

<b>List of Expenditure of Head of Accounts – PRIASoft – ANDHRA PRADESH</b>					
<b>S.No</b>	<b>Particulars</b>	<b>Major Head</b>	<b>Minor Head</b>	<b>Object Head</b>	<b>Remarks</b>
<b>Revenue Expenditure</b>					
1	Management (News Papers bills, Xerox bills, stationery purchase (Local), Computer repairs, Postage, Liveries (Uniform for Class IV employees), Furniture etc.,	2515 <b>Panchayati Raj Programmes</b>	101 District Panchayat Programmes	08 Office Expenses	ZP
		2515 <b>Panchayati Raj Programmes</b>	102 Panchayat Samiti Programmes	08 Office Expenses	MP
		2515 <b>Panchayati Raj Programmes</b>	103 Gram Panchayat Programmes	08 Office Expenses	GP
2	Management (Landline/ mobile charges)	2515 <b>Panchayati Raj Programmes</b>	101 District Panchayat Programmes	39 Landline/ mobile charges	ZP
	Management (Landline/ mobile charges)	2515 <b>Panchayati Raj Programmes</b>	102 Panchayat Samiti Programmes	39 Landline/ mobile charges	MP
	Management (Landline/ mobile charges)	2515 <b>Panchayati Raj Programmes</b>	103 Gram Panchayat Programmes	39 Landline/ mobile charges	GP
3	Management (Water/ electricity charges)	2515 <b>Panchayati Raj Programmes</b>	101 District Panchayat Programmes	40 Water/ electricity charges	ZP
	Management (Water/ electricity charges)	2515 <b>Panchayati Raj Programmes</b>	102 Panchayat Samiti Programmes	40 Water/ electricity charges	MP
	Management (Water/ electricity charges)	2515 <b>Panchayati Raj Programmes</b>	103 Gram Panchayat Programmes	40 Water/ electricity charges	GP
4	Administration (Tom tom, D.D. Commission, Legal charges, national festivals, Expenditure of conduct of Gram Sabha, Cremation charges for Destitutes, sitting fees	2515 <b>Panchayati Raj Programmes</b>	101 District Panchayat Programmes	12 Other Administrative Expenses	ZP
		2515 <b>Panchayati Raj</b>	102 Panchayat Samiti	12 Other Administrative	MP

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	of members, general body meeting expenses etc.)	<b>Programmes</b>	Programmes	Expenses	
		2515 <b>Panchayati Raj Programmes</b>	103 Gram Panchayat Programmes	12 Other Administrative Expenses	GP
5	Office and Community buildings repairs and maintenance	2059 <b>Maintenance of Community Assets</b>	101	26 Maintenance	ZP/ MP/ GP
6	Publication charges for tender notices, development activities etc.,	2515 <b>Panchayati Raj Programmes</b>	101 District Panchayat Programmes	15 Advertising and Publicity	ZP
		2515 <b>Panchayati Raj Programmes</b>	102 Panchayat Samiti Programmes	15 Advertising and Publicity	MP
		2515 <b>Panchayati Raj Programmes</b>	103 Gram Panchayat Programmes	15 Advertising and Publicity	GP
7	Printing and purchase of books and forms, registers, pomplets and etc.,	2515 <b>Panchayati Raj Programmes</b>	101 District Panchayat Programmes	11 Printing	ZP
		2515 <b>Panchayati Raj Programmes</b>	102 Panchayat Samiti Programmes	11 Printing	MP
		2515 <b>Panchayati Raj Programmes</b>	103 Gram Panchayat Programmes	11 Printing	GP
8	Office Building rents, fees or taxes payments to other departments	2515 <b>Panchayati Raj Programmes</b>	101 District Panchayat Programmes	09 Rent, rates and taxes	ZP
		2515 <b>Panchayati Raj Programmes</b>	102 Panchayat Samiti Programmes	09 Rent, rates and taxes	MP
		2515 <b>Panchayati Raj</b>	103 Gram Panchayat	09 Rent, rates and	GP

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		<b>Programmes</b>	Programmes	taxes	
9	Traveling allowances (official and Non-officials)	2515 <b>Panchayati Raj Programmes</b>	101 District Panchayat Programmes	07 Travel expenses	ZP
		2515 <b>Panchayati Raj Programmes</b>	102 Panchayat Samiti Programmes	07 Travel expenses	MP
		2515 <b>Panchayati Raj Programmes</b>	103 Gram Panchayat Programmes	07 Travel expenses	GP
10	Pensionary Charges	2071 <b>Pension &amp; Other Retirement Benefits</b>	101 Superannuation & Retirement Allowance	04 Pensionary Charges	ZP
		2071 <b>Pension &amp; Other Retirement Benefits</b>	102 Commutated value of Pension	04 Pensionary Charges	ZP
		2071 <b>Pension &amp; Other Retirement Benefits</b>	103 Gratuities	04 Pensionary Charges	ZP
		2071 <b>Pension &amp; Other Retirement Benefits</b>	104 Family Pension	04 Pensionary Charges	ZP
		2071 <b>Pension &amp; Other Retirement Benefits</b>	105 Leave Encashment Benefit	04 Pensionary Charges	ZP
		2071 <b>Pension &amp; Other Retirement Benefits</b>	106 Other Pensionary benefits	04 Pensionary Charges	ZP
11	Honorarium to ZPP	2515 <b>Panchayati Raj Programmes</b>	101 District Panchayat Programmes	05 Honoraria	ZP
	Honorarium to MPP	2515	102	05	MP

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		<b>Panchayati Raj Programmes</b>	Panchayat Samiti Programmes	Honoraria	
	Honorarium to Sarpanches	2515 <b>Panchayati Raj Programmes</b>	103 Gram Panchayat Programmes	05 Honoraria	GP
12	Purchase of furniture (Community Assets)	2059 <b>Maintenance of Community Assets</b>	102 Furnishing	22 Machinery and equipment	ZP/ MP/ GP
13	Repairs to furniture (Community Assets)	2059 <b>Maintenance of Community Assets</b>	101 Maintenance & Repairs	26 Maintenance	ZP/ MP/ GP
14	Street lighting repairs and maintenance	2801 <b>Rural Electrification</b>	103 Maintenance of Street Light	26 Maintenance	GP
15	Street lights C.C. charges	2801 <b>Rural Electrification</b>	103 Maintenance of Street Light	12 Other Administrative Expenses	GP
16	Street light material purchase	2801 <b>Rural Electrification</b>	103 Maintenance of Street Light	13 Supplies and Material	GP
17	Street light contract staff	2801 <b>Rural Electrification</b>	103 Maintenance of Street Light	02 Wages	GP
18	Street light NMR, other staff	2801 <b>Rural Electrification</b>	103 Maintenance of Street Light	16 Other Contractual Services	GP
19	Water supply scheme repairs and maintenance (including hand pumps)	2215 <b>Water Supply and Sanitation</b>	101 Maintenance of Water Supply line	26 Maintenance	GP
20	Water supply scheme CC charges	2215 <b>Water Supply and Sanitation</b>	101 Maintenance of Water Supply line	12 Other Administrative Expenses	GP
21	Water supply scheme material	2215	101	13	GP

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	purchased	<b>Water Supply and Sanitation</b>	Maintenance of Water Supply line	Supplies and Material	
22	Water supply scheme contract staff	2215 <b>Water Supply and Sanitation</b>	101 Maintenance of Water Supply line	02 Wages	GP
23	Water supply scheme Non Provincialised staff (Scale Pay)	2215 <b>Water Supply and Sanitation</b>	101 Maintenance of Water Supply line	01 Salaries	GP
24	Water supply scheme NMR and other staff	2215 <b>Water Supply and Sanitation</b>	101 Maintenance of Water Supply line	16 Other Contractual Services	GP
25	Public health material purchase (Bleaching powder, phynoil live, brooms, sticks, boskets, drain cleaner, mosquito control tests, medicines, dust bins etc.)	2215 <b>Water Supply and Sanitation</b>	101 Maintenance of Water Supply line	13 Supplies and Material	ZP
		2215 <b>Water Supply and Sanitation</b>	102 Maintenance and Repair of Tube-wells	13 Supplies and Material	MP
		2215 <b>Water Supply and Sanitation</b>	103 Sewerage & Sanitation	13 Supplies and Material	GP
26	Public health contract staff	2215 <b>Water Supply and Sanitation</b>	103 Sewerage & Sanitation	02 Wages	ZP/ MP/ GP
27	Public health NMR, other staff	2215 <b>Water Supply and Sanitation</b>	103 Sewerage & Sanitation	16 Other Contractual Services	ZP/ MP/ GP
28	Repairs and maintenance of tractors, trallies, fogging machines, sprayers and other public health tools etc.,	2215 <b>Water Supply and Sanitation</b>	103 Sewerage & Sanitation	26 Maintenance	ZP/ MP/ GP
29	Purchase of Petrol and diesel	2215 <b>Water Supply and Sanitation</b>	103 Sewerage & Sanitation	14 Petrol/ Diesel	ZP/ MP/ GP

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30	Repairs and maintenance of roads (gravelling, Jungle clearance of road sides, repairs etc.)	3054 <b>Transportation</b>	101 Roads	26 Maintenance	ZP/ MP/ GP
31	Maintenance and repairs of culverts	3054 <b>Transportation</b>	102 Culverts	26 Maintenance	ZP/ MP/ GP
32	Maintenance and repairs of bridges	3054 <b>Transportation</b>	103 Bridges	26 Maintenance	ZP/ MP/ GP
33	Maintenance and repairs of ferries	3054 <b>Transportation</b>	104 Ferries	26 Maintenance	ZP/ MP/ GP
34	Maintenance and repairs of drains (silt removing etc.)	2215 <b>Water Supply and Sanitation</b>	103 Sewerage & Sanitation	26 Maintenance	ZP/ MP/ GP
35	Maintenance of markets	2206 <b>Market and Fairs</b>	101 Markets	26 Maintenance	ZP/ MP/ GP
36	Maintenance of failrs (ustavamulu)	2206 <b>Market and Fairs</b>	102 Fairs	26 Maintenance	ZP/ MP/ GP
37	Maintenance of parks	2406 <b>Forestry</b>	104 Public Garden	26 Maintenance	ZP/ MP/ GP
38	Plantation and maintenance of trees (Social forestry)	2406 <b>Forestry</b>	101 Social Forestry	26 Maintenance	ZP/ MP/ GP
39	Contributions (District sports authority and other cultural activities etc.)	2205 <b>Art, Culture and Libraries</b>	104 Sports & Youth services	18 Contributions	ZP/ MP/ GP
<b>Capital Expenditure</b>					
40	Formation of new roads (gravel, b.t., c.c., metal etc.,)	5054 <b>Capital Outlay on Transportation</b>	101 Construction of Village/ District roads	23 Major works	ZP/ MP/ GP
41	Construction of new bridges and culverts	5054 <b>Capital Outlay on Transportation</b>	102 Construction of Culvert/Bridge	23 Major works	ZP/ MP/ GP
42	Acquisition of lands for roads and bridges	5054 <b>Capital Outlay on Transportation</b>	103 Acquisition of land for construction of	23 Major works	ZP/ MP/ GP

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			roads/bridges		
43	Construction of new ferry ghats / ferries	5054 <b>Capital Outlay on Transportation</b>	104 Construction of Ferry Ghats/Ferries	23 Major works	ZP/ MP/ GP
44	Extension of new street light lines for newly formed colonies and aeras	4801 <b>Capital Outlay on Rural Electrification</b>	103 Installation of Street light	23 Major works	ZP/ MP/ GP
45	Construction of new drains	4215 <b>Capital Outlay on Water Supply and Sanitation</b>	103 Sewerage & Sanitation	23 Major works	ZP/ MP/ GP
46	Laying of new water supply pipelines	4215 <b>Capital Outlay on Water Supply and Sanitation</b>	101 Laying of Water Supply Line	23 Major works	ZP/ MP/ GP
47	Drilling of new borewells	4215 <b>Capital Outlay on Water Supply and Sanitation</b>	102 Drilling of Tube-well	23 Major works	ZP/ MP/ GP
48	Construction of permanent structure to markets	4206 <b>Capital Outlay Market and Fairs</b>	101 Construction of permanent structure for Market	23 Major works	ZP/ MP/ GP
49	Construction of permanent structure to fairs	4206 <b>Capital Outlay Market and Fairs</b>	102 Construction of permanent structure for fairs	23 Major works	ZP/ MP/ GP
50	Construction of new fishery ponds	4405 <b>Capital Outlay on Fisheries</b>	104 Construction of Fisheries/Pond	23 Major works	ZP/ MP/ GP
51	Development of new public gardens	4406 <b>Capital Outlay on Forestry</b>	104 Development of Public Garden	23 Major works	ZP/ MP/ GP

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52	Employees house building advance	7610 <b>Loans to Panchayat Employees</b>	101 House Building Advance	27 Advances	ZP/ MP/ GP
53	Employees motor cycle advance	7610 <b>Loans to Panchayat Employees</b>	102 Motor Car/Motor Cycle Advance	27 Advances	ZP/ MP/ GP
54	Employees cycle advance	7610 <b>Loans to Panchayat Employees</b>	103 Cycle Advance	27 Advances	ZP/ MP/ GP
55	Employees festival advance	7610 <b>Loans to Panchayat Employees</b>	104 Festival Advance	27 Advances	ZP/ MP/ GP
56	Civil advances to PRI functionaries for works and supplies	8550 <b>Civil Advances</b>	101 Advances to PRI Functionaries for Works & Supplies	27 Advances	ZP/ MP/ GP
57	Civil advances to agencies for works and supplies	8550 <b>Civil Advances</b>	102 Advances to Agencies for Works & Supplies	27 Advances	ZP/ MP/ GP
58	Tender deposits	8443 <b>Civil Deposit</b>	101 Earnest money deposit (1)	89 Earnest money deposit	ZP/ MP/ GP
59	Security deposits	8443 <b>Civil Deposit</b>	102 Security Deposit (2)	91 Further Security Deposit	ZP/ MP/ GP
60	Elections Deposits	8443 <b>Civil Deposit</b>	103 Panchayat Deposit (3)	76 Elections Deposits	ZP/ MP/ GP
61	Auctions Deposits	8443	103 Panchayat Deposit (3)	35 Election Deposit	ZP/ MP/ GP



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		<b>Civil Deposit</b>			
62	Other Deposits	8443 <b>Civil Deposit</b>	103 Panchayat Deposit (3)	77 Auctions/ leases	ZP/ MP/ GP
63	Income Tax	8658 <b>Suspense Account</b>	101 Tax deduction at source Suspense	40 Income Tax	ZP/ MP/ GP
64	Seigniorage Charges	8658 Suspense Account	101 Tax deduction at source Suspense	88 Seigniorage Charges	ZP/ MP/ GP
65	VAT	8658 <b>Suspense Account</b>	101 Tax deduction at source Suspense	41 VAT	ZP/ MP/ GP
66	Labour Cess	8658 <b>Suspense Account</b>	101 Tax deduction at source Suspense	L1 Labour Cess	ZP/ MP/ GP
67	Quality Control Charges	8658 <b>Suspense Account</b>	101 Tax deduction at source Suspense	37 Quality Control Charges	ZP/ MP/ GP
68	Chief Minister's Relief Fund	8658 <b>Suspense Account</b>	101 Tax deduction at source Suspense	C1 Chief Minister's Relief Fund	ZP/ MP/ GP
69	NAC	8658 <b>Suspense Account</b>	101 Tax deduction at source Suspense	38 NAC	ZP/ MP/ GP
60	Library cess	2515 <b>Panchayati Raj Programmes</b>	103 Gram Panchayat Programmes	20 Share of taxes/ duties	GP
71	Superannuation & Retirement Benefits	2071 <b>Pension &amp; Other Retirement Benefits</b>	101 Superannuation & Retirement Allowance	04 Pensionary Charges	ZP

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72	Commutated value of Pension	2071 <b>Pension &amp; Other Retirement Benefits</b>	102 Commutated value of Pension	04 Pensionary Charges	ZP
73	Gratuities	2071 <b>Pension &amp; Other Retirement Benefits</b>	103 Gratuities	04 Pensionary Charges	ZP
74	Family Pension	2071 <b>Pension &amp; Other Retirement Benefits</b>	104 Family Pension	04 Pensionary Charges	ZP
75	Leave Encashment Benefit	2071 <b>Pension &amp; Other Retirement Benefits</b>	105 Leave Encashment Benefit	04 Pensionary Charges	ZP
77	Primary Education	2202 <b>Education</b>	101 Primary Education	41 Primary Education	MP
78	secondary Education	2202 <b>Education</b>	102 Secondary Education	42 secondary Education	ZP
61	PYKKA Expenditure	2205 <b>Art, Culture and Libraries</b>	104 Sports & Youth services	63	ZP
80	Women Development Programmes	2211 <b>Women and Child Welfare</b>	101 Women Development Programmes	43 Women Development Programmes	ZP/ MP
81	Child Development Programmes	2211 <b>Women and Child Welfare</b>	102 Child Health Programmes	44 Child Health Programmes	ZP/ MP
82	Scholarship to SC Student Primary Education	2225 <b>Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections</b>	101 Welfare of Scheduled Caste	40 Scholarship to student for primary education	ZP/ MP
83	Scholarship to SC Student Secondary Education	2225	101	41	ZP/ MP

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		<b>Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections</b>	Welfare of Scheduled Caste	Scholarship to student for secondary education	
84	Maintenance of SC hostels	2225 <b>Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections</b>	101 Welfare of Scheduled Caste	43 Maintenance of SC/ST/weaker section's hostels Other scheme wise object heads may also be opened.	ZP/ MP
85	Scholarship to ST Student Primary Education	2225 <b>Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections</b>	102 Welfare of Scheduled Tribe	40 Scholarship to student for primary education	ZP/ MP
86	Scholarship to ST Student Secondary Education	2225 <b>Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections</b>	102 Welfare of Scheduled Tribe	41 Scholarship to student for secondary education	ZP/ MP
87	Maintenance of ST hostels	2225 <b>Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections</b>	102 Welfare of Scheduled Tribe	43 Maintenance of SC/ST/weaker section's hostels Other scheme wise object heads may also be opened.	ZP/ MP
88	Scholarship to Weaker Sections Student Primary Education	2225 <b>Welfare of</b>	103 Welfare of Other	40 Scholarship to	ZP/ MP

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		<b>Scheduled Castes, Scheduled Tribes and other weaker sections</b>	Weaker Sections	student for primary education	
89	Scholarship to Weaker Section Student Primary Education	2225 <b>Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections</b>	103 Welfare of Other Weaker Sections	41 Scholarship to student for secondary education	ZP/ MP
90	Maintenance of Weaker Sections Hostels	2225 <b>Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections</b>	103 Welfare of Other Weaker Sections	43 Maintenance of SC/ST/weaker section's hostels Other scheme wise object heads may also be opened.	ZP/ MP
91	Social Welfare	2235 <b>Social Security &amp; Welfare</b>	101 Social Welfare	B1 National Family Benefit Scheme  P1 National Old age Pension Scheme  P2 National Widow Pension Scheme	ZP/ MP
92	Welfare of Handicapped	2235 <b>Social Security &amp; Welfare</b>	102 Welfare of Handicapped	P3 National Disability Pension scheme	ZP/ MP
93	Welfare of Mentally Retarded	2235	103	45	ZP/ MP

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		<b>Social Security &amp; Welfare</b>	Welfare of Mentally Retarded	Welfare of Mentally Retarded	
94	Animal Husbandry - Cattle & Buffalo Development	2403 <b>Animal Husbandry, Dairying, Poultry and Fuel and Fodder</b>	101 Cattle and Buffalo Development	46 Fodder and fuel  81 Insurance 80 Other Expenditure	ZP/ MP
95	Animal Husbandry - Piggery Development	2403 <b>Animal Husbandry, Dairying, Poultry and Fuel and Fodder</b>	102 Piggery Development	46 Fodder and fuel 81 Insurance 80 Other Expenditure	ZP/ MP
96	Animal Husbandry - Poultry Development	2403 <b>Animal Husbandry, Dairying, Poultry and Fuel and Fodder</b>	103 Poultry Development	46 Fodder and fuel 80 Other Expenditure 81 Insurance	ZP/ MP
97	Animal Husbandry - Fuel & Fodder Development	2403 <b>Animal Husbandry, Dairying, Poultry and Fuel and Fodder</b>	104 Fuel and Fodder Development	46 Fodder and fuel 80 Other Expenditure 81 Insurance	ZP/ MP
98	Animal Husbandry - Insurance of Livestock & Poultry	2403 <b>Animal Husbandry, Dairying, Poultry and Fuel and Fodder</b>	105 Insurance of Livestock and Poultry	81 Insurance	ZP/ MP

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99	Animal Husbandry - Dairy Development Projects/ Schemes	2403 <b>Animal Husbandry, Dairying, Poultry and Fuel and Fodder</b>	106 Dairy Development Projects/Schemes	46 Fodder and fuel 80 Other Expenditure 81 Insurance	ZP/ MP
100	Agriculture - Crop Husbandry	2435 <b>Agriculture including Agriculture Extension</b>	101 Crop Husbandry	19 Input Subsidy (including Horticulture)	ZP/ MP
101	Panchayat Employees General Provident Fund	8009 <b>Provident fund</b>	101 Panchayat Employees General Provident Fund	47- General Provident Fund	ZP/ MP
102	Panchayat Employees Group Insurance Scheme	8011 <b>Insurance &amp; Pension fund</b>	101 Panchayat Employees Group Insurance Scheme	80 – Insurance Fund (this head will account for Group Insurance Scheme)	ZP/ MP
103	Poverty Alleviation Programme (Central Schemes)	2501 <b>Poverty Alleviation Programme</b>	101 Central Scheme	80 Other Expenditure	ZP/ MP
104	Poverty Alleviation Programme (State Schemes)	2501 <b>Poverty Alleviation Programme</b>	102 State Schemes	80 Other Expenditure	ZP/ MP