



Madhur Grama Panchayat

Income & Expenditure Statement

For the period from 01-04-2023 to 31-03-2024

Code No	Description of items	Schedule No.	Current Year Amount (Rs.)
110000000	Tax Revenue	I-1	39,780,461.00
120000000	Assigned Revenue & Compensation	I-2	0.00
130000000	Rental Income from Panchayat Properties	I-3	319,668.00
140000000	Fees & User Charges	I-4	8,960,590.00
150000000	Sales & Hire Charges	I-5	12,655.00
160000000	Revenue Grants, Contributions & Compensation	I-6	110,377,084.00
170000000	Income from Investments	I-7	193,750.00
171000000	Interest Earned	I-8	222,051.00
180000000	Other Income	I-9	1,500.00
A	Total - INCOME		159,867,759.00
210000000	Establishment Expenses	I-10	12,406,926.00
220000000	Administrative Expenses	I-11	2,039,749.00
230000000	Operations & Maintenance	I-12	4,216,050.00
240000000	Interest & Finance Charges	I-13	4,630.00
250000000	Decentralised Plan Programme - Productive Sector	I-14	6,773,217.00
251000000	Decentralised Plan Programme - Service Sector	I-14(A)	35,109,629.00
252000000	Decentralised Plan Programme - Infrastructure Sector	I-14(B)	8,622,865.00
253000000	Decentralised Plan Programme - Projects not included in Sector Division	I-14(C)	20,506,585.00
254000000	Expenditure of Transferred Institutions and State Sponsored Schemes	I-14(D)	55,318,600.00
255000000	Maintenance Projects	I-14(E)	0.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	I-14(F)	1,264,635.00
260000000	Grants, Contributions and Compensations from Own Fund	I-15	0.00
270000000	Provisions & Write off	I-16	0.00
271000000	Miscellaneous Expenses on Disposal of Assets and Investments	I-17	0.00
272000000	Depreciation	I-17(A)	0.00
190000000	Prior Period Income	I-19	-3,465,631.00
B	B - Total : EXPENDITURE		146,262,886.00
C = A-B	Gross Surplus / (deficit) of income over expenditure before Prior Period Items.		13,604,873.00

Code No	Description of items	Schedule No.	Current Year Amount (Rs.)
190000000	Prior period Income	I-19	-3,465,631.00
290000000	Prior period Expenses	I-18	369,423.00
D	Net Difference	I-19 - I-18	-3,096,208.00
E	Gross Surplus / (deficit) of income over expenditure after Prior Period Items.		16,701,081.00
290000000	Transfer to Reverse Funds		
	Net Balance being surplus / deficit carried over to Balance sheet (Panchayat Fund)		
Remarks:			

I-1 Tax Revenue		
Code	Head	Amount (Rs.)
110100101	Property Tax On Residential Buildings	5,266,901.00
110100102	Property Tax On Non-Residential Buildings	30,276,588.00
110200101	Profession Tax - Institutions	30,550.00
110200102	Profession Tax - Employees	3,576,560.00
110200105	Profession Tax - Traders	611,810.00
110400101	Entertainment Tax	18,052.00
	Total	39,780,461.00

I-2 Assigned Revenue & Compensation		
Code	Head	Amount (Rs.)
	Total	0.00

I-3 Rental Income from Panchayat Properties		
Code	Head	Amount (Rs.)
130100101	Rent From Buildings	308,160.00
130300101	Rent From Auditoriums And Halls	1,800.00
130400101	Daily Rentals From Local body Properties	9,000.00
130800199	Other Rents	708.00
	Total	319,668.00

I-4 Fees & User Charges		
Code	Head	Amount (Rs.)
140100102	Registration Fee From Private Hospital & Paramedical Institutions	2,100.00
140100103	Registration Fee From Tutorial Institutions	200.00
140100203	Birth Registration -After 1 Year - Late Fee	10.00
140100301	Death Registration - Between 21 Days And 30Days - Late Fee	30.00

I-4 Fees & User Charges

Code	Head	Amount (Rs.)
140100302	Death Registration - Between 21 Days And 1 Year - Late Fee	125.00
140100303	Death Registration -After 1 Year - Late Fee	80.00
140110101	Licence Fees For Factories, Traders, Enterpreneuors and Other Services	302,400.00
140110109	Licence Fees For Domestic Dogs And Pigs	2,450.00
140110199	Other Licence Fees	300.00
140120101	Permit Fee For Construction Of Buildings	4,552,602.00
140120104	Permit Fee For Running Machinery	1,200.00
140120105	Fee for Building Regularisation	3,040,053.00
140120108	Fee for the erection of Telecommunication towers/ poles / structures/ Accessory rooms	50,000.00
140130101	Fee for Issue Of Birth Certificate	5.00
140130107	Birth Registration - Fee For Non Availability Certificate	26.00
140130108	Death Regn.- Fee For Non Availability Certificate	70.00
140130109	Fee for Marriage Registration Under Common Marriage Rules Within 45 Days + Certificate Issue	17,800.00
140130110	Fee for Marriage Registration Under Common Marriage Rules Between 45 Days And 5 Years + Certificate Issue	11,900.00
140130111	Fee for Marriage Registration Under Common Marriage Rules After 5 Years + Certificate Issue	1,400.00
140130112	Fee for Issue Of Marriage Certificate (Extra copies)	6,220.00
140130113	Fee for Corrections In Marriage Register (Except Clerical Error) + Issue Of Certificate	300.00
140130119	Fees For Extracts As Per RTI Act	415.00
140130199	Fees For Other Certificates Or Extracts	66.00
140200101	Penalties And Fines - Penal Interest	185,986.00
140200106	Penalties And Fines - Marriage Registration	15,400.00
140200107	Penalties And Fines - Licence (Delayed Application For Licence)	1,125.00
140200109	Penalties For Violation Of Act	17,000.00
140200110	Penalties And Fines - Ownership Change	36,500.00
140200199	Penalties And Fines - Other Penalties	116,115.00
140400101	Notice Fee	4,544.00
140400106	Search Fee - Birth Registration	254.00
140400107	Compounding Fee	50.00
140400109	Application Fee	504,320.00
140400115	Search Fee - Death Registration	232.00
140400199	Other Fees	10,124.00
140500110	Service Charges Collected	399.00
140500209	Restoration Charges For Road Cutting	72,652.00
140500301	Collection Incentive - KCWWF	137.00

I-4 Fees & User Charges

Code	Head	Amount (Rs.)
140900102	Remission And Refund - User Charges	6,000.00
	Total	8,960,590.00

I-5 Sales & Hire Charges

Code	Head	Amount (Rs.)
150110101	Receipts from Sale Of Tender Forms	10,655.00
150120103	Receipts From Auction Of Obsolete Assets	2,000.00
	Total	12,655.00

I-6 Revenue Grants, Contributions & Compensation

Code	Head	Amount (Rs.)
160100101	Development Fund - General	18,452,359.00
160100102	Development Fund - Special Component Plan	3,533,667.00
160100103	Development Fund - Tribal Sub-Plan	416,648.00
160100104	Development Fund - Central Finance Commission Grant - Basic Grant	3,030,120.00
160100111	Development Fund - Central Finance Commission Grant – Tied fund	182,864.00
160100401	Maintenance Fund - Road Assets	755,397.00
160100402	Maintenance Fund - Non-Road Assets	2,873,970.00
160100501	General Purpose Fund/Fund For Traditional Functions	16,940,800.00
160100628	Mahatma Gandhi National Rural Employment Guarantee Scheme	21,650,262.00
160100723	Literacy Scheme Grant	15,878.00
160100737	State Sponsored Schemes- Destitute /Widow Pension	20,406,500.00
160100745	State Sponsored Schemes- Pension For Agricultural Workers	1,024,000.00
160100746	State Sponsored Schemes- Pension For Physically Challenged/Mentally Challenged	6,803,600.00
160100747	State Sponsored Schemes- Pension For Unmarried Women Aged Above 50	284,800.00
160100770	Grants for Specific Purposes - Health Grant towards conversion of PHCs and Subcentres in to Health and Wellness Centres	18,122.00
160100771	Grants for Specific Purposes - Health Grant Towards support for diagnostic InfraStructure to the PHCs	96,150.00
160100907	Integrated Child Development Scheme	3,394,830.00
160102601	Beneficiary Contribution (Utilised)	470,250.00
160300101	Contributions Towards Joint Venture Projects- From District Panchayats	1,303,617.00
160300102	Contributions Towards Joint Venture Projects- From Block Panchayats	1,783,250.00
160300299	Contributions Towards Other Schemes - From Other Institutions	6,940,000.00
	Total	110,377,084.00

I-7 Income from Investments

Code	Head	Amount (Rs.)
170100101	Interest On Fixed Deposits	193,750.00
	Total	193,750.00

I-8 Interest Earned

Code	Head	Amount (Rs.)
171100101	Interest From Bank Accounts	222,051.00
	Total	222,051.00

I-9 Other Income

Code	Head	Amount (Rs.)
180800104	Receipts From Libraries	1,500.00
	Total	1,500.00

I-10 Establishment Expenses

Code	Head	Amount (Rs.)
210100101	Salaries - Secretary	774,824.00
210100102	Salaries - Permanent Staff	5,897,203.00
210100103	Salaries - Temporary Staff - Recruited Through Employment Exchange	11,503.00
210100105	Salaries - Part Time Contingent Staff	560,348.00
210100106	Salaries - Contract Staff	431,160.00
210100107	Salaries - Honorarium Staff	93,285.00
210100201	Wages - Daily Wages Staff	1,243,073.00
210100302	Bonus - Permanent Staff	28,000.00
210100306	Telephone Charges-Secretary	2,781.00
210200101	Travelling Allowances - Secretary	10,646.00
210200102	Travelling Allowances - Permanent Staff	92,802.00
210200207	Special Festival Allowance - Permanent Staff	8,250.00
210200209	Special Festival Allowance - Contract Staff	22,000.00
210200210	Special Festival Allowance-Daily Wages Staff	46,630.00
210200301	Monthly Honorarium - President/Chairperson/Mayor	170,400.00
210200303	Telephone Allowance - President/Chairperson/Mayor	2,343.00
210200304	Monthly Honorarium - Vice President/Vice Chairperson/Deputy Mayor	139,200.00
210200305	Monthly Honorarium - Chairpersons Of Standing Committees	331,200.00
210200306	Monthly Honorarium - Members/Councillors	1,440,000.00
210200401	Sitting Fee - President/Chairperson/Mayor	13,250.00
210200402	Sitting Fee - Vice President/Vice Chairperson/Deputy Mayor	10,750.00
210200403	Sitting Fee Of Chairpersons Of Standing Committees	31,250.00
210200404	Sitting Fee Of Members	121,800.00
210200502	Travelling Allowance - Vice President/Vice Chairperson/Deputy Mayor	29,913.00
210200503	Travelling Allowance Of Chairpersons Of Standing Committees	1,913.00

I-10 Establishment Expenses

Code	Head	Amount (Rs.)
210300102	Pension Contributions - Permanent Staff	624,069.00
210300111	Contributory Pension (NPS) - Localbody Share	187,460.00
210300203	Leave Surrender - Permanent Staff	30,304.00
210300205	Leave Surrender - Part Time Contingent Staff	23,927.00
210300206	Leave Surrender- Contract Staff	26,642.00
	Total	12,406,926.00

I-11 Administrative Expenses

Code	Head	Amount (Rs.)
220110101	Electricity Charges - Office	8,598.00
220110102	Electricity Charges - Transferred Institutions	107,662.00
220110103	Water Charges - Office	32,080.00
220110199	Other Office Maintenance Expenses	6,326.00
220120101	Telephone Expenses - Office	3,736.00
220120102	Telephone Expenses - Transferred Institutions	6,931.00
220120103	Postage Expenses	10,000.00
220120104	Internet Charges	31,817.00
220120107	Refreshment Charges - Committee Meetings	100,252.00
220120108	Refreshment Charges - Other Meetings	90,151.00
220200101	Purchase Of Books	850.00
220200102	Purchase Of News Paper	103,880.00
220210101	Printing Charges	571,054.00
220210102	Stationery Expenses	265,052.00
220400101	Insurance Of Vehicles	11,526.00
220510101	Legal Expenses For Recoveries	7,500.00
220510102	Legal Expenses Other Than For Recoveries	8,000.00
220520199	Other Professional Fees Except Legal Expenses	11,600.00
220600101	Newspaper Advertisement Charges	152,599.00
220600199	Other Advertisement & Publicity Charges	8,800.00
220700101	Election Expenses - Printing Charges	241,550.00
220700103	Election Expenses - Other Expenses	7,000.00
220800101	Keralolsavam Expenses	150,000.00
220800109	Donations And Contributions As Per Governement Order	38,400.00
220800199	Other Administrative Expenses	64,385.00
	Total	2,039,749.00

I-12 Operations & Maintenance

Code	Head	Amount (Rs.)
230100101	Electricity Charges For Street Lights	1,836,309.00
230100102	Electricity Charges For Crematorium	12,168.00
230100104	Electricity Charges For Drinking Water Schemes	9,125.00
230100199	Electricity Charges For Other Operations	98,631.00
230100202	Diesel, Petrol, Gas & Lubricants For Office Vehicles	85,110.00
230100301	Diesel, Petrol, Gas & Lubricants For Generator	59,327.00
230110101	Water Charges For Kwa Street Taps	786,192.00
230200102	Bulk Purchase Of Water For Distribution	10,040.00
230400101	Vehicle Hire Charges	59,800.00
230400102	Equipment Hire Charges	2,300.00
230400199	Other Hire Charges	5,000.00
230500203	Repairs & Maintenance - Metal Roads (Not Included In Plan)	9,800.00
230500501	Drinking Water - Sources (Open Wells, Bore Wells, Tube Wells, Tanks Etc.)	49,262.00
230500704	Repairs & Maintenance Electricity - Street Lights	17,920.00
230500901	Repairs & Maintenance - Movable Assets Plant, Machinery & Tools	13,861.00
230500902	Repairs & Maintenance - Movable Assets Vehicles	86,865.00
230500903	Repairs & Maintenance - Movable Assets Office Equipments & Other Equipments	85,944.00
230500904	Repairs & Maintenance - Movable Assets Furniture, Fixtures, Fittings & Electrical Appliances	33,442.00
230500999	Repairs & Maintenance - Movable Assets Others	2,550.00
230509901	Repairs & Maintenance -Other Fixed Assets	5,950.00
230800099	Other Operating & Maintenance Expenses	14,185.00
230800103	Expenses For Burial Of Unclaimed Dead Bodies	1,200.00
230800104	Expenses For Cutting Of Dangerous Trees	2,000.00
230800110	Sanitation Expenses	414,324.00
230800111	Drinking Water Supply during Natural Calamity	514,745.00
	Total	4,216,050.00

I-13 Interest & Finance Charges

Code	Head	Amount (Rs.)
240800101	Other Finance Expenses	4,630.00
	Total	4,630.00

I-14 Decentralised Plan Programme - Productive Sector

Code	Head	Amount (Rs.)
250100001	Paddy-Seed Distribution	100,800.00
250100007	Paddy-Subsidy For Paddy Crop Expenditure	649,200.00

I-14 Decentralised Plan Programme - Productive Sector

Code	Head	Amount (Rs.)
250100012	Agriculture - Paddy - Barren Land Cultivation	100,000.00
250100101	Coconut-Tender Plants Distribution	21,000.00
250100102	Coconut-Biofertiliser Distribution	1,200,000.00
250100202	Arecanut-Biofertiliser Distribution	2,100,000.00
250100205	Arecanut-Biopesticides Distribution	300,000.00
250100301	Vegetables-Seed Distribution	10,000.00
250100308	Vegetables-Subsidy For Expenditure In Vegetables Cultivation	100,000.00
250100309	Vegetables-Pots For Vegetable Cultivation/Growbag	444,960.00
250100501	Tuber Crops-Seed Distribution	140,300.00
250100601	Horticulture-Tender Plants Distribution	25,000.00
250102406	Environment - Water Conservation And Fish Farming Through Protection Of Canals And Ponds	91,432.00
250104201	Haritha Keralam - Green House	57,525.00
250110001	Cow-Providing Animals	650,000.00
250110014	Cow - Fodder For Milking Cow	75,000.00
250110103	Animal Husbandry-Infrastructure-Medicines For Veterinary Hospital	240,000.00
250120402	Increasing Of Milk Production - Subsidy For Milk Distributed Through Milk Societies	151,510.00
250131404	Fisheries-Infrastructure-Maintenance Of Fish Markets	147,073.00
250140804	Service Enterprises-Bunk	169,417.00
	Total	6,773,217.00

I-14(A) Decentralised Plan Programme - Service Sector

Code	Head	Amount (Rs.)
251100104	Primary Education-Drinking Facilities In Government School-Maintenance	252,444.00
251100605	Education Related Activties-Ssa Share	1,000,000.00
251100607	Education Related Activties-Furniture For Scheduled Caste-Scheduled Tribes Students	134,321.00
251100608	Education Related Activties-Educational Funding For Sc, St Students	292,352.00
251100616	Education Related Activties - Study Room For Sc/St Students	150,000.00
251100902	Equivalence Examination-Equivalence Study-Fees For Students	95,750.00
251101403	Arts-Culture-Sports And Youth Welfare - Band Instruments For Sc/St Youths	9,900.00
251110001	Medical Institution-Allopathy-Waste Processing	2,440.00
251110002	Medical Institution-Allopathy-Maintenance Of Building	81,400.00
251110008	Medical Institution-Allopathy-Purchase Of Medicines For Hospitals	2,004,933.00
251110012	Medical Institution-Allopathy-Health-Related Activities	165,044.00
251110109	Medical Institution-Ayurveda-Purchase Of Medcines In Health Institutions	1,000,000.00

I-14(A) Decentralised Plan Programme - Service Sector		
Code	Head	Amount (Rs.)
251110501	Health Related Activties-Palliative Care	195,819.00
251110503	Health Related Activties-Implements For The Control Of Life Style Diseases	34,367.00
251110506	Health Related Activties-Immunisation Activity	97,439.00
251110508	Health Related Activties-Projects As Per G.O.(Rt)No.1187/2012/Lsgd Dated 16.04.2012	60,000.00
251120007	Individual Drinking Water Programmes - P V C Water Tank	60,350.00
251120102	Public Drinking Water Programmes-Maintenance Of Public Well	82,517.00
251120103	Public Drinking Water Programmes-Control Of Well Pollution	171,118.00
251120106	Public Drinking Water Programmes-Improve Quality	148,227.00
251130102	Public Programmes-Despatch The Wastes To Processing Places	276,238.00
251130301	Cremetorium-Maintenance Of Public Crematorium	453,491.00
251130403	Sanitation And Waste Management-Public Programmes-Despatch The Wastes To Processing Places	231,360.00
251130803	Solid Waste Management - Collection and Transportation	46,904.00
251140004	Housing-Individual Programmes-House Construction	12,079,670.00
251140005	Housing-Individual Programmes-Renovation Of Houses	750,000.00
251140006	Housing-Individual Programmes-Self Construction Of House	4,748,617.00
251140008	Housing-Individual Programmes-Self Renovation Of House	1,550,000.00
251150002	Child Welfare-Honourarium To Buds School Teachers	342,000.00
251150006	Child Welfare-Bala Sabha Programmes	20,000.00
251150007	Child Welfare-Maintenance Of Government Institutions For Children	95,966.00
251150011	Child Welfare - Child Friendly Local Government Interventions - Related Expenses	1,395,100.00
251150205	Welfare Of The Aged-Programmes For The Welfare Of Geriatrics	86,654.00
251150208	Welfare Of The Aged-Oldage Caring Activity	307,230.00
251150303	Welfare Of Destitutes-Ashraya-Other Services	50,000.00
251150501	Social Security-Honararium For Worker Cum Caretaker And Aya Cum Cook In Buds Rehabilitation Centre	152,000.00
251150503	Social Security-Lunch Serving By Buds Rehabilitation Centre	54,416.00
251150522	Social Security - Financial assistance to free lunch from Community Kitchen	21,374.00
251160001	Anganwadi Nutrition-Nutrition For The Children At The Age Of 0-3	2,761,813.00
251160002	Anganwadi Nutrition-Nutrition For The Children At The Age Of 3-6	321,954.00
251160106	Other Nutritious Distribution Programmes-Food For Children In Buds School	187,233.00
251170003	Infrastructure Facilities For Anganwadi-Maintenance Of Building	329,947.00
251170005	Infrastructure Facilities For Anganwadi-Maintenance Of Playground	25,000.00
251170101	Related Programmes For Anganwadi-Honouraium For Anganwadi Workers	1,182,600.00
251180001	Vocccational Training-Skill Development Training	36,000.00
251220002	Improvement Of The Service Of Local Governments-Maintenance Of Computers And Peripharals	11,088.00

I-14(A) Decentralised Plan Programme - Service Sector

Code	Head	Amount (Rs.)
251220003	Improvement Of The Service Of Local Governments-Contribution To Be Remitted To Ikm	8,185.00
251220004	Improvement Of The Service Of Local Governments-Salary For Technical Assistants Appointing In Gramapanchayats	154,975.00
251220007	Improvement Of The Service Of Local Governments-Purchase Of Hardware	683,199.00
251220104	Improvement Of The Service Of Transferred Institutions-Electric Charge	57,070.00
251220106	Improvement Of The Service Of Transferred Institutions-Telephone Charge	11,398.00
251220109	Improvement Of The Service Of Transferred Institutions-Stationery And Postage	43,162.00
251240706	Projects As Per Govt Order-Waste Processing - Purchase Shares Of Clean Kerala Company Ltd. (G.O. (Rt)No.893/2014 Lsgd.Dt.26.03.2014)	417,064.00
251240712	Projects as per Government Orders - Renting Vehicles for Engineers	179,500.00
	Total	35,109,629.00

I-14(B) Decentralised Plan Programme - Infrastructure Sector

Code	Head	Amount (Rs.)
252100001	Streetlights-Repair Of Streetlights	861,762.00
252100003	Streetlights-Street Lights, Maintenance And Pruchase Of Related Equipments	151,926.00
252110001	Roads-Retarring	1,746,004.00
252110004	Roads-Concreting	589,054.00
252110005	Roads-Drainage Renovation	899,660.00
252120001	Local Self Government Institution Officer Building-Renovation Of Building	191,477.00
252120101	Other Buildings-Renovation Of Building	4,182,982.00
	Total	8,622,865.00

I-14(C) Decentralised Plan Programme - Projects not included in Sector Division

Code	Head	Amount (Rs.)
253100101	Total Poverty Alleviation	20,506,585.00
	Total	20,506,585.00

I-14(D) Expenditure of Transferred Institutions and State Sponsored Schemes

Code	Head	Amount (Rs.)
254200102	State Sponsored Schemes -National Old Age Pension	26,799,700.00
254200103	State Sponsored Schemes- Pension For Agricultural Workers	1,024,000.00
254200104	State Sponsored Schemes- Widow Pension	20,406,500.00
254200105	State Sponsored Schemes- Pension For Unmarried Women Aged Above 50	284,800.00
254200106	State Sponsored Schemes- Pension For Physically Challenged/Mentally Challenged	6,803,600.00
	Total	55,318,600.00

I-14(E) Maintenance Projects		
Code	Head	Amount (Rs.)
	Total	0.00

I-14(F) Other Revenue Grants and Funds - Revenue Expenses		
Code	Head	Amount (Rs.)
256100102	Literacy Scheme Grant- Revenue Expenses	15,878.00
256100116	Administrative expenses- Mahatma Gandhi NREGA/ AUEGS	1,248,757.00
	Total	1,264,635.00

I-15 Grants, Contributions and Compensations from Own Fund		
Code	Head	Amount (Rs.)
	Total	0.00

I-16 Provisions & Write off		
Code	Head	Amount (Rs.)
	Total	0.00

I-17 Miscellaneous Expenses on Disposal of Assets and Investments		
Code	Head	Amount (Rs.)
	Total	0.00

I-17(A) Depreciation		
Code	Head	Amount (Rs.)
	Total	0.00

I-18 Prior Period Expenditure		
Code	Head	Amount (Rs.)
290600401	Prior Period Expenses-Remittance Of Unutilised Grants To Government	61,429.00
290800101	Prior Period Expenses - Establishment Expenses	301,554.00
290800701	Prior Period Expenses - Miscellaneous Expenses	6,440.00
	Total	369,423.00

I-19 Prior Period Income		
Code	Head	Amount (Rs.)
190100101	Prior Period Income-Property Tax	-115,008.00
190100102	Prior Period Income - Profession Tax - Institutions/ Professionals/ Traders	-3,357,340.00

I-19 Prior Period Income		
Code	Head	Amount (Rs.)
190200201	Prior Period Income - License Fees	4,200.00
190200401	Prior Period Income - Other Incomes	2,517.00
	Total	-3,465,631.00