



कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
श्रम एवं रोजगार मंत्रालय, भारत सरकार
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA
मुख्य कार्यालय/Head Office
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Website: www.epfindia.gov.in, www.epfindia.nic.in



No. **BUDGET/RE_2024-25&BE_2025-26/E-885482/10**

Date: **18 JUN 2025**

CIRCULAR

Subject: Adoption and implementation of new Budget Heads w.e.f. FY 2025-26.

Reference: Budget Circular 2025-26 bearing No. BUDGET/RE_2024-25&BE_2025-26/E-885482/5637 dated 14.11.2024

Sir/Madam,

It is informed that the Central Board of Trustees, EPF in its 237th meeting held on 28.02.2025 has approved the adoption of new set of Budget Heads and Sub-budget Heads for administrative expenditure, effective from the financial year 2025-26. The list of the newly adopted standard budget heads and sub budget heads along with their description is attached at **Annexure-A**.

2. Under this new structure, each budget head is sub divided into one or multiple sub budget heads, representing the broad components comprising that particular budget head. This categorization enables more detailed accounting of expenditures and facilitates the preparation of structured and realistic budgetary estimates. All expenditures incurred shall be recorded and classified under both the appropriate Budget Head and the corresponding Sub-Budget Head.

3. The appropriations for expenditures (i.e. budget allotment) will be made at the level of budget heads, not sub budget heads. An appropriation under a specific budget head may be utilised for any expenditure that falls within its associated Sub-Budget Heads, thus allowing flexibility in budget management—provided that, at all times, the total expenditure under any given Budget Head does not exceed its allotted budget.

For example, an appropriation of Rs.100 crore under the budget head 'Salaries' may be used to incur expenditure under any of its sub-budget heads, such as 'Salary', 'Honorarium', 'Leave encashment on LTC', or 'Interim Relief', provided that the total expenditure under the Budget Head 'Salaries' does not exceed the allotted amount of ₹100 crore at any point in time.

Provided that for the following new budget heads under Capital Expenditure—namely 'Land', 'Buildings and Structures', 'Infrastructural Assets', 'Machinery & Equipment', 'Furniture & Fixtures (Capital Expenditure)', and 'Other Fixed Assets'—appropriations shall be made on a project or item-specific basis. Budgetary allocations for one project or item under these heads cannot be transferred or used for another. In other words, the funds allocated for each project or item within these categories must be used solely for the designated purpose, without cross-utilization across projects or items.


Contd.. /2

4. Further, to record the expenditure incurred and monitor the budget utilisation as per the new set of Budget Heads, the format of the 'Return No. II' has been revised and enclosed at **Annexure-B**. All ZOs/PDNASS/ASD (Head Office) are directed to submit the details of expenditure incurred in the revised format of 'Return No. II' to the Head Office within fifteen days of the close of the month, beginning from April 2025 at email ID budget.ho@epfindia.gov.in.

5. All ZOs/PDNASS are directed to bring the contents of this circular to the attention of ROs/ZTIs under their jurisdiction.

This issues with the approval of the Competent Authority.

Enclosed: As above


(G. R. Suchindranath)
Additional CPFC (F&A)

To:

1. All ACC (HQ) / ACC (Zones)
2. Director (PDNASS)
3. ACC (ASD, Head Office)

Copy to:

1. PS to CPFC
2. PS to FA&CAO
3. All ACCs (HQ) / ACCs in Head Office.
4. Director (OL) for Hindi version of this circular
5. RPF, NDC with a request to upload this Circular on EPFO's website.
6. Guard file


16/6/25

(Ankesh Srivastava)
Regional P.F. Commissioner - I (Budget)

Annexure - A

Proposed budget and sub-budget heads on the lines of Gol's object heads

S No.	Budget Head	Sub-Budget Head	Description of Sub-Budget Head
(A) Revenue Expenditure			
Budget Head Class I - Compensation to Employees			
1	Salaries	Salary	It will include pay of employees as defined under FR 9 (21).
		Honorarium	Honorarium
		Leave Encashment on LTC	It will include the Leave encashment availed by employees on LTC only. It will not include the leave encashment payable on retirement/termination/death of an employee which shall be booked under the relevant sub-budget Head 'Leave Encashment on Retirement/death/termination of service' under the budget head 'Pensionary charges'
		Interim Relief	Interim relief declared by the government
2	Dearness Allowance	Dearness Allowance	Dearness allowance
3	Other Allowances	Overtime Allowance	Overtime Allowance
		CEA & Tuition Fee	Children Education Allowance & Tuition Fee
		House Rent Allowance (HRA)	House Rent Allowance (HRA). It will not include the expenses on leased residential accommodation facility availed by employees, which shall be booked under the relevant sub-budget head 'Accommodation Lease Expenses' under the budget head 'Rent, rates, lease charges and taxes for land and buildings'.
		Transport Allowance	Transport Allowance
		Deputation (Duty) Allowance	Deputation (Duty) Allowance
		Uniform allowance	Uniform allowance
		Washing Allowance	Washing Allowance
		Other Allowances	Any other allowance other than above which is payable to the employees in addition to their pay.
4	Bonus	Productivity Linked Bonus	Productivity Linked Bonus

5	Rewards	Cash awards	It will include rewards other than productivity linked bonus under a scheme given to the employees in addition to their pay and allowances. It will also include payment of cash awards for Hindi Pratiyogita, etc.
6	Medical treatment	Medical Expenses	It will include amount paid towards medical reimbursements / treatment of the employees / pensioners.
7	Leave Travel Concession	Leave Travel Concession	It will include Air/Rail/Bus Fare/fare of any other mode of transport entitled under LTC Rule.
8	Training Expenses	Training	It will include expenditure on cost of training such as fees paid, contingencies, materials etc for participating in training, workshops but exclude expenditure on domestic or foreign travel expenses.

Budget Head Class II - Social Security of Employees

9	Pensionary charges	Leave Salary and Pension Contribution	It will include the Leave Salary & Pension Contribution remitted to the parent department of employees who are on deputation to EPFO.
		Retirement Pension/Family Pension	It will include the pension payable to the retired employees and the family of deceased employees/pensioners. It will also include any commuted value of pension payable to a retired employee.
		Gratuity	It will include the Gratuity payable to the employees and / or their family.
		Transfer to Pension-cum-Gratuity Account (A/c No.9) (For HO only)	It will include the amount transferred from EPF Central Administration Account (A/c No.4) to Pension-cum-Gratuity Account (A/c No.9). As the said transfer is done by Head Office, it should not be used by Zonal/Regional Offices for making any budgetary provision or booking any expenditure.
		Employer N.P.S. Contribution	It will include the Central Board's contribution payable under National Pension System (NPS)
		Service Charges towards N.P.S. (For HO only)	Service Charges towards N.P.S. (For HO only)
		Interest towards N.P.S.	It will include the interest payable to the NPS account of an employee on account of delayed remittance of NPS contributions.

		Deposit Linked Insurance benefits under S.P.F.	It will include the deposit linked insurance benefits under S.P.F. payable to the family of deceased employee.
		Leave Encashment on Retirement / death / termination of service.	Leave Encashment payable at the time of Retirement / death / termination of service of employees.
Budget Head Class III - Goods and Services			
10	Domestic Travel Expenses	TA,DA etc on official tours/training/transfer within India and on retirement	It will include travel expenses (Travelling Allowance (TA), Daily Allowance etc.) on official tours / training/transfer of the employees within India. It will also include transfer TA payable to pensioners at the time of retirement. This will also include expenditure of TA/DA to non-official members on account of travel in India.
11	Foreign Travel Expenses	TA,DA etc on official tours/training/transfer outside India	It will include expenses (Travelling Allowance (TA), Daily Allowance etc.) on official tours/training/transfer of the employees outside India. This will also include expenditure on TA/DA to Non-official members going on official tour abroad.
		Stationery and Stores	It will include expenses related to stationery supplies such as pens, pencils, paper, notebooks, sticky notes, staplers, tape dispensers, scissors, paper clips, folders, binders, filing cabinets, storage boxes, markers, cleaning products/tools, utensils and other such miscellaneous supplies.
		Books & Journals (Revenue Expenditure)	It will include the expenditure on books, magazines, journals etc supplied to employees for their consumption, regardless of the cost or useful life. It will also include expenditure on procurement of books, magazines, journals etc for office library, where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by Head Office from time to time. It will not include the expenditure on newspaper supplied to employees at their residences, which shall be booked under the appropriate budget head 'other revenue expenditure'.
		Electricity Charges	Electricity Charges
		Water Charges	Water Charges
		Postage & Courier	Postage & Courier charges

12	Office Expenses	Outsourced Service Charges	It will include expenditure on hiring of outsourced manpower such as Office Attendants, Office Assistants, Data Entry Operator, House Keeping Staff, Security Guards etc.
		Telephone, Cable & Internet Charges	It will include expenditure related to telephone charges, cable connection, broadband charges, internet and leased line charges
		Office Equipments (Revenue Expenditure)	It will include expenditure on Office Equipments (other than ICT equipment) including electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc. where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by Head Office from time to time. It will not include the expenditure on repair/maintenance of office equipments and hiring of office equipments on rent which shall be booked under the relevant budget Heads 'Repair and Maintenance' and 'Rent for others' respectively.
		Conference, Workshops & Seminars	It will include expenditure on Conferences / Seminars / Workshops convened by office including all related expenses on study materials /kits, refreshements, study tours etc.
		Cost of Liveries & Uniform	Cost of Liveries & Uniform
		Furniture and Fixture (Revenue Expenditure)	It will include expenditure on Furniture and Fixtures, where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by Head Office from time to time. It will not include the expenditure on repair/maintenance and hiring of furniture on rent which shall be booked under the relevant budget Heads 'Repair and Maintenance' and 'Rent for others' respectively.
		Swachhta Action Plan (SAP)	Expenditure in relation to Swachhta Action Plan (SAP)
		Miscellaneous Office Exp.	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment not mentioned above including service agreements, gifts & souvenirs, hospitality expenses including entertainment of foreign delegates/VIPs etc.

13	Rent, Rates, Lease charges and Taxes for Land and Buildings	Rent Expenses	It will include expenditure on rent for bulidings and other structures for office use. It will also include expenditure on short term lease (lease duration less than 30 years) charges for rented land and buildings. However, it will not include long term lease charges (lease duration equal to or more than 30 years) for rented land and buildings which will be classified as 'Capital' expenditure under the relevant budget Heads 'Land' and 'Buildings and Structures' respectively.
		Accommodation Lease Expenses	It will include the expenses on leased residential accommodation facility availed by employees upto their entitlement.
		Property and Other Taxes	It will include Municipal Rates and Taxes, Property Tax, and any other such tax.
14	Printing and Publication	Printing and Publication	It will include expenses on printing of valuables, printing of audit and accounts reports, annual report, forms, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, etc. However, it will exclude expenses on printing of publicity material which shall be classified under sub-budget Head 'Publicity/Advertisement Charges' under the budget Head 'Advertising & Publicity'.
		Conveyance Hire	It will include expenses on hiring of vehicles.

15	Rent for others	Hiring of equipments, furniture etc.	It will include expenses on rent for equipment and other various items like office equipment, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Central Board. However, lease charges for equipment and other items, the ownership of which is transferable to Central Board will be classified as 'Capital' expenditure under the relevant budget Heads. It will not include the expenses on hiring of vehicles.
16	Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)	Computer Hardware	It will include expenses to be classified as revenue expenditure on procurement of ICT Hardware where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by the Head Office from time to time. However, it will not include the expenditure on consumable items like Toner and Cartridges for printer.
		Computer Software	It will include expenses to be classified as revenue expenditure on procurement of ICT Software (including the licence fee paid yearly) where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by the Head Office from time to time.
		Computer AMC	It will include expenses on repair and maintenance (including Annual maintenance Contract) of ICT Hardware.
		Computer Consumables	It will include expenditure on Computer consumables such as Toner and Cartridges for printer etc.
		Computer Data Entry Charges	Computer Data Entry Charges
17	Fuels and Lubricants	Fuels and Lubricants expenses	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel etc.

18	Advertising & Publicity	Publicity/Advertisement Charges	It will include expenses on publicity content creation through third parties including commission to agents for sale and printing of publicity material on advertising. It will also include expenses on publicity/advertisement through various media such as print media, TV media, Social media, Radio or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition. It will also include expenses on printing of publicity/advertising material.
19	Minor Civil and Electric works	Repair and maintenance of buildings and structures	It will include expenditure on repairs and maintenance, minor civil and electrical works of office buildings, residential buildings, other buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD/semi government body/PSU/any other agency. It will also include payment of charges/fees in relation to the annual maintenance contract awarded to CPWD/semi government body/PSU/any other agency for maintenance and minor civil and electrical works of office buildings and residential buildings.
20	Professsional Services	Consultancy Expenses	It will include expenses on engagement of professionals, consultants, actuaries, artists, banks etc. for providing services which includes professional fees, consultancy fees, teaching and training fees, payments to artists, remunerations to guest speakers. It will also include payments to other departments for services rendered except conduct of recruitment/departmental examination. However, it will not include payment of fees / charges to Lawyers, legal practitioners, auditors and CAG, which shall be booked under the appropriate 'sub-budget heads'.
		Audit Fee	It will include expenses on engagement of Auditors and payment of Audit fees to CAG.
		Legal Charges	It will include expenses on engagement of Lawyers and Legal practitioners for providing legal services.
		Examination Conduct Charges (For HO only)	It will include payment or expenses to agencies/other departments (e.g. UPSC, SSC, NTA, IBPS etc.) for conducting recruitment/departmental examination, remunerations to question setters or invigilators.

21	Repair and Maintenance	Repair and maintenance of office equipments, furniture and fixtures, vehicles etc.	It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, furniture and fixtures for office, furniture and fixtures for other functional use and vehicles . However, it will not include the expenses on repair and maintenance (including Annual maintenance Contract) of ICT Hardware, which shall be booked under the relevant sub-budget head 'Computer AMC' under budget head 'Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)'
22	Bank and Agency charges	Bank /Agency Service Charges	It will include bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks/agencies and any other charges for convenience fee performing monetary transations.
		Interest on overdraft (For HO only)	It will include interest/charges payable to bank(s)/agencies on account of availing overdraft facility.
23	Membership contribution	Membership Contribution (For HO only)	It will include the contributions made to national or international organisations including International Social Security Association (ISSA) related to membership.
24	Other Revenue Expenditure	Other Revenue Expenditure	It will include payment of other discounts, fees and fines, commitment charges, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to employees.
Budget Head Class IV - Aid and Assistance			
25	Staff Welfare Fund and Sports Activities	Staff welfare activities	It will include expenditure on staff welfare measures by way of grants released towards Staff Recreation Club, Staff Benevolent Fund, Staff Welfare Fund, Scholarships, medical checkup, mementos, Death-Relief Fund, Cultural meet, Canteen, Holiday Home etc.
		Sports activities	It will include expenditure on Sports Activities
(B) Capital Expenditure			

Budget Head Class V - Non-Financial Assets (Fixed and Intangible Assets)

26	Land	Freehold Land	It will include payments (including advance payments) for procurement of land for office or residential use on freehold basis
		Leasehold Land	It will include long term lease charges for rented land. "Long term lease" means lease duration equal to or more than 30 years.
27	Building and structures	Building-Office (Freehold)	<p>It will include payments (including advance payments) for procurement of constructed buildings for office use on free hold basis.</p> <p>It will also include payments (including advance payments to agencies/contractors) for procurement of original works. "Original works" means all new constructions, site preparation, additions and alterations to existing works. It also includes special repairs to newly purchased or previously abandoned buildings or structures, including remodelling or replacement.</p>
		Building-Office (Leasehold)	It will include payment of long term lease charges for rented office building. "Long term lease" means lease duration equal to or more than 30 years.
		Building -Residential (Freehold)	<p>It will include payments (including advance payments) for procurement of constructed buildings for residential use on free hold basis.</p> <p>It will also include payments (including advance payments to agencies/contractors) for procurement of original works. "Original works" means all new constructions, site preparation, additions and alterations to existing works. It also includes special repairs to newly purchased or previously abandoned buildings or structures, including remodelling or replacement.</p>
		Building-Residential (Leasehold)	It will include payment of long term lease charges for rented residential building. "Long term lease" means lease duration equal to or more than 30 years.

28	Infrastructural Assets	Infrastructural Assets	It will include procurement of Infrastructural projects including rain water harvesting, Solar system, tubewell and water supply etc.
29	Machinery & Equipment	Office Equipments (Capital Expenditure) and Installations	It will include procurement of office equipments (other than motor vehicles and ICT equipment) including electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc. where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time. It will also include the lease charges for office equipments, the ownership of which is transferable to the Central Board. It will also include the electrical installation charges.
30	Motor Vehicle	Motor Vehicles (including cars)	It will include purchase of motor vehicles (including cars) irrespective of their usage.
31	Furniture & Fixtures (Capital Expenditure)	Furniture & Fixtures (Capital Expenditure)	It will include expenditure on purchase of furniture and fixture where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time. It will also include the lease charges for furnitures and fixtures , the ownership of which is transferable to Central Board.
32	Information, Computer, Telecommunications (ICT) equipments (Capital Expenditure)	Computer Hardware	It will include procurement or development of ICT equipment such as servers, dumb terminals, server consoles, computer, laptops, tablets, mobile phone, routers, thin client, UPS, computer peripherals, printers, scanner, projectors, etc. where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time. It will also include the lease charges for Computer Hardware, the ownership of which is transferable to the Central Board.
		Computer Software (Intangible)	It will include expenses on procurement or development of Computer Software where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time.

33	Other Fixed Assets	Library Books (Capital Expenditure)	It will include expenditure on procurement of books,magazines, journals etc for office library, where the cost of individual item exceeds Rs. 5000 and it has useful life of more than one year, or as decided by Head Office from time to time.
		Other Fixed Assets	Any Other Fixed Assets
(C) Recoverable Loans and Advances			
34	Loan and Advances to employees (Recoverable)	House Building Advance	Advance given to employees for purchase/construction of house
		Computer Advance	Advance given to employees for purchasing Computer
		Other Advances	Other advances given to employees

Return no. II for the month of _____, 2025

ZONAL OFFICE / REGIONAL OFFICE:

S No	Budget Head	Sub-Budget Head	BE/RE Allotted (uneditable)	Expenditure upto the previous month	Expenditure during the month	Total Expenditure upto the month	Balance	Remarks
(A) REVENUE EXPENDITURE								
BUDGET HEAD CLASS - I - COMPENSATION TO EMPLOYEES								
1	Salaries	Salary						
		Honorarium						
		Leave Encashment on LTC						
		Interim Relief						
		Total (Salaries)						
2	Dearness Allowance	Dearness Allowance						
3	Other Allowances	Overtime Allowance						
		CEA & Tution Fee						
		House Rent Allowance (HRA)						
		Transport Allowance						
		Deputation (Duty) Allowance						
		Uniform Allowance						
		Washing Allowance						
		Other Allowances						
		Total (Other Allowances)						
4	Bonus	Productivity Linked Bonus						
5	Rewards	Cash Awards						
6	Medical Treatment	Medical Expenses						
7	Leave Travel Concession	Leave Travel Concession						
8	Training Expenses	Training						
TOTAL (Budget Head Class - I)								
BUDGET HEAD CLASS - II - SOCIAL SECURITY OF EMPLOYEES								
9	Pensionary Charges	Leave Salary and Pension Contribution						
		Retirement Pension/Family Pension						
		Gratuity						
		Transfer to Pension-Cum-Gratuity Account (A/c No.9) (For HO only)						
		Employer NPS Contribution						
		Service Charges towards NPS (For HO only)						
		Interest towards NPS						
		Deposit Linked Insurance benefits under SPF						
		Leave Encashment on Retirement/death/termination of service.						
		TOTAL (Budget Head Class - II)						

BUDGET HEAD CLASS - III - GOODS AND SERVICES							
10	Domestic Travel Expenses	TA, DA etc on official tours/training/transfer within India and on retirement					
11	Foreign Travel Expenses	TA, DA etc on official tours/training/transfer outside India					
12	Office Expenses	Stationery and Stores					
		Books & Journals (Revenue Expenditure)					
		Electricity Charges					
		Water Charges					
		Postage & Courier					
		Outsourced Service Charges					
		Telephone, Cable & Internet Charges					
		Office Equipments (Revenue Expenditure)					
		Conference, Workshops & Seminars					
		Cost of Liveries & Uniform					
		Furniture and Fixture (Revenue Expenditure)					
		Swachhta Action Plan (SAP)					
		Miscellaneous Office Exp.					
		Total (Office Expenses)					
13	Rent, Rates, Lease charges and Taxes for Land and Buildings	Rent Expenses					
		Accommodation Lease Expenses					
		Property and Other Taxes					
		Total (Rent, Rates, Lease charges and Taxes for Land and Buildings)					
14	Printing and Publication	Printing and Publication					
15	Rent for Others	Conveyance Hire					
		Hiring of equipments, furniture etc.					
		Total (Rent for Others)					
16	Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)	Computer Hardware					
		Computer Software					
		Computer AMC					
		Computer Consumables					
		Computer Data Entry Charges					
		Total [Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)]					

17	Fuels and Lubricants	Fuels and Lubricants expenses						
18	Advertising & Publicity	Publicity/Advertisement Charges						
19	Minor Civil and Electric works	Repair and maintenance of buildings and structures						
20	Professional Services	Consultancy Expenses						
		Audit Fee						
		Legal Charges						
		Examination Conduct Charges (For HO only)						
		Total (Professional Services)						
21	Repair and Maintenance	Repair and maintenance of office equipemets, furniture and fixtures, vehicles etc.						
22	Bank and Agency charges	Bank/Agency Service Charges						
		Interest on overdraft (For HO only)						
		Total (Bank and Agency charges)						
23	Membership contribution	Membership contribution (For HO only)						
24	Other Revenue Expenditure	Other Revenue Expenditure						
TOTAL (BUDGET HEAD CLASS - III)								
BUDGET HEAD CLASS - IV - AID AND ASSISTANCE								
25	Staff Welfare Fund and Sports Activities	Staff Welfare activities						
		Sports activities						
TOTAL (BUDGET HEAD CLASS - IV)								
GRAND TOTAL (A) [I+II+III+IV]								

(B) CAPITAL EXPENDITURE							
BUDGET HEAD CLASS - V - NON-FINANCIAL ASSETS (FIXED AND INTANGIBLE ASSETS)							
26	Land	Freehold Land					
		Leasehold Land					
		Total (Land)					
27	Building and Structures	Building-Office (Freehold)					
		Building-Office (Leasehold)					
		Building-Residential (Freehold)					
		Building-Residential (Leasehold)					
		Total (Building and Structures)					
28	Infrastructual Assets	Infrastrutural Assets					
29	Machinery & Equipment	Office Equipements (Capital Expenditure) and Installations					
30	Motor Vehicle	Motor Vehicles (Including cars)					
31	Furniture & Fixtures (Capital Expenditure)	Furniture & Fixtures (Capital Expenditure)					
32	Information, Computer, Telecommunications (ICT) equipments (Capital Expenditure)	Computer Hardware					
		Computer Software (Intangible)					
		Total (ICT-Capital Exp.)					
33	Other Fixed Assets	Library Books (Capital Expenditure)					
		Other Fixed Assets					
		Total (Other Fixed Assets)					
GRAND TOTAL (B)							
	(C) RECOVERABLE LOANS AND ADVANCES						
34	Loand and Advances to employees (Recoverable)	House Building Advance					
		Computer Advance					
		Other Advances					
GRAND TOTAL (C)							