0	9	9	
4	2	0	5	0	0	0	<i>Equity Shares</i>

B-12

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
4	2	0	5	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	0	5	0	9	9	
4	2	0	6	0	0	0	<i>Units of Mutual Fund</i>
4	2	0	6	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	0	6	0	9	9	
4	2	0	8	0	0	0	<i>Other Investments</i>
4	2	0	8	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	0	8	0	9	9	
4	2	0	9	0	0	0	<i>Accumulated provision</i>
4	2	0	9	0	0	1	Central Government Securities
4	2	0	9	0	0	2	State Government Securities
4	2	0	9	0	0	3	Debentured and Bonds
4	2	0	9	0	0	4	Preference Shares
4	2	0	9	0	0	5	Equity Shares
4	2	0	9	0	0	6	Units of Mutual Fund
4	2	0	9	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	0	9	0	9	9	
4	2	1	0	0	0	0	Investments-Other Fund
4	2	1	1	0	0	0	<i>Central Government Securities</i>
4	2	1	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	1	1	0	9	9	
4	2	1	2	0	0	0	<i>State Government Securities</i>
4	2	1	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	1	2	0	9	9	
4	2	1	3	0	0	0	<i>Debentured and Bonds</i>
4	2	1	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	1	3	0	9	9	
4	2	1	4	0	0	0	<i>Preference Shares</i>
4	2	1	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	1	4	0	9	9	
4	2	1	5	0	0	0	<i>Equity Shares</i>

B-13

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
4	2	1	5	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	1	5	0	9	9	
4	2	1	6	0	0	0	<i>Units of Mutual Fund</i>
4	2	1	6	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	1	6	0	9	9	
4	2	1	8	0	0	0	<i>Other Investments</i>
4	2	1	8	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	1	8	0	9	9	
4	2	1	9	0	0	0	<i>Accumulated provision</i>
4	2	1	9	0	0	1	Central Government Securities
4	2	1	9	0	0	2	State Government Securities
4	2	1	9	0	0	3	Debentured and Bonds
4	2	1	9	0	0	4	Preference Shares
4	2	1	9	0	0	5	Equity Shares
4	2	1	9	0	0	6	Units of Mutual Fund
4	2	1	9	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	2	1	9	0	9	9	
4	3	0	0	0	0	0	Stock-in-hand
4	3	0	1	0	0	0	<i>Stores</i>
4	3	0	1	0	0	1	Central Store
4	3	0	1	0	0	2	Engineering Store
4	3	0	1	0	0	3	Auto Store
4	3	0	1	0	0	4	Medical Store
4	3	0	1	0	0	5	Health Store
4	3	0	1	0	0	6	Stationary Store
4	3	0	1	0	0	7	Storm water Store
4	3	0	1	0	0	8	Drainage Store
4	3	0	1	0	0	9	Sewerage Store
4	3	0	1	0	1	0	Sanitary and Conservancy Store
4	3	0	1	0	1	1	Water Supply Store
4	3	0	1	0	1	2	Electricity Store

B-14

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
4	3	0	1	0	1	3	Machinery Spares	
4	3	0	1	0	1	4	Linen and Furnishing	
4	3	0	1	0	1	5	Survey and Drawing Instruments	
4	3	0	1	0	1	6	Education Store	
4	3	0	1	0	1	7	The detailed Head codes from 17-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	3	0	1	0	9	9		
4	3	0	2	0	0	0	<i>Loose Tools</i>	
4	3	0	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	3	0	2	0	9	9		
4	3	0	8	0	0	0	<i>Others</i>	
4	3	0	8	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	3	0	8	0	9	9		
4	3	1	0	0	0	0	Sundry Debtors (Receivables)	B-15
4	3	1	1	0	0	0	<i>Receivables for Holding Taxes</i>	
4	3	1	1	0	0	1	Holding tax Receivable on Residential Buildings (Current year)	
4	3	1	1	0	0	2	Holding tax Receivable on Residential Buildings (Arrears)	
4	3	1	1	0	0	3	Holding tax Receivable on Commercial Buildings (Current year)	
4	3	1	1	0	0	4	Holding tax Receivable on Commercial Buildings (Arrears)	
4	3	1	1	0	0	5	Holding tax Receivable on State government Buildings (Current Year)	
4	3	1	1	0	0	6	Holding tax Receivable on State government Buildings (Arrears)	
4	3	1	1	0	0	7	Service Charge in lieu of Holding tax of central Government Buildings (Current Year)	
4	3	1	1	0	0	8	Service Charge in lieu of Holding tax of central Government Buildings (Arrears)	
4	3	1	1	0	0	9	Holding tax Receivable on Sick and Closed Industries (Current Year)	
4	3	1	1	0	1	0	Holding tax Receivable on Sick and Closed Industries (Arrears)	
4	3	1	1	0	1	1	Holding tax Receivable on industries under litigation (Current year)	
4	3	1	1	0	1	2	Holding tax Receivable on industries under litigation (Arrears)	
4	3	1	1	0	1	3	Surcharge Receivable on Holding tax (Current year)	

Major Head		Minor Head			Detail Head		Description	Schedule Reference No
4	3	1	1	0	1	4	Surcharge Receivable on Holding tax (Arrears)	
4	3	1	1	0	1	5	The detailed Head codes from 15-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD. One detailed head code should be used for current demand and other for arrears, for each source of Holding tax	
4	3	1	1	0	9	9		
4	3	1	1	1	0	0	<i>Receivables for Advertisement Taxes</i>	
4	3	1	1	1	0	1	Advertisement tax -Land hoarding (Current year)	
4	3	1	1	1	0	2	Advertisement tax -Land hoarding (Previous year)	
4	3	1	1	1	0	3	Advertisement tax -Bus Shelter (Current year)	
4	3	1	1	1	0	4	Advertisement tax -Bus Shelter (Previous year)	
4	3	1	1	1	0	5	Advertisement tax -Neon ,signs and shops (Current Year)	
4	3	1	1	1	0	6	Advertisement tax -Neon ,signs and shops (Previous Year)	
4	3	1	1	1	0	7	Advertisement tax on Pvt. land holdings (Current Year)	
4	3	1	1	1	0	8	Advertisement tax on Pvt. land holdings (Previous Year)	
4	3	1	1	1	0	9	Advertisement tax on toilets (Current Year)	
4	3	1	1	1	1	0	Advertisement tax on toilets (Previous Year)	
4	3	1	1	1	1	1	Advertisement tax on traffic signals, Police booths, Umbrellas (Current Year)	
4	3	1	1	1	1	2	Advertisement tax on traffic signals, Police booths, Umbrellas (Previous Year)	
4	3	1	1	1	1	3	Advertisement tax on Footpaths, railing Poles (Current Year)	
4	3	1	1	1	1	4	Advertisement tax on Footpaths, railing Poles (Previous Year)	
4	3	1	1	1	1	5	Advertisement tax on tree guards (Current year)	
4	3	1	1	1	1	6	Advertisement tax on tree guards (Current year)	
4	3	1	1	1	1	7	The detailed Head codes from 17-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD. One detailed head code should be used for current demand and other for arrears, for each source of Holding tax	
4	3	1	1	1	9	9		
4	3	1	1	9	0	0	<i>Receivables for Other Taxes</i>	
4	3	1	1	9	0	1	Water tax Receivable on Residential Buildings (Current year)	
4	3	1	1	9	0	2	Water tax Receivable on Residential Buildings (Arrears)	
4	3	1	1	9	0	3	Water tax Receivable on Commercial Buildings (Current year)	
4	3	1	1	9	0	4	Water tax Receivable on Commercial Buildings (Arrears)	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
4	3	1	1	9	0	5	Water tax Receivable on State government Buildings (Current Year)
4	3	1	1	9	0	6	Water tax Receivable on State government Buildings (Arrears)
4	3	1	1	9	0	7	Water tax Receivable on Sick and Closed Industries (Current Year)
4	3	1	1	9	0	8	Water tax Receivable on Sick and Closed Industries (Arrears)
4	3	1	1	9	0	9	Water tax Receivable on industries under litigation (Current year)
4	3	1	1	9	1	0	Water tax Receivable on industries under litigation (Arrears)
4	3	1	1	9	1	1	The detailed Head codes from 11-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD. One detailed head code should be used for current demand and other for arrears, for each source of Holding tax
4	3	1	1	9	9	9	
4	3	1	2	0	0	0	<i>Receivables for Cess</i>
4	3	1	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	3	1	2	0	9	9	
4	3	1	3	0	0	0	<i>Receivables for Fees and User Charges</i>
4	3	1	3	0	0	1	Receivables for License Fees
4	3	1	3	0	0	2	Receivables for Advertisement Fees
4	3	1	3	0	0	3	Receivables for Water Supply (Current Year)
4	3	1	3	0	0	4	Receivables for Water Supply (Arrears)
4	3	1	3	0	0	5	Registration Fees
4	3	1	3	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	3	1	3	0	9	9	
4	3	1	4	0	0	0	<i>Receivables from other Sources</i>
4	3	1	4	0	0	1	Receivables for Rental Income
4	3	1	4	0	0	2	Interest accrued and due
4	3	1	4	0	0	3	Interest accrued and not due
4	3	1	4	0	0	4	Interest Due from loans to employees
4	3	1	4	0	0	5	Interest Due from Advance to employees
4	3	1	4	0	0	6	Lease Rental Receivables
4	3	1	4	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	3	1	4	0	9	9	
4	3	1	5	0	0	0	<i>Receivables from Government</i>

Major Head		Minor Head		Detail Head		Description	Schedule Reference No
4	3	1	5	0	0	1	Grants Receivable
4	3	1	5	0	0	2	Compensation
4	3	1	5	0	0	3	Contributions
4	3	1	5	0	0	4	Subsidies
4	3	1	5	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	3	1	5	0	9	9	
4	3	1	8	0	0	0	<i>Receivables control accounts</i>
4	3	1	8	0	0	1	Holding tax
4	3	1	8	0	0	2	Water Tax
4	3	1	8	0	0	3	Cess
4	3	1	8	0	0	4	Fees and User Charges
4	3	1	8	0	0	5	Government
4	3	1	8	0	0	6	Rental Income
4	3	1	8	0	0	7	Water Supply
4	3	1	8	0	0	8	Advertisement tax
4	3	1	8	0	0	9	The detailed Head codes from 09-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	3	1	8	0	9	9	
4	3	1	9	0	0	0	<i>State Govt. Cesses/levies in Taxes-Control account</i>
4	3	1	9	1	0	0	State Govt. Cesses/levies in Property Taxes-Control account
4	3	1	9	2	0	0	State Govt. Cesses/levies in Water Taxes-Control account
4	3	1	9	9	0	0	State Govt. Cesses/levies in Other Taxes-Control account
4	3	2	0	0	0	0	Accumulated Provisions against Debtors (Receivables)
4	3	2	1	0	0	0	<i>Provision for Outstanding Holding Taxes</i>
4	3	2	1	0	0	1	Holding tax Receivable on Residential Buildings
4	3	2	1	0	0	2	Holding tax Receivable on Commercial Buildings
4	3	2	1	0	0	3	Holding tax Receivable on State government Buildings
4	3	2	1	0	0	4	Holding tax Receivable on Sick and Closed Industries
4	3	2	1	0	0	5	Holding tax Receivable on Industries under Litigation
4	3	2	1	0	0	6	Service Charge in lieu of Holding tax of central Government Buildings
4	3	2	1	0	0	7	
4	3	2	1	0	0	8	The detailed Head codes from 08-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.

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Major Head		Minor Head		Detail Head		Description	Schedule Reference No
4	3	2	1	0	9	9	
4	3	2	1	1	0	0	<i>Provision for Outstanding Water Tax</i>
4	3	2	1	1	0	1	Water tax Receivable on Residential Buildings
4	3	2	1	1	0	2	Water tax Receivable on Commercial Buildings
4	3	2	1	1	0	3	Water tax Receivable on State government Buildings
4	3	2	1	1	0	4	Water tax Receivable on Sick and Closed Industries
4	3	2	1	1	0	5	Water tax Receivable on industries under litigation
4	3	2	1	1	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	3	2	1	1	9	9	
4	3	2	1	2	0	0	<i>Provision for Outstanding Other Taxes</i>
4	3	2	1	2	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	3	2	1	2	9	9	
4	3	2	3	0	0	0	<i>Provision for Outstanding Fees and User Charges</i>
4	3	2	3	0	0	1	Water Charges
4	3	2	3	0	0	2	License Fees
4	3	2	3	0	0	3	Notice Fees
4	3	2	3	0	0	4	Rental Income from Municipal Properties
4	3	2	3	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	3	2	3	0	9	9	
4	3	2	4	0	0	0	<i>Provision for Other Outstanding Receivable</i>
4	3	2	4	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	3	2	4	0	9	9	
4	4	0	0	0	0	0	Pre-Paid Expenses
4	4	0	1	0	0	0	<i>Establishment</i>
4	4	0	1	0	0	1	Salaries, Wages and Bonus
4	4	0	1	0	0	2	Benefits and Allowances
4	4	0	1	0	0	3	Pension
4	4	0	1	0	0	4	Other Terminal and Retirement Benefits
4	4	0	1	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.
4	4	0	1	0	9	9	
4	4	0	2	0	0	0	<i>Administration</i>
4	4	0	2	0	0	1	Rent, Rates and Taxes
4	4	0	2	0	0	2	Office-Maintenance

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Major Head			Minor Head		Detail Head		Description	Schedule Reference No
4	4	0	2	0	0	3	Communication Expenses	
4	4	0	2	0	0	4	Books and Periodicals	
4	4	0	2	0	0	5	Printing and Stationary	
4	4	0	2	0	0	6	Traveling and Conveyance	
4	4	0	2	0	0	7	Insurance	
4	4	0	2	0	0	8	Audit-Fees	
4	4	0	2	0	0	9	Legal Expenses	
4	4	0	2	0	1	0	Professional and other Fees	
4	4	0	2	0	1	1	Advertisement and Publicity	
4	4	0	2	0	1	2	Membership and Subscriptions	
4	4	0	2	0	1	3	The detailed Head codes from 13-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	4	0	2	0	9	9		
4	4	0	3	0	0	0	<i>Operation and Maintenance</i>	
4	4	0	3	0	0	1	Power and Fuel	
4	4	0	3	0	0	2	Bulk Purchases	
4	4	0	3	0	0	3	Hire-Charges	
4	4	0	3	0	0	4	Repair and Maintenance -Infrastructure Assets	
4	4	0	3	0	0	5	Repair and Maintenance -Civic Amenities	
4	4	0	3	0	0	6	Repair and Maintenance -Buildings	
4	4	0	3	0	0	7	Repair and Maintenance -Vehicles	
4	4	0	3	0	0	8	Repair and Maintenance -Others	
4	4	0	3	0	0	9	Other operating and Maintenance expenses	
4	4	0	3	0	1	0	The detailed Head codes from 10-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	4	0	3	0	9	9		
4	5	0	0	0	0	0	Cash and Bank Balance	B-18
4	5	0	1	0	0	0	<i>Cash-in -Hand</i>	
4	5	0	1	0	0	1	Cash-in -Hand	
4	5	0	2	1	0	0	<i>Nationalized Banks -Municipal Fund</i>	
4	5	0	2	1	0	1	The detailed Head codes from 01-99 can be used for Different Nationalized Bank Accounts for Municipal Fund by ULBs	
4	5	0	2	1	9	9		
4	5	0	2	2	0	0	<i>Other Schedule Banks-Municipal Fund</i>	
4	5	0	2	2	0	1	The detailed Head codes from 01-99 can be used for Different Schedule Bank Accounts for Municipal Fund by ULBs	
4	5	0	2	2	9	9		

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
4	5	0	2	3	0	0	<i>Schedule Co-operative Banks -Municipal Fund</i>	
4	5	0	2	3	0	1	The detailed Head codes from 01-99 can be used for Different Schedule Co-operative Bank Accounts for Municipal Fund by ULBs	
4	5	0	2	3	9	9		
4	5	0	2	4	0	0	<i>Post Office -Municipal Fund</i>	
4	5	0	2	4	0	1	The detailed Head codes from 01-99 can be used for Different Post office Bank Accounts for Municipal Fund by ULBs	
4	5	0	2	4	9	9		
4	5	0	2	5	0	0	<i>Treasury-Municipal Fund</i>	
4	5	0	2	5	0	1	The detailed head can be used for showing the Municipal fund balance with treasury	
4	5	0	4	1	0	0	<i>Nationalized Banks -Special Funds</i>	
4	5	0	4	1	0	1	The detailed Head codes from 01-99 can be used for Different Nationalized Bank Accounts for Special Fund by ULBs	
4	5	0	4	1	9	9		
4	5	0	4	2	0	0	<i>Other Schedule Banks-Special Funds</i>	
4	5	0	4	2	0	1	The detailed Head codes from 01-99 can be used for Different Schedule Bank Accounts for Special Fund by ULBs	
4	5	0	4	2	9	9		
4	5	0	4	3	0	0	<i>Schedule Co-operative Banks -Special Funds</i>	
4	5	0	4	3	0	1	The detailed Head codes from 01-99 can be used for Different Schedule Co-Operative Banks for Special Fund by ULBs	
4	5	0	4	3	9	9		
4	5	0	4	4	0	0	<i>Post Office -Grant Funds</i>	
4	5	0	4	4	0	1	The detailed Head codes from 01-99 can be used for Different Post-Office accounts for Grant Funds	
4	5	0	4	4	9	9		
4	5	0	4	5	0	0	<i>Treasury-Special Fund</i>	
4	5	0	4	5	0	1	The detailed head can be used for showing the Special fund balance with treasury	
4	5	0	6	1	0	0	<i>Nationalized Banks -Grant Funds</i>	
4	5	0	6	1	0	1	The detailed Head codes from 01-99 can be used for Different Nationalized Bank Accounts for Grant Funds by ULBs	
4	5	0	6	1	9	9		
4	5	0	6	2	0	0	<i>Other Schedule Banks-Grant Funds</i>	
4	5	0	6	2	0	1	The detailed Head codes from 01-99 can be used for Different Schedule Bank Accounts for Grant Funds by ULBs	
4	5	0	6	2	9	9		
4	5	0	6	3	0	0	<i>Schedule Co-operative Banks -Grant Funds</i>	

Major Head			Minor Head		Detail Head		Description	Schedule Reference No
4	5	0	6	3	0	1	The detailed Head codes from 01-99 can be used for Different Schedule Co-Operative Banks for Grant Funds by ULBs	
4	5	0	6	3	9	9		
4	5	0	6	4	0	0	<i>Post Office -Grant Funds</i>	
4	5	0	6	4	0	1	The detailed Head codes from 01-99 can be used for Different Post-Office accounts for Grant Fund by ULBs	
4	5	0	6	4	9	9		
4	5	0	6	5	0	0	<i>Treasury-Grant funds</i>	
4	5	0	6	5	0	1	The detailed head can be used for showing the Grant fund balance with treasury	
4	6	0	0	0	0	0	Loans, Advances and Deposits	B-19
4	6	0	1	0	0	0	<i>Loans and Advances to employees</i>	
4	6	0	1	0	0	1	House Building Advance	
4	6	0	1	0	0	2	Conveyance Advance	
4	6	0	1	0	0	3	Computer Advance	
4	6	0	1	0	0	4	Festival Advance	
4	6	0	1	0	0	5	Vehicle Advance	
4	6	0	1	0	0	6	The detailed Head codes from 06-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	0	1	0	9	9		
4	6	0	2	0	0	0	<i>Employee Provident Fund Loans</i>	
4	6	0	2	0	0	1	Housing Loan	
4	6	0	2	0	0	2	Vehicle Loan	
4	6	0	2	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	0	2	0	9	9		
4	6	0	3	0	0	0	<i>Loans to Others</i>	
4	6	0	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	0	3	0	9	9		
4	6	0	4	0	0	0	<i>Advance to Suppliers and Contractors</i>	
4	6	0	4	0	0	1	Advance for Public Works	
4	6	0	4	0	0	2	Advance for Stores	
4	6	0	4	0	0	3	Material Issued to the Contractors	
4	6	0	4	0	0	4	Advance for Hire-Purchase assets	
4	6	0	4	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	0	4	0	9	9		

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
4	6	0	5	0	0	0	<i>Advance to Others</i>	
4	6	0	5	0	0	1	Permanent Advance	
4	6	0	5	0	0	2	Advance Against Projects	
4	6	0	5	0	0	3	Advance against Grants	
4	6	0	5	0	0	4	Advance against Schemes	
4	6	0	5	0	0	5	Advance against Funds	
4	6	0	5	0	0	6	Cheques Drawn in Favour of Chairman-Vice Chairman	
4	6	0	5	0	0	7	The detailed Head codes from 07-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	0	5	0	9	9		
4	6	0	6	0	0	0	<i>Deposits with External Agencies</i>	
4	6	0	6	0	0	1	Telephone Deposit	
4	6	0	6	0	0	2	Electricity Deposit	
4	6	0	6	0	0	3	Water Deposit	
4	6	0	6	0	0	4	The detailed Head codes from 04-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	0	6	0	9	9		
4	6	0	8	0	0	0	<i>Other Current Assets</i>	
4	6	0	8	0	0	1	H.P. installments Receivable	
4	6	0	8	0	0	2	Interest Receivable on Loans	
4	6	0	8	0	0	3	Interest Receivable on Advances	
4	6	0	8	0	0	4	Scheme Expenses	
4	6	0	8	0	0	5	The detailed Head codes from 05-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	0	8	0	9	9		
4	6	1	0	0	0	0	Accumulated Provisions against Loans, Advances and deposits	B-20
4	6	1	1	0	0	0	<i>Loans to Others</i>	
4	6	1	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	1	1	0	9	9		
4	6	1	2	0	0	0	<i>Advances</i>	
4	6	1	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	1	2	0	9	9		
4	6	1	3	0	0	0	<i>Deposits</i>	

Major Head		Minor Head		Detail Head		Description	Schedule Reference No	
4	6	1	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	6	1	3	0	9	9		
4	7	0	0	0	0	0	Other Assets	B-21
4	7	0	1	0	0	0	<i>Deposit works -Expenditure</i>	
4	7	0	1	0	0	1	Civil	
4	7	0	1	0	0	2	Electrical	
4	7	0	1	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	7	0	1	0	9	9		
4	7	0	2	0	0	0	<i>Inter Unit accounts</i>	
4	7	0	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	7	0	2	0	9	9		
4	7	0	3	0	0	0	<i>Interest Control Payable Account</i>	
4	7	0	3	0	0	1	Lease	
4	7	0	3	0	0	2	Hire-Purchase	
4	7	0	3	0	0	3	The detailed Head codes from 03-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	7	0	3	0	9	9		
4	8	0	0	0	0	0	Miscellaneous Expenditure to be written off	B-22
4	8	0	1	0	0	0	<i>Loan Issue Expenses</i>	
4	8	0	1	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	8	0	1	0	9	9		
4	8	0	2	0	0	0	<i>Discount on Issue of Loans</i>	
4	8	0	2	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	8	0	2	0	9	9		
4	8	0	3	0	0	0	<i>Other</i>	
4	8	0	3	0	0	1	The detailed Head codes from 01-50, shall be provided by UDD, detailed head codes from 51-99 can be used by ULBs after approval from UDD.	
4	8	0	3	0	9	9		

MUNICIPALITY CODES

Identification Codes for ULBs at Jharkhand									
ULBs	DISTRICT	State Code		District Code		Category		Code	
Chas Nagar Parshad	Bokaro	2	0	0	1	0	2	0	1
Phusro Nagar Parshad	Bokaro	2	0	0	1	0	2	0	2
Chatra Nagar Parshad	Chatra	2	0	0	2	0	2	0	3
Deoghar Municipal Corporation	Deoghar	2	0	0	3	0	1	0	1
Madhupur Nagar Parshad	Deoghar	2	0	0	3	0	2	0	4
Chirkunda Nagar Panchayat	Dhanbad	2	0	0	4	0	3	0	1
Dhanbad Municipal Corporation	Dhanbad	2	0	0	4	0	1	0	2
Basukinath Nagar Panchayat	Dumka	2	0	0	5	0	3	0	2
Dumka Nagar Parshad	Dumka	2	0	0	5	0	2	0	5
Chakulia Nagar Panchayat	East Singhbhum	2	0	0	6	0	3	0	3
Jamshedpur NAC	East Singhbhum	2	0	0	6	0	4	0	1
Jugsalai Municipality	East Singhbhum	2	0	0	6	0	3	0	4
Mango NAC	East Singhbhum	2	0	0	6	0	4	0	2
Garhwa Nagar Panchayat	Garhwa	2	0	0	7	0	3	0	5
Manjhiyaon Nagar Panchayat	Garhwa	2	0	0	7	0	3	0	6
Giridih Nagar Parshad	Giridih	2	0	0	8	0	2	0	6
Godda Nagar Panchayat	Godda	2	0	0	9	0	3	0	7
Gumla Nagar Panchayat	Gumla	2	0	1	0	0	3	0	8
Hazaribagh Nagar Parshad	Hazaribagh	2	0	1	1	0	2	0	7
Jamtara Nagar Panchayat	Jamtara	2	0	1	2	0	3	0	9
Mihijam Nagar Panchayat	Jamtara	2	0	1	2	0	3	1	0
Khunti Nagar Panchayat	Khunti	2	0	1	3	0	3	1	1
Jumaritilaiya Nagar Parshad	Koderma	2	0	1	4	0	2	0	8
Koderma Nagar Panchayat	Koderma	2	0	1	4	0	3	1	2
Latehar Nagar Panchayat	Latehar	2	0	1	5	0	3	1	3
Lohardaga Nagar Parshad	Lohardaga	2	0	1	6	0	2	0	9
Hussainabad Nagar Panchayat	Medininagar	2	0	1	7	0	3	1	4
Medininagar Nagar Parshad	Medininagar	2	0	1	7	0	2	1	0
Pakur Nagar Panchayat	Pakur	2	0	1	8	0	3	1	5
Bishrampur Nagar Panchayat	Palamu	2	0	1	9	0	3	1	6
Bundu Nagar Panchayat	Ranchi	2	0	2	0	0	3	1	7
Ranchi Municipal Corporation	Ranchi	2	0	2	0	0	1	0	3
Rajmahal Nagar Panchayat	Sahebganj	2	0	2	1	0	3	1	8
Sahebgunj Nagar Parshad	Sahebganj	2	0	2	1	0	2	1	1
Adityapur Nagar Parshad	Saraikela	2	0	2	2	0	2	1	2
Saraikela Nagar Panchayat	Saraikela	2	0	2	2	0	3	1	9
Simdega Nagar panchayat	Simdega	2	0	2	3	0	3	2	0
Chaibasa Nagar Parshad	West Singhbhum	2	0	2	4	0	2	1	3
Chakradharpur Nagar Parshad	West Singhbhum	2	0	2	4	0	2	1	4