

GOVERNMENT OF ANDHRA PRADESH  
FINANCE (BUDGET.I) DEPARTMENT

U.O.NOTE.No.904239/Budget.I/2019-5

Dt: 25.06.2019

Sub: Budget 2019-20(final) – Creation of detailed head of accounts and full day workshop conduct with Secretariat departments and Heads of Departments - Reg.

Ref: Cir.Memo.No.904239/Budget.I/2019, Dt: 06.06.2019.

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Government have issued instructions in the above reference cited above for obtaining the Budget Estimates and details of number statements from the departments concerned so as to prepare the Budget Estimates 2019-20 (final).

2. As discussed during the review meetings, it has been observed that certain granular details are missing that can facilitate more analysis and understanding of the actual units of expenditure. In this deviation, many new detailed /sub detailed Head of accounts are created and are being enabled to recast the Budget proposals. The list of objective Head of accounts has been proposed and enclosed. Therefore, all Heads of Departments are requested to complete this by 27<sup>th</sup> June 2019.

3. It has been proposed to conduct a full-day workshop on 27.06.2019 with the officers and staff, who are actively involved in preparation of Budget Estimates of Secretariat Departments and Heads of Departments functioning under their administrative control to guide them in resubmitting the recasted proposals & complete the task.

4. Therefore, all the officers and staff, who are actively involved in preparation of Budget Estimates of Secretariat Departments and Heads of Departments, are requested to attend the meeting on **27.06.2019 at 10. 30 AM in 5th Block, 1<sup>st</sup> floor, Collectors Conference Hall, AP Secretariat, Velagapudi**. Please come prepared to complete the submission the proposals. It is advised to also bring your own laptops to complete the activity.

5. The Finance (FMU) Sections are requested to inform the concerned officers of Secretariat Department and Heads of Department and ensure that they will attend the above meeting.

**K.V.V.SATYANARAYANA**  
**SPECIAL SECRETARY TO GOVERNMENT (B&IF)**

To  
All Departments of Secretariat  
All Heads of Departments  
All FMU Sections  
All officers in Finance Department  
The CTO, Finance Department  
Copy to  
PS to Prl.Secretary/Spl.Secy (B&IF) to Government

//FORWARDED::BY ORDER//

  
SECTION OFFICER

| DH  | Detailed Head Desc                | SDH | Sub Detailed Head Desc         | Proposed    |
|-----|-----------------------------------|-----|--------------------------------|-------------|
| 000 | Not Applicable                    | 000 | Not Applicable                 | N           |
| 010 | Salaries                          | 011 | Pay                            | N           |
| 010 | Salaries                          | 012 | Allowances                     | N           |
| 010 | Salaries                          | 013 | Dearness Allowance             | N           |
| 010 | Salaries                          | 014 | Sumptuary Allowance            | N           |
| 010 | Salaries                          | 015 | Interim Relief                 | N           |
| 010 | Salaries                          | 016 | House Rent Allowance           | N           |
| 010 | Salaries                          | 017 | Medical Reimbursement          | N           |
| 010 | Salaries                          | 018 | Encashment of Earned Leave     | N           |
| 010 | Salaries                          | 019 | Leave Travel Concession        | N           |
| 020 | Wages                             | 021 | Part Time Contingent Employees | Desc Change |
| 020 | Wages                             | 022 | Full Time Contingent Employees | N           |
| 020 | Wages                             | 023 | Daily Wage Employes            | New         |
| 020 | Wages                             | 024 | Hourly Wage Employees          | New         |
| 030 | Overtime Allowance                | 000 | Not Applicable                 | Stop Using  |
| 030 | Overtime Allowance                | 031 | Overtime Allowance             | New         |
| 030 | Overtime Allowance                | 032 | Night Duty Allowance           | New         |
| 040 | Pensionary Charges                | 041 | Pensions                       | N           |
| 040 | Pensionary Charges                | 042 | Gratuities                     | N           |
| 040 | Pensionary Charges                | 043 | Medical Reimbursement          | N           |
| 050 | Rewards                           | 000 | Not Applicable                 | Stop Using  |
| 050 | Rewards                           | 051 | Rewards                        | New         |
| 050 | Rewards                           | 052 | Awards                         | New         |
| 050 | Rewards                           | 053 | Trophies/Mementoes             | New         |
| 060 | GIA Salaries                      | 061 | GIA Pay                        | New         |
| 060 | GIA Salaries                      | 062 | GIA Allowances                 | New         |
| 060 | GIA Salaries                      | 063 | GIA Dearness Allowance         | New         |
| 060 | GIA Salaries                      | 065 | GIA Interim Relief             | New         |
| 060 | GIA Salaries                      | 066 | GIA House Rent Allowance       | New         |
| 060 | GIA Salaries                      | 067 | GIA Medical Reimbursement      | New         |
| 060 | GIA Salaries                      | 068 | GIA Encashment of Earned Leave | New         |
| 070 | Work Charged Establihmnt Salaries | 071 | WC Pay                         | New         |
| 070 | Work Charged Establihmnt Salaries | 072 | WC Allowances                  | New         |
| 070 | Work Charged Establihmnt Salaries | 073 | WC Dearness Allowance          | New         |
| 070 | Work Charged Establihmnt Salaries | 075 | WC Interim Relief              | New         |

| DH  | Detailed Head Desc                  | SDH | Sub Detailed Head Desc                          | Proposed |
|-----|-------------------------------------|-----|---|----------|
| 070 | Work Charged Establishment Salaries | 076 | WC HRA  | New      |
| 070 | Work Charged Establishment Salaries | 077 | WC Medical Reimbursement                        | New      |
| 070 | Work Charged Establishment Salaries | 078 | WC Encashment of Earned Leave                   | New      |
| 090 | Arrear Pensions                     | 091 | Arrear Pension                                  | New      |
| 090 | Arrear Pensions                     | 093 | Arrear DR                                       | New      |
| 090 | Arrear Pensions                     | 094 | Arrear IR                                       | New      |
| 100 | Arrear Salaries                     | 101 | Arrear Pay                                      | New      |
| 100 | Arrear Salaries                     | 102 | Arrear Allowance                                | New      |
| 100 | Arrear Salaries                     | 103 | Arrear DA                                       | New      |
| 100 | Arrear Salaries                     | 105 | IR Arrear                                       | New      |
| 100 | Arrear Salaries                     | 106 | Arrear HRA                                      | New      |
| 110 | Domestic Travel Expenses            | 111 | Travelling Allowance                            | N        |
| 110 | Domestic Travel Expenses            | 112 | Bus Warrants                                    | N        |
| 110 | Domestic Travel Expenses            | 113 | T.A./D.A. to Non Official Members               | N        |
| 110 | Domestic Travel Expenses            | 114 | Fixed Travelling Allowance                      | N        |
| 110 | Domestic Travel Expenses            | 115 | Conveyance Allowance                            | N        |
| 110 | Domestic Travel Expenses            | 116 | TA/DA to Work Charged Employees                 | New      |
| 120 | Foreign Travel Expenses             | 121 | Foreign Travel Expenses                         | N        |
| 130 | Office Expenses                     | 131 | Service Postage, Telegram and Telephone Charges | N        |
| 130 | Office Expenses                     | 132 | Other Office Expenses                           | Withdraw |
| 130 | Office Expenses                     | 133 | Water and Electricity Charges                   | N        |
| 130 | Office Expenses                     | 134 | Hiring of Private Vehicles                      | N        |
| 130 | Office Expenses                     | 135 | Office Expenses - Consumables/Stationery        | New      |
| 130 | Office Expenses                     | 136 | Office Expenses - Maintenance/Minor Repairs     | New      |
| 130 | Office Expenses                     | 137 | Office Expenses - Administrative Expenses       | New      |
| 130 | Office Expenses                     | 138 | Office Expenses -Broadband/ Internet Charges    | New      |
| 130 | Office Expenses                     | 139 | Office Expenses - Mobile Service/Call Charges   | New      |

| DH  | Detailed Head Desc            | SDH | Sub Detailed Head Desc                        | Proposed   |
|-----|-------------------------------|-----|---|------------|
| 140 | Rents, Rates and Taxes        | 000 | Not Applicable                                | Stop Using |
| 140 | Rents, Rates and Taxes        | 141 | Rents, Rates and Taxes                        | New        |
| 150 | Royalty                       | 000 | Not Applicable                                | Stop Using |
| 150 | Royalty                       | 151 | Royalty                                       | New        |
| 160 | Publications                  | 000 | Not Applicable                                | Stop Using |
| 160 | Publications                  | 161 | Publications                                  | New        |
| 160 | Publications                  | 162 | Purchase of Books, Magazines, Periodicals     | New        |
| 170 | Training                      | 171 | Training/Course Fees                          | New        |
| 170 | Training                      | 172 | Training Expenses - Employee                  | New        |
| 170 | Training                      | 173 | Honorarium to Trainers/Payment to Trainers    | New        |
| 170 | Training                      | 174 | Meetings/Workshops Expenses                   | New        |
| 170 | Training                      | 175 | Departmental Trainings                        | New        |
| 170 | Training                      | 176 | Department Training programs to non-employees | New        |
| 171 | Training                      | 177 | Training Events/Exposure Visits               | New        |
| 200 | Other Administrative Expenses | 000 | Not Applicable                                | Withdraw   |
| 200 | Other Administrative Expenses | 201 | Conferences, Seminars                         | New        |
| 200 | Other Administrative Expenses | 202 | Functions & Events                            | New        |
| 200 | Other Administrative Expenses | 203 | Hospitality & Entertainment                   | New        |
| 200 | Other Administrative Expenses | 204 | Protocol Expenses for Dignitaries             | New        |
| 200 | Other Administrative Expenses | 205 | Accommodation & Travel (non-employees)        | New        |
| 200 | Other Administrative Expenses | 206 | Investigation Expenses                        | New        |
| 200 | Other Administrative Expenses | 207 | Medical Expenses (non-employees)              | New        |
| 210 | Supplies and Materials        | 211 | Materials and Supplies                        | N          |
| 210 | Supplies and Materials        | 212 | Drugs and Medicines                           | N          |
| 210 | Supplies and Materials        | 213 | Purchase of Office Hardware & Peripherals     | New        |
| 210 | Supplies and Materials        | 214 | Purchase of Software & License                | New        |
| 210 | Supplies and Materials        | 215 | AMC Charges - Hardware                        | New        |
| 210 | Supplies and Materials        | 216 | AMC Charges - Software                        | New        |
| 210 | Supplies and Materials        | 217 | Purchase of Furniture & Fixtures              | New        |

| DH  | Detailed Head Desc                           | SDH | Sub Detailed Head Desc            | Proposed   |
|-----|--|-----|-----------------------------------|------------|
| 210 | Supplies and Materials                       | 218 | Transportation of Materials       | New        |
| 210 | Supplies and Materials                       | 219 | Software Developments             | New        |
| 220 | Arms and Ammunition                          | 000 | Not Applicable                    | N          |
| 220 | Arms and Ammunition                          | 221 | Arms and Ammunition               | New        |
| 230 | Cost of Ration/Diet Charges                  | 000 | Not Applicable                    | Stop Using |
| 230 | Cost of Ration/Diet Charges                  | 231 | Diet Charges                      | New        |
| 230 | Cost of Ration/Diet Charges                  | 232 | Cooking Charges                   | New        |
| 230 | Cost of Ration/Diet Charges                  | 233 | Ration Charges                    | New        |
| 230 | Cost of Ration/Diet Charges                  | 234 | Cook-cum-Helpers                  | New        |
| 240 | Petrol, Oil and Lubricants                   | 000 | Not Applicable                    | Stop Using |
| 240 | Petrol, Oil and Lubricants                   | 241 | Charges towards Office Vehicles   | New        |
| 240 | Petrol, Oil and Lubricants                   | 242 | Charges towards other purposes    | New        |
| 250 | Clothing, Tentage and Store                  | 000 | Not Applicable                    | Stop Using |
| 250 | Clothing, Tentage and Store                  | 251 | Clothing                          | New        |
| 250 | Clothing, Tentage and Store                  | 252 | Providing Uniforms                | New        |
| 250 | Clothing, Tentage and Store                  | 253 | Stitching Charges                 | New        |
| 250 | Clothing, Tentage and Store                  | 254 | Shoes                             | New        |
| 250 | Clothing, Tentage and Store                  | 255 | Tentage Charges                   | New        |
| 250 | Clothing, Tentage and Store                  | 256 | Store Charges                     | New        |
| 260 | Advertisements, Sales and Publicity Expenses | 000 | Not Applicable                    | Stop Using |
| 260 | Advertisements, Sales and Publicity Expenses | 261 | Advertisements - Print Media      | New        |
| 260 | Advertisements, Sales and Publicity Expenses | 262 | Advertisements - Electronic Media | New        |
| 260 | Advertisements, Sales and Publicity Expenses | 263 | Outdoor Advertisements            | New        |

| DH  | Detailed Head Desc                           | SDH | Sub Detailed Head Desc                                     | Proposed    |
|-----|--|-----|--|-------------|
| 260 | Advertisements, Sales and Publicity Expenses | 264 | Sponsorships/Publicity                                     | New         |
| 260 | Advertisements, Sales and Publicity Expenses | 265 | Promotional Expenses                                       | New         |
| 260 | Advertisements, Sales and Publicity Expenses | 266 | Trade Fairs  | New         |
| 270 | Minor Works                                  | 271 | Other Expenditure  | N           |
| 270 | Minor Works                                  | 272 | Maintenance  | N           |
| 270 | Minor Works                                  | 273 | Work Charged Establishment                                 | Stop using  |
| 270 | Minor Works                                  | 274 | H.T.C.C Charges  | N           |
| 270 | Minor Works                                  | 275 | Buildings  | N           |
| 270 | Minor Works                                  | 278 | Emergency Repairs  | N           |
| 280 | Professional Services                        | 281 | Pleaders Fees  | N           |
| 280 | Professional Services                        | 282 | Payments to Home Guards                                    | N           |
| 280 | Professional Services                        | 283 | Payments to Anganwadi Workers                              | N           |
| 280 | Professional Services                        | 284 | Other Professional Services                                | Stop Using  |
| 280 | Professional Services                        | 285 | Sanitation Workers   | Desc change |
| 280 | Professional Services                        | 286 | Honorarium to V.R.A's                                      | N           |
| 280 | Professional Services                        | 287 | Payments to Direct Individual Professionals                | New         |
| 280 | Professional Services                        | 288 | Individual Consultants engaged - 3rd party                 | New         |
| 280 | Professional Services                        | 289 | <b>Buggana Rajendranath</b>                                | New         |
| 290 | Other Professional Services                  | 291 | Payments to Asha Workers                                   | New         |
| 290 | Other Professional Services                  | 292 | Payments to Archakas                                       | New         |
| 290 | Other Professional Services                  | 293 | Payments to Village Volunteers                             | New         |
| 290 | Other Professional Services                  | 294 | Payments to Ward Volunteers                                | New         |
| 290 | Other Professional Services                  | 295 | Payments to Tribal Community Health Workers                | New         |
| 290 | Other Professional Services                  | 296 | Payments to Gopalmitras                                    | New         |
| 290 | Other Professional Services                  | 297 | Honorariums/Lumpsum Salary to Nominated Posts and Advisors | New         |
| 300 | Other Contractual Services                   | 000 | Not Applicable   | Stop using  |

| DH  | Detailed Head Desc         | SDH | Sub Detailed Head Desc   | Proposed   |
|-----|----------------------------|-----|--|------------|
| 300 | Other Contractual Services | 301 | Individual Contract Employees                                    | New        |
| 300 | Other Contractual Services | 302 | Outsourcing Employees  | New        |
| 300 | Other Contractual Services | 303 | TA/DA to Contract Employees                                      | New        |
| 300 | Other Contractual Services | 304 | Contract Services through 3rd party firms                        | New        |
| 310 | Grants-in-Aid              | 311 | Grants-in-Aid towards Salaries                                   | N          |
| 310 | Grants-in-Aid              | 312 | Other Grants-in-Aid  | N          |
| 310 | Grants-in-Aid              | 313 | Percapita Grants   | N          |
| 310 | Grants-in-Aid              | 314 | Seignorage Grants  | N          |
| 310 | Grants-in-Aid              | 315 | TA/DA to GIA Employees   | New        |
| 310 | Grants-in-Aid              | 316 | Payments to beneficiaries in Calamities/Notified events          | New        |
| 310 | Grants-in-Aid              | 317 | Exgratia Payments (accidental death / compassionate appointment) | N          |
| 310 | Grants-in-Aid              | 318 | Obsequies Charges  | N          |
| 310 | Grants-in-Aid              | 319 | Grants for Creation of Capital Assets                            | N          |
| 320 | Contributions              | 000 | Not Applicable   | Stop Using |
| 320 | Contributions              | 321 | Contributions towards CPS  | New        |
| 320 | Contributions              | 322 | Contributions towards EHS  | New        |
| 330 | Subsidies                  | 000 | Not Applicable   | Stop using |
| 330 | Subsidies                  | 331 | Subsidies to Individual Beneficiaries                            | New        |
| 330 | Subsidies                  | 332 | Subsidies to Organizations                                       | New        |
| 330 | Subsidies                  | 333 | Incentives to Individual Beneficiaries                           | New        |
| 330 | Subsidies                  | 334 | Incentives to Organizations/Industries                           | New        |
| 340 | Scholarships and Stipends  | 000 | Not Applicable   | Stop Using |
| 340 | Scholarships and Stipends  | 341 | Scholarships   | New        |
| 340 | Scholarships and Stipends  | 342 | Stipends   | New        |
| 360 | Fees, Fines & Refunds      | 361 | Accreditation Fees   | New        |
| 360 | Fees, Fines & Refunds      | 361 | Fees paid for services   | New        |
| 360 | Fees, Fines & Refunds      | 361 | Fines related charges  | New        |
| 360 | Fees, Fines & Refunds      | 361 | Refunds related charges  | New        |

| DH  | Detailed Head Desc         | SDH | Sub Detailed Head Desc                         | Proposed    |
|-----|----------------------------|-----|--|-------------|
| 410 | Secret Service Expenditure | 000 | Not Applicable                                 | Stop using  |
| 410 | Secret Service Expenditure | 411 | Secret Service Expenditure                     | New         |
| 430 | Suspense                   | 431 | Purchases-Dr.                                  | N           |
| 430 | Suspense                   | 432 | Stock-Dr.                                      | N           |
| 450 | Interest                   | 000 | Not Applicable                                 | Stop using  |
| 450 | Interest                   | 451 | Interest towards OMB                           | New         |
| 450 | Interest                   | 452 | Interest towards NABARD                        | New         |
| 450 | Interest                   | 453 | Interest towards EAP                           | New         |
| 450 | Interest                   | 454 | Interest towards REC/PFC                       | New         |
| 450 | Interest                   | 455 | Interest towards NCDC                          | New         |
| 450 | Interest                   | 456 | Other Interest Payments                        | New         |
| 500 | Other Charges              | 501 | Compensation (Non-R&R)                         | Desc change |
| 500 | Other Charges              | 502 | R&R Cash Benefits                              | New         |
| 500 | Other Charges              | 503 | Other Expenditure                              | Stop using  |
| 500 | Other Charges              | 504 | Cosmetic Charges                               | N           |
| 510 | Motor Vehicles             | 511 | Maintenance of Office Vehicles                 | N           |
| 510 | Motor Vehicles             | 512 | Purchase of Motor Vehicles                     | N           |
| 520 | Machinery and Equipment    | 521 | Purchase of Machinery & Equipment              | Desc change |
| 520 | Machinery and Equipment    | 522 | Purchase of Tools and Plants                   | Desc change |
| 520 | Machinery and Equipment    | 523 | Repairs & Maintenance to Machinery & Equipment | New         |
| 530 | Major Works                | 531 | Major Works                                    | Desc change |
| 530 | Major Works                | 532 | Lands (Non R&R)                                | N           |
| 530 | Major Works                | 533 | Buildings                                      | N           |
| 530 | Major Works                | 534 | Work Charged Establishment                     | Stop using  |
| 530 | Major Works                | 535 | Price Adjustment                               | N           |
| 530 | Major Works                | 536 | R&R Works                                      | New         |
| 530 | Major Works                | 537 | Land Acquisition for R&R Works                 | New         |
| 540 | Investments                | 000 | Not Applicable                                 | Stop using  |
| 540 | Investments                | 541 | Investments                                    | New         |
| 560 | Repayment of Borrowings    | 000 | Not Applicable                                 | Stop using  |
| 560 | Repayment of Borrowings    | 561 | Repayment of Borrowings                        | New         |
| 630 | Inter Account Transfers    | 631 | Inter Account Transfers                        | N           |
| 630 | Inter Account Transfers    | 632 | Prorata Establishment Charges                  | N           |
| 640 | Write Off and Losses       | 000 | Not Applicable                                 | Stop using  |
| 640 | Write Off and Losses       | 641 | Write Off                                      | New         |



| DH  | Detailed Head Desc   | SDH | Sub Detailed Head Desc                                    | Proposed   |
|-----|----------------------|-----|---|------------|
| 640 | Write Off and Losses | 642 | Losses  | New        |
| 700 | Deduct - Recoveries  | 704 | Purchases-Cr.   | N          |
| 700 | Deduct - Recoveries  | 705 | Stock-Cr  | N          |
| 700 | Deduct - Recoveries  | 711 | Karnataka Share   | N          |
| 700 | Deduct - Recoveries  | 732 | Deduct- Share recovered from Karnataka Electricity Board  | N          |
| 700 | Deduct - Recoveries  | 733 | Deduct Royalty recovered from Karnataka Electricity Board | N          |
| 800 | User Charges         | 801 | Other Expenditure   | Stop using |
| 800 | User Charges         | 802 | Transport Facility  | N          |
| 800 | User Charges         | 803 | Travelling Allowance                                      | N          |
| 800 | User Charges         | 804 | Utility Payments  | N          |
| 800 | User Charges         | 805 | Other Office Expenses                                     | Stop using |
| 800 | User Charges         | 806 | Advertisements, Sales and Publicity Expenses              | N          |
| 800 | User Charges         | 807 | Maintenance   | N          |
| 800 | User Charges         | 808 | Other Payments  | Stop using |
| 800 | User Charges         | 814 | Purchases   | N          |
| 800 | User Charges         | 815 | IT Related Purchases                                      | New        |
| 800 | User Charges         | 816 | IT Related Services                                       | New        |