

## Item Codes applicable Under MIS-FMS System

Value	Description	Type	Remarks
	<b>Assets</b>	asset	<b>For Assets</b>
	<b>Fixed Assets</b>		
110101	Land	asset	
110102	Office Buildings	asset	
110103	Residential Building	asset	
110104	Minor Works - Building	asset	
110105	Tanks & Ponds	asset	
110106	Roads & Bridges	asset	
110107	Sewerage & Drainage	asset	
110108	Tube Wells	asset	
110109	Equipment	asset	
110110	Vehicle & Vessels	asset	
110111	Computers	asset	
110112	Furniture & Fixtures	asset	
110113	Live Stock	asset	
110114	Library Books & Journals	asset	
110115	Other Assets	asset	
121301	Cash	asset	
121800	Term Deposits	asset	
121801	Margin Money against Letter of Credit	asset	
121802	Term Deposits of Surplus Funds	asset	
121850	Cash Balances	asset	
121851	Cash-in-hand	asset	
121901	Petty Cash Advance	asset	
	<b>Capital Advances</b>		<b>For Advances of Capital Nature</b>
125001	Advance for Civil Works - Land	asset	
125002	Advance for Civil Works - Office Building	asset	
125003	Advance for Civil Works - Residential Building	asset	
125004	Advance for Civil Works - Minor Buildings	asset	
125005	Advance for Equipment	asset	
125006	Advance for Information Technology	asset	
125007	Advance for Library Books	asset	
125008	Advance for Vehicles & Vessels	asset	
125009	Advance for Live Stock	asset	
125010	Advance for Furniture & Fixtures	asset	
125011	Advance for Other Capital Asset	asset	
125012	Advances And Other Amounts Recoverable in Cash or in Kind - Others (Contingency)	asset	
126100	Revenue Advances	asset	
126101	Advances For Supplies	asset	
126102	Advances For Services	asset	
	<b>Prepaid Expenses</b>		
126601	Prepaid Insurance	asset	
126610	Other Prepaid Expenses	asset	
	<b>Deposit</b>		
126701	Telephone Deposit	asset	
126702	Lease Rent Deposit	asset	
126703	Deposit with Customs Dept.	asset	
126704	Security Deposit	asset	<b>Including Caution Deposit</b>

126705	Earnest Money	asset	
126706	Other Deposits	asset	
	<b>Other assets</b>		
131001	Advance of TA on Transfer	asset	
131002	Advance of T.A to the family of a deceased Government servant	asset	
	<b>Salary Advance</b>		
132001	Advance Pay on Transfer	asset	
132002	Advance for Medical Allowance	asset	
132003	Advance for LTC	asset	
132004	Advance for Salary	asset	
132005	Advance for Wages	asset	
132006	Advance for Overtime Allowance	asset	
	<b>Non -Interest Bearing Advances</b>		
133001	Advance for Festival	asset	
133002	Advance for Natural Calamity	asset	
133003	Advance for training in Hindi	asset	
133004	Advance for purchase of bicycle	asset	
133005	Advance for purchase of warm clothing	asset	
133006	Other Employee Advances	asset	
133007	Food Grain Advance	asset	
133008	Advance for Workshops/Training/Seminars	asset	
133050	Interest Bearing Advances	asset	
133051	Advance for purchase of conveyance, i.e., motor car, motor cycle/moped/scooter	asset	
133052	Advance for purchase of personal computer	asset	
133053	Advance for construction/purchase of house/flat/enlargement of living accommodation (HBA)	asset	
133054	Advance for purchase of Fans	asset	
134001	Advance on Pension	asset	
135001	Advance for Domestic TA	asset	
135002	Advance for Foreign TA	asset	
136001	Research & Operational Advances	asset	<b>All advances related to expenses under code 510001 to 510027</b>
136002	Advance for Patent	asset	
137101	Infrastructure Advance	asset	<b>Includes Advance for Electricity/ Water/ Security/ Vehicle Running Expenses/ Insurance of Vehicles</b>
137301	Advance for Repairs & Maintenance for Equipment	asset	
137302	Advance for Repairs & Maintenance for Vehicles	asset	
137303	Advance for Repairs & Maintenance for Office Building	asset	
137304	Advance for Repairs & Maintenance for Residential Building	asset	
137305	Advance for Repairs & Maintenance for Minor Works	asset	
137306	Advance for Repairs & Maintenance for Equipment	asset	
137400	Advance for Other Administrative Expenses	asset	
137401	Advance for Other Administrative Expenses	asset	<b>All advances</b>

			related to expenses under code 531008 to 531032, 533101 & 533102
	<b>Miscellaneous Advances</b>		
138001	Advances for HRD	asset	
138002	Advances for Fellowships, Scholarships, Convocation	asset	
138003	Advances for Publicity & Exhibitions	asset	
138004	Advances for Guest House Maintenance	asset	
138005	Advances for Other Misc	asset	
138101	Revolving Fund Advance	asset	
138201	Departmental Canteen Loans	asset	
201103	Deposit From Funding Agencies	liability	
201104	Society Recoveries Payable	liability	
201105	Intellectual fee for distribution	liability	
201106	Receipts against ongoing sponsored/consultancy/projects	liability	
201107	Receipts against sponsored conferences/Seminars	liability	
201108	With -Held Amount (Liability)	liability	
202101	GPF Transaction A/c	liability	
202201	GPF Clearing Account	liability	
202301	ESIC Payable	liability	
202302	Court Attachment Deduction	liability	
202400	Payable To Tax Authorities	liability	
202410	TDS Clearing	liability	
202411	Income Tax Payable	liability	
202412	Work Contract Tax Payable	liability	
202413	VAT Tax Payable	liability	
202414	Service Tax Payable	liability	
202420	Sales Tax Payable	liability	
202425	Service Tax Payable	liability	
202430	Professional Tax Payable	liability	
202440	Property Tax Payable	liability	
202450	NPS Employee Contribution Payable	liability	
202460	NPS Employee Voluntary contribution Payable	liability	
202470	CGEGIS / GSLIS Employee Contribution Payable	liability	
202471	CGHS Employee Contribution Payable	liability	
202474	LIC Contribution Payable	liability	
202475	Relief Fund Payable	liability	
202476	Postal Life Insurance Contribution Payable	liability	
202481	NPS Employer Contribution Payable	liability	
202482	Other Contributions	liability	
203000	Loans	liability	
203100	Overdraft	liability	
203101	Bank Overdraft	liability	
203501	Grants in Capital Expenditure	liability	
210000	Reserve	liability	
210001	Reserve For Encumbrance	liability	
210002	Free Gifts(Asset)	liability	
302400	Grant Accounts	Owners Equity	
302401	Grant in Capital	Owners Equity	
302402	Grant in Salary	Owners Equity	
302403	Grant in General	Owners Equity	

	<b>Sales Revenue</b>		
421001	Sale of Farm Produce	Income	
421002	Sale of Fish & Poultry	Income	
421003	Sale of Fruits and Vegetables	Income	
421004	Sale of Vaccine	Income	
421005	Sale of Breeder Seeds	Income	
421006	Sale of Dairy Products	Income	
421007	Sale of Wool	Income	
421008	Sale of Woolen and Jute Products	Income	
421009	Sale of Meat and meat products	Income	
421010	Sale of other products	Income	
	<b>Services Revenue</b>		
422001	Training Programmes	Income	
422002	Consultancy services	Income	
422003	Institutional Fees	Income	
422004	Income from Contract Services	Income	
422005	Analytical testing fees	Income	
422006	Pre-shipment Inspection Fees	Income	
422007	Quarantine Fee	Income	
422008	Other Internal resource generation activities	Income	
422009	Income from Contract Research	Income	
423000	Fees/Subscriptions	Income	
423001	Entrance Fees	Income	
423002	Annual Fees/Subscriptions	Income	
423003	Seminar/Programme/Training Fees	Income	
423004	Consultancy Fees	Income	
423005	Application Fees for Recruitment	Income	
423006	Diploma Charges	Income	
423007	Others Fees/ Subscriptions	Income	
	<b>Interest Income</b>		
431001	Interest Earned on Term Deposits with Scheduled Banks	Income	
431002	Interest Earned on Savings Accounts with Scheduled Banks	Income	
431003	Interest Earned on House Building Advances to Employees	Income	
431004	Interest Earned on Employee Computer Advances	Income	
431005	Interest Earned on Debtors/Other Receivables	Income	
431006	Interest on LC Deposits	Income	
431007	Interest Earned on Vehicle Advances	Income	
432000	Income from Investments	Income	
432001	Interest on Earmarked Government Security	Income	
432002	Interest on Earmarked Debentures and Bonds	Income	
432003	Dividends from Earmarked Mutual funds Units/Securities	Income	
432004	Interest on Other Earmarked Securities	Income	
432005	Interest on other Government Securities	Income	
432006	Interest on other Debentures/Bonds	Income	
432007	Dividends from other Mutual funds Units/Securities	Income	
432008	Other Interest	Income	
434000	Income from Royalty & Publications	Income	
434001	Income From Royalty	Income	
434002	Income from Sale of Publications & Advertisement	Income	
434003	Others Income Related to Royalty and Publication (Specify)	Income	
	<b>Other Income</b>		
435001	License Fee from Quarters	Income	

435002	Guest House Receipts	Income	
435003	Charges for use of Transport	Income	
435004	Water Charges(Revenue)	Income	
435005	Electricity Charges (Revenue)	Income	
435006	Revolving Fund Receipts	Income	
435009	Sale of unserviceable Stores/Empties & Waste Paper	Income	
435010	Sale of Tender Paper	Income	
435011	Sale of Application Forms	Income	
435012	Institutional charges / Intellectual Fee	Income	
435013	Miscellaneous Income	Income	
435014	Pension from Other Agencies	Income	
435015	Penalty Income	Income	
435016	Leave Salary From other agencies	Income	
435017	Revenue Receipts from Schemes	Income	
435018	Staff Bus Charges	Income	
435019	Mess Charges	Income	
435021	Donation and Contribution	Income	
	<b>Establishment Expenses</b>		
520001	Basic Pay	Expenditure	
520002	Grade Pay	Expenditure	
520003	Dearness Allowance	Expenditure	
520004	House Rent Allowance	Expenditure	
520005	Children Education Allowance	Expenditure	
520006	Hostel Subsidy Allowance	Expenditure	
520007	Journey Fare for Children Studying at Outstations	Expenditure	
520008	Special Compensatory (Hill Areas) Allowance	Expenditure	
520009	Special Compensatory (Remote Locality) Allowance	Expenditure	
520010	Special (Duty) Allowance	Expenditure	
520011	Island Special (Duty) Allowance	Expenditure	
520012	Project Allowance	Expenditure	
520013	Tribal Area Allowance	Expenditure	
520014	Hard Area Allowance	Expenditure	
520015	Bad Climate Allowance	Expenditure	
520016	Sundarban Allowance	Expenditure	
520017	Transport Allowance	Expenditure	
520018	Child Care Allowance	Expenditure	
520019	Washing Allowance	Expenditure	
520020	Cash Handling Allowance/ Personal Pay	Expenditure	
520021	Non Practising Allowance	Expenditure	
520022	Conveyance Allowance	Expenditure	
520023	Conveyance Allowance to Medical Officers	Expenditure	
520024	Caretaking Allowance	Expenditure	
520025	Split Duty Allowance	Expenditure	
520026	Deputation Allowance	Expenditure	
520027	Compassionate Allowance	Expenditure	
520028	Subsistence Allowance	Expenditure	
520029	Tution Fee Allowance	Expenditure	
520030	Cash Award	Expenditure	
520031	Leave Encashment for LTC	Expenditure	
520033	Bonus	Expenditure	
520034	Employer Contribution to Other Funds (Specify)	Expenditure	
520035	Other Establishment Expenses	Expenditure	
520036	NPS Employer Contribution Expense	Expenditure	

520037	Cycle Allowance	Expenditure	
520038	Conveyance Hire for Local Journeys	Expenditure	
520039	Medical Expense (Reimbursement of Employees)	Expenditure	
520040	LTC Expense	Expenditure	
520041	Transfer Expenses	Expenditure	
520042	Professional Tax (Employer Contribution)	Expenditure	
520043	Fees and Honourarium	Expenditure	
520044	Staff Welfare Expenses	Expenditure	
520045	CGHS Employer Contribution Expense	Expenditure	
520046	Night Duty Allowance	Expenditure	
520047	Pay Advance Increment Expense	Expenditure	
520048	Cashless Medical Claim Expenses	Expenditure	
520049	Compensatory City Allowance(CCA)	Expenditure	
	<b>Wages &amp; OTA</b>		
521001	Wages	Expenditure	
521002	Overtime Allowance (OTA)	Expenditure	
	<b>Pension &amp; Other Retirement Benefits</b>		
522001	Basic Pension	Expenditure	
522002	Dearness Relief	Expenditure	
522003	Commuted Value of Pension	Expenditure	
522004	Gratuity Expense	Expenditure	
522005	Medical Expenses of Pensioners	Expenditure	
522006	Leave Encashment for Pensioner	Expenditure	
522007	Pension Arrears	Expenditure	
522008	Pension - Old Age	Expenditure	
522009	Pension Recover Amount	Expenditure	
522010	Other Pension Amount	Expenditure	
522011	Pension to be paid to Other Agencies	Expenditure	
522012	Leave Salary to be paid to other agencies	Expenditure	
	<b>Travelling Allowance</b>		
523001	Travel - Tour Domestic	Expenditure	
523002	Local Conveyance	Expenditure	
523003	TA to Non-Officials	Expenditure	
523004	TA to Members of Selection Committee	Expenditure	
523005	TA to Candidates - Recruitment	Expenditure	
523006	TA to Participants in Seminars and Conferences	Expenditure	
523101	Travel - Tour Abroad	Expenditure	
	<b>Infrastructure</b>		
531001	Rent, Rates & Taxes	Expenditure	
531002	Electricity Charges	Expenditure	
531003	Water Charges	Expenditure	
531004	Security Charges	Expenditure	
531005	Vehicle Running Expenses	Expenditure	<b>POL for All Vehicles</b>
531006	Insurance - Vehicles & Vessels	Expenditure	
531008	Seminar/Conference/Training Expenses	Expenditure	
531009	Printing Charges	Expenditure	
531010	Binding Charges	Expenditure	
531011	Stationery (Consumption)	Expenditure	
531013	Newspapers & periodicals	Expenditure	
531014	Advertisement & Publicity	Expenditure	
531015	Legal & Professional Charges	Expenditure	
531016	Auditor's Remuneration (Audit Fee)	Expenditure	

531017	Hospitality Charges	Expenditure	
531018	Bank Charges	Expenditure	
531019	Meeting Expenses	Expenditure	
531020	Steering & Monitoring Committee expenses	Expenditure	
531024	Fuel & Oil	Expenditure	<b>POL for Generators / Tractors etc.</b>
531025	Purchase of Medicines for dispensaries	Expenditure	
531026	Demurrages and warpage charges	Expenditure	
531027	Computer Accessories	Expenditure	
531028	Subsidies - Recreation Club	Expenditure	
531029	Subsidies - Canteens	Expenditure	
531030	Subsidies - Welfare Associations	Expenditure	
531031	Contributions to Compassionate Fund	Expenditure	
531032	Office Furnishings	Expenditure	
	<b>Communication</b>		
532001	Telephone	Expenditure	
532002	Internet Connectivity Charges	Expenditure	
532003	Fax	Expenditure	
532004	Courier Charges	Expenditure	
532005	Postage & Telegram	Expenditure	
	<b>Repair &amp; Maintenance</b>		
533001	Repairs & Maintenance -Equipments	Expenditure	
533002	Repairs & Maintenance - Vehicles	Expenditure	
533003	Repairs & Maintenance -Roads	Expenditure	
533004	Repairs & Maintenance -Computers	Expenditure	
533005	Repairs & Maintenance -Office Building	Expenditure	
533006	Repairs & Maintenance -Residential Building	Expenditure	
533007	Repairs & Maintenance -Minor Works	Expenditure	
533008	Repairs & Maintenance -Plant & Machinery	Expenditure	
533009	Repairs & Maintenance -Furniture & Fixtures	Expenditure	
533010	Repairs & Maintenance -Others	Expenditure	
533101	Other Administrative Expense	Expenditure	<b>Includes for Local conveyance, Horticulture, Sanitation, Contractual Staff employed in Administration &amp; any other expenses not covered above under infrastructure/ communication etc.</b>
533102	Liveries	Expenditure	
534000	Miscellaneous Expenses	Expenditure	
534001	Publicity	Expenditure	
534002	Exhibitions	Expenditure	
534003	Guest Houses Maintenance	Expenditure	
534004	HRD - Domestic	Expenditure	
534005	HRD-Foreign	Expenditure	

534006	Other Items(Fellowships, Scholarships)	Expenditure	
534007	Other Miscellaneous	Expenditure	<b><u>*Does not includes any Administrative Expenses</u></b>