

CODE LISTS

LIST 'A'

DISTRICTS

Sr.No.	State / District	District Code
Andaman & Nicobar (19)		
1	Andaman	194
2	Nicobar	195
Andhra Pradesh (80)		
1	Adilabad	805
2	Anantapur	829
3	Chittoor	826
4	Cuddapah	828
5	East Godavari	810
6	Guntur	822
7	Hyderabad	800
8	Karimnagar	807
9	Khammam	809
10	Krishna	820
11	Kurnool	830
12	Mahbubnagar	834
13	Medak	802
14	Nalgonda	832
15	Nellore	824
16	Nizamabad	803
17	Prakasam	825
18	Rangareddy	838
19	Srikakulam	815
20	Vishakhapatnam	812
21	Vizianagaram	836
22	Warangal	808
23	West Godavari	818
Arunachal Pradesh (09)		
1	Chunglang	400
2	Dibang Valley	97
3	East Kameng	91
4	East Siang	94
5	Lohit	92
6	Lower Subansiri	95
7	Papumpare	401
8	Tawang	99
9	Tirap	98
10	Upper Siang	402
11	Upper Subansiri	96
12	West Kameng	90
13	West Siang	93
Assam (01)		
1	Barpeta	21
2	Bongaigaon	2
3	Cachar	22
4	Darrang	7
5	Dhemaji	410
6	Dhubri	19
7	Dibrugarh	9

8	Goalpara	3
9	Golaghat	13
10	Hailakandi	4
11	Jorhat	11
12	Kakrojhar	20
13	Kamrup	1
14	Karbi Anglong	16
15	Karimganj	17
16	Lakhimpur	10
17	Morigaon	5
18	Nagoan	14
19	Nalbari	8
20	North Cachar Hills	18
21	Sibsagar	12
22	Sonitpur	6
23	Tinsukia	15

Bihar (06)

1	Araria	83
2	Aurangabad	58
3	Banka	46
4	Begusarai	77
5	Bhagalpur	80
6	Bholpur	52
7	Buxar	45
8	Darbhanga	74
9	Gaya	70
10	Gopalganj	63
11	Jamui	47
12	Jehanabad	81
13	Kaimur	37
14	Kaithar	71
15	Khagaria	85
16	Kishanganj	49
17	Lakhisarai	75
18	Madhepura	68
19	Madhubani	54
20	Munger	72
21	Muzaffarpur	62
22	Nalanda	51
23	Nawada	59
24	Paschimi Champaran	64
25	Patna	60
26	Purbi Champaran	53
27	Purnia	78
28	Rohtas	67
29	Saharsa	76
30	Samastipur	55
31	Saran	66
32	Sheikhpura	79
33	Sheohar	65
34	Sitamarhi	50
35	Siwan	57
36	Supaul	48
37	Vaishali	89

Chandigarh (39)

1	Chandigarh	390
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Chhattisgarh (71)

1	Bastar	762
2	Bilaspur	754
3	Dantewada	763
4	Dhamtari	704

5	Durg	750
6	Janjgir-champa	753
7	Jashpur	707
8	Kanker	761
9	Kawardha	765
10	Korba	755
11	Koriya	757
12	Mahasamund	759
13	Raigarh	758
14	Raipur	760
15	Rajnandgaon	766
16	Surguja	756

Dadra & Nagar Haveli (69)

1	Dadra & Nagar Haveli	698
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Daman & Diu (67)

1	Daman	694
2	Diu	696

Delhi (29)

1	Delhi	290
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Goa (68)

1	North Goa	690
2	South Goa	692

Gujarat (54)

1	Ahmedabad	570
2	Amreli	574
3	Anand	567
4	Banas Kantha	544
5	Bharuch	553
6	Bhavnagar	572
7	Dahod	549
8	Dangs	563
9	Gandhinagar	540
10	Jamnagar	582
11	Junagadh	576
12	Kachchh	586
13	Kheda	566
14	Mahesana	542
15	Narmada	551
16	Navsari	557
17	Panch Mahals	548
18	Patan	543
19	Porbandar	573
20	Rajkot	580
21	Sabar Kantha	546
22	Surat	560
23	Surendranagar	584
24	Vadodara	550
25	Valsad	556

Haryana (34)

1	Ambala	340
2	Bhiwani	359
3	Faridabad	361
4	Fatehabad	351
5	Gurgaon	348
6	Hisar	350
7	Jhajjar	349
8	Jind	353

9	Kaithal	354
10	Karnal	342
11	Kurukshetra	355
12	Mahendragarh	346
13	Panchkula	345
14	Panipat	343
15	Rewari	347
16	Rohtak	344
17	Sirsa	352
18	Sonipat	357
19	Yamunanagar	341

Himachal Pradesh (46)

1	Bilaspur	462
2	Chamba	472
3	Hamirpur	482
4	Kangra	470
5	Kinnaur	476
6	Kulu	468
7	Lahul & Spiti	474
8	Mandi	467
9	Simla	460
10	Sirmaur	480
11	Solar	486
12	Una	484

Jammu & Kashmir (44)

1	Anantnag	444
2	Badgam	432
3	Baramulla	442
4	Doda	456
5	Jammu	450
6	Kargil	438
7	Kathua	452
8	Kupwara	436
9	Ladakh	458
10	Poonch	446
11	Pulwama	434
12	Rajouri	448
13	Srinagar	440
14	Udhampur	454

Jharkhand (07)

1	Bokaro	35
2	Chatra	61
3	Deoghar	40
4	Dhanbad	82
5	Dumka	41
6	Garhwa	38
7	Giridh	56
8	Godda	42
9	Gumla	43
10	Hazaribag	84
11	Koderma	73
12	Lohardagga	44
13	Pakur	69
14	Palamu	86
15	Paschimi Singhbhum	88
16	Purbi Singhbhum	36
17	Ranchi	87
18	Sahebganj	39

Karnataka (84)

1	Bagalkote	869
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2	Bangalore Rural	842
3	Bagalore Urban	840
4	Belgaum	870
5	Bellary	858
6	Bidar	866
7	Bijapur	868
8	Chamarajanagar	851
9	Chikmagalur	877
10	Chitradurga	856
11	Dakshin Kannad	880
12	Davangere	857
13	Dharwad	860
14	Gadag	859
15	Gulbarga	864
16	Hassan	846
17	Haveri	861
18	Kodagu	882
19	Kolar	852
20	Koppal	863
21	Mandya	843
22	Mysore	850
23	Raichur	862
24	Shimoga	874
25	Tumkur	854
26	Udipi	881
27	Uttar Kannad	872

Kerala (96)

1	Alapuzha	966
2	Cannur	985
3	Ernakulam	970
4	Idukki	976
5	Kasargod	989
6	Kollam	963
7	Kottayam	968
8	Kozhikode	980
9	Malappuram	983
10	Palakkad	974
11	Pathanamthitta	978
12	Thiruvananthapuram	960
13	Thrissur	972
14	Wayanad	988

Lakshadweep (89)

1	Lakshadweep	890
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Madhya Pradesh (70)

1	Balaghat	752
2	Barwani	723
3	Betul	717
4	Bhind	739
5	Bhopal	764
6	Chhatarpur	744
7	Chhindwara	715
8	Damoh	708
9	Datia	742
10	Dewas	719
11	Dhar	724
12	Dindori	711
13	East Nimar	718
14	Guna	736
15	Gwalior	740
16	Harda	706
17	Hoshangabad	716

18	Indore	720
19	Jabalpur	710
20	Jhabua	726
21	Katni	709
22	Mandia	712
23	Mandsaur	728
24	Morena	738
25	Narsimhapur	714
26	Neemuch	729
27	Panna	745
28	Raisen	702
29	Rajgarh	734
30	Ratlam	727
31	Rewa	747
32	Sagar	705
33	Satna	746
34	Sehore	700
35	Seoni	713
36	Shahdol	749
37	Shajapur	732
38	Sheopur	701
39	Shivpuri	737
40	Sidhi	748
41	Tikamgarh	743
42	Ujjain	730
43	Umaria	703
44	Vidisha	735
45	West Nimar	722

Maharashtra (60)

1	Ahmadnagar	622
2	Akola	646
3	Amravati	644
4	Aurangabad	624
5	Bhandara	638
6	Beed	628
7	Buldhana	648
8	Chandrapur	636
9	Dhule	654
10	Gadchiroli	660
11	Gondia	639
12	Greater Bombay	600
13	Hingoli	627
14	Jalgaon	656
15	Jalna	625
16	Kolhapur	608
17	Latur	662
18	Nagpur	640
19	Nanded	632
20	Nandurbar	655
21	Nasik	650
22	Osmanabad	630
23	Parbhani	626
24	Pune	620
25	Raigad	603
26	Ratnagiri	605
27	Sangli	612
28	Satara	615
29	Sindhudurg	607
30	Solapur	610
31	Thane	601
32	Wardha	642
33	Washim	647
34	Yavatmal	634

Manipur (15)

1	Bishenur	155
2	Chandel	157
3	Churachandpur	152
4	Imphal	158
5	Senapati	150
6	Tamenglong	156
7	Thoubal	153
8	Ukhrul	154

Meghalaya (02)

1	East Garo Hills	23
2	East Khasi Hills	26
3	Jaintia Hills	25
4	Ri Bhoi	28
5	South Garo Hills	29
6	West Garo Hills	24
7	West Khasi Hills	27

Mizoram (03)

1	Aizawl	30
2	Champhal	31
3	Kolasib	896
4	Lawngtlai	898
5	Lunglei	32
6	Mamit	33
7	Saiha	34
8	Serchhip	897

Nagaland (14)

1	Dimapur	141
2	Kohima	140
3	Mokokchung	142
4	Mon	146
5	Phek	148
6	Tuensang	144
7	Wokha	147
8	Zunheboto	149

Orissa (16)

1	Angul	169
2	Balangir	184
3	Baleshwar	172
4	Bargarh	173
5	Bhadrak	171
6	Boudh	187
7	Cuttak	170
8	Deogarh	188
9	Dhenkanal	178
10	Gajapati	161
11	Ganjam	162
12	Jagatsinghpur	175
13	Jaipur	177
14	Jharsuguda	189
15	Kalahandi	168
16	Kendrapara	179
17	Keonjhar	176
18	Khurda	181
19	Korapur	166
20	Malkangiri	163
21	Mayurbhanj	174
22	Nawapara	185
23	Nayagarh	183

24	Nowrangpur	165
25	Phulabani	164
26	Puri	160
27	Rayagada	167
28	Sambalpur	182
29	Sonepur	186
30	Sundargarh	180

Pondicherry (99)

1	Karaikal	992
2	Mahe	994
3	Pondicherry	990
4	Yanam	996

Punjab (30)

1	Amritsar	310
2	Bathinda	304
3	Faridkot	336
4	Fatehgarh Sahib	318
5	Ferozpur	306
6	Gurdaspur	312
7	Hoshiarpur	332
8	Jalandhar	320
9	Kapurthala	314
10	Ludhiana	330
11	Mansa	316
12	Moga	322
13	Muktsar	324
14	Nawanshahr	326
15	Patiala	300
16	Rupnagar	334
17	Sangrur	302

Rajasthan (50)

1	Ajmer	510
2	Alwar	502
3	Banswara	534
4	Baran	512
5	Barmer	523
6	Bharatpur	504
7	Bhilwara	508
8	Bikaner	520
9	Bundi	536
10	Chittaurgarh	535
11	Churu	516
12	Dausa	509
13	Dholpur	505
14	Dungarpur	533
15	Ganganagar	518
16	Hanumangarh	517
17	Jaipur	500
18	Jaisalmer	522
19	Jalor	525
20	Jhalawar	539
21	Jhunjhunu	515
22	Jodhpur	530
23	Karauli	519
24	Kota	537
25	Nagaur	511
26	Pali	528
27	Rajsamand	514
28	Sawai Madhopur	506
29	Sikar	513
30	Sirohi	526

31	Tonk	507
32	Udaipur	531

Sikkim (17)

1	East Sikkim	196
2	North Sikkim	198
3	South Sikkim	199
4	West Sikkim	197

Tamil Nadu (90)

1	Ariyalur	102
2	Coimbatore	920
3	Cuddalore	906
4	Dharmapuri	916
5	Dindigul	939
6	Erode	924
7	Kancheepuram	903
8	Kanyakumari	936
9	Karur	912
10	Chennai	900
11	Madurai	930
12	Nagapattinam	909
13	Namakkal	915
14	Nilgiris	918
15	Perambalur	914
16	Pudukkottai	938
17	Ramanathapuram	932
18	Salem	913
19	Sivaganga	922
20	Thanjavur	908
21	Theni	942
22	Thiruvallur	902
23	Thiruvarur	907
24	Tiruchirapalli	910
25	Tirunelveli	934
26	Tiruvannamalai	919
27	Toothukudi	933
28	Vellore	904
29	Villupuram	940
30	Virudhunagar	926

Tripura (18)

1	Dhalai	193
2	North Tripura	190
3	South Tripura	192
4	West Tripura	191

Uttar Pradesh (20)

1	Agra	260
2	Aligarh	264
3	Allahabad	220
4	Ambedkar Nagar	215
5	Auraiya	259
6	Azamgarh	226
7	Baghpat	275
8	Bahraich	244
9	Ballia	235
10	Balrampur	241
11	Banda	218
12	Bara Banki	202
13	Bareilly	250
14	Basti	242
15	Bijnor	276
16	Budaun	267

17	Bulandshahr	268
18	Chandauli	229
19	Chitrakoot	207
20	Deoria	236
21	Etah	266
22	Etawah	256
23	Faizabad	224
24	Farrukhabad	254
25	Fatehpur	208
26	Firozabad	203
27	Gautam Buddha Nagar	271
28	Ghaziabad	269
29	Ghazipur	234
30	Gonda	243
31	Gorakhpur	240
32	Hamirpur	216
33	Hardoi	206
34	Hathras	263
35	Jalaun	212
36	Jaunpur	228
37	Jhansi	214
38	Jyotiba Phule Nagar	279
39	Kanauj	255
40	Kanpur City	210
41	Kanpur Dehat	211
42	Kaushambi	221
43	Kushi Nagar	237
44	Lakhimpur Kheri	247
45	Lalitpur	213
46	Lucknow	200
47	Maharajganj	225
48	Mahoba	217
49	Mainpuri	258
50	Mathura	262
51	Mau	253
52	Meerut	270
53	Mirzapur	232
54	Moradabad	278
55	Muzaffarnagar	272
56	Pilibhit	249
57	Pratapgarh	222
58	Rai Bareli	204
59	Rampur	280
60	Saharanpur	274
61	Sant Kabir Nagar	227
62	Sant Ravidas Nagar	231
63	Shahjahanpur	252
64	Shravasti	246
65	Sidharthanagar	257
66	Sitapur	245
67	Sonbhadra	288
68	Sultanpur	223
69	Unnao	205
70	Varanasi	230

Uttaranchal (21)

1	Almora	282
2	Bageshwar	238
3	Chamoli	284
4	Champawat	233
5	Dehra Dun	287
6	Garhwal	285
7	Haridwar	277
8	Nainital	281

9	Pithoragarh	283
10	Rudraprayag	201
11	Tehri Garhwal	286
12	Udham Singh Nagar	219
13	Uttar Kashi	289

West Bengal (10)

1	Bankura	115
2	Bardhaman	120
3	Birbhum	122
4	Dakshin Dinajpur	131
5	Darjiling	132
6	Harora	110
7	Hugli	107
8	Jalpaiguri	134
9	Koch Bihar	136
10	Kolkata	100
11	Maldah	128
12	Medinipur	112
13	Mushidabad	126
14	Nadia	124
15	North 24 Parganas	101
16	Puruliya	117
17	South 24 Parganas	103
18	Uttar Dinajpur	130

Figure in bracket shown along with the state name represents the state code.

EXPLANATION FOR CODING UNDER COMPUTERISATION

1. Each GL Head comprises a code of 17 digits
2. The code can be bifurcated into two parts 'constant' and 'variable'
3. The first 9 digits are constants with state, district and society codes.
4. The first two digits marked as 'ss' denotes the respective state code (State code as given in Basic Statistical Returns (BSR) 1 and 2 System introduced by RBI may strictly be adopted)
5. The third and fourth digits marked as 'dd' denote district codes (District code as given in Basic Statistical Returns (BSR) 1 and 2 System introduced by RBI may strictly be adopted)
6. The subsequent 5 digits marked as 'npacs' represent the code for each society
7. The remaining 8 digits represent the GL Head code and are variables.
8. The 8 digit GL Head codes assigned for each GL Account should not be altered
9. Under each GL Head (8 digit code), there is a scope for opening upto 99 sub GL heads by assigning separate codes as under:

For example:

The GL Code No. for Paid Up Capital – Others is 1 00003 00

The code numbers for the sub head under the above GL head may be given as under:

- a) Paid up capital – Others – SHG. The GL Code will be 1 00003 01
- b) Paid up capital – Others – NGO. The GL Code will be 1 00003 02

In the same manner, there is a scope for opening upto 99 sub heads under each GL Head.

10. Under Assets, Liabilities, Income and Expenditure, it has been provided for opening new GL Heads and coding for the new heads will be as under:

For example:

Under the head 'Other Liabilities' (Liabilities), a new head viz., Sales Tax Payable may be opened by giving a separate code viz., 1 00222 00. Similarly, further new GL heads

under 'Other Liabilities' may be opened by assigning separate individual codes for each Heads of Account like, 1 00223 00, 1 00224 00,

The above example may be followed for opening new GL Heads under Liabilities, Assets, Income and Expenditure.

EXPLANATION FOR CODING UNDER COMPUTERISATION

1. Each GL Head comprises a code of 17 digits
2. The code can be bifurcated into two parts 'constant' and 'variable'

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CODE LIST FOR TITLE ACCOUNT HEADS

Title Code	Parent Code	Account Head Description	Report Type (Balance Sheet, P & L, Trading)	Normal Balance (Debit or Credit)
ss dd npacs 50 1 00001	ss dd npacs 50 0 00000	Capital	B	C
ss dd npacs 50 1 00002	ss dd npacs 50 1 00001	Paid Up Capital	B	C
ss dd npacs 50 1 00003	ss dd npacs 50 1 00002	Paid Up Capital - Individuals	B	C
ss dd npacs 50 1 00004	ss dd npacs 50 1 00002	Paid Up Capital - Government	B	C
ss dd npacs 50 1 00005	ss dd npacs 50 1 00002	Paid Up Capital - Others	B	C
ss dd npacs 50 1 00006	ss dd npacs 50 0 00000	Reserves and Funds (created out of surplus of PACS)	B	C
ss dd npacs 50 1 00007	ss dd npacs 50 1 00006	Reserve Fund	B	C
ss dd npacs 50 1 00008	ss dd npacs 50 1 00006	Capital Reserve	B	C
ss dd npacs 50 1 00009	ss dd npacs 50 1 00006	Agriculture Credit Stabilization Fund	B	C
ss dd npacs 50 1 00010	ss dd npacs 50 1 00006	Dividend Equalization Fund	B	C
ss dd npacs 50 1 00011	ss dd npacs 50 1 00006	Common Good Fund	B	C
ss dd npacs 50 1 00012	ss dd npacs 50 1 00006	Building Fund (created out of surplus by PACS)	B	C
ss dd npacs 50 1 00013	ss dd npacs 50 1 00006	Other Reserves (to be specified)	B	C
ss dd npacs 50 1 00014	ss dd npacs 50 0 00000	Grants and Other Funds	B	C
ss dd npacs 50 1 00015	ss dd npacs 50 1 00014	Provident Fund	B	C
ss dd npacs 50 1 00016	ss dd npacs 50 1 00014	Building Fund (received from State Govt.)	B	C
ss dd npacs 50 1 00017	ss dd npacs 50 1 00014	Recapitalisation Assistance Fund - Contribution from Gol	B	C
ss dd npacs 50 1 00018	ss dd npacs 50 1 00014	Recapitalisation Assistance Fund - Contribution from State Govt.	B	C
ss dd npacs 50 1 00019	ss dd npacs 50 1 00014	Subsidy meant for Society	B	C
ss dd npacs 50 1 00020	ss dd npacs 50 1 00014	Other Grants (to be specified)	B	C
ss dd npacs 50 1 00021	ss dd npacs 50 0 00000	Profit and Loss Account (if closing balance is profit)	B	C
ss dd npacs 50 1 00022	ss dd npacs 50 0 00000	Deposits	B	C
ss dd npacs 50 1 00023	ss dd npacs 50 1 00022	Saving Deposit	B	C
ss dd npacs 50 1 00024	ss dd npacs 50 1 00022	Recurring Deposit	B	C
ss dd npacs 50 1 00025	ss dd npacs 50 1 00022	Fixed Deposits	B	C
ss dd npacs 50 1 00026	ss dd npacs 50 1 00022	Reinvestment Deposits	B	C
ss dd npacs 50 1 00027	ss dd npacs 50 1 00022	Current Deposits	B	C
ss dd npacs 50 1 00028	ss dd npacs 50 1 00022	Other Deposits (to be specified)	B	C
ss dd npacs 50 1 00029	ss dd npacs 50 0 00000	Borrowings	B	C
ss dd npacs 50 1 00030	ss dd npacs 50 1 00029	Borrowings from DCCB / SCB	B	C
ss dd npacs 50 1 00031	ss dd npacs 50 1 00030	ST (SAO) / KCC Credit Limit	B	C
ss dd npacs 50 1 00032	ss dd npacs 50 1 00030	MT/LT Agri Loans	B	C
ss dd npacs 50 1 00033	ss dd npacs 50 1 00030	MT Conversion	B	C
ss dd npacs 50 1 00034	ss dd npacs 50 1 00030	MT/LT Reschedulement	B	C
ss dd npacs 50 1 00035	ss dd npacs 50 1 00030	SHG Loans	B	C

EXPLANATION FOR CODING UNDER COMPUTERISATION

1. Each GL Head comprises a code of 17 digits
2. The code can be bifurcated into two parts 'constant' and 'variable'

Page no. 14					
	Title Code	Parent Code	Account Head Description	Report Type (Balance Sheet, P & L, Trading)	Normal Balance (Debit or Credit)
	ss dd npacs 50 1 00036	ss dd npacs 50 1 00030	Non Farm Sector Loans	B	C
	ss dd npacs 50 1 00037	ss dd npacs 50 1 00030	Fertilizer Cash Credit Limit	B	C
	ss dd npacs 50 1 00038	ss dd npacs 50 1 00030	Seeds Cash Credit Limit	B	C
	ss dd npacs 50 1 00039	ss dd npacs 50 1 00030	Cash Credit Limit for Agriculture Produce	B	C
	ss dd npacs 50 1 00040	ss dd npacs 50 1 00030	Cash Credit Limit for Gold Loans	B	C
	ss dd npacs 50 1 00041	ss dd npacs 50 1 00030	Public Distribution Scheme CC Limit	B	C
	ss dd npacs 50 1 00042	ss dd npacs 50 1 00030	Consumer Commodities CC Limit	B	C
	ss dd npacs 50 1 00043	ss dd npacs 50 1 00030	Other Non Credit Activities	B	C
	ss dd npacs 50 1 00044	ss dd npacs 50 1 00030	Loans against Deposits with DCCB / SCB	B	C
	ss dd npacs 50 1 00045	ss dd npacs 50 1 00030	Other Borrowings from DCCB / SCB (to be specified)	B	C
	ss dd npacs 50 1 00046	ss dd npacs 50 1 00029	Borrowings from State Government	B	C
	ss dd npacs 50 1 00047	ss dd npacs 50 1 00029	Borrowings from Other Institutions (other than DCCB/SCB/State Govt.)	B	C
	ss dd npacs 50 1 00048	ss dd npacs 50 0 00000	Other Liabilities	B	C
	ss dd npacs 50 1 00049	ss dd npacs 50 1 00048	Interest Accrued on Deposits	B	C
	ss dd npacs 50 1 00050	ss dd npacs 50 1 00048	Interest Accrued on Borrowings	B	C
	ss dd npacs 50 1 00051	ss dd npacs 50 1 00048	Unclaimed Dividend	B	C
	ss dd npacs 50 1 00052	ss dd npacs 50 1 00048	Sundry Creditors	B	C
	ss dd npacs 50 1 00053	ss dd npacs 50 1 00048	Subsidy meant for members	B	C
	ss dd npacs 50 1 00054	ss dd npacs 50 1 00048	Other Liabilities	B	C
	ss dd npacs 50 1 00055	ss dd npacs 50 0 00000	Bills for Collection (Being Bills Receivable as per contra)	B	C
	ss dd npacs 50 1 00056	ss dd npacs 50 0 00000	Branch Adjustment Account	B	C
	ss dd npacs 50 1 00057	ss dd npacs 50 0 00000	Provisions	B	C
	ss dd npacs 50 1 00058	ss dd npacs 50 1 00057	Provision for PF / Gratuity / Bonus / Pension	B	C
	ss dd npacs 50 1 00059	ss dd npacs 50 1 00057	Provision for Standard Assets	B	C
	ss dd npacs 50 1 00060	ss dd npacs 50 1 00057	Provision for Outstanding Expenses	B	C
	ss dd npacs 50 1 00061	ss dd npacs 50 1 00057	Other Provisions	B	C
	ss dd npacs 50 0 00000		Total Liabilities	B	C
	ss dd npacs 60 2 00001	ss dd npacs 60 0 00000	Cash on Hand	B	D
	ss dd npacs 60 2 00002	ss dd npacs 60 2 00004	Current Account with DCCB/SCB	B	D
	ss dd npacs 60 2 00003	ss dd npacs 60 2 00004	Saving Bank Account with DCCB/SCB	B	D
	ss dd npacs 60 2 00004	ss dd npacs 60 0 00000	Balances with DCC Bank / SCB	B	D
	ss dd npacs 60 2 00005	ss dd npacs 60 2 00007	Current Account with other banks	B	D
	ss dd npacs 60 2 00006	ss dd npacs 60 2 00007	Saving Bank Account with Other Banks/Institutions	B	D
	ss dd npacs 60 2 00007	ss dd npacs 60 0 00000	Balances with other Banks / Institutions	B	D
	ss dd npacs 60 2 00008	ss dd npacs 60 2 00016	Government and Trustee Securities	B	D
	ss dd npacs 60 2 00009	ss dd npacs 60 2 00016	Shares in Other Cooperative Institutions	B	D
	ss dd npacs 60 2 00010	ss dd npacs 60 2 00016	Term Deposits with SCB / DCCB representing Reserve Fund	B	D
	ss dd npacs 60 2 00011	ss dd npacs 60 2 00016	Term Deposits with DCCB / SCB (other than Reserve Fund)	B	D

EXPLANATION FOR CODING UNDER COMPUTERISATION

1. Each GL Head comprises a code of 17 digits
2. The code can be bifurcated into two parts 'constant' and 'variable'

			Page no. 15		
Title Code	Parent Code	Account Head Description	Report Type (Balance Sheet, P & L, Trading)	Normal Balance (Debit or Credit)	
ss dd npacs 60 2 00012	ss dd npacs 60 2 00016	Term Deposits with other banks	B	D	
ss dd npacs 60 2 00013	ss dd npacs 60 2 00016	NSC / KVP	B	D	
ss dd npacs 60 2 00014	ss dd npacs 60 2 00016	Staff PF balance with PF Trust / as deposit with Banks	B	D	
ss dd npacs 60 2 00015	ss dd npacs 60 2 00016	Other Investments	B	D	
ss dd npacs 60 2 00016	ss dd npacs 60 2 00018	Investments (Gross)	B	D	
ss dd npacs 60 2 00017	ss dd npacs 60 2 00018	Provision for Depreciation in the value of Investments	B	C	
ss dd npacs 60 2 00018	ss dd npacs 60 0 00000	Investments (net of provisions)	B	D	
ss dd npacs 60 2 00019	ss dd npacs 60 2 00031	ST (SAO) Loans / KCC Loans	B	D	
ss dd npacs 60 2 00020	ss dd npacs 60 2 00031	Medium Term / Long Term Agricultural Loans	B	D	
ss dd npacs 60 2 00021	ss dd npacs 60 2 00031	MT Conversion Loans	B	D	
ss dd npacs 60 2 00022	ss dd npacs 60 2 00031	MT /LT Reschedulement	B	D	
ss dd npacs 60 2 00023	ss dd npacs 60 2 00031	Loans against pledge of agriculture produce	B	D	
ss dd npacs 60 2 00024	ss dd npacs 60 2 00031	SHG Loans	B	D	
ss dd npacs 60 2 00025	ss dd npacs 60 2 00031	Non-Farm Sector Loans	B	D	
ss dd npacs 60 2 00026	ss dd npacs 60 2 00031	Loans against Deposit	B	D	
ss dd npacs 60 2 00027	ss dd npacs 60 2 00031	Loans for Consumer Durables	B	D	
ss dd npacs 60 2 00028	ss dd npacs 60 2 00031	Gold Loans	B	D	
ss dd npacs 60 2 00029	ss dd npacs 60 2 00031	Loans to Staff Members	B	D	
ss dd npacs 60 2 00030	ss dd npacs 60 2 00031	Other Loans	B	D	
ss dd npacs 60 2 00031	ss dd npacs 60 2 00033	Loans and Advances (Gross)	B	D	
ss dd npacs 60 2 00032	ss dd npacs 60 2 00033	Provision for NPAs	B	C	
ss dd npacs 60 2 00033	ss dd npacs 60 0 00000	Loans and Advances (net of NPA)	B	D	
ss dd npacs 60 2 00034	ss dd npacs 60 2 00035	Agricultural Inputs – Fertilisers	B	D	
ss dd npacs 60 2 00035	ss dd npacs 60 2 00035	Agricultural Inputs – Seeds	B	D	
ss dd npacs 60 2 00036	ss dd npacs 60 2 00035	Agricultural Inputs - Pesticides	B	D	
ss dd npacs 60 2 00037	ss dd npacs 60 2 00035	Public Distribution System Commodities	B	D	
ss dd npacs 60 2 00038	ss dd npacs 60 2 00035	Non-PDS Consumer Items	B	D	
ss dd npacs 60 2 00039	ss dd npacs 60 2 00035	Food grains and other Commodities under Procurement Scheme	B	D	
ss dd npacs 60 2 00040	ss dd npacs 60 2 00035	Materials under Mid-day Meals Scheme	B	D	
ss dd npacs 60 2 00041	ss dd npacs 60 2 00035	Other stocks / goods / Work in Progress	B	D	
ss dd npacs 60 2 00042	ss dd npacs 60 2 00044	Closing Stocks (Gross)	B	D	
ss dd npacs 60 2 00043	ss dd npacs 60 2 00044	Impairment in stock (Reduction in value / shortage / damaged / degraded stock)	B	C	
ss dd npacs 60 2 00044	ss dd npacs 60 0 00000	Closing Stocks (net)	B	D	
ss dd npacs 60 2 00045	ss dd npacs 60 2 00050	Land and Buildings including Go downs	B	D	
ss dd npacs 60 2 00046	ss dd npacs 60 2 00050	Furniture and Fixtures	B	D	
ss dd npacs 60 2 00047	ss dd npacs 60 2 00050	Computers and Electrical Installations	B	D	
ss dd npacs 60 2 00048	ss dd npacs 60 2 00050	Vehicles	B	D	
ss dd npacs 60 2 00049	ss dd npacs 60 2 00050	Other Fixed Assets	B	D	

EXPLANATION FOR CODING UNDER COMPUTERISATION

1. Each GL Head comprises a code of 17 digits
2. The code can be bifurcated into two parts 'constant' and 'variable'

Page no. 16				
Title Code	Parent Code	Account Head Description	Report Type (Balance Sheet, P & L, Trading)	Normal Balance (Debit or Credit)
ss dd npacs 60 2 00050	ss dd npacs 60 0 00000	Fixed Assets (Total)	B	D
ss dd npacs 60 2 00051	ss dd npacs 60 2 00056	Interest Accrued and Receivable (Gross)	B	D
ss dd npacs 60 2 00052	ss dd npacs 60 2 00051	Interest Accrued but not due on Standard Loans	B	D
ss dd npacs 60 2 00053	ss dd npacs 60 2 00051	Interest accrued but not due on NPA Loans	B	D
ss dd npacs 60 2 00054	ss dd npacs 60 2 00051	Overdue interest receivable	B	D
ss dd npacs 60 2 00055	ss dd npacs 60 2 00056	Provision for overdue interest	B	C
ss dd npacs 60 2 00056	ss dd npacs 60 2 00070	Net Interest Accrued and Receivable	B	D
ss dd npacs 60 2 00057	ss dd npacs 60 2 00059	Interest receivable on Investments.	B	D
ss dd npacs 60 2 00058	ss dd npacs 60 2 00059	Provision for overdue interest on investments	B	C
ss dd npacs 60 2 00059	ss dd npacs 60 2 00070	Net interest receivable on investments	B	D
ss dd npacs 60 2 00060	ss dd npacs 60 2 00070	Misc. Income receivable.	B	D
ss dd npacs 60 2 00061	ss dd npacs 60 2 00063	Sundry Debtors for credit sales.	B	D
ss dd npacs 60 2 00062	ss dd npacs 60 2 00063	Provision for Sundry Debtors for Credit Sales	B	C
ss dd npacs 60 2 00063	ss dd npacs 60 2 00070	Net Sundry Debtors for Credit Sales	B	D
ss dd npacs 60 2 00064	ss dd npacs 60 2 00066	Sundry Debtors for others	B	D
ss dd npacs 60 2 00065	ss dd npacs 60 2 00066	Provision for bad and doubtful debts - Sundry Debtors (Others)	B	C
ss dd npacs 60 2 00066	ss dd npacs 60 2 00070	Net Sundry Debtors Others	B	D
ss dd npacs 60 2 00067	ss dd npacs 60 2 00051	Prepaid Expenses	B	D
ss dd npacs 60 2 00068	ss dd npacs 60 2 00051	Tax Deducted at Source.	B	D
ss dd npacs 60 2 00069	ss dd npacs 60 2 00051	Others (Deposits with Agencies/Parties, etc.)	B	D
ss dd npacs 60 2 00070	ss dd npacs 60 0 00000	Other Assets	B	D
ss dd npacs 60 0 00000		Total Assets	B	D

ss dd npacs 70 3 00001	ss dd npacs 70 3 00000	Gross Profit transferred from Trading A/c	P & L	C
ss dd npacs 70 3 00002	ss dd npacs 70 3 00000	Interest on Loans and Advances (Received and Receivable)	P & L	C
ss dd npacs 70 3 00003	ss dd npacs 70 3 00000	Income on investments	P & L	C
ss dd npacs 70 3 00004	ss dd npacs 70 3 00003	Interest on Deposits with Banks / institutions	P & L	C
ss dd npacs 70 3 00005	ss dd npacs 70 3 00003	Dividend on other investments	P & L	C
ss dd npacs 70 3 00006	ss dd npacs 70 3 00000	Rental Income	P & L	C
ss dd npacs 70 3 00007	ss dd npacs 70 3 00000	Admission Fees	P & L	C
ss dd npacs 70 3 00008	ss dd npacs 70 3 00000	Miscellaneous Income (Specify)	P & L	C
ss dd npacs 70 3 00009	ss dd npacs 70 3 00000	Loss for the year	P & L	C
ss dd npacs 70 0 00000		Total Income (P & L A/c)	P & L	C
ss dd npacs 80 4 00010	ss dd npacs 80 4 00000	Gross loss transferred from Trading A/c	P & L	D
ss dd npacs 80 4 00011	ss dd npacs 80 4 00000	Interest (paid and payable) on	P & L	D
ss dd npacs 80 4 00012	ss dd npacs 80 4 00011	Deposits	P & L	D
ss dd npacs 80 4 00013	ss dd npacs 80 4 00011	Borrowings from DCCB / SCB	P & L	D
ss dd npacs 80 4 00014	ss dd npacs 80 4 00011	Loans availed from State Government	P & L	D

EXPLANATION FOR CODING UNDER COMPUTERISATION

1. Each GL Head comprises a code of 17 digits
2. The code can be bifurcated into two parts 'constant' and 'variable'

Page no. 17					
	Title Code	Parent Code	Account Head Description	Report Type (Balance Sheet, P & L, Trading)	Normal Balance (Debit or Credit)
	ss dd npacs 80 4 00015	ss dd npacs 80 4 00011	Borrowings from others	P & L	D
	ss dd npacs 80 4 00016	ss dd npacs 80 4 00000	Establishment and other expenses	P & L	D
	ss dd npacs 80 4 00017	ss dd npacs 80 4 00016	Salary and allowances including contribution to PF, Bonus, Gratuity or Pension Fund	P & L	D
	ss dd npacs 80 4 00018	ss dd npacs 80 4 00016	Management expenses (Expenditure relating to board meetings, etc.)	P & L	D
	ss dd npacs 80 4 00019	ss dd npacs 80 4 00000	Rent, Taxes, Electricity and Repair costs on Premises	P & L	D
	ss dd npacs 80 4 00020	ss dd npacs 80 4 00000	Insurance	P & L	D
	ss dd npacs 80 4 00021	ss dd npacs 80 4 00000	Law charges	P & L	D
	ss dd npacs 80 4 00022	ss dd npacs 80 4 00000	Postage and telephone charges	P & L	D
	ss dd npacs 80 4 00024	ss dd npacs 80 4 00000	Printing and Stationery	P & L	D
	ss dd npacs 80 4 00025	ss dd npacs 80 4 00000	Audit Fees	P & L	D
	ss dd npacs 80 4 00026	ss dd npacs 80 4 00000	Vehicle expenses	P & L	D
	ss dd npacs 80 4 00027	ss dd npacs 80 4 00000	Travelling and Conveyance expenses	P & L	D
	ss dd npacs 80 4 00028	ss dd npacs 80 4 00000	Donations and Subscriptions	P & L	D
	ss dd npacs 80 4 00029	ss dd npacs 80 4 00000	Depreciation on properties	P & L	D
	ss dd npacs 80 4 00030	ss dd npacs 80 4 00000	Other expenses	P & L	D
	ss dd npacs 80 4 00031	ss dd npacs 80 4 00000	Provision for	P & L	D
	ss dd npacs 80 4 00032	ss dd npacs 80 4 00031	Standard Assets	P & L	D
	ss dd npacs 80 4 00033	ss dd npacs 80 4 00031	NPA	P & L	D
	ss dd npacs 80 4 00034	ss dd npacs 80 4 00031	Sub standard assets	P & L	D
	ss dd npacs 80 4 00035	ss dd npacs 80 4 00031	Doubtful debts	P & L	D
	ss dd npacs 80 4 00036	ss dd npacs 80 4 00031	Loss Asset	P & L	D
	ss dd npacs 80 4 00037	ss dd npacs 80 4 00031	Bad and Doubtful debts (Credit sales)	P & L	D
	ss dd npacs 80 4 00038	ss dd npacs 80 4 00031	Bad and doubtful debts (others)	P & L	D
	ss dd npacs 80 4 00039	ss dd npacs 80 4 00031	Depreciation in value of investments	P & L	D
	ss dd npacs 80 4 00040	ss dd npacs 80 4 00031	Overdue interest on loans	P & L	D
	ss dd npacs 80 4 00041	ss dd npacs 80 4 00031	Overdue interest on investments	P & L	D
	ss dd npacs 80 4 00042	ss dd npacs 80 4 00031	Others (to be specified)	P & L	D
	ss dd npacs 80 4 00043	ss dd npacs 80 4 00000	Profit for the year	P & L	D
	ss dd npacs 80 0 00000		Total Expenditure (P & L A/c)	P & L	D

EXPLANATION FOR CODING UNDER COMPUTERISATION

1. Each GL Head comprises a code of 17 digits
2. The code can be bifurcated into two parts 'constant' and 'variable'

Page no. 18

	Title Code	Parent Code	Account Head Description	Report Type (Balance Sheet, P & L, Trading)	Normal Balance (Debit or Credit)
	ss dd npacs 90 3 00001	ss dd npacs 90 3 00008	Sale of Fertilisers	Trading	C
	ss dd npacs 90 3 00002	ss dd npacs 90 3 00008	Sale of Seeds	Trading	C
	ss dd npacs 90 3 00003	ss dd npacs 90 3 00008	Sale of Pesticides	Trading	C
	ss dd npacs 90 3 00004	ss dd npacs 90 3 00008	Sale of PDS Commodities	Trading	C
	ss dd npacs 90 3 00005	ss dd npacs 90 3 00008	Sale of Non-PDS Commodities	Trading	C
	ss dd npacs 90 3 00006	ss dd npacs 90 3 00008	Sale of Food grains and other Commodities under Government Procurement Scheme	Trading	C
	ss dd npacs 90 3 00007	ss dd npacs 90 3 00008	Sale of Food items under Mid-day Meal Scheme	Trading	C
	ss dd npacs 90 3 00008	ss dd npacs 90 3 00010	Sale of Stock / Raw Material (Gross Sales)	Trading	C
	ss dd npacs 90 3 00009	ss dd npacs 90 3 00010	Sales Returns	Trading	D
	ss dd npacs 90 3 00010	ss dd npacs 90 0 00000	Net Sales	Trading	C
	ss dd npacs 90 3 00011	ss dd npacs 90 0 00000	Commission	Trading	C
	ss dd npacs 90 3 00012	ss dd npacs 90 0 00000	Compensation	Trading	C
	ss dd npacs 90 3 00013	ss dd npacs 90 0 00000	Gunny Bags Sales	Trading	C
	ss dd npacs 90 3 00014	ss dd npacs 90 0 00000	Other Trading Income	Trading	C
	ss dd npacs 90 3 00015	ss dd npacs 90 3 00023	Closing Stock - Fertilisers	Trading	C
	ss dd npacs 90 3 00016	ss dd npacs 90 3 00023	Closing Stock - Seeds	Trading	C
	ss dd npacs 90 3 00017	ss dd npacs 90 3 00023	Closing Stock - Pesticides	Trading	C
	ss dd npacs 90 3 00018	ss dd npacs 90 3 00023	Closing Stock - PDS Commodities	Trading	C
	ss dd npacs 90 3 00019	ss dd npacs 90 3 00023	Closing Stock - Non PDS Consumer items	Trading	C
	ss dd npacs 90 3 00020	ss dd npacs 90 3 00023	Closing Stock - Foodgrains and other commodities under Govt. Procurement Scheme	Trading	C
	ss dd npacs 90 3 00021	ss dd npacs 90 3 00023	Closing Stock -Material under Mid-day meal scheme	Trading	C
	ss dd npacs 90 3 00022	ss dd npacs 90 3 00023	Any other stocks of raw materials and work-in-progress	Trading	C
	ss dd npacs 90 3 00023	ss dd npacs 90 3 00025	Closing Stock (Gross)	Trading	C
	ss dd npacs 90 3 00024	ss dd npacs 90 3 00025	Value of stock in deficit and reduction in value of damaged / rejected stock	Trading	D
	ss dd npacs 90 3 00025	ss dd npacs 90 0 00000	Net closing stock	Trading	C
	ss dd npacs 90 3 00026	ss dd npacs 90 0 00000	Trading Loss carried to P & L Account	Trading	C
	ss dd npacs 90 0 00000		Total Trading Income	Trading	C
	ss dd npacs 90 4 00027	ss dd npacs 90 4 00035	Opening Stock - Fertilisers	Trading	D
	ss dd npacs 90 4 00028	ss dd npacs 90 4 00035	Opening Stock - Seeds	Trading	D
	ss dd npacs 90 4 00029	ss dd npacs 90 4 00035	Opening Stock - Pesticides	Trading	D
	ss dd npacs 90 4 00030	ss dd npacs 90 4 00035	Opening Stock - PDS Commodities	Trading	D
	ss dd npacs 90 4 00031	ss dd npacs 90 4 00035	Opening Stock - Non PDS Consumer items	Trading	D
	ss dd npacs 90 4 00032	ss dd npacs 90 4 00035	Opening Stock - Foodgrains and other commodities under Govt. Procurement Scheme	Trading	D
	ss dd npacs 90 4 00033	ss dd npacs 90 4 00035	Opening Stock - Material under Mid-day Meal Scheme	Trading	D
	ss dd npacs 90 4 00034	ss dd npacs 90 4 00035	Any other stocks of raw materials and work-in-progress	Trading	D
	ss dd npacs 90 4 00035	ss dd npacs 90 0 00000	Opening Stock (Total)	Trading	D
	ss dd npacs 90 4 00036	ss dd npacs 90 4 00043	Purchase A/c - Fertilisers	Trading	D

EXPLANATION FOR CODING UNDER COMPUTERISATION

1. Each GL Head comprises a code of 17 digits
2. The code can be bifurcated into two parts 'constant' and 'variable'

Page no. 19					
	Title Code	Parent Code	Account Head Description	Report Type (Balance Sheet, P & L, Trading)	Normal Balance (Debit or Credit)
	ss dd npacs 90 4 00037	ss dd npacs 90 4 00043	Purchase A/c - Seeds	Trading	D
	ss dd npacs 90 4 00038	ss dd npacs 90 4 00043	Purchase A/c - Pesticides	Trading	D
	ss dd npacs 90 4 00039	ss dd npacs 90 4 00043	Purchase A/c - PDS Commodities	Trading	D
	ss dd npacs 90 4 00040	ss dd npacs 90 4 00043	Purchase A/c - Non PDS Consumer items	Trading	D
	ss dd npacs 90 4 00041	ss dd npacs 90 4 00043	Purchase A/c - Foodgrains and other commodities under Govt. Procurement Scheme	Trading	D
	ss dd npacs 90 4 00042	ss dd npacs 90 4 00043	Purchase A/c - Material under Mid-day Meal Scheme	Trading	D
	ss dd npacs 90 4 00043	ss dd npacs 90 4 00045	Purchases (Gross)	Trading	D
	ss dd npacs 90 4 00044	ss dd npacs 90 4 00045	Purchase Returns	Trading	C
	ss dd npacs 90 4 00045	ss dd npacs 90 0 00000	Net Purchases	Trading	D
	ss dd npacs 90 4 00046	ss dd npacs 90 0 00000	Transport and other expenses on purchases	Trading	D
	ss dd npacs 90 4 00047	ss dd npacs 90 0 00000	Salary of Salesman/Manufacturing Wages	Trading	D
	ss dd npacs 90 4 00048	ss dd npacs 90 0 00000	Factory Expenses	Trading	D
	ss dd npacs 90 4 00049	ss dd npacs 90 0 00000	Insurance for stocks, godowns	Trading	D
	ss dd npacs 90 4 00050	ss dd npacs 90 0 00000	Godown rent	Trading	D
	ss dd npacs 90 4 00051	ss dd npacs 90 0 00000	Electricity charges (Trading A/c)	Trading	D
	ss dd npacs 90 4 00052	ss dd npacs 90 0 00000	License Fee	Trading	D
	ss dd npacs 90 4 00053	ss dd npacs 90 0 00000	Interest on borrowing for non credit activities	Trading	D
	ss dd npacs 90 4 00054	ss dd npacs 90 0 00000	Sales tax	Trading	D
	ss dd npacs 90 4 00055	ss dd npacs 90 0 00000	Other expenses (Trading)	Trading	D
	ss dd npacs 90 4 00056	ss dd npacs 90 0 00000	Trading Gross Profit carried to P & L Account	Trading	D
	ss dd npacs 90 0 00000		Total Trading Expenses	Trading	D

CODING FOR CHART OF ACCOUNTS

		ss dd npacs 50 0 0000	LIABILITIES
CAPITAL	1	ss dd npacs 1 00001 00	Paid Up Capital - Individual
	2	ss dd npacs 1 00002 00	Paid Up Capital - Government
	3	ss dd npacs 1 00003 00	Paid Up Capital - Others
RESERVES, FUNDS AND GRANTS	1	ss dd npacs 1 00011 00	Reserve Fund
	2	ss dd npacs 1 00012 00	Capital Reserve
	3	ss dd npacs 1 00013 00	Agriculture Credit Stabilization Fund
	4	ss dd npacs 1 00014 00	Dividend Equalization Fund
	5	ss dd npacs 1 00015 00	Building Fund
	6	ss dd npacs 1 00016 00	Common Good Fund
	7	ss dd npacs 1 00017 00	Balance in Profit and Loss Account
	8	ss dd npacs 1 00018 00	Subsidy meant for Society
	9	ss dd npacs 1 00019 00	Recapitalisation Assistance Fund - Contribution from Gol
	10	ss dd npacs 1 00020 00	Recapitalisation Assistance Fund - Contribution from State Govt.
	11	ss dd npacs 1 00021 00	Provident Fund
	12	ss dd npacs 1 00022 00	Other Grants
DEPOSITS	1	ss dd npacs 1 00101 00	Saving Deposit
	2	ss dd npacs 1 00102 00	Recurring Deposit
	3	ss dd npacs 1 00103 00	Fixed Deposits
	4	ss dd npacs 1 00104 00	Reinvestment Deposits
	5	ss dd npacs 1 00105 00	Current Deposits
	6	ss dd npacs 1 00106 00	Other Deposits
BORROWINGS FROM DCCBs / SCB	1	ss dd npacs 1 00116 00	ST (SAO) / KCC Credit Limit
	2	ss dd npacs 1 00117 00	MT/LT Agri Loans
	3	ss dd npacs 1 00118 00	MT Conversion
	4	ss dd npacs 1 00119 00	MT/LT Reschedulement
	5	ss dd npacs 1 00120 00	SHG Loans
	6	ss dd npacs 1 00121 00	Non Farm Sector Loans
	7	ss dd npacs 1 00122 00	Fertilizer Cash Credit Limit
	8	ss dd npacs 1 00123 00	Seeds Cash Credit Limit
	9	ss dd npacs 1 00124 00	Cash Credit Limit for Agriculture Produce
	10	ss dd npacs 1 00125 00	Cash Credit Limit for Gold Loans
	11	ss dd npacs 1 00126 00	Public Distribution Scheme CC Limit
	12	ss dd npacs 1 00127 00	Consumer Commodities CC Limit
	13	ss dd npacs 1 00128 00	Other Non Credit Activities
	14	ss dd npacs 1 00129 00	Loans against Deposits with DCCB / SCB
	15	ss dd npacs 1 00130 00	Other Borrowings from DCCB / SCB (to be specified)
	16	ss dd npacs 1 00131 00	Borrowings from State Government
	17	ss dd npacs 1 00132 00	Borrowings from Other Institutions (other than DCCB/SCB/State Govt.)
CONTRA ITEMS	1	ss dd npacs 1 00200 00	Bills for Collection (Being bills Receivable as per Contra)
BRANCH ADJUST.	1	ss dd npacs 1 00210 00	Branch Adjustment Account (applicable to PACS that have more than one branch)
OTHER LIABILITIES	1	ss dd npacs 1 00216 00	Interest Accrued on Deposits
	2	ss dd npacs 1 00211 00	Interest Accrued on Borrowings
	3	ss dd npacs 1 00212 00	Unclaimed Dividend
	4	ss dd npacs 1 00213 00	Sundry Creditors
	5	ss dd npacs 1 00214 00	Subsidy meant for members
	6	ss dd npacs 1 00215 00	Other Liabilities
PROVISIONS	1	ss dd npacs 1 00276 00	Provision for PF / Gratuity / Bonus / Pension
	2	ss dd npacs 1 00276 00	Provision for Standard Assets
	3	ss dd npacs 1 00276 00	Provision for Outstanding Expenses
	4	ss dd npacs 1 00276 00	Other Provisions

		ss dd npacs 60 0 00000	ASSETS
CASH ON HAND	1	ss dd npacs 2 00001 00	Cash on hand
BALANCES WITH			Current Account with DCCB/SCB
DCC BANK / SCB	1	ss dd npacs 2 00002 00	
	2	ss dd npacs 2 00003 00	Saving Bank Account with DCCB/SCB
BALANCES WITH			Current Account with other banks
OTHER BANKS /	1	ss dd npacs 2 00010 00	
INSTITUTIONS	2	ss dd npacs 2 00011 00	Saving Bank Account with Other Banks/Institutions
INVESTMENTS	1	ss dd npacs 2 00021 00	Government and Trustee Securities
	2	ss dd npacs 2 00022 00	Shares in Other Cooperative Institutions
	3	ss dd npacs 2 00023 00	Term Deposits with SCB / DCCB representing Reserve Fund
	4	ss dd npacs 2 00024 00	Term Deposits with DCCB / SCB (other than Reserve Fund)
	5	ss dd npacs 2 00025 00	Term Deposits with other banks
	6	ss dd npacs 2 0002600	NSC / KVP
	7	ss dd npacs 2 00027 00	Staff PF balance with PF Trust / as deposit with Banks
	8	ss dd npacs 2 00028 00	Other Investments
	9	ss dd npacs 2 00029 00	Provision for Depreciation in the value of Investments
LOANS AND	1	ss dd npacs 2 00051 00	ST (SAO) Loans / KCC Loans
	2	ss dd npacs 2 00052 00	Medium Term / Long Term Agricultural Loans
	3	ss dd npacs 2 00053 00	MT Conversion Loans
	4	ss dd npacs 2 00054 00	MT /LT Reschedulement
	5	ss dd npacs 2 00055 00	Loans against pledge of agriculture produce
	6	ss dd npacs 2 00056 00	SHG Loans
	7	ss dd npacs 2 00057 00	Non-Farm Sector Loans
	8	ss dd npacs 2 00058 00	Loans against Deposit
	9	ss dd npacs 2 00059 00	Loans for Consumer Durables
	10	ss dd npacs 2 00060 00	Gold Loans
	11	ss dd npacs 2 00061 00	Loans to Staff Members
	12	ss dd npacs 2 00062 00	Other Loans
	13	ss dd npacs 2 00063 00	Provision for NPAs - Sub-Standard Assets
	14	ss dd npacs 2 00064 00	Provision for NPAs - Doubtful Assets
	15	ss dd npacs 2 00065 00	Provision for NPAs - Loss Assets
CLOSING STOCKS	1	ss dd npacs 2 00116 00	Agricultural Inputs - Fertilisers
	2	ss dd npacs 2 00117 00	Agricultural Inputs - Seeds
	3	ss dd npacs 2 00118 00	Agricultural Inputs - Pesticides
	4	ss dd npacs 2 00119 00	Public Distribution System Commodities
	5	ss dd npacs 2 00120 00	Non-PDS Consumer Items
	6	ss dd npacs 2 00121 00	Food grains and other Commodities under Procurement Scheme
	7	ss dd npacs 2 00122 00	Materials under Mid-day Meals Scheme
	8	ss dd npacs 2 00123 00	Other stocks / goods / Work in Progress
	9	ss dd npacs 2 00124 00	Impairment in stock (Reduction in value / shortage / damaged / degraded stock)
FIXED ASSETS	1	ss dd npacs 2 0014100	Land and Buildings including Go downs
	2	ss dd npacs 2 0014200	Furniture and Fixtures
	3	ss dd npacs 2 00143 00	Computers and Electrical Installations

	4	ss dd npacs 2 00144 00	Vehicles
	5	ss dd npacs 2 00145 00	Other Fixed Assets
OTHER ASSETS	1	ss dd npacs 2 00176 00	Interest Accrued but not due on Standard Loans
	2	ss dd npacs 2 00177 00	Interest accrued but not due on NPA Loans
	3	ss dd npacs 2 00178 00	Overdue interest receivable
	4	ss dd npacs 2 00179 00	Provision for overdue interest
	5	ss dd npacs 2 00180 00	Interest receivable on Investments.
	6	ss dd npacs 2 00181 00	Provision for overdue interest on investments
	7	ss dd npacs 2 00182 00	Tax Deducted at Source.
	8	ss dd npacs 2 00183 00	Sundry Debtors for credit sales.
	9	ss dd npacs 2 00184 00	Provision for Sundry Debtors for Credit Sales
	10	ss dd npacs 2 00185 00	Sundry Debtors for others
	11	ss dd npacs 2 00186 00	Provision for bad and doubtful debts - Sundry Debtors (Others)
	12	ss dd npacs 2 00187 00	Prepaid Expenses
	13	ss dd npacs 2 00188 00	Misc. Income receivable.
	14	ss dd npacs 2 00189 00	Others (Deposits with Agencies/Parties, etc.)

		ss dd npacs 80 0 00000	EXPENDITURE (P & L)
PROFIT AND LOSS ACCOUNT EXPENSES	1	ss dd npacs 4 00001 00	Interest on Deposits
	2	ss dd npacs 4 00002 00	Interest on Borrowings from DCCB / SCB
	3	ss dd npacs 4 00003 00	Interest on Loans availed from State Govt.
	4	ss dd npacs 4 00004 00	Interest on Borrowings from others
ESTABLISHMENT EXPENSES	1	ss dd npacs 4 00021 00	Salary and Allowances (including Contribution to PF, Bonus, Gratuity and Pension Fund)
	2	ss dd npacs 4 00022 00	Management expenses (expenditure relating to board meetings etc)
	3	ss dd npacs 4 00023 00	Rent, Taxes, Electricity
	4	ss dd npacs 4 00024 00	Repair Costs of Premises
	5	ss dd npacs 4 00025 00	Insurance
	6	ss dd npacs 4 00026 00	Law charges
	7	ss dd npacs 4 00027 00	Postage and telephone charges
	8	ss dd npacs 4 00028 00	Printing and Stationery
	9	ss dd npacs 4 00029 00	Audit Fees
	10	ss dd npacs 4 00030 00	Vehicle expenses
	11	ss dd npacs 4 00031 00	Travelling & Conveyance expenses
	12	ss dd npacs 4 00032 00	Donations and Subscriptions
	13	ss dd npacs 4 00033 00	Depreciation on properties
	14	ss dd npacs 4 00034 00	Depreciation in value of investments
	15	ss dd npacs 4 00035 00	Other expenses
	16	ss dd npacs 4 00036 00	Provisions for Standard assets
	17	ss dd npacs 4 00037 00	Provisions for Sub standard assets
	18	ss dd npacs 4 00038 00	Provisions for Doubtful Assets (loans)
	19	ss dd npacs 4 00039 00	Provisions for Loss Assets (loans)
	20	ss dd npacs 4 00040 00	Provisions for Bad and Doubtful Debts (Others)
	21	ss dd npacs 4 00041 00	Provisions for Bad and doubtful debts (credit sales)
	22	ss dd npacs 4 00042 00	Provisions for Overdue Interest on loans
	23	ss dd npacs 4 00043 00	Provisions for Overdue interest on investments
	24	ss dd npacs 4 00044 00	Provisions for depreciation in value of investments
	25	ss dd npacs 4 00045 00	Dividend proposed on shares
	26	ss dd npacs 4 00046 00	Other Provisions

ss dd npacs 90 0 00000

TRADING ACCOUNT

TRADING ACCOUNT EXPENSES	1	ss dd npacs 4 00101 00	Purchase of Fertilizers	
	2	ss dd npacs 4 00102 00	Purchase of Seeds	
	3	ss dd npacs 4 00103 00	Purchase of Pesticides	
	4	ss dd npacs 4 00104 00	Purchase of PDS Commodities	
	5	ss dd npacs 4 00105 00	Purchase of Non-PDS Commodities	
	6	ss dd npacs 4 00106 00	Purchase of Food grains and other Commodities under Government Procurement Scheme	
	7	ss dd npacs 4 00107 00	Purchase of food grains and other items under Mid-day Meal Scheme	
	8	ss dd npacs 4 00108 00	Transport/ other expenses on Purchase of Fertilizers	
	9	ss dd npacs 4 00109 00	Transport/ other expenses on Purchase of Seeds	
	10	ss dd npacs 4 00110 00	Transport/ other expenses on Purchase of Pesticides	
	11	ss dd npacs 4 00111 00	Transport/ other expenses on Purchase of PDS Commodities	
	12	ss dd npacs 4 00112 00	Transport/ other expenses on Purchase of Non-PDS Commodities	
	13	ss dd npacs 4 00113 00	Transport/ other expenses on Purchase of Food grains and other Commodities under Government Procurement Scheme	
	14	ss dd npacs 4 00114 00	Transport/ other expenses on Purchase of Material under Mid-day Meal Scheme	
				Total Transport and other expenses on purchases
	15	ss dd npacs 4 00115 00	Salary of Salesman/Manufacturing Wages	
	16	ss dd npacs 4 00116 00	License Fee	
	17	ss dd npacs 4 00117 00	Impairment in Stocks	
	18	ss dd npacs 4 00118 00	Factory Expenses	
	19	ss dd npacs 4 00119 00	Sales Returns	
	20	ss dd npacs 4 00120 00	Insurance for stocks, godowns	
	21	ss dd npacs 4 00121 00	Electricity charges (Trading A/c)	
	22	ss dd npacs 4 00122 00	Godown rent	
	23	ss dd npacs 4 00123 00	Interest on borrowing for non credit activities	
	24	ss dd npacs 4 00124 00	Sales tax	
25	ss dd npacs 4 00125 00	Other expenses (Trading)		

ss dd npacs 70 0 00000

INCOME

PROFIT AND LOSS ACCOUNT INCOME	1	ss dd npacs 3 00001 00	Interest on Loans and Advances
	2	ss dd npacs 3 00002 00	Dividend on Investments
	3	ss dd npacs 3 00003 00	Interest on deposits with banks/institutions.
	4	ss dd npacs 3 00004 00	Rental Income
	5	ss dd npacs 3 00005 00	Admission Fees
	6	ss dd npacs 3 00006 00	Other Miscellaneous Income (Locker Rent, Fee-based Income, Custom hiring etc.)
		ss dd npacs 90 0 00000	TRADING ACCOUNT
INCOME UNDER TRADING ACCOUNT	1	ss dd npacs 3 0002600	Sale of Fertilisers
	2	ss dd npacs 3 00027 00	Sale of Seeds
	3	ss dd npacs 3 00028 00	Sale of Pesticides
	4	ss dd npacs 3 00029 00	Sale of PDS Commodities
	5	ss dd npacs 3 00030 00	Sale of Non-PDS Commodities
	6	ss dd npacs 3 00031 00	Sale of Food grains and other Commodities under Government Procurement Scheme
	7	ss dd npacs 3 00032 00	Sale of Food items under Mid-day Meal Scheme
	8	ss dd npacs 3 00033 00	Gunny Bag Sales
	9	ss dd npacs 3 00034 00	Commission
	10	ss dd npacs 3 00035 00	Compensation
	11	ss dd npacs 3 00036 00	Other Trading Income
	12	ss dd npacs 3 00037 00	Purchase Returns