

List of codes for functions, programmes & Activities of Panchayats

Tax Receipts					
Major Head	Nomenclature	Minor Head	Remarks	Object Head	Remarks
0028	Taxes on Profession, Trades etc.	101- Profession Tax			
		102- Trade Tax			
		103- Trade Licence Fees			
		901- Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0029	Land Revenue	101- Land Revenue			
		102- Surcharge on Land revenue Tax			
		103- Taxes on Plantation			
		901- Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0030	Stamps and Registration fees	101- Duty on Transfer by Sale			
		901- Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0035	Taxes on Property other than Agriculture Land	101- Property Tax on Residential Building			
		102- Property Tax on Non-Residential Building			
		901- Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		

0041	Taxes on Vehicles	101- Taxes on Cycle/Cart and other receipts from non-Motor Vehicles Act.			Panchayats may operate separate object head for each class of vehicle.
		901- Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0042	Taxes on Goods and Passengers	101- Toll Tax		40 Road, 41 culvert bridge 42 Ferry 43 Water ways 43 Others	
		102- Taxes on entry of Goods into Local Area			
		103- Taxes on Passengers/Pilgrims			
		901- Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0044	Service Tax	101- Service Tax			Panchayats may operate separate object head for tax collected on each type of service.
		901- Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly but are received as 'Assigned Revenue' from State Govt.		
0045	Taxes on Duties and Commodities	101- Entertainment Tax			
		102- Advertisement Tax			
		103- Receipts under Education Cess			
		104- Receipts under Other Acts			Panchayats may operate separate object head for each type of tax collected as per Acts.

		105- Forest Development Tax			
		901- Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxed directly but are received as 'Assigned Revenue' from State Govt.		

Non-Tax Receipts					
0049	Interest Receipts	101- Interest on Bank Deposit			Panchayats may operate separate object head for each type of account
		102- Interest on Loans and Advances			Panchayats may operate separate object head for each type of loan/advance
		800- Other Receipts	Panchayats may operate this minor head for interest receipts from any other source		
0059	Maintenance of Community Assets (In States where there is no Public Works at PRI level, these receipts can be booked under 0515 – Panchayati Raj)	101- Rent from Buildings			Panchayats may operate object heads relating to rent realized from Public Works Circuit house and furniture and other special amenities relating to public works
		102- Recovery of Percentage Charges	This minor head will include establishment charges related to works done for other local bodies/private parties and recoveries made on percentage basis as determined by panchayats.		

		103- Hire Charges of Machineries and Equipments			
0071	Contribution & Recoveries towards Pension and other Retirement Benefits	101- Pension Contribution			
		102- Leave and pension Contribution not levied separately			
0202	Education	101- Primary Education	Each minor heads will include examination fees, tuition fees and other fees under separate object heads.		
		102- Secondary Education			
		103- Adult Education			
		104- Non-formal Education			
0206	Market and Fairs	101- Receipts from Markets/ Hut	This minor head will include all receipts from Market/ Hut organized by PRIs (daily, weekly, fortnightly, monthly) under separate object heads.		
		102- Receipts from fairs	This minor head will include all receipts from fairs organized by PRIs under separate object heads for each fair.		
0210	Health and Family Welfare	101- Receipts/ Contribution from Patients and Others	This minor head will record recoveries from patients for accommodation, supply of medicine, Laboratory test, supply of blood and other services rendered by Hospital/ Primary Health Centers/ Dispensaries under separate object heads.		

0215	Water Supply and Sanitation	101- Receipts From Water Supply Schemes	This minor head will include water charges received from various water supply schemes		
		102- Fees, Fines etc.	This minor head will also include deposits received for installation of household/ commercial water connection		
		103- Sewerage and Sanitation Services	This minor head will include fees, fines and Service fees under sewerage and sanitation		
0216	Rural Housing	800- Other Receipts	This minor head will include receipts from beneficiaries of various schemes under separate scheme heads.		
0403	Animal Husbandry, Dairying, Poultry and Fuel and Fodder	101- Receipts from Cattle and Buffalo Development			
		102- Receipts from Piggery			
		103- Receipts from Poultry Development			
		104- Receipts from Fodder and Feed development			
		105- Receipts from other Livestock Development			
		106- Receipts from Milk Supply Scheme			
0405	Fisheries	101- Sale Of Fish, Fish Seeds etc.			
		102- Auction of Fishing Rights			
		103- Licence Fees, Fines etc			
		104- Services and Service Fees	This minor head will include hire charges for mechanized fishing boats and fees collected for imparting fishing education		

0406	Forestry	101- Social Forestry		40 Sale of timber & other forest produce 42 Receipts from forest plantation 43 Receipts from firewood plantation	
		102- Farm Forestry		40 Sale of timber & other forest produce 42 Receipts from forest plantation 43 Receipts from firewood plantation	
		103- Fees	This minor head will include entry/other fees collected from parks and gardens		
0435	Agriculture including Agriculture Extension	101- Crop Husbandry		40 Sale of seeds 41 Receipts from agriculture farm 42 Sale of manure and fertilizers 43 Receipts from commercial crop	
		102- Lease charges for Storage and Warehousing of Agricultural Product			
0515	Panchayati Programmes	Raj 101- District Panchayat		40 Licence fee	
		102- Panchayat Samiti		41 Fees for use of quarry	
		103- Gram Panchayat		42 Rent for use of land 43 Receipts from community	

				development project 44 Other rates & fees except tax receipts 45 Registration charges (Other than those not covered under respective functional major heads) 46 Other service fees 47 Other fines	
0702	Minor Irrigation	101- Receipts from Water tanks/Ponds			
		102- Receipts from Tubewells			
0801	Rural Electrification	101- Sale of Power			
0810	Non-Conventional Sources of Energy	101- Sale of Bio-energy			
		102- Sale of Solar energy			
		103- Sale of Wind energy			
0851	Village and Small Scale Industries	101- Handloom Industries	These at the industrial minor heads will include receipts on account of rent, lease charges and other amenities provided estate under separate object heads.		
		102- Handicraft Industries			
		103- Khadi & Village Industries			
		104- Sericulture Industries			
		105- Powerloom Industries			

		106- Food Processing Industries			
		107- Other Village Industries			
Grants-in-aid					
1601	Grants- in- aid	101- Grants from Central Government	These minor heads will include grants received from Central/ State Governments scheme-wise under separate sub heads	11-National Rural Employment Guarantee Scheme 12- Sampoorna Gramin Rozgar Yojana 13- Swaranjayanti Gram Swarozgar Yojana 14- Indira Awas Yojana 15- National Rural health Mission 16- Accelerated Rural Water Supply Programme 17-Total Sanitation Campaign 18- Mid Day Meal Scheme 19-Sarva Shiksha Abhiyan 20- Pradhan Mantri Gram Sadak Yojana 21- Integrated Watershed management Programme 22-Integrated Child Development Services (ICDS)	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads . Considering the number of state schemes and diversity among the states, two-digit alfa- numeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guidelines.
		102- Grants from State Government			

		103- Grants from other Institutions	This minor head will include grants/aids received from other institutions viz. LIC, HUDCO, NGOs etc under separate object heads		
Capital Receipts					
4000	Capital Receipts	800- Other Receipts			

Expenditure Heads					
2049	Interest Payments	101- Interest on Provident Fund			
		102- Interest on Insurance & Pension Fund			
		103- Interest on Other Deposit and Accounts			
2059	Maintenance of Community Assets	101- Maintenance & Repairs	This minor head will include expenditure on maintenance of buildings owned by panchayat (other than residential)	40 Work charged establishment expenditure 41 Other maintenance expenditure	
		102- Furnishing			
		103- Lease charges			
		104- Machinery & Equipments			
2071	Pension & Other Retirement Benefits	101- Superannuation & Retirement Allowance			
		102- Commuted value of Pension			
		103- Gratuities			
		104- Family Pension			
		105- Leave Encashment Benefit			
		106- Other Pensionary benefits			

2202	Education	101- Primary Education	These minor heads will include scholarships, book grants to students etc	18- Mid-day meal scheme	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline.
		102- Secondary Education		19- Sarva Siksha Abhiyan	
		103- Adult Education			
		104- Non-formal Education			
2203	Technical Training & Vocational Education	101- Assistance to Universities/ Colleges for Technical Training			
		102- Technical Schools	Scheme wise expenditure on construction of schools/ centres will be booked under separate object heads		
		103- Polytechnic Colleges			
		104- Vocational Education	Expenditure on scholarships, books, orientation course, summer seminar etc.for conducting vocational courses will be booked under separate object heads		
2205	Art,Culture and Libraries	101- Promotion of Art & Culture	This minor head will record transactions with promotion of art & culture including imparting education in fine arts viz. music, drama, art etc and assistance to non-government institutions for imparting such education under separate object heads.		

		102- Public Libraries			
		103- Public Exhibition	This minor head will record transactions relating to film shows, exhibitions etc		
		104- Sports & Youth services			
2206	Market and Fairs	101- Market	This minor head will include all expenditure incurred for maintenance of markets and all minor works under separate object head		
		102- Fairs	This minor head will include all expenditure in connection with conducting of fairs under different object heads		
2210	Health and Family Welfare	101- Primary Health Centres	This minor head will include scheme wise expenditure on prevention & control of diseases, cholera, leprosy, malaria etc. It will also include expenditure on distribution of free medicine under separate object heads.	15 NRHM	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit alfa- numeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schems.
		102- Community Health Centres		15 NRHM	
		103- Hospitals & Dispensaries		15 NRHM	
		104- Health Sub-Centres		15 NRHM	
		105- Other System of Medicine			

		106- Family Welfare Services	This minor head will include scheme wise expenditure on various family welfare schemes.		
2211	Women and Child Welfare	101- Women Development Programmes	This minor head will include scheme wise expenditure on various women & child welfare schemes.	15 NRHM	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
		102- Child Health Programmes	This minor head will include expenditure on immunization of infants and pre-school children against diseases like polio, typhoid etc, under separate object head and all nutritional programme among children.	15 NRHM	
2215	Water Supply and Sanitation	101- Maintenance of Water Supply line	This minor head will include expenditure incurred on maintenance of water supply scheme wise under different object heads.		
		102- Maintenance and Repair of Tube-wells	This minor head will include expenditure incurred on maintenance of tube-wells scheme wise under different object heads.		
		103- Sewerage & Sanitation	This minor head will include expenditure on survey & investigation, machinery & equipment, sanitation services and sewerage services under separate object heads.	17 Total Sanitation Campaign	

2216	Rural Housing	101- House site for Landless	This minor head will include expenditure on providing land for construction of houses to beneficiaries of various schemes under separate object heads	14 Indira Awaas Yojana (IAY)	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
		102- Construction of Houses	This minor head will include expenditure on construction of houses to beneficiaries of various schemes under separate object heads	14 Indira Awaas Yojana (IAY)	
		103- Maintenance and Repairs of Houses	This minor head will include expenditure on maintenance of residential buildings		
2225	Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections	101- Welfare of Scheduled Caste		40 Scholarship to student for primary education	
		102 Welfare of Scheduled Tribe		41 Scholarship to student for secondary education	
		103- Welfare of Other Weaker Sections		42 Scholarship to student for technical education 43 Maintenance of SC/ST/weaker section's hostels Other scheme wise object heads may also be opened.	

2235	Social Security & Welfare	101- Social Welfare			
		102- Welfare of Handicapped			
		103- Welfare of Mentally Retarded			
		104- Assistance to Voluntary Organisations			
		105- Deposit Linked Insurance Scheme			
2402	Soil and Water Conservation	101- Land Improvement			Panchayats may operate separate sub heads for various schemes under the minor head
		102- Land Reforms			
		103- Land Consolidation			
		104- Soil and Water Conservation			
2403	Animal Husbandry, Dairying, Poultry and Fuel and Fodder	101- Cattle and Buffalo Development	This minor head will include expenditure on prevention & control of diseases, cattle breeding, cattle show etc		
		102- Piggery Development	This minor head will include expenditure on prevention & control of diseases etc		
		103- Poultry Development	This minor head will include expenditure on prevention & control of diseases etc		
		104- Fuel and Fodder Development			
		105- Insurance of Livestock and Poultry			
		106- Dairy Development Projects/Schemes			
		107- Extension & Training			
2405	Fisheries	101- Processing, Preservation and Marketing			
		102- Fishery Co-operatives			
		103- Extension & Training			
		104- Developmental Schemes			

2406	Forestry	101- Social Forestry		40 Economic plantation 42 Forest conservation and development	Teak wood, eucalyptus, bamboo, matchwood etc
		102- Farm Forestry		40 Economic plantation 42 Forest conservation and development	Teak wood, eucalyptus, bamboo, matchwood etc
		103- Zoological Park			
		104- Public Garden			
		105- Minor Forest Produce			
2408	Public Distribution System	101- Procurement & Supply			
		102- Assistance to Co-Operative			
		103- Storage & Warehousing		26 Maintenance	
2435	Agriculture including Agriculture Extension	101- Crop Husbandry		40 Extension of farmers training 41 Crop insurance 42 Scheme for small marginal farmers and agricultural labourers 43 Horticulture and vegetable crops 44 Assistance to farming cooperation	Separate sub head may be operated for each scheme
		102- Watershed Development Programme			
2501	Poverty Alleviation Programme	101- Central Scheme	This minor head will include expenditure on national programmes/schemes under separate object head viz. NREGS, SGRY etc.	11 NREGA	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the

					number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
		102- State Schemes	This minor head will include expenditure on state level programmes/schemes under separate object head.		
		103- Panchayat Samiti Schemes			
		104- Gram Panchayat Schemes			
2515	Panchayati Raj Programmes	101 District Panchayat Programmes	These minor heads will include all administrative expenditure in respect of district panchayat, panchayat samiti and gram panchayat under separate object heads		
		102- Panchayat Samiti Programmes			
		103- Gram Panchayat Programmes			
2702	Minor Irrigation	101- Minor Irrigation Projects			
		102- Water Management			
2801	Rural Electrification	101- Purchase of Power			
		102- Transmission & Distribution	This minor head will include transmission & distribution schemes under different object head		
		103- Maintenance of Street Light			

2810	Non-conventional Sources of Energy	101- Maintenance of Bio-gas Plants			
		102- Maintenance of Solar Energy Centre			
		103- Maintenance of Wind Energy Centre			
2851	Village and Small Scale Industries	101- Handloom Industries	These minor heads will include expenditure on account of amenities provided and developmental schemes at the industrial estate under separate object heads.		
		102- Handicraft Industries			
		103- Khadi & Village Industries			
		104- Sericulture Industries			
		105- Powerloom Industries			
		106- Food Processing Industries			
		107- Other Village Industries			
3054	Transportation	101- Roads	This minor head will include expenditure incurred on maintenance and repairs.	40 – Maintenance & repairs	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
		102- Culverts			
		103- Bridges			
		104- Ferries			
		105- Waterways			
		106- Other means of Transportation			

4202	Capital Outlay on Education	101- Construction of Primary Schools			
		102- Construction of Secondary Schools			
		103- Construction of Centre for Adult & Non-formal Education			
4205	Capital Outlay on Art,Culture and Libraries	101- Construction of Public Libraries			
		102- Construction of Sports Stadium			
		103- Construction of Training Centre for Art & Culture			
4206	Capital Outlay Market and Fairs	101- Construction of permanent structure for Market			
		102- Construction of permanent structure for fairs			
4210	Capital Outlay on Health & Family Welfare	101- Primary Health Centres	These minor heads will include scheme wise expenditure incurred on construction works.		
		102- Community Health Centres			
		103- Hospitals & Dispensaries			
		104- Health Sub-Centres			
		105- Other System of Medicine			
4215	Capital Outlay on Water Supply and Sanitation	101- Laying of Water Supply Line	This minor head will include expenditure incurred on laying of water supply line scheme wise under different object heads.	16 ARWSP	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes.
		102- Drilling of Tube-well	This minor head will include expenditure incurred on drilling of tube-well scheme wise under different object heads.	16 ARWSP	
		103- Sewerage & Sanitation	This minor head will include	17 Total sanitation	

			all expenditure on construction of drains public toilets etc. for improvement of sewerage and sanitation services and all scheme wise expenditure.	campaign	The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schems.
4216	Capital Outlay on Rural Housing	101- Purchase of Land 102- Construction of Houses	These minor heads will include scheme wise expenditure on purchase of land site and construction of houses under separate object heads	14IAY	
					14 IAY
4235	Capital Outlay on Social Security & Welfare	102- Construction of Training Centre for Welfare of Handicapped			
		103- Construction of Anganwadi centres			
4402	Capital Outlay on Soil and Water Conservation	101- Land Improvement			Panchayats may operate separate sub heads for various schemes under the minor head
		102- Land Reforms			
		103- Land Consolidation			
		104- Soil and water conservation			
4405	Capital Outlay on Fisheries	104- Construction of Fisheries/Pond			
4406	Capital Outlay on Forestry	103- Development of Zoological Park			
		104- Development of Public Garden			
4408	Capital Outlay on Public Distribution System	103- Construction of Godowns & Warehouses	This minor head will include scheme wise expenditure on construction works		
4435	Capital Outlay on Agriculture including Agriculture Extension	101- Construction of Training Centre			Separate sub head may be operated for each scheme

4515	Capital Outlay on Panchayati Raj Programmes	101- District Panchayat Programmes	These minor heads will include construction of office buildings, acquisition of lands and other expenditure of capital nature to create concrete assets of permanent nature (not classifying under any other major head) in respect of district panchayat, panchayat samiti and gram panchayat under separate object heads		
		102- Panchayat Samiti Programmes			
		103- Gram Panchayat Programmes			
4702	Capital Outlay on Minor Irrigation	101- Construction of Minor Irrigation Projects			
		102- Construction Works on Water Management			
		103- Construction Works of Watershed Development			
4801	Capital Outlay on Rural Electrification	102- Capital outlay on construction of sub-station	This minor head will include expenditure on construction of sub-stations under various schemes under different object head		
		103- Installation of Street light			
4810	Capital Outlay on Non-conventional Sources of Energy	101- Construction of Bio-gas plants			
		102- Construction of Solar Energy Centre			
		103- Construction of Wind Energy Centre			
4851	Capital Outlay on Village and Small Scale Industries	101- Handloom Industries	These minor heads will include capital expenditure on account of developmental schemes at the industrial estate under separate object heads.		
		102- Handicraft Industries			
		103- Khadi & Village Industries			
		104- Sericulture Industries			
		105- Powerloom Industries			

		106- Food processing Industries			
		107- Other village Industries			
5054	Capital Outlay on Transportation	101- Construction of Village/District roads		20 PMGSY	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
		102- Construction of Culvert/Bridge		20 PMGSY	
		103- Acquisition of land for construction of roads/bridges		20 PMGSY	
		104- Construction of Ferry Ghats/Ferries			

Loan Section					
Receipts			Payment		
7610	Loans to Panchayat Employees	101- House Building Advance	7610	Loans to Panchayat employees	101- House Building advance
		102- Motor Car/Motor Cycle Advance			102- Motor Car/Motor Cycle advance
		103- Cycle Advance			103- Cycle Advance
		104- Festival Advance			104- Festival Advance

Pension & Provident Fund Section					
Receipts			Payment		
8009	Provident fund	101- Panchayat Employees General Provident Fund	8009	Provident fund	101- Panchayat Employees General Provident Fund
		102- Panchayat Employees' Contributory Provident Fund			102- Panchayat Employees' Contributory Provident Fund

Insurance & Pension Fund Section					
Receipts			Payment		
8011	Insurance & Pension fund	101- Panchayat Employees Group Insurance Scheme	8011	Insurance & Pension fund	101- Panchayat Employees Group Insurance Scheme

Deposit & Advances Section					
Receipts			Payment		
8443	Civil Deposit	101- Earnest money deposit (1)	8443	Civil Deposit	101- Earnest money deposit (1)
		102- Security Deposit (2)			102- Security Deposit (2)
		103- Panchayat Deposit (3)			103- Panchayat Deposit (3)

- (1) This includes earnest money deposit made by tenderers/contractors
(2) This includes the security money realized from the contractors
(3) This includes all class of deposits of panchayats other than savings and current accounts.

Civil Advances Section					
Receipts			Payment		
8550	Civil Advances	101- Advances to PRI Functionaries for Works & Supplies	8550	Civil Advances	101- Advances to PRI Functionaries for Works & Supplies
		102- Advances to Agencies for Works & Supplies			102- Advances To Agencies For Works & Supplies

Suspense Account					
Receipts			Payment		
8658	Suspense Account	101- Tax deduction at source Suspense 40 Income Tax 41 Sale Tax 42 Profession Tax	8658	Suspense Account	101- Tax deduction at source Suspense 40 Income Tax 41 Sale Tax 42 Profession Tax
		102 Unclassified Suspense			102 Unclassified Suspense
		103 Treasury Suspense			103 Treasury Suspense