

# Chart of Accounts

## Table of Contents

|          |  |             |
|----------|--|-------------|
| <b>1</b> | <b>INTRODUCTION</b>                        | <b>1.5</b>  |
| 1.1      | <b>Purpose and Structure of the Manual</b> | <b>1.5</b>  |
| 1.1.1    | Purpose of the manual                      | 1.5         |
| 1.1.2    | Structure of the manual                    | 1.5         |
| 1.2      | <b>The Proposed Chart of Accounts</b>      | <b>1.6</b>  |
| 1.2.1    | Overview                                   | 1.6         |
| 1.2.2    | Application                                | 1.6         |
| 1.2.3    | Operative Date                             | 1.6         |
| 1.2.4    | Interim provisions                         | 1.7         |
| 1.2.5    | Elements                                   | 1.7         |
| 1.2.6    | A Dynamic Document                         | 1.7         |
| <b>2</b> | <b>CHART OF ACCOUNTS ELEMENTS</b>          | <b>2.8</b>  |
| 2.1      | <b>Entity element</b>                      | <b>2.8</b>  |
| 2.1.1    | Introduction                               | 2.8         |
| 2.1.2    | Government                                 | 2.9         |
| 2.1.3    | Division / Department                      | 2.9         |
| 2.1.4    | Attached Department                        | 2.9         |
| 2.1.5    | District                                   | 2.9         |
| 2.1.6    | Drawing and Disbursing Officer (DDO)       | 2.10        |
| 2.1.7    | Entity element structure - Example         | 2.10        |
| 2.1.8    | Detailed Entity Codes                      | 2.10        |
| 2.2      | <b>Object Element</b>                      | <b>2.11</b> |
| 2.2.1    | Introduction                               | 2.11        |
| 2.2.2    | Accounting Element                         | 2.12        |
| 2.2.3    | Account Number                             | 2.12        |
| 2.2.4    | Object element structure - Example         | 2.13        |
| 2.2.5    | Expenditure objects                        | 2.13        |

## Chart of Accounts

---

|            |   |             |
|------------|---|-------------|
| 2.2.6      | Detailed Object Codes   | 2.13        |
| <b>2.3</b> | <b>Fund Element</b>   | <b>2.13</b> |
| 2.3.1      | Introduction  | 2.13        |
| 2.3.2      | Fund  | 2.14        |
| 2.3.3      | Sub-fund  | 2.14        |
| 2.3.4      | Grant Number / Public Account account                                 | 2.15        |
| 2.3.5      | Fund element structure - Example                                      | 2.15        |
| 2.3.6      | Detailed Fund Codes   | 2.15        |
| <b>2.4</b> | <b>Function Element</b>   | <b>2.16</b> |
| 2.4.1      | Introduction  | 2.16        |
| 2.4.2      | Major Function  | 2.16        |
| 2.4.3      | Minor Function  | 2.17        |
| 2.4.4      | Detailed Function   | 2.17        |
| 2.4.5      | Program   | 2.17        |
| 2.4.6      | Function element structure - Example                                  | 2.18        |
| 2.4.7      | Detailed Function Codes   | 2.18        |
| <b>2.5</b> | <b>Project Element</b>  | <b>2.18</b> |
| 2.5.2      | Detailed Project Codes  | 2.19        |
| <b>3</b>   | <b>USE OF CHART OF ACCOUNTS ELEMENTS</b>                              | <b>3.20</b> |
| <b>3.1</b> | <b>Overview</b>   | <b>3.20</b> |
| 3.1.1      | Introduction  | 3.20        |
| <b>3.2</b> | <b>Journal Entries</b>  | <b>3.21</b> |
| 3.2.1      | Who will use which object codes                                       | 3.21        |
| 3.2.2      | Use of elements for different transactions                            | 3.21        |
| <b>3.3</b> | <b>Month / Year end Journal Entries (Assets, Liabilities, Equity)</b> | <b>3.24</b> |

## APPENDIX A ENTITY CODES

---

## Chart of Accounts

---

### **A.1 Government**

#### **A.2 Federal Government - Division and Attached department**

#### **A.3 Districts**

## **APPENDIX B OBJECT CODES**

### **B.1 Accounting Elements**

#### **B.2 Account Numbers**

B.2.1 Expenditure

B.2.2 Tax Revenue

B.2.3 Non-Tax Revenue

B.2.4 Capital Receipts

B.2.5 Assets

B.2.6 Liabilities

B.2.7 Equity

## **APPENDIX C FUND CODES**

### **C.1 Fund**

#### **C.2 Consolidated Fund**

#### **C.3 Public Account**

C.3.1 Trusts

C.3.2 Special Deposits

## **APPENDIX D FUNCTION CODES**

## **1 Introduction**

### **1.1 Purpose and Structure of the Manual**

#### **1.1.1 Purpose of the manual**

- 1.1.1.1 The purpose of this manual is to provide summary explanations of the coding structure and different elements of the Chart of Accounts (CoA). The detailed coding is provided in the appendices.
- 1.1.1.2 The detailed coding as contained in the appendices to this manual are intended to replace the existing *Chart of Classification of Federal and Provincial Governments Receipts and Disbursements* (CoC) dated 11 April 1991.
- 1.1.1.3 This manual complements the *Accounting Policies and Procedures Manual* (APPM), the *Financial Reporting Manual* (FRM) and of the *Manual of Accounting Principles* (MAP). The CoA provides the means by which to record the transactions detailed in the APPM and the inputs to preparation of the reports contained in the FRM.

#### **1.1.2 Structure of the manual**

- 1.1.2.1 The manual is divided into two sections. The first part deals with explanation of the structure, concepts underpinning the chart of accounts, and guide on usage of the chart of accounts. The second part, being the appendices, shows the detailed account codes.

## **1.2 The Proposed Chart of Accounts**

### **1.2.1 Overview**

1.2.1.1 The CoA provides a framework for organising accounting transactions to provide a number of views of these transactions.

1.2.1.2 These views are provided by the elements contained in the CoA.

1.2.1.3 Each element contains a logical structure which drills down to the different levels of detail. This therefore provides both summary and detailed views of accounting transactions.

1.2.1.4 The elements consist of a number of characters which consist of both alpha and numeric characters.

1.2.1.5 The relationships contained both within elements and between elements provide the different views of accounting information required for reporting.

### **1.2.2 Application**

1.2.2.1 The CoA applies to all accounting entities as defined in the *Manual of Accounting Principles*.

1.2.2.2 The responsibility for the update and maintenance of the CoA is the Auditor-General of Pakistan.

### **1.2.3 Operative Date**

1.2.3.1 The operative date for the new chart of accounts will be the date the final chart of accounts is issued.

1.2.3.2 The introduction will have to take place at the beginning of an accounting year (i.e. on 1 July of the year in which the CoA is introduced).

1.2.3.3 The new CoA will have to be introduced to all accounting entities at the same time - both manual and computerised operations.

1.2.3.4 The budget for the year will have to be prepared on the basis of the new CoA.

#### **1.2.4 Interim provisions**

1.2.4.1 The project and program elements will not be available to accounting entities outside of a computerised accounting environment.

#### **1.2.5 Elements**

1.2.5.1 The CoA contains five elements. These are as follows :

- entity
- object
- fund
- function
- project.

1.2.5.2 The elements are discussed in detail in Chapter 2 of this manual.

#### **1.2.6 A Dynamic Document**

1.2.6.1 The CoA can be described as a dynamic document. This means that the individual elements and detailed codings require ongoing revision and change. This ensures that the CoA remains relevant to the activities of the Federal and Provincial Government so that those activities may be accurately reflected in the financial information and that it is responsive to the changing information needs of the users.

## 2 Chart of Accounts Elements

### 2.1 Entity element

#### 2.1.1 Introduction

2.1.1.1 The entity element enables reporting of transactions by the organisational structure or in other words the organisational unit which is creating the transaction. The use of the entity element is mandatory for all accounting transactions.

2.1.1.2 There are a number of sub elements contained within the entity element. These allow for capturing transaction data at more detailed levels. The sub elements contained in entity are government, division/ department, attached department, district and Drawing and Disbursing Officer (DDO).

2.1.1.3 The table below shows the structure of the entity element.

|                   | Alpha | Numeric                          | Numeric | Numeric                        | Numeric | Alpha           | Alpha | Numeric | Numeric                                       | Numeric | Numeric |
|-------------------|-------|----------------------------------|---------|--------------------------------|---------|-----------------|-------|---------|---|---------|---------|
| <b>Government</b> |       |                                  |         |                                |         |                 |       |         |   |         |         |
|                   |       | <i>Division /<br/>Department</i> |         | <i>Attached<br/>department</i> |         | <i>District</i> |       |         | <i>Drawing and<br/>Disbursing<br/>Officer</i> |         |         |
|                   |       |                                  |         |                                |         |                 |       |         |   |         |         |

2.1.1.4 Each sub element as shown in the table above is described hereunder.



**2.1.2 Government**

2.1.2.1 The government sub element is the Federal or Provincial Government.

2.1.2.2 Government represents the highest level at which entity information can be aggregated.

2.1.2.3 Each government is represented by a single alpha character.

**2.1.3 Division / Department**

2.1.3.1 Division/Department is a subset of the Federal or Provincial Government and will reflect the ministerial or departmental organisation responsibilities (e.g. Cabinet Secretariat).

2.1.3.2 Each division/department is identified by two numeric characters.

**2.1.4 Attached Department**

2.1.4.1 Attached department is a subset of a Division, is relevant to the Federal Government only.

2.1.4.2 This sub element defines the highest level at which operational responsibilities are assigned and at which operating entities can logically be aggregated and reported on (e.g. Cabinet Division) as set out in the Rules of Business 1973.

2.1.4.3 The attached department is identified by two numeric characters.

**2.1.5 District**

2.1.5.1 District is the location in which the concerned DDO's of the Division / Department and / or attached department are located.

2.1.5.2 The district also represents the District Accounting Office (DAO). Each DAO will be identified by a separate code.

2.1.5.3 Each district is identified by two alpha characters.

### 2.1.6 Drawing and Disbursing Officer (DDO)

2.1.6.1 DDO is the lowest organisational level at which budgetary control occurs and organisation information is collected and reported on. It is an example of a cost centre.

2.1.6.2 Each DDO is identified by four numeric characters.

2.1.6.3 DDO's are ordinarily responsible for expenditure for one entity (e.g. a school or a single project). However in circumstances where the DDO is responsible for more than one entity one DDO code will be assigned for each.

### 2.1.7 Entity element structure - Example

2.1.7.1 An example of the entity element in terms of the actual code is shown below :

|                              |      |                                 |
|------------------------------|------|---------------------------------|
| Entity                       | F    | Federal Government              |
| Division/Department/Ministry | 27   | Education                       |
| Attached Department          | 02   | Department of Libraries         |
| District                     | ID   | Islamabad                       |
| DDO                          | 6666 | Drawing and Disbursing Officer. |

### 2.1.8 Detailed Entity Codes

2.1.8.1 The detailed entity codes are shown in Appendix A. The codes which are contained in this appendix are as follows :

- Governments - full listing
- Division / Department - full listing of Federal Government
- Attached Department - full listing
- District - full listing

- DDO - not provided.

2.1.8.2 The listings of departments for provincial governments and the individual DDO codes will be provided by Pakistan Audit Department (PAD).

## 2.2 Object Element

### 2.2.1 Introduction

2.2.1.1 The object element enables the collection and classification of transactions into expenditure and receipts and also to facilitate recording of financial information about assets, liabilities and equity. The use of the object element is mandatory for all accounting transactions.

2.2.1.2 The object element consists of two sub elements, the accounting element and the account number.

2.2.1.3 The table below shows the structure of the object element.

|                    | Alpha | Numeric | Numeric | Numeric | Numeric | Numeric |
|--------------------|-------|---------|---------|---------|---------|---------|
| Accounting element |       |         |         |         |         |         |
|                    |       |         |         |         |         |         |
|                    |       |         |         |         |         |         |
|                    |       |         |         |         |         |         |

2.2.1.4 Each sub element as shown in the table above is described hereunder.

### **2.2.2 Accounting Element**

2.2.2.1 The accounting element is a single alpha character sub element and defines the accounting element to which a transaction will be classified. The accounting elements are as follows :

- A0000 Expenditure
- B0000 Tax receipts
- C0000 Non-tax receipts
- E0000 Capital receipts
- F0000 Assets
- G0000 Liabilities
- H0000 Equity.

2.2.2.2 It is noted that expenditure is not defined by the accounting element as being met from capital or revenue. This distinction will be provided by the combination with grant (being either capital or revenue) and by attributes of certain accounts (for example, debt repayments are capital in nature).

### **2.2.3 Account Number**

2.2.3.1 The account number is a five numeric character sub elements. This sub element defines the detailed “natural” accounts to which transactions will be classified (e.g. salaries, utilities, etc).

2.2.3.2 The account number contains a further internal structure. This structure is as shown below :

- Major object
- Minor object
- Detailed object.

**2.2.4 Object element structure - Example**

2.2.4.1 An example of the object element in terms of the actual code is shown below :

|                    |   |             |                           |
|--------------------|---|-------------|---------------------------|
| Accounting Element | A | Expenditure |                           |
| Major Object       |   | A2          | Employee related expenses |
| Minor Object       |   | A21         | Basic Pay                 |
| Detailed Object    |   |             | A211101 Officers.         |

**2.2.5 Expenditure objects**

2.2.5.1 Contained in the substructure of the detail codes for expenditure are different codes for transactions which relate wholly to assets, liabilities and also to general expenditure (e.g. codes from A091 to A095 represent expenditure in relation to purchase of an asset. Simultaneously recording of an asset, as a memorandum entry, will be carried out by using codes under F03).

**2.2.6 Detailed Object Codes**

2.2.6.1 The detailed object codes are shown in Appendix B. All object codes are included.

**2.3 Fund Element**

**2.3.1 Introduction**

2.3.1.1 The fund element enables financial reporting by fund being either the Consolidated Fund or the Public Account. The use of the fund element is mandatory for all accounting transactions.

2.3.1.2 The fund element consists of three sub elements, fund; sub-fund; and grant / public account number.

2.3.1.3 The table below shows the structure of the fund element.

Chart of Accounts

---

| Alpha | Numeric | Numeric  | Numeric | Numeric                          | Numeric |
|-------|---------|----------|---------|----------------------------------|---------|
|       |         |          |         |                                  |         |
| Fund  |         | sub-fund |         | Grant / Public<br>account number |         |
|       |         |          |         |                                  |         |

2.3.1.4 Each sub element as shown in the table above is described hereunder.

**2.3.2 Fund**

2.3.2.1 The fund sub element is a one alpha character and identifies the fund as being the Consolidated Fund or Public Account.

**2.3.3 Sub-fund**

2.3.3.1 The sub-fund sub element is two numeric characters, which divides the Consolidated Fund between development, current and charged expenditure and divides the Public Account between trust accounts and special deposit accounts. The Sub-fund element also shows the source of funding.

2.3.3.2 The different sub-fund sub elements are as follows :

- 01 Current - Revenue
- 02 Current - Capital
- 11 Development - Revenue

- 12 Development - Capital
- 13 Charged expenditure
- 14 Charged (and voted upon)
- 21 Trust accounts
- 31 Special Deposit accounts.

**2.3.4 Grant Number / Public Account account**

2.3.4.1 The grant / public account number is a three numeric character sub element, which identifies the relevant Consolidated Fund grant or Public Account account.

2.3.4.2 The grant number will facilitate capturing and reporting whether expenditure is met from capital and revenue via a grant being distinctly revenue or capital in nature.

**2.3.5 Fund element structure - Example**

2.3.5.1 An example of the fund element in terms of the actual code is shown below :

|  |     |                       |
|--|-----|-----------------------|
| Fund                                   | C   | Consolidated Fund     |
| Sub-fund                               | 11  | Development - Revenue |
| Grant number or Public Account account | 222 | Grant number.         |

**2.3.6 Detailed Fund Codes**

2.3.6.1 The detailed fund codes are shown in Appendix C.

2.3.6.2 Grant numbers have not been provided as these are issued and change each year as part of the budget process.

**2.4 Function Element**

**2.4.1 Introduction**

- 2.4.1.1 The function element provides reporting of transactions by economic function and program. The function code is mandatory for transactions relating to expenditure and revenue.
- 2.4.1.2 The function element consists of four sub elements, major function, minor function, detailed function and program (program sub element will only be used by computerised entities if the Federal and Provincial Government decides to introduce program accounting).
- 2.4.1.3 The table below shows the structure of the function element.

|                     |         |                     |         |                     |
|---------------------|---------|---------------------|---------|---------------------|
| Numeric             | Numeric | Numeric             | Numeric | Numeric             |
| <i>Mjr function</i> |         | <i>Min function</i> |         | <i>Det function</i> |

|         |         |         |
|---------|---------|---------|
| Numeric | Numeric | Numeric |
| Program |         |         |

- 2.4.1.4 Each sub element as shown in the table above is described hereunder.

**2.4.2 Major Function**

- 2.4.2.1 Major function describes the principal economic function to which a transaction should belong.



2.4.2.2 The major functions included in the Chart of Accounts are those provided by the International Monetary Fund in the publication “A Manual on Government Financial Statistics” (GFS).

2.4.2.3 Major function is identified by two numeric characters.

### **2.4.3 Minor Function**

2.4.3.1 The second sub element is minor function, which provides the lowest level of economic function to which a transaction will be classified.

2.4.3.2 The minor functions included in the Chart of Accounts are those provided by the International Monetary Fund in the publication “A Manual on Government Financial Statistics”(GFS), modified where necessary.

2.4.3.3 Minor function is identified by a single numeric character.

### **2.4.4 Detailed Function**

2.4.4.1 Detailed function provides an additional level of detail and analysis and will be uniquely applied to each major / minor function combination.

2.4.4.2 The detailed function sub element will be revised (with input from all stakeholders) prior to issuing the proposed CoA.

2.4.4.3 The detailed function is identified by two numeric characters.

### **2.4.5 Program**

2.4.5.1 Program will be used to identify government programs if Federal and Provincial Government decides to introduce it.

2.4.5.2 Although the Government has yet to adopt program budgeting and reporting it is likely that this will develop in future. In order for this to occur provision has been made in the Chart of Accounts to capture financial transaction data by program.

2.4.5.3 Although program is included in the function element it is a separate identifier which may have a many one to many relationship with function (i.e. one program may occur across a number of functions). This can be seen in the table in 2.4.1.3 from the separation of the major and minor function sub elements from the program sub element.

2.4.5.4 Program is identified by three numeric characters.

#### **2.4.6 Function element structure - Example**

2.4.6.1 An example of the function element in terms of the actual code is shown below :

|                   |       |   |
|-------------------|-------|---|
| Major Function    | 45    | Transportation and communication affairs and services |
| Minor Function    | 451   | Road transport affairs and services                   |
| Detailed Function | 45120 | Bridges of National Importance                        |
| Program           | 123   | Program.  |

#### **2.4.7 Detailed Function Codes**

2.4.7.1 The detailed function codes are shown in Appendix D.

2.4.7.2 The program codes have not been provided.

### **2.5 Project Element**

2.5.1.1 The project element enables transactions to be aggregated and reported at a project level (generally equivalent to “sub-grant” level in the project development budget).

2.5.1.2 The project code will be used for all development projects and the use of this code for all such projects will be mandatory.

2.5.1.3 The project element consists of the project number, which is identified by four numeric characters.

2.5.1.4 Each project will have a unique project number.

2.5.1.5 The table below shows the structure of the function element.

| Numeric | Numeric | Numeric | Numeric |
|---------|---------|---------|---------|
|         |         |         |         |
|         |         |         |         |
|         |         |         |         |
|         |         |         |         |
|         |         |         |         |

## 2.5.2 Detailed Project Codes

2.5.2.1 Detailed project codes have not been provided. These will be compiled and issued for individual projects as required.

### **3 Use of Chart of Accounts Elements**

#### **3.1 Overview**

##### **3.1.1 Introduction**

- 3.1.1.1 The use of the CoA relies on double -entry book-keeping whereby the debits equal the credits for any transaction. To allow for this expenditure, revenue, asset, liability and equity codes have been provided (refer to detailed coding contained in the appendices). Included below in this section is a general discussion of which elements are required to be used for which transaction types.
- 3.1.1.2 The debit side of the posting involving expenditure (including expenditure on physical assets) will require all sub elements of the chart of account elements to be used.
- 3.1.1.3 Revenue will be posted against certain sub elements of the entity element depending upon whether the revenue is to the Government or to an entity at a lower level. This would be identified by the type of revenue (e.g. capital receipts would be revenue of the government, collected by the relevant department and hence both the government sub element code and the department sub element code would be used).
- 3.1.1.4 The “other side” of any transaction involving revenue and expenditure (i.e. cash) will not use all sub elements of the entity element and the fund element. Transactions which are posted against receivables, liabilities and equity will also use some sub elements and not others.

## **3.2 Journal Entries**

### **3.2.1 Who will use which object codes**

3.2.1.1 It is envisaged that the usage of the object codes will be on the following basis in line with the functions and activities of particular organisational units:

- DDO Objects only
- DAO All codes
- AG / AGPR All codes.

### **3.2.2 Use of elements for different transactions**

3.2.2.1 Not all journal entries will require the use of all elements. There are two main reasons for this.

3.2.2.2 The first reason is that a number of elements are “derived”, that is an attribute of a detailed sub element provides information to identify the higher level sub elements. For example the DDO code in conjunction with other sub elements determines the government sub element.

3.2.2.3 The second reason is that certain transactions are not relevant to some sub elements. Liabilities, assets and equity items are an example of this where they will be posted to only the government sub element of the entity element.

3.2.2.4 In a computerised environment it will be possible to derive further codes to minimise the data entry requirements.

3.2.2.5 The table below provides guidance on the use of which sub elements for certain transaction types. The table shows where the sub element is required for coding of transactions, where other sub elements are derived and where sub elements are not required because they are not relevant.

Chart of Accounts

| Transaction   | Entity |            |           |          |     | Object      |            | Fund |          |              | Function |       |         |
|---|--------|------------|-----------|----------|-----|-------------|------------|------|----------|--------------|----------|-------|---------|
|   | Govt   | Div'n/Dept | Att. Dept | District | DDO | A/c Element | A/c Number | Fund | Sub-fund | Grant/PA A/c | Major    | Minor | Det Fcn |
| DR Expenditure  | D      | R          | R         | D        | R   | R           | R          | D    | D        | R            | R        | R     | R       |
| CR Cash   | R      | N          | N         | N        | N   | R           | R          | R    | N        | N            | N        | N     | N       |
| DR Cash   | R      | N          | N         | N        | N   | R           | R          | R    | N        | N            | N        | N     | N       |
| CR Revenue  | R      | R          | R         | N        | N   | R           | R          | D    | D        | R            | R        | R     | R       |
| DR Fixed Assets   | D      | R          | R         | D        | R   | R           | R          | D    | D        | R            | R        | R     | R       |
| CR Cash   | R      | N          | N         | N        | N   | R           | R          | R    | N        | N            | N        | N     | N       |
| DR Receivables  | R      | N          | N         | N        | N   | R           | R          | D    | D        | R            | N        | N     | N       |
| CR Equity   | R      | N          | N         | N        | N   | R           | R          | D    | D        | R            | N        | N     | N       |
| DR Equity   | R      | N          | N         | N        | N   | R           | R          | D    | D        | R            | N        | N     | N       |
| CR Liabilities  | R      | N          | N         | N        | N   | R           | R          | D    | D        | R            | N        | N     | N       |
| D      Derived from element/sub-element relationships<br>R      Required to be input<br>N      Not required to be input |        |            |           |          |     |             |            |      |          |              |          |       |         |

3.2.2.6 Practical examples of the application of these concepts are shown in the table on the following page in 3.2.2.7:

3.2.2.7 Examples of transactions using the elements of the proposed CoA.

Chart of Accounts

| Element   | Entity                | Object        | Fund          | Function    | Project     | Rs          |   |  |
|---|-----------------------|---------------|---------------|-------------|-------------|-------------|---|--|
| Characters                                      | A N N N N A A N N N N | A N N N N N N | A N N N N N N | N N N N N N | N N N N     |             |   |  |
| <b>1 Expenditure</b>                            |                       |               |               |             |             |             |   |  |
| Full Code Dr                                    | F 0 7 0 2 I D 4 4 4 0 | A 0 2 4 0 1   | C 0 4 2 2 2   | 0 4 3 0 1   | If required | 10,000      | DDO in Department of Libraries, in Education Division, in Islamabad institutes payment for petrol from the consolidated Fund, non-development budget. | Dr to entity, expenditure, Petrol, CF and GFS code.      |
| Actual input                                    | 0 7 0 2 4 4 4 0       | A 0 2 4 0 1   | 2 2 2         | 0 4 3 0 1   | If required |             |   |  |
| Full Code Cr                                    | F                     | F 0 1 1 0 1   | C             |             |             | (10,000)    | GFS heading Education/Tertiary Educ. Affairs and Services.  | Cr to Federal Bank account, Non-food.                    |
| Actual input                                    | F                     | F 0 1 1 0 1   | C             |             |             |             |   |  |
| <b>2 Receipt</b>                                |                       |               |               |             |             |             |   |  |
| Full Code Cr                                    | F                     | B 0 1 1 0 1   | C             |             |             | (20,000)    | Cash received for Tax from Companies in Islamabad.  | Cr to Tax from Companies, Federal.                       |
| Actual input                                    | F                     | B 0 1 1 0 1   | C             |             |             |             |   |  |
| Full Code Dr                                    | F                     | F 0 1 1 0 1   | C             |             |             | 20,000      |   | Dr to Federal Bank account, Non-food.                    |
| Actual input                                    | F                     | F 0 1 1 0 1   | C             |             |             |             |   |  |
| <b>3 Year End Adjustment</b>                    |                       |               |               |             |             |             |   |  |
| Full Code Dr                                    | P                     | F 0 3 1 0 2   | C             |             |             | 100,000     | Period-end adjustment to physical assets (vehicles) purchased during the period by the Government of the Punjab.                                      | Dr to vehicles in Punjab.                                |
| Actual input                                    | P                     | F 0 3 1 0 2   | C             |             |             |             |   |  |
| Full Code Cr                                    | P                     | H 0 1 1 0 3   | C             |             |             | (100,000)   |   | Cr to Equity in Punjab.                                  |
| Actual input                                    | P                     | H 0 1 1 0 3   | C             |             |             |             |   |  |
| <b>4 Public Account Transaction</b>             |                       |               |               |             |             |             |   |  |
| Full Code Dr                                    | S 1 2 0 6 K I 1 2 3 0 | D 0 2 2 0 3   | P 2 1 1 0 7   | 1 0 1 0 2   | If required | 20,000      | DG of food in the department of Food, Agric. & Livestock authorise payment for sugar from the General Prov. Fund (food wing).                         | Dr food expenditure in Public Account using the GFS code |
| Actual input                                    | 1 2 0 6 1 2 3 0       | D 0 2 2 0 3   | P 2 1 1 0 7   | 1 0 1 0 2   | If required |             |   |  |
| Full Code Cr                                    | S K I                 | F 0 1 1 0 2   | P             |             |             | (20,000)    |   | Cr Food Bank Account in Public Account.                  |
| Actual input                                    | S K I                 | F 0 1 1 0 2   | P             |             |             |             |   |  |
| <b>5 Government Borrows From Public Account</b> |                       |               |               |             |             |             |   |  |
| (i)   |                       |               |               |             |             |             |   |  |
| Full Code Dr                                    | B 0 2 - - Q A 2 3 4 0 | F 0 1 1 0 1   | C             |             |             | 1,000,000   | Commerce department in Quetta utilise money from the Balochistan Benevolent Fund, controlled by the Finance department.                               | Dr Non-food Bank Account in CF of Balochistan.           |
| Actual input                                    | 0 2 2 3 4 0           | F 0 1 1 0 1   | C             |             |             |             |   |  |
| Full Code Cr                                    | B 0 2 - - Q A 2 3 4 0 | G 0 1 1 1 2   | C             |             |             | (1,000,000) |   | Cr payable account in the CF of Balochistan.             |
| Actual input                                    | 0 2 2 3 4 0           | G 0 1 1 1 2   | C             |             |             |             |   |  |
| (ii)  |                       |               |               |             |             |             |   |  |
| Full Code Cr                                    | B 1 0 - - Q A 1 3 4 0 | F 0 1 1 0 1   | P 2 1 2 1 2   |             |             | (1,000,000) |   | Cr Non-food Bank Account in Public Account.              |
| Actual input                                    | 1 0 1 3 4 0           | F 0 1 1 0 1   | P 2 1 2 1 2   |             |             |             |   |  |
| Full Code Dr                                    | B 1 0 - - Q A 1 3 4 0 | F 0 2 1 1 0   | P 2 1 2 1 2   |             |             | 1,000,000   |   | Dr receivable account in Public Account.                 |
| Actual input                                    | 1 0 1 3 4 0           | F 0 2 1 1 0   | P 2 1 2 1 2   |             |             |             |   |  |

**3.3 Month / Year end Journal Entries (Assets, Liabilities, Equity)**

3.3.1.1 At the end of each reporting period it will be necessary to make journal entries to provide the asset, liability and equity balances for the Statement of Assets and Liabilities (as detailed in the *Financial Reporting Manual*).

3.3.1.2 Examples of the journal entries required to facilitate this are shown in the table below.

| Transaction  | Journal entry to reflect the initial transaction (1)  | Year end journal to account for assets and liabilities (2)                 |
|--|---|--|
| Purchase of Fixed Asset  | DR Fixed assets (expenditure object)<br>CR Bank (asset object)                                    | DR Fixed assets (asset object)<br>CR Residual equity (equity object)       |
| Disposal of Fixed Asset  | DR Bank (asset object)<br>CR Disposal of fixed assets (revenue object)                            | DR Residual equity (equity object)<br>CR Fixed assets (asset object)       |
| Issue of Loans and Advances  | DR Loans and advances (expenditure object)<br>CR Cash (asset object)                              | DR Loans and advances (asset object)<br>CR Residual equity (equity object) |
| Repayment of Loans and Advances  | DR Cash (asset object)<br>CR Loans and advances (revenue object)                                  | DR Residual equity (equity object)<br>CR Loans and advances (asset object) |
| Receipt of Loans   | DR Cash (asset object)<br>CR Public debt (revenue object)   | DR Residual equity (equity object)<br>CR Public debt (liability object)    |
| Repayment of Loans   | DR Public debt (expenditure object)<br>DR Interest (expenditure object)<br>CR Cash (asset object) | DR Public debt (expenditure object)<br>CR Residual equity (equity object)  |
| <p style="text-align: center;">NOTES :</p> <p style="padding-left: 40px;">(1) Initial entry to be performed by the entity/person initiating the transaction.</p> <p style="padding-left: 40px;">(2) Year end entry to be performed by AG/AGPR.</p> |   |  |



## **Appendix A Entity Codes**

- A.1 Government
- A.2 Federal Government - Division and Attached department
- A.3 Districts

## **A.1 Government**

### Entity Element (Government)

| <b>Code</b> | <b>Government Name</b>       | <b>Code</b> | <b>Division Name</b> | <b>Code</b> | <b>Attached Department Name</b> |
|-------------|------------------------------|-------------|----------------------|-------------|---------------------------------|
| F           | Federal Government           |             |                      |             |                                 |
| P           | Punjab Province              |             |                      |             |                                 |
| S           | Sindh Province               |             |                      |             |                                 |
| N           | North West Frontier Province |             |                      |             |                                 |
| B           | Balochistan Province         |             |                      |             |                                 |
|             |                              |             |                      |             |                                 |

## **A.2 Federal Government - Division and Attached department**

## Entity Element

| <b>Code</b> | <b>Government Name</b> | <b>Code</b> | <b>Division Name</b> | <b>Code</b> | <b>Attached Department Name</b>             |
|-------------|------------------------|-------------|----------------------|-------------|---|
| F           | Federal Government     | F01         | Cabinet Secretariat  |             | <b>Cabinet Division (F0101-35)</b>          |
|             |                        |             |                      | F0101       | Federal Ministers                           |
|             |                        |             |                      | F0102       | Special Assistants                          |
|             |                        |             |                      | F0103       | Main Secretariat                            |
|             |                        |             |                      | F0104       | Car pool                                    |
|             |                        |             |                      | F0105       | Intelligence Bureau                         |
|             |                        |             |                      | F0106       | National Documentation Centre               |
|             |                        |             |                      | F0107       | Pakistan Computer Bureau                    |
|             |                        |             |                      | F0108       | Dept of Communication Security              |
|             |                        |             |                      | F0109       | National documentation Centre               |
|             |                        |             |                      | F0110       | Relief & Repatriation Wing                  |
|             |                        |             |                      | F0111       | Inter-Provincial Coordination Wing, Isb     |
|             |                        |             |                      | F0112       | Federal Land Commission                     |
|             |                        |             |                      | F0113       | National Language Authority                 |
|             |                        |             |                      | F0114       | Special Assistant Offices                   |
|             |                        |             |                      | F0115       | Political Affairs Wing                      |
|             |                        |             |                      | F0116       | Federal Anti-Corruption Committee, Isb      |
|             |                        |             |                      | F0117       | Management Services Wing                    |
|             |                        |             |                      | F0118       | CDA   |
|             |                        |             |                      | F0119       | Dept of Stationery Forms, Publication Depot |
|             |                        |             |                      |             | <b>Establishment Division (F0136-65)</b>    |
|             |                        |             |                      | F0136       | Secretariat                                 |
|             |                        |             |                      | F0137       | Services Reforms Commission                 |
|             |                        |             |                      | F0138       | Service Review Board                        |
|             |                        |             |                      | F0139       | Secretariat Training Institute              |
|             |                        |             |                      | F0140       | Civil Service Academy                       |
|             |                        |             |                      | F0141       | Pakistan Admin College                      |
|             |                        |             |                      | F0142       | National Institute of Public Admin          |
|             |                        |             |                      | F0143       | Group Insurance Fund                        |
|             |                        |             |                      | F0144       | Multi-purpose Community Centre              |
|             |                        |             |                      | F0145       | Community Centre                            |
|             |                        |             |                      | F0146       | Day Care Centre                             |
|             |                        |             |                      | F0147       | Staff Welfare Organization's Library        |
|             |                        |             |                      | F0148       | Trade Training                              |
|             |                        |             |                      | F0149       | Sports & Culture                            |
|             |                        |             |                      | F0150       | Cultural Activities                         |
|             |                        |             |                      | F0151       | Staff Welfare Organization                  |
|             |                        |             |                      | F0152       | Central Staff Relief Fund                   |

## Entity Element

| Code | Government Name | Code | Division Name        | Code  | Attached Department Name                     |
|------|-----------------|------|----------------------|-------|--|
|      |                 |      |                      | F0153 | Holiday Homes                                |
|      |                 |      |                      | F0154 | Hostel for Working Women                     |
|      |                 |      |                      | F0155 | Staff Welfare Department                     |
|      |                 |      |                      | F0156 | Ladies Industrial Home                       |
|      |                 |      |                      | F0157 | Vocational Training Centre                   |
|      |                 |      |                      | F0158 | Secretariat Training Centre for Women        |
|      |                 |      |                      | F0159 | Academy for Rural Development                |
|      |                 |      |                      |       |  |
|      |                 |      |                      |       | <b>Prime Minister Secretariat (F0166-75)</b> |
|      |                 |      |                      | F0166 | Prime Minister's Secretariat                 |
|      |                 |      |                      | F0167 | Board of Investment, Isb                     |
|      |                 |      |                      | F0168 | Board of Investment, Lhr                     |
|      |                 |      |                      | F0169 | Board of Investment, Psh                     |
|      |                 |      |                      | F0170 | Board of Investment, Kch                     |
|      |                 |      |                      | F0171 | Board of Investment, Qta                     |
|      |                 |      |                      | F0172 | Prime Minister Inspection Commission Office  |
|      |                 |      |                      |       |  |
|      |                 |      |                      |       | <b>Atomic Energy (F0176-85)</b>              |
|      |                 |      |                      | F0176 | Atomic Energy                                |
|      |                 |      |                      | F0178 | Management Services Division, Isb            |
|      |                 |      |                      | F0179 | Management Services Division, Lnr            |
|      |                 |      |                      | F0180 | Management Services Division, Kch            |
|      |                 |      |                      | F0181 | Pakistan Public Admin Research Centre        |
|      |                 |      |                      |       |  |
|      |                 |      |                      |       | <b>Others (F0186-99)</b>                     |
|      |                 |      |                      | F0186 | Federal Public Service Commission            |
|      |                 |      |                      | F0187 | Service Tribunal                             |
|      |                 |      |                      | F0188 | Emergency Relief & Repatriation              |
|      |                 |      |                      | F0189 | Land Reforms                                 |
|      |                 |      |                      | F0190 | Stationery and Printing                      |
|      |                 |      |                      | F0191 | Cabinet                                      |
|      |                 |      |                      |       |  |
|      |                 | F02  | Ministry of Commerce |       | <b>Commerce Division (F0201-50)</b>          |
|      |                 |      |                      | F0201 | Secretariat                                  |
|      |                 |      |                      | F0202 | National Tariff Commission                   |
|      |                 |      |                      | F0203 | Export Development Fund                      |
|      |                 |      |                      | F0204 | Liaison Office Afghan Transit Trade, Psh     |
|      |                 |      |                      | F0205 | Liaison Office Afghan Transit Trade, Chaman  |
|      |                 |      |                      | F0206 | Commercial Section, Istanbul                 |

## Entity Element

| Code | Government<br>Name | Code | Division<br>Name | Code  | Attached Department<br>Name                |
|------|--------------------|------|------------------|-------|--|
|      |                    |      |                  | F0207 | Commercial Section, Bonn                   |
|      |                    |      |                  | F0208 | Commercial Section, Bangkok                |
|      |                    |      |                  | F0209 | Commercial Section, Dhaka                  |
|      |                    |      |                  | F0210 | Commercial Section, Madrid                 |
|      |                    |      |                  | F0211 | Commercial Section, Seoul                  |
|      |                    |      |                  | F0212 | Commercial Section, Jakarta                |
|      |                    |      |                  | F0213 | Commercial Section, Jeddah                 |
|      |                    |      |                  | F0214 | Commercial Section, Kuala Lumpur           |
|      |                    |      |                  | F0215 | Commercial Section, Moscow                 |
|      |                    |      |                  | F0216 | Commercial Section, Nairobi                |
|      |                    |      |                  | F0217 | Commercial Section, New Delhi              |
|      |                    |      |                  | F0218 | Commercial Section, New York               |
|      |                    |      |                  | F0219 | Commercial Section, Muscat                 |
|      |                    |      |                  | F0220 | Commercial Section, Paris                  |
|      |                    |      |                  | F0221 | Commercial Section, Beijing                |
|      |                    |      |                  | F0222 | Commercial Section, Rome                   |
|      |                    |      |                  | F0223 | Commercial Section, Singapore              |
|      |                    |      |                  | F0224 | Commercial Section, Tokyo                  |
|      |                    |      |                  | F0225 | Commercial Section, Tehran                 |
|      |                    |      |                  | F0226 | Commercial Section, Brussels               |
|      |                    |      |                  | F0227 | Commercial Section, London                 |
|      |                    |      |                  | F0228 | Commercial Section, Washington             |
|      |                    |      |                  | F0229 | Commercial Section, Tashkent               |
|      |                    |      |                  | F0230 | Commercial Section, Almata                 |
|      |                    |      |                  | F0231 | Commercial Section, Pretoria               |
|      |                    |      |                  | F0232 | Commercial Section, Budapest               |
|      |                    |      |                  | F0233 | Pakistan Trade Office, Copenhagen          |
|      |                    |      |                  | F0234 | Pakistan Trade Centre, Rotterdam           |
|      |                    |      |                  | F0235 | Consulate General of Pakistan, Dubai       |
|      |                    |      |                  | F0236 | Consulate General of Pakistan, Hong Kong   |
|      |                    |      |                  | F0237 | Consulate General of Pakistan, Montreal    |
|      |                    |      |                  | F0238 | Consulate General of Pakistan, Sydney      |
|      |                    |      |                  | F0239 | Consulate General of Pakistan, Los Angeles |
|      |                    |      |                  | F0240 | Permanent Mission of Pakistan, Geneva      |
|      |                    |      |                  | F0241 | Foreign Trade Institute of Pakistan        |
|      |                    |      |                  | F0242 | Department of Insurance, Isb               |
|      |                    |      |                  | F0243 | Department of Insurance, Kch               |
|      |                    |      |                  | F0244 | Trade Marks Registry, Lhr                  |
|      |                    |      |                  |       |  |

## Entity Element

| Code | Government Name | Code | Division Name             | Code  | Attached Department Name                                |
|------|-----------------|------|---------------------------|-------|---|
|      |                 |      |                           |       | <b>Export Promotion (F0251-80)</b>                      |
|      |                 |      |                           | F0251 | Export Promotion Bureau Sub Regional Office, Isb        |
|      |                 |      |                           | F0252 | Export Promotion Bureau Sub Regional Office, Mirpur     |
|      |                 |      |                           | F0253 | Export Promotion Bureau Sub Regional Office, Lhr        |
|      |                 |      |                           | F0254 | Export Promotion Bureau Sub Regional Office, Sialkot    |
|      |                 |      |                           | F0255 | Export Promotion Bureau Sub Regional Office, Faisalabad |
|      |                 |      |                           | F0256 | Export Promotion Bureau Sub Regional Office, Multan     |
|      |                 |      |                           | F0257 | Export Promotion Bureau Sub Regional Office, Sargodha   |
|      |                 |      |                           | F0258 | Export Promotion Bureau Sub Regional Office, Gujranwala |
|      |                 |      |                           | F0259 | Export Promotion Bureau Sub Regional Office, Psh        |
|      |                 |      |                           | F0260 | Export Promotion Bureau Sub Regional Office, Abbotabad  |
|      |                 |      |                           | F0261 | Export Promotion Bureau Sub Regional Office, Mangora    |
|      |                 |      |                           | F0262 | Export Promotion Bureau Sub Regional Office, Kch        |
|      |                 |      |                           | F0263 | Export Promotion Bureau Sub Regional Office, Hyd        |
|      |                 |      |                           | F0264 | Export Promotion Bureau Sub Regional Office, Larkana    |
|      |                 |      |                           | F0265 | Export Promotion Bureau Sub Regional Office, Qta        |
|      |                 |      |                           | F0266 | Textile Quota Management Directorate, Lhr               |
|      |                 |      |                           | F0267 | Textile Quota Management Directorate, Sialkot           |
|      |                 |      |                           | F0268 | Textile Quota Management Directorate, Fbd               |
|      |                 |      |                           | F0269 | Textile Quota Management Directorate, Multan            |
|      |                 |      |                           | F0270 | Textile Quota Management Directorate, Kch               |
|      |                 |      |                           | F0271 | Cotton Board  |
|      |                 |      |                           |       | <b>Others (F0280-99)</b>                                |
|      |                 |      |                           | F0281 | Trade and Commercial Offices                            |
|      |                 |      |                           |       |   |
|      |                 | F03  | Ministry of Communication |       | <b>Communication Division (F0301-35)</b>                |
|      |                 |      |                           | F0301 | Secretariat   |
|      |                 |      |                           | F0302 | Pakistan International Airlines                         |
|      |                 |      |                           | F0303 | National Transport Research Centre, Isb                 |
|      |                 |      |                           | F0304 | Directorate General, Ports & Shipping                   |
|      |                 |      |                           | F0305 | National Highway Authority                              |
|      |                 |      |                           | F0306 | Construction Machinery Training Centre                  |
|      |                 |      |                           | F0307 | National Mass Transit Authority                         |
|      |                 |      |                           | F0308 | Private Software Export Board                           |
|      |                 |      |                           | F0309 | Pakistan Postal Services Corporation                    |
|      |                 |      |                           | F0310 | Special Communication Organization                      |
|      |                 |      |                           | F0311 | Seamen's Training Centre, Kch                           |
|      |                 |      |                           | F0312 | Shipping Office, Kch                                    |



## Entity Element

| Code | Government Name | Code | Division Name                                       | Code  | Attached Department Name   |
|------|-----------------|------|---|-------|--|
|      |                 |      |   |       | <b>Department of Shipping Control and Mercantile Marine (F0336-50)</b>   |
|      |                 |      |   | F0336 | Pakistan Marine Academy, Kch   |
|      |                 |      |   | F0337 | Dept of Shipping Control, Kch  |
|      |                 |      |   | F0338 | Mercantile Marine Dept, Kch  |
|      |                 |      |   |       | <b>Lighthouses and Lightships (F0351-65)</b>                             |
|      |                 |      |   | F0351 | Direction (HQ)   |
|      |                 |      |   | F0352 | Lighthouses  |
|      |                 |      |   | F0353 | Lightships   |
|      |                 |      |   | F0354 | Marine Pollution Control Board, Kch                                      |
|      |                 |      |   |       | <b>Others (F0365-99)</b>   |
|      |                 |      |   | F0365 | Pakistan Post Office Department  |
|      |                 |      |   | F0366 | Road Transport   |
|      |                 | F04  | Ministry Culture, Sports, Tourism and Youth Affairs | F0401 | Culture, Sports, Tourism and Youth Affairs Division                      |
|      |                 |      |   | F0402 | Archaeology and Museums  |
|      |                 |      |   | F0403 | Sports and Tourism Division  |
|      |                 |      |   | F0404 | Central Board of Film Censors  |
|      |                 |      |   | F0405 | Department of Archives   |
|      |                 |      |   | F0406 | Department of Tourist Services   |
|      |                 | F05  | Ministry of Defense                                 | F0501 | Aviation Division  |
|      |                 |      |   | F0502 | Defense Division   |
|      |                 |      |   | F0503 | Defense Production Division  |
|      |                 |      |   | F0504 | Meteorology  |
|      |                 |      |   | F0505 | Survey of Pakistan   |
|      |                 |      |   | F0506 | Federal Government Educational Institutions in Cantonments and Garrisons |
|      |                 |      |   | F0507 | Defense Services   |
|      |                 |      |   | F0508 | Pakistan Military Accounts Department                                    |
|      |                 |      |   | F0509 | Office of the Surveyor General of Pakistan                               |
|      |                 |      |   | F0510 | Pakistan Armed Services Board  |
|      |                 |      |   | F0511 | Maritime Security Agency   |
|      |                 |      |   | F0512 | Pakistan Meteorological Department                                       |
|      |                 |      |   | F0513 | Headquarters of Airport Security Force                                   |
|      |                 |      |   | F0514 | Defense Science and Technology Organization                              |

## Entity Element

| Code | Government Name | Code | Division Name   | Code  | Attached Department Name   |
|------|-----------------|------|---|---|--|
|      |                 |      |   |   |  |
|      |                 | F06  | Ministry of Education   | F0601   | Education Division   |
|      |                 |      |   | F0602   | Federal Government Educational Institutions in the Capital and Federal Areas |
|      |                 |      |   | F0603   | Department of Libraries  |
|      |                 |      |   | F0604   | Central copyright Office   |
|      |                 |      |   |   |  |
|      |                 | F07  | Ministry of Environment, Local Government and Rural Development | F0701   | Environment, Local Government and Rural Development Division                 |
|      |                 |      |   | F0702   | Forest   |
|      |                 |      |   | F0703   | Zoological Survey Department   |
|      |                 |      |   | F0704   | Local Government and Rural Development Division                              |
|      |                 |      |   | F0705   | Pakistan Environmental Protection Agency                                     |
|      |                 |      |   | F0706   | National Council for Conservation of Wildlife in Pakistan                    |
|      |                 |      |   | F0707   | Pakistan Forest Institute  |
|      |                 |      |   | F0708   | National Centre for Rural Development  |
|      |                 |      |   | F0709   | Municipal Training and Research Institute, Karachi                           |
|      |                 |      |   |   |  |
|      |                 | F08  | Ministry of Finance, Economic Affairs and Statistics            | <b>Office of the Auditor General Of Pakistan (F0801-50)</b> |  |
|      |                 |      |   | F0801   | DG Audit(F.G)  |
|      |                 |      |   | F0802   | DG Audit Punjab  |
|      |                 |      |   | F0803   | DG Audit Sindh   |
|      |                 |      |   | F0804   | DG Audit NWFP  |
|      |                 |      |   | F0805   | DG Audit Balochistan   |
|      |                 |      |   | F0806   | DG Audit (D.S)   |
|      |                 |      |   | F0807   | DG Audit Works   |
|      |                 |      |   | F0808   | Director Zakat Audit   |
|      |                 |      |   | F0809   | Director Foreign Audit   |
|      |                 |      |   | F0810   | Dir. Audit IS & F  |
|      |                 |      |   | F0811   | DG (AATI)  |
|      |                 |      |   | F0812   | Director RAA   |
|      |                 |      |   | F0813   | AGPR   |
|      |                 |      |   | F0814   | AG Punjab  |
|      |                 |      |   | F0815   | AG Sindh   |
|      |                 |      |   | F0816   | AG NWFP  |
|      |                 |      |   | F0817   | AG Balochistan   |
|      |                 |      |   | F0818   | DG AJ & K  |
|      |                 |      |   | F0819   | DG Computer  |

## Entity Element

| Code | Government<br>Name | Code | Division<br>Name                            | Code  | Attached Department<br>Name                          |
|------|--------------------|------|---|-------|--|
|      |                    |      |   | F0820 | DG A/cs Works  |
|      |                    |      |   | F0821 | DG RRA (North)                                       |
|      |                    |      |   | F0822 | DG RRA (South)                                       |
|      |                    |      |   | F0823 | DG A Income Tax                                      |
|      |                    |      |   | F0824 | DG (CA)  |
|      |                    |      |   | F0825 | DG Audit WAPDA                                       |
|      |                    |      |   | F0826 | DG Audit (PT&T)                                      |
|      |                    |      |   | F0827 | DG Audit Railways                                    |
|      |                    |      |   | F0828 | DG PAW   |
|      |                    |      |   | F0829 | DG PEC   |
|      |                    |      |   | F0830 | Departmentalised Account Offices                     |
|      |                    |      |   | F0831 | Treasuries/District Account                          |
|      |                    |      |   | F0832 | Local Fund Audit                                     |
|      |                    |      |   |       |  |
|      |                    |      |   |       | <b>Others (F0851-99)</b>                             |
|      |                    |      |   | F0851 | Finance Division                                     |
|      |                    |      |   | F0852 | Pakistan Mint  |
|      |                    |      |   | F0853 | Department of Corporate Law Authority                |
|      |                    |      |   | F0854 | National Savings                                     |
|      |                    |      |   | F0855 | Agricultural Census Organization                     |
|      |                    |      |   | F0856 | Population Census Organization                       |
|      |                    |      |   | F0857 | Federal Bureau of Statistics                         |
|      |                    |      |   | F0858 | Central Board of Revenue                             |
|      |                    |      |   | F0859 | Sea Customs  |
|      |                    |      |   | F0860 | Land Customs and Central Excise                      |
|      |                    |      |   | F0861 | Sales Tax  |
|      |                    |      |   | F0862 | Taxes on Income and Corporation Taxes                |
|      |                    |      |   | F0863 | Economic Affair Division                             |
|      |                    |      |   | F0864 | Technical Assistance Scheme                          |
|      |                    |      |   | F0865 | Statistic Division                                   |
|      |                    |      |   | F0866 | Zakat And Ushr Division                              |
|      |                    |      |   | F0867 | Tax management board of Revenue, Excise and Taxation |
|      |                    |      |   | F0868 | Institute of Statistcal Training and Research        |
|      |                    |      |   | F0869 | Audit and Account                                    |
|      |                    |      |   |       |  |
|      |                    | F09  | Ministry of Food, Agriculture and Livestock | F0901 | Food And Agriculture                                 |
|      |                    |      |   | F0902 | Agriculture Research                                 |
|      |                    |      |   | F0903 | Plant and Protection                                 |

## Entity Element

| Code | Government Name | Code | Division Name                           | Code  | Attached Department Name   |
|------|-----------------|------|---|-------|--|
|      |                 |      |   | F0904 | Other Agricultural Services  |
|      |                 |      |   | F0905 | Subsidy on Wheat   |
|      |                 |      |   | F0906 | Livestock  |
|      |                 |      |   | F0907 | Fisheries  |
|      |                 |      |   | F0908 | Department of Plant Protection   |
|      |                 |      |   | F0909 | Fertilizer Imports Department  |
|      |                 |      |   | F0910 | Director General of Food   |
|      |                 |      |   | F0911 | Office of Federal Seed Certification and National Seed Registration          |
|      |                 |      |   | F0912 | Directorate of Food Accounts   |
|      |                 |      |   | F0913 | Soil Survey of Pakistan  |
|      |                 |      |   | F0914 | Animal Quarantine Department   |
|      |                 |      |   | F0915 | Directorate of Marine Fisheries, Karachi                                     |
|      |                 |      |   |       |  |
|      |                 | F10  | Ministry of Foreign Affairs             | F1001 | Foreign Affair Division  |
|      |                 |      |   | F1002 | Foreign Affair   |
|      |                 |      |   | F1003 | Pakistan Mission Abroad  |
|      |                 |      |   |       |  |
|      |                 | F11  | Ministry of Health                      | F1101 | Health Division  |
|      |                 |      |   | F1102 | Medical Services   |
|      |                 |      |   | F1103 | Public Health  |
|      |                 |      |   | F1104 | Directorate of Central Health Establishments                                 |
|      |                 |      |   | F1105 | Directorate of Malaria Control   |
|      |                 |      |   | F1106 | Directorate of Tuberculosis Control  |
|      |                 |      |   | F1107 | Jinnah Postgraduate Medical Centre   |
|      |                 |      |   | F1108 | National Health Laboratories   |
|      |                 |      |   | F1109 | National Institute of Malaria Research and Training, Lahore                  |
|      |                 |      |   | F1110 | National Institute of Child Health, Karachi                                  |
|      |                 |      |   |       |  |
|      |                 | F12  | Ministry of Housing and Works           | F1201 | Housing and Works Division   |
|      |                 |      |   | F1202 | Civil Works  |
|      |                 |      |   | F1203 | Estate Offices   |
|      |                 |      |   | F1204 | Federal Lodges   |
|      |                 |      |   | F1205 | Office of the Director General, Pakistan Public Works Department of Supplies |
|      |                 |      |   | F1206 | Estate Office  |
|      |                 |      |   |       |  |
|      |                 | F13  | Ministries of Industries and Investment | F1301 | Industries and Investment Division   |
|      |                 |      |   | F1302 | Industries   |

## Entity Element

| Code | Government Name | Code | Division Name                                  | Code  | Attached Department Name                                 |
|------|-----------------|------|--|-------|--|
|      |                 |      |  | F1303 | Department of Investment Division and Supplies           |
|      |                 |      |  | F1304 | Production Wing  |
|      |                 |      |  | F1305 | Textile Commissioner's Organization                      |
|      |                 |      |  | F1306 | Department of Explosives                                 |
|      |                 |      |  | F1307 | Patent Office, Karachi                                   |
|      |                 |      |  |       |  |
|      |                 | F14  | Ministry of Information and Media Development, | F1401 | Information and Media Development Division               |
|      |                 |      |  | F1402 | Directorate of Publications, Newsreels and Documentation |
|      |                 |      |  | F1403 | Press information Department                             |
|      |                 |      |  | F1404 | Information Services abroad                              |
|      |                 |      |  | F1405 | Pakistan National Centre                                 |
|      |                 |      |  | F1406 | Media Development Division                               |
|      |                 |      |  | F1407 | Directorate of Research and Reference                    |
|      |                 |      |  | F1408 | Office of the Director General Pakistan National Centre  |
|      |                 |      |  |       |  |
|      |                 | F15  | Ministry of Interior                           | F1501 | Interior Division  |
|      |                 |      |  | F1502 | Islamabad  |
|      |                 |      |  | F1503 | Passport Organization                                    |
|      |                 |      |  | F1504 | Pakistan Coast Guards                                    |
|      |                 |      |  | F1505 | Registration Organization                                |
|      |                 |      |  | F1506 | Civil Defense  |
|      |                 |      |  | F1507 | Narcotics Control Division                               |
|      |                 |      |  | F1508 | Federal Investigation Division                           |
|      |                 |      |  | F1509 | Headquarters Pakistan Rangers, Lahore                    |
|      |                 |      |  | F1510 | Headquarters of Frontier Corps, Baluchistan              |
|      |                 |      |  | F1511 | Headquarters of Frontier Corps, NWFP                     |
|      |                 |      |  | F1512 | Office of the Administrator Islamabad Capital Territory  |
|      |                 |      |  | F1513 | Headquarters Pakistan Rangers Sindh(South) Karachi       |
|      |                 |      |  | F1514 | Other Civil Armed Forces                                 |
|      |                 |      |  | F1515 | Jail And Convict Settlements                             |
|      |                 |      |  | F1516 | Federal Police   |
|      |                 |      |  | F1517 | Provincial Police  |
|      |                 |      |  | F1518 | Local Police   |
|      |                 |      |  | F1519 | Provincial Border Forces                                 |
|      |                 |      |  | F1520 | Frontier watch & Ward                                    |
|      |                 |      |  | F1521 | Other Places of Detention & Correction                   |
|      |                 |      |  | F1522 | Home Department  |

## Entity Element

| Code | Government Name | Code | Division Name   | Code  | Attached Department Name   |
|------|-----------------|------|---|-------|--|
|      |                 | F16  | Ministry of Kashmir Affairs, Northern Areas & States & Frontier Regions | F1601 | Kashmir Affairs, Northern Areas & States & Frontier Regions Division |
|      |                 |      |   | F1602 | Frontier Region  |
|      |                 |      |   | F1603 | Frontier Constabulary  |
|      |                 |      |   | F1604 | Federally Administered Tribal Areas                                  |
|      |                 |      |   | F1605 | Afghan Refugees  |
|      |                 |      |   | F1606 | Kashmir Affairs and Northern Affairs Division                        |
|      |                 |      |   | F1607 | Northern Areas   |
|      |                 |      |   | F1608 | Federal Government Educational Institutions in Northern Areas        |
|      |                 |      |   | F1609 | The Chief Courts, Northern Areas                                     |
|      |                 | F17  | Ministry of Labour, Manpower and Overseas Pakistanis                    | F1701 | Labour, Manpower and Overseas Pakistanis Division                    |
|      |                 |      |   | F1702 | Manpower and Overseas Pakistanis                                     |
|      |                 |      |   | F1703 | National Industrial Relations Commissions                            |
|      |                 |      |   | F1704 | Implementation Tribunals for Newspapers Employees                    |
|      |                 |      |   | F1705 | Directorate of Trade union Education                                 |
|      |                 |      |   | F1706 | Bureau of Immigration and Overseas Employment                        |
|      |                 |      |   | F1707 | National Training Bureau   |
|      |                 |      |   | F1708 | Directorate of Dock Workers Safety (Headquarters), Karachi           |
|      |                 |      |   | F1709 | Minimum Wedges Board   |
|      |                 | F18  | Ministry of Law, Justice, Human Rights and Parliamentary Affairs        | F1801 | Law, Justice, Human Rights and Parliamentary Affairs Division        |
|      |                 |      |   | F1802 | Parliamentary Affairs  |
|      |                 |      |   | F1803 | Human Rights Division  |
|      |                 |      |   | F1804 | Supreme Judicial Council   |
|      |                 |      |   | F1805 | Supreme Court  |
|      |                 |      |   | F1806 | Federal Shariat Court  |
|      |                 |      |   | F1807 | High Court   |
|      |                 |      |   | F1808 | Session Court  |
|      |                 |      |   | F1809 | Civil Court  |
|      |                 |      |   | F1810 | Criminal Court   |
|      |                 |      |   | F1811 | Labour Court   |
|      |                 |      |   | F1812 | Labour Tribunal  |
|      |                 |      |   | F1813 | Courts of small Causes   |
|      |                 |      |   | F1814 | Courts   |

## Entity Element

| Code | Government Name | Code | Division Name   | Code  | Attached Department Name   |
|------|-----------------|------|---|-------|--|
|      |                 |      |   | F1815 | Administrative Department-General & Official Trustee                           |
|      |                 | F19  | President ,Prime Minister ,National Assembly and Senate             | F1901 | National Assembly  |
|      |                 |      |   | F1902 | The Senate   |
|      |                 |      |   | F1903 | Election   |
|      |                 |      |   | F1904 | Federal Council  |
|      |                 |      |   | F1905 | President  |
|      |                 |      |   | F1906 | Prime minister   |
|      |                 |      |   | F1907 | Governor   |
|      |                 |      |   | F1908 | Chief Minister   |
|      |                 |      |   | F1909 | Mohtasib   |
|      |                 |      |   | F1910 | Services And General Administration  |
|      |                 |      |   | F1911 | Service Tribunal   |
|      |                 | F20  | Ministry of Petroleum and Natural Resources                         | F2001 | Petroleum and Natural Resources Division                                       |
|      |                 |      |   | F2002 | Geological Survey  |
|      |                 | F21  | Ministry of Planning and Development                                | F2101 | Planning and Development Division  |
|      |                 |      |   | F2102 | Planning Commission  |
|      |                 |      |   | F2103 | Town Planning Offices  |
|      |                 | F22  | Ministry of Population Welfare                                      | F2201 | Population Welfare Division  |
|      |                 |      |   | F2202 | Directorate of Clinical Training, Karachi                                      |
|      |                 | F23  | Ministry of Railways  | F2301 | Railways Division  |
|      |                 |      |   | F2302 | Pakistan Railways  |
|      |                 | F24  | Ministry of Religious Affairs, Zakat & Ushar and Minorities Affairs | F2401 | Religious Affairs, Zakat & Ushar and Minorities Affairs Division               |
|      |                 |      |   | F2402 | Council of Islamic Ideology  |
|      |                 |      |   | F2403 | Minorities Affairs Division  |
|      |                 | F25  | Ministry of Science And Technology                                  | F2501 | Science and Technology Division  |
|      |                 |      |   | F2502 | Scientific Societies   |
|      |                 | F26  | Ministry of Water and Power   | F2601 | Water and Power Division   |
|      |                 |      |   | F2602 | Office of the Chief Engineering Advisors and Chairman Federal Flood Commission |

## Entity Element

| Code | Government<br>Name | Code | Division<br>Name  | Code  | Attached Department<br>Name  |
|------|--------------------|------|---|-------|--|
|      |                    |      |   | F2603 | Office of the Pakistan Commissioner for Indus water                |
|      |                    |      |   |       |  |
|      |                    | F27  | Ministry of Women development Social<br>Welfare and Special Education | F2701 | Women development Social Welfare and Special Education<br>Division |
|      |                    |      |   | F2702 | Social Welfare   |
|      |                    |      |   | F2703 | Special Education  |
|      |                    |      |   |       |  |



### **A.3 Districts**

Federal  
Balochistan  
Sindh  
Punjab  
N.W.F.P.

### Entity Element (Districts)

| Accounts Offices (Federal Capital) |           |
|------------------------------------|-----------|
| Code                               | Location  |
| ID                                 | Islamabad |

### Entity Element (Districts)

| Accounts Offices (Balochistan) |                               |
|--------------------------------|-------------------------------|
| Code                           | Location                      |
| QA                             | Quetta (A.G.P.R. Sub. Office) |
| QE                             | Quetta (A.G. Office)          |
| UL                             | Uthal                         |
| PN                             | Pishin                        |
| ZT                             | Ziarat                        |
| KN                             | Kharan                        |
| ZB                             | Zhoob                         |
| TB                             | Turbat (Kech)                 |
| DJ                             | Dera Murad Jamali             |
| NI                             | Nushki                        |
| PJ                             | Panjgur                       |
| KU                             | Kohlu                         |
| DR                             | Dera Allah Yar                |
| DB                             | Dera Bugti                    |
| BE                             | Barkhan                       |
| GR                             | Gawadar                       |
| QS                             | Qilla Saif ullah              |
| GW                             | Ghandawa                      |
| MK                             | Musa Khail                    |
| BA                             | Bela                          |
| HB                             | Hub                           |
| SB                             | Sarab                         |
| MY                             | Maskhey                       |
| BG                             | Bhag                          |
| LH                             | Lehri                         |

|    |               |
|----|---------------|
| DN | Dalbandin     |
| UM | Usta Muhammad |
| HI | Harnai        |
| DK | Duki          |
| CN | Chaman        |
| LT | Ladghast      |
| PI | Pasni         |
| MM | Muslim Bagh   |
| KR | Khuzdar       |
| SI | Sibi          |
| LI | Loralai       |

### Entity Element (Districts)

| <b>Accounts Offices (Sindh)</b> |                               |
|---------------------------------|-------------------------------|
| <b>Code</b>                     | <b>Location</b>               |
| KA                              | Karachi (A.G.P.R. Sub Office) |
| KI                              | Karachi (A.G. Office)         |
| HD                              | Hyderabad                     |
| SK                              | Sukkur                        |
| KP                              | Khairpur                      |
| JD                              | Jacubabad                     |
| NF                              | Naushero Feroz                |
| LA                              | Larkana                       |
| DU                              | Dadu                          |
| MS                              | Mirpukhas                     |
| NH                              | Nawab Shah                    |
| TA                              | Thatta                        |
| SR                              | Sanghar                       |
| BN                              | Badin                         |
| SP                              | Shikar Pur                    |
| MT                              | Mitthi                        |

### Entity Element (Districts)

|                                  |
|----------------------------------|
| <b>Accounts Offices (Punjab)</b> |
|----------------------------------|

| <b>Code</b> | <b>Location</b>              |
|-------------|------------------------------|
| LO          | Lahore (A.G.P.R. Sub Office) |
| LE          | Lahore (A.G. Office)         |
| BR          | Bahawal Pur                  |
| ST          | Sialkot                      |
| JM          | Jhelum                       |
| GA          | Gujranwala                   |
| JG          | Jhang                        |
| DG          | D.G. Khan                    |
| SG          | Sargodha                     |
| SA          | Shaikhupura                  |
| GT          | Gujrat                       |
| AK          | Attock                       |
| MH          | Muzzaffar Garh               |
| SL          | Sahiwal                      |
| FD          | Faislabad                    |
| RI          | Rawalpindi                   |
| MN          | Multan                       |
| CH          | Chakwal                      |
| HF          | Hafizabad                    |
| MB          | Mandi Bahudin                |
| KS          | Kasoor                       |
| TS          | Toba Tek Singh               |
| KB          | Khushab                      |
| MI          | Mianwali                     |
| BK          | Bhukkar                      |
| OK          | Okara                        |
| KW          | Khaniwal                     |
| LN          | Lodhran                      |
| RP          | Rajanpur                     |
| BH          | Bahawal Nugar                |
| RN          | Rahim yar Khan               |
| VR          | Vehari                       |
| LY          | Layyah                       |
| PK          | Pak Pattan                   |
| NL          | Narowal                      |

**Entity Element (Districts)**

---

**Accounts Offices (N.W.F.P)**

| <b>Code</b> | <b>Location</b>                |
|-------------|--------------------------------|
| PR          | Peshawar (A.G.P.R. Sub Office) |
| PW          | Peshawar (A.G.Office)          |
| AD          | Abbotabad                      |
| MA          | Manshra                        |
| DI          | D.I.Khan                       |
| MR          | Mardan                         |
| BU          | Bannu                          |
| SW          | Sawat                          |
| HR          | Haripur                        |
| LK          | Lakki                          |
| CA          | Charsadda                      |
| DA          | Dir at Timargara               |
| NR          | Nowshera                       |
| KK          | Karrak                         |
| SU          | Sawabi                         |
| CL          | Chitral                        |
| KT          | Kohat                          |
| BD          | Bunair at Daggar               |
| KD          | Kohistan at Dassu              |
| TK          | Tank                           |
| BM          | Batagram                       |
| KH          | Khyber                         |
| MG          | Mohmand at Ghalanai            |
| TW          | Tank (S.W. Agency)             |
| KM          | Kurram at Ara Chinar           |
| OI          | Orakzai at Hangu               |
| BJ          | Bajaur at Khar                 |
| MD          | Malakand                       |
| MW          | Miran Shah (N.W. Agency)       |
|             |                                |

## Appendix B Object Codes

B.1 Accounting Elements

B.2 Account Numbers

B.2.1 Expenditure

B.2.2 Tax Revenue

B.2.3 Non-Tax Revenue

B.2.4 Capital Receipts

B.2.5 Assets

B.2.6 Liabilities

B.2.7 Equity

## **B.1 Accounting Elements**





**B.2.1 Expenditure**

## Object Element

| Element<br>No | Major object<br>Description | Minor object<br>Description   | Detailed object<br>Description        |
|---------------|-----------------------------|-------------------------------|---------------------------------------|
| A             | Expenditure                 | A01 Employee related expenses | A011 Pay                              |
|               |                             |                               | <b>Pay of Officers (A01101-50)</b>    |
|               |                             |                               | A01101 Basic pay                      |
|               |                             |                               | A01102 Personal pay                   |
|               |                             |                               | A01103 Special pay                    |
|               |                             |                               | A01104 Technical pay                  |
|               |                             |                               | A01105 Indexed pay                    |
|               |                             |                               | A01106 Qualification Pay              |
|               |                             |                               | A01150 Others                         |
|               |                             |                               | <b>Pay of other staff (A01151-99)</b> |
|               |                             |                               | A01151 Basic pay                      |
|               |                             |                               | A01152 Personal pay                   |
|               |                             |                               | A01153 Special pay                    |
|               |                             |                               | A01154 Good conduct pay               |
|               |                             |                               | A01155 Indexed pay                    |
|               |                             |                               | A01156 Qualification Pay              |
|               |                             |                               | A01170 Others                         |
|               |                             | A012 Allowances               | <b>Regular allowances (A01201-10)</b> |
|               |                             |                               | A01201 Senior post allowance          |
|               |                             |                               | A01202 House rent allowance           |
|               |                             |                               | A01203 Conveyance allowance           |
|               |                             |                               | A01204 Sumptuary allowance            |
|               |                             |                               | A01205 Dearness allowance             |
|               |                             |                               | A01206 Local compensatory allowance   |
|               |                             |                               | A01207 Washing & Dress allowance      |

|  |  |  |   |
|--|--|--|---|
|  |  |  | <b>Other Regular allowances (A01211-70)</b>   |
|  |  |  | A01211 Hill allowance                         |
|  |  |  | A01212 Telecommunication allowance            |
|  |  |  | A01213 Expatriation allowance                 |
|  |  |  | A01214 Post operation allowance               |
|  |  |  | A01215 Extra departmental employees allowance |
|  |  |  | A01216 Qualification allowance                |
|  |  |  | A01217 Medical allowance                      |
|  |  |  | A01218 Fixed contingent/stationary allowance  |
|  |  |  | A01219 Foreign allowance                      |
|  |  |  | A01220 Language allowance                     |
|  |  |  | A01221 Accreditation allowance                |
|  |  |  | A01222 Hardship allowance                     |
|  |  |  | A01223 Exchange compensation allowance        |
|  |  |  | A01224 Entertainment allowance                |
|  |  |  | A01225 Instruction allowance                  |
|  |  |  | A01226 Computer allowance                     |
|  |  |  | A01227 Project allowance                      |
|  |  |  | A01228 Orderly allowance                      |
|  |  |  | A01229 Special compensation allowance         |
|  |  |  | A01230 Dusting allowance                      |
|  |  |  | A01231 Drink water allowance                  |
|  |  |  | A01232 Performance evaluation allowance       |
|  |  |  | A01233 Unattractive area allowance            |
|  |  |  | A01234 Raining allowance                      |
|  |  |  | A01235 Secretariat allowance                  |
|  |  |  | A01236 Deputation allowance                   |
|  |  |  | A01237 Design allowance                       |
|  |  |  | A01238 Charge allowance                       |
|  |  |  | A01239 Special allowance                      |
|  |  |  | A01240 Utility allowance for gas              |

|  |     |                                |        |   |
|--|-----|--------------------------------|--------|---|
|  |     |                                | A01241 | Utility allowance for electricity                   |
|  |     |                                | A01242 | Consolidation travelling allowance                  |
|  |     |                                | A01243 | Special travelling allowance                        |
|  |     |                                | A01244 | Adhoc relief  |
|  |     |                                | A01245 | Indexed house rent allowance                        |
|  |     |                                | A01246 | Indexed conveyance allowance                        |
|  |     |                                | A01270 | Other   |
|  |     |                                |        |   |
|  |     |                                |        | <b>Other allowances (excluding TA) (A01271-99)</b>  |
|  |     |                                | A01271 | Overtime allowance                                  |
|  |     |                                | A01272 | Night duty allowance                                |
|  |     |                                | A01273 | Honoraria   |
|  |     |                                | A01274 | Medical charges                                     |
|  |     |                                | A01275 | Rest and recitation allowance                       |
|  |     |                                | A01276 | Outfit allowance                                    |
|  |     |                                | A01277 | Contingent paid staff                               |
|  |     |                                | A01278 | Leave salary  |
|  |     |                                | A01279 | Extra duty allowance                                |
|  |     |                                | A01280 | Out station allowance                               |
|  |     |                                | A01281 | Danger money allowance                              |
|  |     |                                | A01299 | Others  |
|  |     |                                |        |   |
|  |     | A013                           | Taxes  | A01301  |
|  |     |                                |        | Income Tax  |
|  | A02 | Project preinvestment analysis | A021   | Feasibility studies                                 |
|  |     |                                | A022   | Research and surveys<br>& Exploratory<br>operations |
|  |     |                                |        |   |
|  | A03 | Operating expenses             | A031   | Fees  |
|  |     |                                | A03101 | Bank fees   |
|  |     |                                | A03102 | Legal fees  |

|  |  |      |                  |        |                                 |
|--|--|------|------------------|--------|---------------------------------|
|  |  | A032 | Communications   | A03201 | Postage and telegraph           |
|  |  |      |                  | A03202 | Telephone and trunk call        |
|  |  |      |                  | A03203 | Telex and teleprinter           |
|  |  |      |                  | A03204 | Electronic Communication        |
|  |  |      |                  | A03205 | Courier and pilot service       |
|  |  |      |                  | A03270 | Others                          |
|  |  |      |                  |        |                                 |
|  |  | A033 | Utilities        | A03301 | Gas                             |
|  |  |      |                  | A03302 | Water                           |
|  |  |      |                  | A03303 | Electricity                     |
|  |  |      |                  | A03304 | Hot and cold                    |
|  |  |      |                  | A03370 | Others                          |
|  |  |      |                  |        |                                 |
|  |  | A034 | Occupancy costs  | A03401 | Charges                         |
|  |  |      |                  | A03402 | Rent for office building        |
|  |  |      |                  | A03403 | Rent for residential building   |
|  |  |      |                  | A03404 | Rent for other building         |
|  |  |      |                  | A03405 | Rent for other than on building |
|  |  |      |                  | A03406 | Royalties                       |
|  |  |      |                  | A03407 | Rates and taxes                 |
|  |  |      |                  | A03408 | Rent of Machine & Equipment     |
|  |  |      |                  | A03409 | Insurance                       |
|  |  |      |                  | A03410 | Security                        |
|  |  |      |                  | A03470 | Others                          |
|  |  |      |                  |        |                                 |
|  |  | A035 | Operating Leases | A03501 | Machinery and equipment         |
|  |  |      |                  | A03502 | Buildings                       |
|  |  |      |                  | A03503 | Motor Vehicles                  |
|  |  |      |                  | A03570 | Others                          |
|  |  |      |                  |        |                                 |
|  |  | A036 | Motor vehicles   | A03601 | Fuel                            |

|  |  |      |   |
|--|--|------|---|
|  |  |      | A03602 Insurance  |
|  |  |      | A03603 Registration   |
|  |  |      | A03670 Others   |
|  |  |      |   |
|  |  | A037 | Consultancy and Contractual work                                      |
|  |  |      | A03701 Computer   |
|  |  |      | A03702 Management   |
|  |  |      | A03703 Govt. Departments  |
|  |  |      | A03770 Other  |
|  |  |      |   |
|  |  | A038 | Travel & Transportation   |
|  |  |      | <b>Govt. Servants (A03801-20)</b>                                     |
|  |  |      | A03801 Training - domestic  |
|  |  |      | A03802 Training - international                                       |
|  |  |      | A03803 Other - domestic   |
|  |  |      | A03804 Other -international   |
|  |  |      | A03805 Travelling allowance   |
|  |  |      | A03806 Transportation of Goods  |
|  |  |      | A03807 P.O.L Carges, Aeroplanes, Helicoptors, Staff Cars, MotorCycles |
|  |  |      | A03808 Conveyance charges   |
|  |  |      | A03809 Others   |
|  |  |      |   |
|  |  |      | <b>Other than Govt. Servants (A03821-40)</b>                          |
|  |  |      | A03821 Training - domestic  |
|  |  |      | A03822 Training - international                                       |
|  |  |      | A03823 Other - domestic   |
|  |  |      | A03824 Other -international   |
|  |  |      | A03825 Travelling allowance   |
|  |  |      | A03826 Transportation of Goods  |
|  |  |      | A03827 P.O.L Carges, Aeroplanes, Helicoptors, Staff Cars, MotorCycles |

|  |  |      |         |   |
|--|--|------|---------|---|
|  |  |      | A03828  | Conveyance charges  |
|  |  |      | A03829  | Others  |
|  |  | A039 | General |   |
|  |  |      | A03901  | Stationery  |
|  |  |      | A03902  | Printing and publication                                    |
|  |  |      | A03903  | Conference/seminars/workshops/ symposia                     |
|  |  |      | A03904  | Hire of Vehicles  |
|  |  |      | A03905  | Newspapers periodicals and books                            |
|  |  |      | A03906  | Uniforms and protective clothing                            |
|  |  |      | A03907  | Advertising & Publicity                                     |
|  |  |      | A03908  | Discount given  |
|  |  |      | A03909  | Tax refunds   |
|  |  |      | A03910  | Commission Paid   |
|  |  |      | A03911  | Loss on exchange  |
|  |  |      | A03912  | Delegation abroad   |
|  |  |      | A03913  | Contribution & subscription                                 |
|  |  |      | A03914  | Secret service expenditure                                  |
|  |  |      | A03915  | Payments to Govt. dept for service rendered                 |
|  |  |      | A03916  | Essay writing and copy rights                               |
|  |  |      | A03917  | Law charges   |
|  |  |      | A03918  | Exhibitions, fairs and other national celebrations          |
|  |  |      | A03919  | Payments to other for service rendered                      |
|  |  |      | A03920  | Relief and Repatriation of civilian internees               |
|  |  |      | A03921  | Unforeseen expenditure for disaster preparedness and relief |
|  |  |      | A03922  | Reimbursement of interest to bank                           |
|  |  |      | A03923  | Security of VIP's   |
|  |  |      | A03924  | Expenditure of refugees, security, prisoners and Detenus    |
|  |  |      | A03925  | Subsistence allowance to detenus                            |
|  |  |      | A03926  | Allies Branch of the Provincial C.I.D                       |
|  |  |      | A03927  | Purchase of drug and medicines                              |

|  |     |                                    |        |   |
|--|-----|------------------------------------|--------|---|
|  |     |                                    | A03928 | Expenditure on Confiscated Goods                                      |
|  |     |                                    | A03929 | Weight & Measures Trade Marks and Patent Rights                       |
|  |     |                                    | A03930 | Administration  |
|  |     |                                    | A03931 | Administrative Training   |
|  |     |                                    | A03932 | Administrative Research   |
|  |     |                                    | A03933 | Vocational and Manpower Training                                      |
|  |     |                                    | A03934 | Expenditure on Foreign Experts assistance received from abroad        |
|  |     |                                    | A03935 | Demarcation of Indo-Pakistan Boundary                                 |
|  |     |                                    | A03936 | Service Charges   |
|  |     |                                    | A03937 | Re-imbursment of T.T. charges to Banks of Home Remittances            |
|  |     |                                    | A03938 | Training & Research   |
|  |     |                                    | A03970 | Others  |
|  |     |                                    |        |   |
|  | A04 | Employer contributions             | A041   | Superannuation  |
|  |     |                                    | A04101 | Superannuating, retiring and compensatory pension                     |
|  |     |                                    | A042   | Pension   |
|  |     |                                    | A04201 | Commutated value of pension   |
|  |     |                                    | A04202 | Gratuity value of pension   |
|  |     |                                    | A04203 | Other pension (e.g. pension granted to the family of national heroes) |
|  |     |                                    | A04204 | Gratuities (e.g.. gratuity where pension is not mature)               |
|  |     |                                    | A04205 | Reimbursement of medical charges to pensioners                        |
|  |     |                                    | A04270 | Others  |
|  |     |                                    |        |   |
|  | A05 | Grants subsidies & Write off Loans | A051   | Subsidies   |
|  |     |                                    | A05101 | To financial institutions   |
|  |     |                                    | A05102 | To non financial institutions   |
|  |     |                                    | A05103 | To other enterprises  |



|  |     |           |                            |  |
|--|-----|-----------|----------------------------|--|
|  |     |           | A05104                     | To federal government public entities    |
|  |     |           | A05105                     | To provincial government public entities |
|  |     | A052      | Grants-domestic            |  |
|  |     |           | A05201                     | To federal government                    |
|  |     |           | A05202                     | To provincial government                 |
|  |     |           | A05203                     | To local bodies                          |
|  |     |           | A05204                     | To financial institutions                |
|  |     |           | A05205                     | To non financial institutions            |
|  |     |           | A05270                     | To others                                |
|  |     | A053      | Write off Loans            |  |
|  | A06 | Transfers | A061                       | Scholarship                              |
|  |     |           | A06101                     | Merit                                    |
|  |     |           | A06102                     | Others                                   |
|  |     |           | A06103                     | Cash awards                              |
|  |     |           | A06104                     | Bonus                                    |
|  |     | A062      | Technical assistance       |  |
|  |     |           | A06201                     | Foreign training in Pakistan             |
|  |     |           | A06202                     | Contribution to international agency     |
|  |     |           | A06270                     | Others                                   |
|  |     | A063      | Entertainments &<br>Gifts  |  |
|  |     | A064      | Other Transfer<br>payments |  |
|  |     |           | A06401                     | To foreign governments                   |
|  |     |           | A06402                     | Contribution/transfer to fund            |
|  |     |           | A06403                     | Renewals & replacements                  |
|  |     |           | A06404                     | Return to Govt. investment               |
|  |     |           | A06405                     | To Sugar Cess Fund                       |
|  |     |           | A06470                     | Others                                   |

|  | A07 | Interest payment | A071 | Interest - domestic |        | <b>Permanent Debt (A07101-10)</b> |
|--|-----|------------------|------|---------------------|--------|-----------------------------------|
|  |     |                  |      |                     | A07101 | To Federal Govt.                  |
|  |     |                  |      |                     | A07102 | To Provincial Govt.               |
|  |     |                  |      |                     | A07103 | To Local bodies                   |
|  |     |                  |      |                     | A07104 | To Financial Institute            |
|  |     |                  |      |                     | A07105 | To Non-financial Institute        |
|  |     |                  |      |                     | A07110 | Others                            |
|  |     |                  |      |                     |        |                                   |
|  |     |                  |      |                     |        | <b>Floating Debt (A07111-20)</b>  |
|  |     |                  |      |                     | A07111 | To Federal Govt.                  |
|  |     |                  |      |                     | A07112 | To Provincial Govt.               |
|  |     |                  |      |                     | A07113 | To Local bodies                   |
|  |     |                  |      |                     | A07114 | To Financial Institute            |
|  |     |                  |      |                     | A07115 | To Non-financial Institute        |
|  |     |                  |      |                     | A07120 | Others                            |
|  |     |                  |      |                     |        |                                   |
|  |     |                  |      |                     |        | <b>Unfunded Debt (A07121-30)</b>  |
|  |     |                  |      |                     | A07121 | To Federal Govt.                  |
|  |     |                  |      |                     | A07122 | To Provincial Govt.               |
|  |     |                  |      |                     | A07123 | To Local bodies                   |
|  |     |                  |      |                     | A07124 | To Financial Institute            |
|  |     |                  |      |                     | A07125 | To Non-financial Institute        |
|  |     |                  |      |                     | A07130 | Others                            |
|  |     |                  |      |                     |        |                                   |
|  |     |                  |      |                     |        | <b>Other Debt (A07131-40)</b>     |
|  |     |                  |      |                     | A07131 | To Federal Govt.                  |
|  |     |                  |      |                     | A07132 | To Provincial Govt.               |
|  |     |                  |      |                     | A07133 | To Local bodies                   |
|  |     |                  |      |                     | A07134 | To Financial Institute            |
|  |     |                  |      |                     | A07135 | To Non-financial Institute        |
|  |     |                  |      |                     | A07140 | Others                            |
|  |     |                  |      |                     |        |                                   |

|  |  |                         |  |
|--|--|-------------------------|--|
|  |  | A072 Interest - foreign | <b>Permanent Debt (A07201-10)</b>  |
|  |  |                         | A07201 To Federal Govt.  |
|  |  |                         | A07202 To Foreign Govt.  |
|  |  |                         | A07203 To Financial Institute  |
|  |  |                         | A07204 To Non-financial Institute  |
|  |  |                         | A07210 Others  |
|  |  |                         | <b>Floating Debt (A07211-20)</b>   |
|  |  |                         | A07211 To Federal Govt.  |
|  |  |                         | A07212 To Foreign Govt.  |
|  |  |                         | A07213 To Financial Institute  |
|  |  |                         | A07214 To Non-financial Institute  |
|  |  |                         | A07220 Others  |
|  |  |                         | <b>Unfunded Debt (A07221-30)</b>   |
|  |  |                         | A07221 To Federal Govt.  |
|  |  |                         | A07222 To Foreign Govt.  |
|  |  |                         | A07223 To Financial Institute  |
|  |  |                         | A07224 To Non-financial Institute  |
|  |  |                         | A07230 Others  |
|  |  |                         | <b>Other Debt (A07231-40)</b>  |
|  |  |                         | A07231 To Federal Govt.  |
|  |  |                         | A07232 To Foreign Govt.  |
|  |  |                         | A07233 To Financial Institute  |
|  |  |                         | A07234 To Non-financial Institute  |
|  |  |                         | A07240 Others  |
|  |  | A073 Others             | A07301 Other Obligations (e.g. Depreciation and other Reserve funds, Deposits of income Tax) |

|  |     |                 |        |   |
|--|-----|-----------------|--------|---|
|  |     |                 | A07302 | Other payments (e.g. management of loans, interest of commercial banks, Loan of Food A/C) |
|  |     |                 | A07303 | On Loan received by P.O. etc  |
|  | A08 | Loans advances  | A081   | Advances to government servants   |
|  |     |                 | A08101 | House building  |
|  |     |                 | A08102 | Motor car   |
|  |     |                 | A08103 | Motor cycle/scooter   |
|  |     |                 | A08104 | Cycle   |
|  |     |                 | A08170 | Others  |
|  |     |                 | A082   | Provinces   |
|  |     |                 | A08201 | NWFP  |
|  |     |                 | A08202 | Punjab  |
|  |     |                 | A08203 | Sindh   |
|  |     |                 | A08204 | Balochistan   |
|  |     |                 | A083   | Local bodies  |
|  |     |                 | A08301 | Federal   |
|  |     |                 | A08302 | Provincial  |
|  |     |                 | A08370 | Others  |
|  |     |                 | A084   | Foreign grants  |
|  |     |                 | A08470 | Others  |
|  |     |                 | A085   | Financial institutes  |
|  |     |                 | A08570 | Others  |
|  |     |                 | A086   | Non financial institutes  |
|  |     |                 | A08670 | Others  |
|  |     |                 | A087   | Loanto Others   |
|  |     |                 | A08701 | Private sector  |
|  |     |                 | A08770 | Others  |
|  | A09 | Physical assets | A091   | Purchase of physical assets   |
|  |     |                 | A09101 | Land and buildings  |

|  |     |                      |                        |   |
|--|-----|----------------------|------------------------|---|
|  |     |                      | A09102                 | Land and buildings- residential buildings |
|  |     |                      | A09103                 | Land and buildings- office buildings      |
|  |     |                      | A09104                 | Building and Structure- others            |
|  |     |                      | A09105                 | Transport                                 |
|  |     |                      | A09106                 | Plant and Machinery                       |
|  |     |                      | A09107                 | Furniture and fixtures                    |
|  |     |                      | A09108                 | Livestock                                 |
|  |     |                      | A09109                 | Diplomatic cars                           |
|  |     |                      | A09170                 | Others                                    |
|  |     | A092                 | Computer Equipments    | A09201 Hardware                           |
|  |     |                      |                        | A09202 Software                           |
|  |     |                      |                        | A09203 I.T. Equipment                     |
|  |     | A093                 | Telecommunication      | A09301 Apparatus and plant - telegraph    |
|  |     |                      |                        | A09302 Apparatus and plant - telephone    |
|  |     |                      |                        | A09303 Apparatus and plant - radio        |
|  |     |                      |                        | A09370 Others                             |
|  |     | A094                 | Commodity Purchases    | A09401 Foods                              |
|  |     |                      |                        | A09402 Fertilizer                         |
|  |     |                      |                        | A09403 Coal                               |
|  |     |                      |                        | A09470 Others                             |
|  |     | A095                 | Other Stores and Stock | A09501 Medical stores                     |
|  |     |                      |                        | A09502 Newsprint                          |
|  |     |                      |                        | A09503 Tractors                           |
|  |     |                      |                        | A09570 Others                             |
|  | A10 | Principal repayments | A101                   | Principal repayment-                      |
|  |     |                      | A10101                 | Domastic Direct                           |

|  |                |                                    |   |
|--|----------------|------------------------------------|---|
|  |                | domestic                           |   |
|  |                |                                    | A10102 To federal government  |
|  |                |                                    | A10103 To provincial government   |
|  |                |                                    | A10104 To local bodies  |
|  |                |                                    | A10105 To financial institutions  |
|  |                |                                    | A10106 To non financial institutions  |
|  |                |                                    | A10170 To others  |
|  |                |                                    |   |
|  |                | A102 Principal repayment - foreign | A10201 Foreign Direct   |
|  |                |                                    | A10202 To federal government  |
|  |                |                                    | A10203 To foreign governments   |
|  |                |                                    | A10204 To financial institutions  |
|  |                |                                    | A10205 To non financial institutions  |
|  |                |                                    | A10270 To others  |
|  |                |                                    |   |
|  |                | A103 Other repayments              | A10301 Repayment of Loan-Foreign Appropriation for Reduction or Avoidance of Debt |
|  |                |                                    | A10302 Sinking Fund   |
|  |                |                                    | A10303 Other Appropriations   |
|  |                |                                    |   |
|  | A11 Investment | A111 Investment local              | A11101 To financial institutions  |
|  |                |                                    | A11102 To non financial institutions  |
|  |                |                                    | A11170 To others  |
|  |                |                                    |   |
|  |                | A112 Investment foreign            | A11201 To financial institutions  |
|  |                |                                    | A11202 To non financial institutions  |
|  |                |                                    | A11203 Contribution to International Finance Institution                          |
|  |                |                                    | A11270 To others  |
|  |                |                                    |   |
|  |                | A113 Others                        |   |
|  |                |                                    |   |

|  |     |             |      |                               |        |                                     |
|--|-----|-------------|------|-------------------------------|--------|-------------------------------------|
|  | A12 | Civil Works | A121 | Roads highways and bridges    | A12101 | National highways                   |
|  |     |             |      |                               | A12102 | Other highways/roads                |
|  |     |             |      |                               | A12103 | Bridges of national importance      |
|  |     |             |      |                               | A12104 | Other bridges                       |
|  |     |             | A122 | Irrigation works              | A12201 | Main Canals                         |
|  |     |             |      |                               | A12202 | Feeder canal                        |
|  |     |             |      |                               | A12203 | Tertiary and other subsidiary links |
|  |     |             |      |                               | A12270 | Others                              |
|  |     |             | A123 | Embankment and drainage works | A12301 | Main embankment                     |
|  |     |             |      |                               | A12302 | Miscellaneous embankment            |
|  |     |             |      |                               | A12303 | Drainage                            |
|  |     |             |      |                               | A12370 | Others                              |
|  |     |             | A124 | Buildings and structures      | A12401 | Office buildings                    |
|  |     |             |      |                               | A12402 | Residential buildings               |
|  |     |             |      |                               | A12403 | Other buildings                     |
|  |     |             |      |                               | A12404 | Structures                          |
|  |     |             |      |                               | A12470 | Others                              |
|  |     |             | A125 | Telecommunication works       | A12501 | Lines and wires                     |
|  |     |             |      |                               | A12502 | Apparatus and plant                 |
|  |     |             |      |                               | A12503 | Share in factories                  |
|  |     |             |      |                               | A12504 | Stores                              |
|  |     |             |      |                               | A12570 | Others                              |
|  |     |             | A126 | Other Works                   | A12601 | Works-Urban                         |
|  |     |             |      |                               | A12602 | Works-Rural                         |

|  |                             |                                 |  |
|--|-----------------------------|---------------------------------|--|
|  |                             |                                 | A12603 Public Health Engineering           |
|  | A13 Repairs and maintenance | A130 Transport                  |  |
|  |                             | A131 Machinery and Equipment    |  |
|  |                             | A132 Furniture and Fixture      |  |
|  |                             | A133 Buildings and structure    | A13301 Office Buildings                    |
|  |                             |                                 | A13302 Residential Buildings               |
|  |                             |                                 | A13303 Other Buildings                     |
|  |                             |                                 | A13304 Structures                          |
|  |                             |                                 | A13370 Others                              |
|  |                             | A134 Irrigation works           | A13401 Main canal                          |
|  |                             |                                 | A13402 Feeder canal                        |
|  |                             |                                 | A13403 Tertiary and other subsidiary links |
|  |                             |                                 | A13470 Others                              |
|  |                             | A135 Embankment and drainage    | A13501 Main embankment                     |
|  |                             |                                 | A13502 Miscellaneous embankment            |
|  |                             |                                 | A13503 Drainage                            |
|  |                             |                                 | A13570 Others                              |
|  |                             | A136 Roads highways and bridges | A13601 National highways                   |
|  |                             |                                 | A13602 Other highways/roads                |
|  |                             |                                 | A13603 Bridges of national importance      |
|  |                             |                                 | A13604 Other bridges                       |



|  |     |                       |                    |                         |  |
|--|-----|-----------------------|--------------------|-------------------------|--|
|  |     | A137                  | Computer Equipment | A13701                  | Hardware                                   |
|  |     |                       |                    | A13702                  | Software                                   |
|  |     |                       |                    | A13703                  | I.T. Equipment                             |
|  |     |                       |                    |                         |  |
|  |     | A138                  | Telecommunication  | A13801                  | Lines and wires                            |
|  |     |                       |                    | A13802                  | Apparatus and plant                        |
|  |     |                       |                    | A13870                  | Others                                     |
|  |     |                       |                    |                         |  |
|  |     | A139                  | General            | A13901                  | Maintenance of gardens                     |
|  |     |                       |                    |                         |  |
|  | A14 | Suspense and Clearing | A141               | Recovery of Expenditure | A14101<br>Recovery of expenditure suspense |
|  |     |                       |                    |                         |  |

**B.2.2 Tax Revenue**

### Object Element

| No | Element<br>Description | No  | Major object<br>Description | No   | Minor object<br>Description | No     | Detailed object<br>Description  |
|----|------------------------|-----|-----------------------------|------|-----------------------------|--------|---|
| B  | Tax revenue            | B01 | Direct taxes                | B011 | Taxes on income             |        | <b>Taxes from Companies (B01101-20)</b>   |
|    |                        |     |                             |      |                             | B01101 | Income tax  |
|    |                        |     |                             |      |                             | B01102 | Super tax   |
|    |                        |     |                             |      |                             | B01103 | Surcharge   |
|    |                        |     |                             |      |                             | B01104 | MLR 32/3c   |
|    |                        |     |                             |      |                             | B01105 | Deduction at source under section 50 of the income tax ordinance                |
|    |                        |     |                             |      |                             | B01106 | Advance payments of tax under section 53  |
|    |                        |     |                             |      |                             | B01107 | Penalties under the income tax ordinance 1979                                   |
|    |                        |     |                             |      |                             | B01108 | Share of net proceeds assigned to provinces                                     |
|    |                        |     |                             |      |                             | B01120 | Others  |
|    |                        |     |                             |      |                             |        | <b>Taxes from Registered Firms (B01121-30)</b>                                  |
|    |                        |     |                             |      |                             | B01121 | Super tax   |
|    |                        |     |                             |      |                             | B01122 | Surcharge   |
|    |                        |     |                             |      |                             | B01123 | MLR 32/ section 3/c   |
|    |                        |     |                             |      |                             | B01124 | Deduction at source under section 50 of the income tax ordinance                |
|    |                        |     |                             |      |                             | B01125 | Advance payments of tax under section 53  |
|    |                        |     |                             |      |                             | B01126 | Penalties under the income tax ordinance  |
|    |                        |     |                             |      |                             | B01127 | Share of net proceeds assigned to provinces                                     |
|    |                        |     |                             |      |                             | B01130 | Others  |
|    |                        |     |                             |      |                             |        | <b>Taxes from Individuals, AOPs, URF and HUF other than salaries(B01131-40)</b> |
|    |                        |     |                             |      |                             | B01131 | Income tax  |
|    |                        |     |                             |      |                             | B01132 | Surcharge   |
|    |                        |     |                             |      |                             | B01133 | MLR 32/3c   |
|    |                        |     |                             |      |                             | B01134 | Deduction at source under section 50  |
|    |                        |     |                             |      |                             | B01135 | Advance payments of tax under section 53  |
|    |                        |     |                             |      |                             | B01136 | Penalties   |
|    |                        |     |                             |      |                             | B01137 | Share of net proceeds assigned to provinces                                     |
|    |                        |     |                             |      |                             | B01140 | Others  |
|    |                        |     |                             |      |                             |        | <b>Taxes from Govt. employee(B01141-50)</b>                                     |
|    |                        |     |                             |      |                             | B01141 | Income tax-ordinary collection  |
|    |                        |     |                             |      |                             | B01142 | Surcharge ordinary collection   |
|    |                        |     |                             |      |                             | B01143 | Deduction at source under section 50C   |
|    |                        |     |                             |      |                             | B01144 | Penalties under the income tax ordinance  |
|    |                        |     |                             |      |                             |        | <b>Taxes from other employees(B01151-60)</b>                                    |
|    |                        |     |                             |      |                             | B01151 | Income tax-ordinary collection  |

### Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description | No     | Detailed object Description                                     |
|----|---------------------|----|--------------------------|------|--------------------------|--------|---|
|    |                     |    |                          |      |                          | B01152 | Surcharge ordinary collection                                   |
|    |                     |    |                          |      |                          | B01153 | Deduction at source under section 50C                           |
|    |                     |    |                          |      |                          | B01154 | Penalties under the income tax ordinance                        |
|    |                     |    |                          |      |                          | B01155 | Share of net proceeds assigned to provinces                     |
|    |                     |    |                          |      |                          | B01160 | Others  |
|    |                     |    |                          |      |                          |        | <b>Taxes from agriculture (B01161-70)</b>                       |
|    |                     |    |                          |      |                          | B01161 | Ordinary collection   |
|    |                     |    |                          |      |                          | B01162 | Penalties under the income tax ordinance                        |
|    |                     |    |                          |      |                          | B01163 | Share of net proceeds assigned to provinces                     |
|    |                     |    |                          |      |                          | B01170 | Others  |
|    |                     |    |                          |      |                          |        | <b>Taxes from other sources(B01171-80)</b>                      |
|    |                     |    |                          |      |                          | B01171 | Tax released from interest on Govt. securities                  |
|    |                     |    |                          |      |                          | B01172 | Tax on other emoluments   |
|    |                     |    |                          |      |                          | B01173 | Penalties under the income tax ordinance                        |
|    |                     |    |                          |      |                          | B01174 | Recoveries of overpayments                                      |
|    |                     |    |                          |      |                          | B01175 | Share of net proceeds assigned to provinces                     |
|    |                     |    |                          |      |                          | B01176 | Taxes on income not else where classified                       |
|    |                     |    |                          |      |                          | B01177 | Share of net proceeds assigned to provinces ( N.E.C)            |
|    |                     |    |                          |      |                          |        |   |
|    |                     |    |                          | B012 | Wealth tax               | B01201 | From private/public companies                                   |
|    |                     |    |                          |      |                          | B01202 | Registration firms  |
|    |                     |    |                          |      |                          | B01203 | From individuals AOP/URF/HUF                                    |
|    |                     |    |                          |      |                          | B01204 | On agricultural assets  |
|    |                     |    |                          |      |                          | B01205 | Other collection  |
|    |                     |    |                          |      |                          | B01206 | Share of net proceeds assigned to provinces-Wealth Tax          |
|    |                     |    |                          |      |                          | B01207 | Ordinary collection on movable                                  |
|    |                     |    |                          |      |                          | B01208 | Other collection on movable                                     |
|    |                     |    |                          |      |                          | B01209 | Ordinary collection on immovable                                |
|    |                     |    |                          |      |                          | B01210 | Other collection on immovable                                   |
|    |                     |    |                          |      |                          |        |   |
|    |                     |    |                          | B013 | Property tax             |        | <b>Urban immovable property tax (B01301-10)</b>                 |
|    |                     |    |                          |      |                          | B01301 | Ordinary Collection   |
|    |                     |    |                          |      |                          | B01302 | Share of net proceeds assign to corporation,municipalities etc. |
|    |                     |    |                          |      |                          | B01310 | Other Collection  |
|    |                     |    |                          |      |                          |        |   |
|    |                     |    |                          |      |                          |        | <b>Transfer of property tax (B01311-20)</b>                     |
|    |                     |    |                          |      |                          | B01311 | Fees for registering documents                                  |
|    |                     |    |                          |      |                          | B01312 | Copying registered documents                                    |
|    |                     |    |                          |      |                          | B01320 | Others  |
|    |                     |    |                          |      |                          |        |   |
|    |                     |    |                          | B014 | Land revenue             | B01401 | Ordinary Collection   |

### Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description                | No     | Detailed object Description   |
|----|---------------------|----|--------------------------|------|---|--------|---|
|    |                     |    |                          |      |   | B01402 | Development cess  |
|    |                     |    |                          |      |   | B01403 | Malkana   |
|    |                     |    |                          |      |   | B01404 | Sale of government estates  |
|    |                     |    |                          |      |   | B01405 | Sale of waste land  |
|    |                     |    |                          |      |   | B01406 | Fines and forfeitures   |
|    |                     |    |                          |      |   | B01407 | Rent of agricultural land for a single year or harvest or for a fixed number of years           |
|    |                     |    |                          |      |   | B01408 | Rent from shops and other sites, nazul buildings and land                                       |
|    |                     |    |                          |      |   | B01409 | Others not elsewhere classified   |
|    |                     |    |                          |      |   | B01410 | Share of net proceeds assigned to provinces- land Revenue                                       |
|    |                     |    |                          |      |   | B01411 | Recovery from Pakistan atomic energy commission on account of resettlement of displaced persons |
|    |                     |    |                          |      |   | B01412 | Recovery on account of survey and settlement charges  |
|    |                     |    |                          |      |   | B01413 | Recovery for maintenance of boundaries and pillars  |
|    |                     |    |                          |      |   | B01414 | Fees for consolidation of holdings  |
|    |                     |    |                          |      |   | B01415 | Timi grazing dues   |
|    |                     |    |                          |      |   | B01416 | Collection fee on the dues recovered as arrears of land revenue through revenue agencies        |
|    |                     |    |                          |      |   | B01417 | Revenue talbana   |
|    |                     |    |                          |      |   | B01418 | Mutation fee  |
|    |                     |    |                          |      |   | B01419 | Copying and inspection fees of Patwaries record   |
|    |                     |    |                          |      |   | B01420 | Copying fees for the preparation of produce statement and five yearly abstracts of yield        |
|    |                     |    |                          |      |   | B01421 | Examination fee from Naib Tehsildars and patwaries  |
|    |                     |    |                          |      |   | B01422 | Recoveries of overpayments  |
|    |                     |    |                          |      |   | B01423 | Collection of payments for service rendered   |
|    |                     |    |                          |      |   | B01424 | Portion of Land Revenue transferred to irrigation   |
|    |                     |    |                          |      |   |        |   |
|    |                     |    |                          | B015 | Worker's welfare tax                    | B01501 | Ordinary collections  |
|    |                     |    |                          |      |   | B01502 | Contribution under companies profits (workers participation) Act 1968                           |
|    |                     |    |                          |      |   | B01570 | Other Collection  |
|    |                     |    |                          |      |   |        |   |
|    |                     |    |                          | B016 | Tax on profession, trades and callings  | B01601 | Ordinary collection   |
|    |                     |    |                          |      |   | B01602 | Foreign air travel  |
|    |                     |    |                          |      |   | B01603 | Deduction of source   |
|    |                     |    |                          |      |   | B01670 | Other Collection  |
|    |                     |    |                          |      |   |        |   |
|    |                     |    |                          | B017 | Capital value tax on immovable property | B01701 | Urban   |
|    |                     |    |                          |      |   | B01702 | Rural   |
|    |                     |    |                          |      |   | B01770 | Others  |
|    |                     |    |                          |      |   |        |   |
|    |                     |    |                          | B018 | Capital value tax on movable property   | B01801 | Motor vehicles  |

### Object Element

| No | Element Description | No  | Major object Description | No   | Minor object Description | No   | Detailed object Description                              |
|----|---------------------|-----|--------------------------|------|--------------------------|--|--|
|    |                     |     |                          |      |                          | B01870   | Others   |
|    |                     |     |                          | B019 | Other direct taxes       | B01901   | Federal education fee tax                                |
|    |                     |     |                          |      |                          | B01902   | Corporate Asset Tax                                      |
|    |                     |     |                          |      |                          | B01970   | Others   |
|    |                     | B02 | Indirect taxes           | B020 | Sea customs              | B02001   | Imports  |
|    |                     |     |                          |      |                          | B02002   | Exports  |
|    |                     |     |                          |      |                          | B02003   | Export duty on cotton                                    |
|    |                     |     |                          |      |                          | B02004   | Share of net proceeds assigned to provinces-Sea customs  |
|    |                     |     |                          |      |                          | B02070   | Others   |
|    |                     |     |                          | B021 | Land customs             | B02101   | Imports  |
|    |                     |     |                          |      |                          | B02102   | Exports  |
|    |                     |     |                          |      |                          | B02103   | Export duty on cotton                                    |
|    |                     |     |                          |      |                          | B02104   | Share of net proceeds assigned to provinces-land customs |
|    |                     |     |                          |      |                          | B02170   | Others   |
|    |                     |     |                          | B022 | Customs Surcharge        | B02201   | Surcharge-Iqra   |
|    |                     |     |                          |      |                          | B02270   | Others   |
|    |                     |     |                          | B023 | Sales tax                | <b>Sales tax on imports(B02301-15)</b>                             |  |
|    |                     |     |                          |      |                          | B02301   | Ordinary collection                                      |
|    |                     |     |                          |      |                          | B02302   | Share of net proceeds assigned to provinces              |
|    |                     |     |                          |      |                          | B02303   | Other collections  |
|    |                     |     |                          |      |                          | <b>Sales tax on exports(B02316-30)</b>                             |  |
|    |                     |     |                          |      |                          | B02316   | Ordinary collection                                      |
|    |                     |     |                          |      |                          | B02317   | Share of net proceeds assigned to provinces              |
|    |                     |     |                          |      |                          | B02318   | Other collections  |
|    |                     |     |                          |      |                          | <b>Sales tax on goods liable to federal excise(B02331-45)</b>      |  |
|    |                     |     |                          |      |                          | B02331   | Ordinary collection                                      |
|    |                     |     |                          |      |                          | B02332   | Share of net proceeds assigned to provinces              |
|    |                     |     |                          |      |                          | B02333   | Other collections  |
|    |                     |     |                          |      |                          | <b>Sales tax on goods not liable to federal excise (B02346-60)</b> |  |
|    |                     |     |                          |      |                          | B02346   | Ordinary collection                                      |
|    |                     |     |                          |      |                          | B02347   | Share of net proceeds assigned to provinces              |
|    |                     |     |                          |      |                          | B02348   | Other collections  |

### Object Element

| No | Element<br>Description | No | Major object<br>Description | No   | Minor object<br>Description | No     | Detailed object<br>Description               |
|----|------------------------|----|-----------------------------|------|-----------------------------|--------|--|
|    |                        |    |                             |      |                             |        | <b>Sales tax paid by dealers(B02361-75)</b>  |
|    |                        |    |                             |      |                             | B02361 | Ordinary collection                          |
|    |                        |    |                             |      |                             | B02362 | Share of net proceeds assigned to provinces  |
|    |                        |    |                             |      |                             | B02363 | Other collections                            |
|    |                        |    |                             |      |                             |        |  |
|    |                        |    |                             | B024 | Federal excise              |        | <b>POL(B02401-10)</b>                        |
|    |                        |    |                             |      |                             | B02401 | Motor spirit                                 |
|    |                        |    |                             |      |                             | B02402 | High speed diesel                            |
|    |                        |    |                             |      |                             | B02403 | Furnace Oil                                  |
|    |                        |    |                             |      |                             | B02404 | Asphalt                                      |
|    |                        |    |                             |      |                             | B02405 | Lubricating Oil                              |
|    |                        |    |                             |      |                             | B02406 | Kerosene Oil                                 |
|    |                        |    |                             |      |                             | B02407 | Share of net proceeds assigned to provinces  |
|    |                        |    |                             |      |                             | B02408 | Others                                       |
|    |                        |    |                             |      |                             |        |  |
|    |                        |    |                             |      |                             |        | <b>Chemicals(B02411-25)</b>                  |
|    |                        |    |                             |      |                             | B02411 | Rubber                                       |
|    |                        |    |                             |      |                             | B02412 | Plastic goods                                |
|    |                        |    |                             |      |                             | B02413 | Soda ash                                     |
|    |                        |    |                             |      |                             | B02414 | Vegetable non essential oils                 |
|    |                        |    |                             |      |                             | B02415 | Paint varnish all types                      |
|    |                        |    |                             |      |                             | B02416 | Soap and detergent all types                 |
|    |                        |    |                             |      |                             | B02417 | Fertilizer                                   |
|    |                        |    |                             |      |                             | B02418 | Footwear, polishes all types                 |
|    |                        |    |                             |      |                             | B02419 | Cosmetics and other toiletries               |
|    |                        |    |                             |      |                             | B02420 | Share of net proceeds assigned to provinces. |
|    |                        |    |                             |      |                             | B02421 | Others                                       |
|    |                        |    |                             |      |                             |        |  |
|    |                        |    |                             |      |                             |        | <b>Manufacturing goods(B02426-40)</b>        |
|    |                        |    |                             |      |                             | B02426 | Batteries                                    |
|    |                        |    |                             |      |                             | B02427 | Glass and glassware                          |
|    |                        |    |                             |      |                             | B02428 | Playing,recording and reproducing machines   |
|    |                        |    |                             |      |                             | B02429 | Cassettes and Records                        |
|    |                        |    |                             |      |                             | B02430 | Matches                                      |
|    |                        |    |                             |      |                             | B02431 | Tyre and Tubes                               |
|    |                        |    |                             |      |                             | B02432 | Jutes goods                                  |
|    |                        |    |                             |      |                             | B02433 | Leather leather products                     |
|    |                        |    |                             |      |                             | B02434 | Silver and silver wares                      |
|    |                        |    |                             |      |                             | B02435 | Paper and paper products all types           |

### Object Element

| No | Element Description | No | Major object Description | No | Minor object Description | No     | Detailed object Description                                    |
|----|---------------------|----|--------------------------|----|--------------------------|--------|--|
|    |                     |    |                          |    |                          | B02436 | Cement   |
|    |                     |    |                          |    |                          | B02437 | Raw material/Parts/Components imported at concessionaire rates |
|    |                     |    |                          |    |                          | B02438 | Share of net proceeds assigned to provinces-                   |
|    |                     |    |                          |    |                          | B02439 | Others   |
|    |                     |    |                          |    |                          |        |  |
|    |                     |    |                          |    |                          |        | <b>Steel Products Electrical and Miscellaneous (B02441-55)</b> |
|    |                     |    |                          |    |                          | B02441 | Gas apparatus and appliances                                   |
|    |                     |    |                          |    |                          | B02442 | Steel ingots   |
|    |                     |    |                          |    |                          | B02443 | Mild steel products  |
|    |                     |    |                          |    |                          | B02444 | Wires and cables   |
|    |                     |    |                          |    |                          | B02445 | Stainless steel products                                       |
|    |                     |    |                          |    |                          | B02446 | Electric fans & parts  |
|    |                     |    |                          |    |                          | B02447 | Electric bulbs and tubes                                       |
|    |                     |    |                          |    |                          | B02448 | Share of net proceeds assigned to provinces-                   |
|    |                     |    |                          |    |                          | B02449 | Others   |
|    |                     |    |                          |    |                          |        |  |
|    |                     |    |                          |    |                          |        | <b>Fabrics, all types(02456-70)</b>                            |
|    |                     |    |                          |    |                          | B02456 | Cotton yarn  |
|    |                     |    |                          |    |                          | B02457 | Man made Fiber and yarn  |
|    |                     |    |                          |    |                          | B02458 | Cotton Cloth   |
|    |                     |    |                          |    |                          | B02459 | Rayon and artificial silk cloth                                |
|    |                     |    |                          |    |                          | B02460 | Wooden cloth   |
|    |                     |    |                          |    |                          | B02461 | Carpet & manmade rug   |
|    |                     |    |                          |    |                          | B02462 | Share of net proceeds assigned to provinces.                   |
|    |                     |    |                          |    |                          | B02463 | Others   |
|    |                     |    |                          |    |                          |        |  |
|    |                     |    |                          |    |                          |        | <b>Food &amp; Beverages(B02471-80)</b>                         |
|    |                     |    |                          |    |                          | B02471 | Sugar all types  |
|    |                     |    |                          |    |                          | B02472 | Canned food & vegetable products all type                      |
|    |                     |    |                          |    |                          | B02473 | Tea  |
|    |                     |    |                          |    |                          | B02474 | Salt local and imported  |
|    |                     |    |                          |    |                          | B02475 | Coffee   |
|    |                     |    |                          |    |                          | B02476 | Share of net proceeds assigned to provinces.                   |
|    |                     |    |                          |    |                          | B02477 | Other  |
|    |                     |    |                          |    |                          |        |  |
|    |                     |    |                          |    |                          |        | <b>Others(B02581-90)</b>                                       |
|    |                     |    |                          |    |                          | B02481 | Tobacco all sort   |
|    |                     |    |                          |    |                          | B02482 | Advertisement  |
|    |                     |    |                          |    |                          | B02483 | Betel net  |
|    |                     |    |                          |    |                          | B02484 | Furniture, fitting and fixtures                                |
|    |                     |    |                          |    |                          | B02485 | Share of net proceeds assigned to provinces.                   |



### Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description      | No     | Detailed object Description   |
|----|---------------------|----|--------------------------|------|-------------------------------|--------|---|
|    |                     |    |                          |      |                               | B02486 | Others  |
|    |                     |    |                          | B025 | Federal excise on Natural gas | B02501 | Receipts on account of federal excise and excise duty on natural gas  |
|    |                     |    |                          |      |                               | B02502 | Share of net proceeds on excise duty on natural gas etc.  |
|    |                     |    |                          |      |                               | B02503 | Net proceeds on excise duty on natural gas assign to provinces.   |
|    |                     |    |                          |      |                               | B02504 | Net proceeds of royalty on natural gas etc transferred to provinces   |
|    |                     |    |                          | B026 | Provincial excise             |        | <b>Spirit and Fermented products(B02601-10)</b>   |
|    |                     |    |                          |      |                               | B02601 | Malt Liquors-Duty on bear Manufactured Pakistan   |
|    |                     |    |                          |      |                               | B02602 | Foreign Liquors-Duty on Spirits manufactured in Pakistan and classed as foreign spirits                                     |
|    |                     |    |                          |      |                               | B02603 | Incense fee for the generally sale of foreign liquor whether imported on manufactured in Pakistan                           |
|    |                     |    |                          |      |                               |        | <b>Spirit and Fermented products Medicated Wines and Liquors (B02611-20)</b>  |
|    |                     |    |                          |      |                               | B02611 | License Fee for commercial spirits  |
|    |                     |    |                          |      |                               | B02612 | License Fee for denatured spirits   |
|    |                     |    |                          |      |                               | B02613 | Permit Fee for denatured spirits  |
|    |                     |    |                          |      |                               |        | <b>Others (B02621-99)</b>   |
|    |                     |    |                          |      |                               | B02621 | Duty on spirit used in the manufacture of medicine and on rectified spirits and absolute alcohol used for medicine purposes |
|    |                     |    |                          |      |                               | B02622 | Receipts from distilleries  |
|    |                     |    |                          |      |                               | B02623 | Collection of payments for services rendered  |
|    |                     |    |                          |      |                               | B02624 | Sale proceeds of opium tablets  |
|    |                     |    |                          |      |                               | B02625 | Fines, confiscation and miscellaneous   |
|    |                     |    |                          |      |                               | B02626 | Tax on bank cheques   |
|    |                     |    |                          |      |                               | B02627 | Tax on advertisements   |
|    |                     |    |                          |      |                               | B02628 | Others  |
|    |                     |    |                          | B027 | Stamp Duty                    |        | <b>Non Judicial(B02701-30)</b>  |
|    |                     |    |                          |      |                               | B02701 | On bills of exchange, cheques and other commercial documents  |
|    |                     |    |                          |      |                               | B02702 | Receipt on account of stamp duties  |
|    |                     |    |                          |      |                               | B02703 | levid under supplementary tax orinance1957  |
|    |                     |    |                          |      |                               | B02704 | Other non judicial sale and general stamps  |
|    |                     |    |                          |      |                               | B02705 | Duty recovered under rules 10 &11 of Pakistan stamp rules 1925  |
|    |                     |    |                          |      |                               | B02706 | Duty documents voluntarily brought for adjudication under section 31 of act II 1899   |
|    |                     |    |                          |      |                               | B02707 | Duty on other immersing documents   |
|    |                     |    |                          |      |                               | B02708 | Fines and penalties   |
|    |                     |    |                          |      |                               | B02709 | Consular Fees   |

### Object Element

| No | Element<br>Description | No | Major object<br>Description | No   | Minor object<br>Description | No     | Detailed object<br>Description   |
|----|------------------------|----|-----------------------------|------|-----------------------------|--------|--|
|    |                        |    |                             |      |                             | B02710 | Recoveries from Govt. departments for stamps supplied  |
|    |                        |    |                             |      |                             | B02711 | Others   |
|    |                        |    |                             |      |                             |        | <b>Judicial(B02731-99)</b>   |
|    |                        |    |                             |      |                             | B02731 | Sale of stamps   |
|    |                        |    |                             |      |                             | B02732 | Court fees   |
|    |                        |    |                             |      |                             | B02733 | Record room receipts   |
|    |                        |    |                             |      |                             | B02734 | Court fees realized in stamps  |
|    |                        |    |                             |      |                             | B02735 | Fines and penalties  |
|    |                        |    |                             |      |                             | B02736 | Recoveries from Govt. departments for stamps supplied  |
|    |                        |    |                             |      |                             | B02770 | Others   |
|    |                        |    |                             |      |                             |        |  |
|    |                        |    |                             | B028 | Motor vehicles              |        | <b>Receipts under motor vehicles act (B02801-10)</b>   |
|    |                        |    |                             |      |                             | B02801 | Fee for registrations  |
|    |                        |    |                             |      |                             | B02802 | Fee for Miscellaneous receipts   |
|    |                        |    |                             |      |                             | B02803 | Receipt under Provincial Motor Vehicle Taxation act  |
|    |                        |    |                             |      |                             | B02804 | Receipt from bus and truck services  |
|    |                        |    |                             |      |                             |        | <b>Other receipts(B02811-99)</b>   |
|    |                        |    |                             |      |                             | B02811 | Other receipts from police(traffic) department on account of motor vehicles fitness certificates |
|    |                        |    |                             |      |                             | B02812 | Other receipt from Provincial transport authority on account of vehicles route permit fee        |
|    |                        |    |                             |      |                             |        |  |
|    |                        |    |                             | B029 | Other Indirect Taxes        |        | <b>Sale of Opium(B02901-10)</b>  |
|    |                        |    |                             |      |                             | B02901 | Sale proceeds of excise opium  |
|    |                        |    |                             |      |                             | B02902 | Sale proceeds of medicinal opium   |
|    |                        |    |                             |      |                             | B02903 | Sale proceeds of alkaloids   |
|    |                        |    |                             |      |                             | B02904 | Others   |
|    |                        |    |                             |      |                             |        | <b>Entertainment tax(B02911-20)</b>  |
|    |                        |    |                             |      |                             | B02911 | Duty recovered by sale of stamp.   |
|    |                        |    |                             |      |                             | B02912 | Duty recovered otherwise than by sale of stamps.   |
|    |                        |    |                             |      |                             | B02913 | Fines and penalties  |
|    |                        |    |                             |      |                             | B02914 | Tax on cinemas   |
|    |                        |    |                             |      |                             |        | <b>Cess, all types(B02921-30)</b>  |
|    |                        |    |                             |      |                             | B02921 | Education Cess   |
|    |                        |    |                             |      |                             | B02922 | Historical Mosques Cess  |
|    |                        |    |                             |      |                             | B02923 | Betterment Cess  |
|    |                        |    |                             |      |                             | B02924 | Development Cess on hotels   |
|    |                        |    |                             |      |                             | B02925 | Development Cess on sugar can  |

### Object Element

| No | Element<br>Description | No | Major object<br>Description | No | Minor object<br>Description | No     | Detailed object<br>Description   |
|----|------------------------|----|-----------------------------|----|-----------------------------|--------|--|
|    |                        |    |                             |    |                             | B02926 | Cess on tickets issued for admission to cinema houses under section 8 of Finance Ordinance V111969           |
|    |                        |    |                             |    |                             |        |  |
|    |                        |    |                             |    |                             |        | <b>Electricity(B02931-40)</b>  |
|    |                        |    |                             |    |                             | B02931 | Fee payable under electricity rules  |
|    |                        |    |                             |    |                             | B02932 | Fee payable under cinema tograph Act and Ruleelectricity rules   |
|    |                        |    |                             |    |                             | B02933 | Fee payable for the grant of certificates of competency to supervisor and licenses to electrical contractors |
|    |                        |    |                             |    |                             | B02934 | Electricity duty current receipt(WAPDA)  |
|    |                        |    |                             |    |                             | B02935 | Miscellaneous receipts fee   |
|    |                        |    |                             |    |                             |        |  |
|    |                        |    |                             |    |                             |        | <b>Surcharges(B02941-50)</b>   |
|    |                        |    |                             |    |                             | B02941 | Petroleum  |
|    |                        |    |                             |    |                             | B02942 | Natural Gas  |
|    |                        |    |                             |    |                             | B02943 | Fertilizer   |
|    |                        |    |                             |    |                             |        | <b>Others, all types(B02951-99)</b>  |
|    |                        |    |                             |    |                             | B02951 | Paddy husking tax  |
|    |                        |    |                             |    |                             | B02952 | Receipts from sale of tobacco  |
|    |                        |    |                             |    |                             | B02953 | dealers license forms  |
|    |                        |    |                             |    |                             | B02954 | Other fees for registration of real estates agencies   |
|    |                        |    |                             |    |                             | B02955 | Fines and penalties  |
|    |                        |    |                             |    |                             | B02956 | Cotton fee   |
|    |                        |    |                             |    |                             | B02957 | Tax on hotels levied under finance act 1965  |
|    |                        |    |                             |    |                             | B02958 | Betting tax  |
|    |                        |    |                             |    |                             |        |  |

**B.2.3 Non-Tax Revenue**

## Object Element

| No | Element Description | No  | Major object Description            | No   | Minor object Description | No     | Detailed object Description  |
|----|---------------------|-----|-------------------------------------|------|--------------------------|--------|--|
| C  | Non-Tax Revenue     | C01 | Income from Property and Enterprise | C010 | Profits                  | C01001 | Railway  |
|    |                     |     |                                     |      |                          | C01002 | Pakistan post office   |
|    |                     |     |                                     |      |                          | C01003 | Pakistan telegraph and telephone                                       |
|    |                     |     |                                     |      |                          | C01004 | Irrigation   |
|    |                     |     |                                     |      |                          | C01005 | Opium  |
|    |                     |     |                                     |      |                          | C01006 | Salt   |
|    |                     |     |                                     |      |                          | C01007 | Electricity  |
|    |                     |     |                                     |      |                          | C01008 | State trading  |
|    |                     |     |                                     |      |                          | C01070 | Others   |
|    |                     |     |                                     | C011 | State trading schemes    |        | <b>State Trading Wheat(C01101-10)</b>                                  |
|    |                     |     |                                     |      |                          | C01101 | Sale proceeds of wheat   |
|    |                     |     |                                     |      |                          | C01102 | Federal subsidy on wheat   |
|    |                     |     |                                     |      |                          | C01103 | Provincial subsidy on wheat  |
|    |                     |     |                                     |      |                          | C01104 | Recoveries of incidentals on supply of wheat to Federal Govt.          |
|    |                     |     |                                     |      |                          | C01105 | Wheat receipts -others   |
|    |                     |     |                                     |      |                          |        | <b>State Trading Rice(C01111-20)</b>                                   |
|    |                     |     |                                     |      |                          | C01110 | Sale proceeds of rice  |
|    |                     |     |                                     |      |                          | C01111 | Federal subsidy on rice  |
|    |                     |     |                                     |      |                          | C01112 | Provincial subsidy on rice   |
|    |                     |     |                                     |      |                          | C01113 | Recoveries of incidentals on supply of rice to Federal Govt.           |
|    |                     |     |                                     |      |                          | C01114 | Rice receipts-others   |
|    |                     |     |                                     |      |                          |        | <b>State Trading Sugar (C01121-30)</b>                                 |
|    |                     |     |                                     |      |                          | C01120 | Sale proceeds of sugar   |
|    |                     |     |                                     |      |                          | C01121 | Federal subsidy on sugar   |
|    |                     |     |                                     |      |                          | C01122 | Provincial subsidy on sugar  |
|    |                     |     |                                     |      |                          | C01123 | Recoveries of incidentals on supply of sugar to Federal Govt.          |
|    |                     |     |                                     |      |                          | C01124 | Sugar receipts-others  |
|    |                     |     |                                     |      |                          |        | <b>State Trading Fertilizer (C01131-40)</b>                            |
|    |                     |     |                                     |      |                          | C01131 | Sale proceeds of fertilizer  |
|    |                     |     |                                     |      |                          | C01132 | Federal subsidy on fertilizer  |
|    |                     |     |                                     |      |                          | C01133 | Provincial subsidy on fertilizer                                       |
|    |                     |     |                                     |      |                          | C01134 | Recoveries of incidentals on supply of fertilizer to Federal Govt.     |
|    |                     |     |                                     |      |                          | C01135 | Fertilizers other receipts   |
|    |                     |     |                                     |      |                          |        | <b>State trading medical stores (C01141-50)</b>                        |
|    |                     |     |                                     |      |                          | C01141 | Sale proceeds of medical stores  |
|    |                     |     |                                     |      |                          | C01142 | Federal subsidy on medical stores                                      |
|    |                     |     |                                     |      |                          | C01143 | Provincial subsidy on medical stores                                   |
|    |                     |     |                                     |      |                          | C01144 | Recoveries of incidentals on supply of medical stores to Federal Govt. |
|    |                     |     |                                     |      |                          | C01145 | Medical stores other receipts  |
|    |                     |     |                                     |      |                          |        | <b>State trading Coal stores (C01151-60)</b>                           |
|    |                     |     |                                     |      |                          | C01151 | Sale proceeds of coal  |
|    |                     |     |                                     |      |                          | C01152 | Federal subsidy on coal  |
|    |                     |     |                                     |      |                          | C01153 | Provincial subsidy on coal   |
|    |                     |     |                                     |      |                          | C01154 | Recoveries of incidentals on supply of coal stores to Federal Govt.    |

## Object Element

| No | Element Description | No   | Major object Description                    | No | Minor object Description | No     | Detailed object Description  |
|----|---------------------|------|---|----|--------------------------|--------|--|
|    |                     |      |   |    |                          | C01155 | Cool receipts-other  |
|    |                     |      |   |    |                          |        | <b>State trading Newsprint (C01161-70)</b>                               |
|    |                     |      |   |    |                          | C01161 | Sale proceeds of newsprint   |
|    |                     |      |   |    |                          | C01162 | Federal subsidy on newsprint   |
|    |                     |      |   |    |                          | C01163 | Provincial subsidy on newsprint  |
|    |                     |      |   |    |                          | C01164 | Recoveries of incidentals on supply of newsprint stores to Federal Govt. |
|    |                     |      |   |    |                          | C01165 | Newsprint receipts-other   |
|    |                     |      |   |    |                          | C01166 | Sale proceeds of diplomatic cars   |
|    |                     |      |   |    |                          | C01167 | State trading others   |
|    |                     |      |   |    |                          |        | <b>Interest Cash Loans</b>   |
|    |                     | C012 | Interest on loans and advances to provinces |    |                          |        |  |
|    |                     |      |   |    |                          | C01201 | Punjab   |
|    |                     |      |   |    |                          | C01202 | Sindh  |
|    |                     |      |   |    |                          | C01203 | NWFP   |
|    |                     |      |   |    |                          | C01204 | Balochistan  |
|    |                     |      |   |    |                          |        | <b>Interest Foreign Loans</b>  |
|    |                     |      |   |    |                          | C01205 | Punjab   |
|    |                     |      |   |    |                          | C01206 | Sindh  |
|    |                     |      |   |    |                          | C01207 | NWFP   |
|    |                     |      |   |    |                          | C01208 | Balochistan  |
|    |                     |      |   |    |                          |        | <b>Interest US-aid local currency Loans</b>                              |
|    |                     |      |   |    |                          | C01205 | Punjab   |
|    |                     |      |   |    |                          | C01206 | Sindh  |
|    |                     |      |   |    |                          | C01207 | NWFP   |
|    |                     |      |   |    |                          | C01208 | Balochistan  |
|    |                     |      |   |    |                          |        | <b>Interest German Loans</b>   |
|    |                     |      |   |    |                          | C01209 | Punjab   |
|    |                     |      |   |    |                          | C01210 | Sindh  |
|    |                     |      |   |    |                          | C01211 | NWFP   |
|    |                     |      |   |    |                          | C01212 | Balochistan  |
|    |                     |      |   |    |                          |        | <b>Interest cash Loan(C01301-10)</b>                                     |
|    |                     | C013 | Interest on Loans to Local Bodies           |    |                          |        |  |
|    |                     |      |   |    |                          | C01301 | Karachi shipping and engineering works limited                           |
|    |                     |      |   |    |                          | C01302 | Multan Hospital Multan   |
|    |                     |      |   |    |                          | C01303 | Security Printing corporation of Pakistan                                |
|    |                     |      |   |    |                          | C01304 | Ghee Corporation of Pakistan   |
|    |                     |      |   |    |                          | C01305 | Rice Export Corporation of Pakistan                                      |
|    |                     |      |   |    |                          | C01306 | Cotton Export Corporation  |
|    |                     |      |   |    |                          | C01307 | Municipal Committees/ Corporation/District Councils                      |
|    |                     |      |   |    |                          |        | <b>Interest Foreign Loan(C01311-30)</b>                                  |
|    |                     |      |   |    |                          | C01311 | Karachi Port Trust   |
|    |                     |      |   |    |                          | C01312 | National Shipping Corporation  |
|    |                     |      |   |    |                          | C01313 | Karachi Development Authority  |
|    |                     |      |   |    |                          | C01314 | Karachi Electric Supply Corporation                                      |
|    |                     |      |   |    |                          | C01315 | Suigas Transmission Company Ltd.   |
|    |                     |      |   |    |                          | C01316 | Pakistan International Airline   |
|    |                     |      |   |    |                          | C01317 | Karachi Shipping & Engineering works Ltd.                                |
|    |                     |      |   |    |                          | C01318 | Port Qasim Authority   |

## Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description                                   | No     | Detailed object Description                                |
|----|---------------------|----|--------------------------|------|--|--------|--|
|    |                     |    |                          |      |  | C01319 | Oil And Gas Development Corporation                        |
|    |                     |    |                          |      |  | C01320 | Indus Gas  |
|    |                     |    |                          |      |  | C01321 | Hyderabad Development Authority                            |
|    |                     |    |                          |      |  | C01322 | Sui NorthernGas pipeline Ltd.                              |
|    |                     |    |                          |      |  | C01323 | Pakistan Television Corporation Pakistan Energy Commission |
|    |                     |    |                          | C014 | Interest on loans and advances to Financial Institutes     |        | <b>Interest cash Loan(C01401-10)</b>                       |
|    |                     |    |                          |      |  | C01401 | Industrial Development Bank of Pakistan                    |
|    |                     |    |                          |      |  | C01402 | Investment Corporation of Pakistan                         |
|    |                     |    |                          |      |  | C01403 | House Building Finance Corporation                         |
|    |                     |    |                          |      |  | C01404 | Cooperative Bank Gilgit                                    |
|    |                     |    |                          |      |  |        | <b>Interest Foreign Loan(C01411-20)</b>                    |
|    |                     |    |                          |      |  | C01411 | Agricultural Bank of Pakistan                              |
|    |                     |    |                          |      |  | C01412 | Pakistan Industrial Credit and investment Corporation      |
|    |                     |    |                          |      |  | C01413 | Industrial Development Bank of Pakistan                    |
|    |                     |    |                          |      |  | C01414 | National Development Finance Corporation                   |
|    |                     |    |                          |      |  | C01415 | Bankers Equity   |
|    |                     |    |                          | C015 | Interest on loans and advances to Non-financial Institutes |        | <b>Interest cash Loan(C01501-15)</b>                       |
|    |                     |    |                          |      |  | C01501 | Wapda Water Wing   |
|    |                     |    |                          |      |  | C01502 | Wapda Power Wing   |
|    |                     |    |                          |      |  | C01503 | National Fertilizer Corporation of Pakistan                |
|    |                     |    |                          |      |  | C01504 | Fauji Fertilizer Corporation                               |
|    |                     |    |                          |      |  | C01505 | State Cement Corporation of Pakistan                       |
|    |                     |    |                          |      |  | C01506 | Pakistan Industrial Development Corporation                |
|    |                     |    |                          |      |  | C01507 | Pakistan Automobile Corporation                            |
|    |                     |    |                          |      |  | C01508 | State Engineering Corporation                              |
|    |                     |    |                          |      |  | C01509 | Federal Chemical and Ceramic Corporation                   |
|    |                     |    |                          |      |  | C01510 | POF WAH  |
|    |                     |    |                          |      |  | C01511 | Pakistan Steel   |
|    |                     |    |                          |      |  | C01512 | Pakistan Railway   |
|    |                     |    |                          |      |  |        | <b>Interest foreign Loan(C01516-30)</b>                    |
|    |                     |    |                          |      |  | C01516 | Wapda Water Wing   |
|    |                     |    |                          |      |  | C01517 | Wapda Power Wing   |
|    |                     |    |                          |      |  | C01518 | National Fertilizer Corporation of Pakistan                |
|    |                     |    |                          |      |  | C01519 | Fauji Fertilizer Corporation                               |
|    |                     |    |                          |      |  | C01520 | State Cement Corporation of Pakistan                       |
|    |                     |    |                          |      |  | C01521 | Pakistan Industrial Development Corporation                |
|    |                     |    |                          |      |  | C01522 | Pakistan Automobile Corporation                            |
|    |                     |    |                          |      |  | C01523 | State Engineering Corporation                              |
|    |                     |    |                          |      |  | C01524 | Federal Chemical and Ceramic Corporation                   |
|    |                     |    |                          |      |  | C01525 | POF WAH  |
|    |                     |    |                          |      |  | C01526 | Pakistan Steel   |
|    |                     |    |                          |      |  | C01527 | Pakistan Railway   |
|    |                     |    |                          | C016 | Interest on Loans &advances to Govt. Servant               | C01601 | House Building Advance                                     |
|    |                     |    |                          |      |  | C01602 | Motor Car Advance  |
|    |                     |    |                          |      |  | C01603 | Motor Cycle/Scooter advance                                |
|    |                     |    |                          |      |  | C01604 | Cycle advance  |

## Object Element

| No | Element Description | No  | Major object Description                               | No   | Minor object Description                                | No     | Detailed object Description   |
|----|---------------------|-----|--|------|---|--------|---|
|    |                     |     |  | C017 | Interest loan & advances-other to private sector        | C01701 | Cash Loans to Azad Kashmir Govt. State  |
|    |                     |     |  |      |   | C01702 | Foreign Loan to Azad Kashmir Govt. State  |
|    |                     |     |  |      |   | C01703 | Interest Regimental Loan  |
|    |                     |     |  |      |   |        | <b>Interest Taccvi Loan to Zamindar</b>   |
|    |                     |     |  |      |   | C01704 | In Gilgit District  |
|    |                     |     |  |      |   | C01705 | In Baltistan District   |
|    |                     |     |  |      |   | C01706 | Taccvi Loan to Cultivator   |
|    |                     |     |  |      |   | C01707 | Land improvement Act 1883   |
|    |                     |     |  |      |   | C01708 | Loan to Agricultural Loan Act 1958  |
|    |                     |     |  | C018 | Interest Loan -Others                                   |        | <b>Interest Received from Commercial Department</b>   |
|    |                     |     |  |      |   | C01801 | Interest -Pakistan Post Office Department   |
|    |                     |     |  |      |   | C01802 | Interest -Pakistan T&T Department   |
|    |                     |     |  |      |   | C01803 | Interest on Arrears of Revenue  |
|    |                     |     |  |      |   | C01804 | Interest realized on investment of cash balance   |
|    |                     |     |  |      |   | C01805 | Return Wapda Power Wing   |
|    |                     |     |  |      |   | C01806 | Interest German Counterpart Fund-Wapda Power Wind   |
|    |                     |     |  |      |   | C01807 | Interest OPEC Special Loan -Wapda Power Wind  |
|    |                     |     |  |      |   | C01808 | Interest on loans and advances-others   |
|    |                     |     |  |      |   | C01809 | Penal Interest Recovered from Assesseees of the Income Tax under Section 53 of Income Tax Ordinance 1979          |
|    |                     |     |  |      |   | C01810 | Interest on UN bonds issue  |
|    |                     |     |  |      |   | C01811 | Interest on late payment of Govt dues   |
|    |                     |     |  |      |   | C01812 | Interest on sale of Food Grains   |
|    |                     |     |  |      |   | C01813 | Interest on sale of Fertilizer  |
|    |                     |     |  |      |   | C01814 | Percentage on Serving of Foreign Loan and Credits   |
|    |                     |     |  | C019 | Dividends   | C01901 | Dividends from government investments (financial institutions)  |
|    |                     |     |  |      |   | C01902 | Dividends from government investments (non financial institutions)  |
|    |                     |     |  |      |   | C01903 | Others  |
|    |                     | C02 | Receipts from civil administration and other functions | C021 | General administration Receipts- Organisations of state | C02101 | Organizations of state -Examination Fee realized by Public Service Commission                                     |
|    |                     |     |  |      |   | C02102 | Organizations of state -Receipt realized by Selection Divisional Boards for recruitment in secretarial Department |
|    |                     |     |  |      |   | C02103 | Organizations of state -Recoveries of overpayments  |
|    |                     |     |  |      |   | C02104 | Organizations of state -Collection of Payments for Services Rendered  |
|    |                     |     |  |      |   |        | <b>Organs of Meged State of Dir,Chitral,Swat(C02105-35)</b>   |
|    |                     |     |  |      |   | C02105 | Land Revenue  |
|    |                     |     |  |      |   | C02106 | Provincial Excise   |
|    |                     |     |  |      |   | C02107 | Stamps  |
|    |                     |     |  |      |   | C02108 | Forest  |
|    |                     |     |  |      |   | C02109 | Registration  |
|    |                     |     |  |      |   | C02110 | Motor Vehicle Act   |
|    |                     |     |  |      |   | C02111 | Other Taxes and Duties  |
|    |                     |     |  |      |   | C02112 | Tolls on Road   |
|    |                     |     |  |      |   | C02113 | Administration of Justice   |
|    |                     |     |  |      |   | C02114 | Jail and Convict Settlements  |
|    |                     |     |  |      |   | C02115 | Police  |



## Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description                     | No     | Detailed object Description  |
|----|---------------------|----|--------------------------|------|--|--------|--|
|    |                     |    |                          |      |  | C02116 | Educational Institutes   |
|    |                     |    |                          |      |  | C02117 | Health   |
|    |                     |    |                          |      |  | C02118 | Agriculture  |
|    |                     |    |                          |      |  | C02119 | Veterinary   |
|    |                     |    |                          |      |  | C02120 | Cooperation  |
|    |                     |    |                          |      |  | C02121 | Industries   |
|    |                     |    |                          |      |  | C02122 | Mines,Oilfield&Minerals  |
|    |                     |    |                          |      |  | C02123 | Public Works Dept.   |
|    |                     |    |                          |      |  | C02124 | Recoveries of Overpayments   |
|    |                     |    |                          |      |  | C02125 | Collection of payment for Service Rendered                                       |
|    |                     |    |                          |      |  | C02126 | Others   |
|    |                     |    |                          |      |  |        |  |
|    |                     |    |                          |      |  |        | <b>Organsf state-Frontier Regions(C02136-65)</b>                                 |
|    |                     |    |                          |      |  | C02136 | Land Revenue   |
|    |                     |    |                          |      |  | C02137 | Provincial Excise  |
|    |                     |    |                          |      |  | C02138 | Stamps   |
|    |                     |    |                          |      |  | C02139 | Forest   |
|    |                     |    |                          |      |  | C02140 | Registration   |
|    |                     |    |                          |      |  | C02141 | Motor Vehicle Act  |
|    |                     |    |                          |      |  | C02142 | Other Taxes and Duties   |
|    |                     |    |                          |      |  | C02143 | Toll Fees on Khyber Road   |
|    |                     |    |                          |      |  | C02144 | Administration of Justice  |
|    |                     |    |                          |      |  | C02145 | Jail and Convict Settlements   |
|    |                     |    |                          |      |  | C02146 | Police   |
|    |                     |    |                          |      |  | C02147 | Educational Institutes   |
|    |                     |    |                          |      |  | C02148 | Health   |
|    |                     |    |                          |      |  | C02149 | Agriculture  |
|    |                     |    |                          |      |  | C02150 | Veterinary   |
|    |                     |    |                          |      |  | C02151 | Cooperation  |
|    |                     |    |                          |      |  | C02152 | Industries   |
|    |                     |    |                          |      |  | C02153 | Public Works Dept.   |
|    |                     |    |                          |      |  | C02154 | Taxes on Agricultural income   |
|    |                     |    |                          |      |  | C02155 | Recoveries of Overpayments   |
|    |                     |    |                          |      |  | C02156 | Collection of payment for Service Rendered                                       |
|    |                     |    |                          |      |  | C02157 | Others   |
|    |                     |    |                          |      |  |        |  |
|    |                     |    |                          | C022 | General administration Receipts-Fiscal Admin |        | <b>Receipts of fiscal administration-Audit (C02201-10)</b>                       |
|    |                     |    |                          |      |  | C02201 | Private Organization   |
|    |                     |    |                          |      |  | C02202 | Public Sector Organization   |
|    |                     |    |                          |      |  | C02203 | Govt. Organizations  |
|    |                     |    |                          |      |  | C02204 | Recoveries of Overpayment  |
|    |                     |    |                          |      |  | C02205 | Collection of payment for service rendered                                       |
|    |                     |    |                          |      |  | C02206 | Audit Other  |
|    |                     |    |                          |      |  |        |  |
|    |                     |    |                          |      |  |        | <b>Receipts of fiscal administration-Currency(C02211-30)</b>                     |
|    |                     |    |                          |      |  | C02211 | Share of Surplus profits of the state bank of Pakistan                           |
|    |                     |    |                          |      |  | C02212 | Deviant on Govt. shares in state Bank of Pakistan                                |
|    |                     |    |                          |      |  | C02213 | Devidents on Govt. shares in the security printing Corporation                   |
|    |                     |    |                          |      |  | C02214 | Royalty on Quid-I-Azam Centerary gold and silver commemorative coins             |
|    |                     |    |                          |      |  | C02215 | Royalty on Allama Iqbal gold and silver commemorative coins                      |
|    |                     |    |                          |      |  | C02216 | Royalty on Islamic Summit Minar inauguration gold and silver commemorative coins |
|    |                     |    |                          |      |  | C02217 | Royalty on gold and silver W.W.F Conservation coins                              |

## Object Element

| No | Element<br>Description | No | Major object<br>Description | No   | Minor object<br>Description                            | No     | Detailed object<br>Description   |
|----|------------------------|----|-----------------------------|------|--|--------|--|
|    |                        |    |                             |      |  | C02218 | Value of Quid-I-Azam gold and silver commemorative coins                                   |
|    |                        |    |                             |      |  | C02219 | Value of Allama Iqbal gold and silver commemorative coins                                  |
|    |                        |    |                             |      |  | C02220 | Value of Islamic Summit Minar inauguration gold and silver commemorative coins             |
|    |                        |    |                             |      |  | C02221 | Value of gold and silver W.W.F Conservation coins  |
|    |                        |    |                             |      |  | C02222 | Value of Allama Iqbal Centenary commemorative coins  |
|    |                        |    |                             |      |  | C02223 | Value of old currency notes assumed to be no longer in circulation                         |
|    |                        |    |                             |      |  | C02224 | Value of unclaimed currency notes  |
|    |                        |    |                             |      |  | C02225 | Fines and forfeitures under the foreign exchange regulation act                            |
|    |                        |    |                             |      |  | C02226 | Currency others  |
|    |                        |    |                             |      |  |        | <b>Receipts of fiscal administration-Mint (C02231-40)</b>                                  |
|    |                        |    |                             |      |  | C02231 | Fee for mintage of foreign coins act   |
|    |                        |    |                             |      |  | C02232 | Profit from circulation of small coins   |
|    |                        |    |                             |      |  | C02233 | Assay Fees   |
|    |                        |    |                             |      |  | C02234 | Others   |
|    |                        |    |                             |      |  |        | <b>Receipts of fiscal administration-in aid of susper annuation (C02241-50)</b>            |
|    |                        |    |                             |      |  | C02241 | Contribution of pension and gratuities   |
|    |                        |    |                             |      |  | C02242 | Share of pension liability recovered from local bodies of provincialised colleges, schools |
|    |                        |    |                             |      |  | C02243 | Receipt under Federal Government provident fund Rules                                      |
|    |                        |    |                             |      |  | C02244 | Others   |
|    |                        |    |                             | C023 | General administration-Receipts<br>Economic Regulation | C02301 | Fee for deposits and Registration of Trade Marks   |
|    |                        |    |                             |      |  | C02302 | Fee realized under the Insurance Act 1938  |
|    |                        |    |                             |      |  | C02303 | Patent fees  |
|    |                        |    |                             |      |  | C02304 | Receipt under the Companies Ordinance  |
|    |                        |    |                             |      |  | C02305 | Federal fees   |
|    |                        |    |                             |      |  | C02306 | for Weights and Measures   |
|    |                        |    |                             |      |  | C02307 | Receipt under the Weights and Measures and Trade Employees act                             |
|    |                        |    |                             |      |  | C02370 | Others   |
|    |                        |    |                             | C024 | General administration Receipts-<br>Statistics         | C02401 | Sale of census publication   |
|    |                        |    |                             |      |  | C02470 | Others   |
|    |                        |    |                             | C025 | Defence services receipts                              |        | <b>Defense Service Effective(C02501-20)</b>  |
|    |                        |    |                             |      |  | C02501 | Fighting forces  |
|    |                        |    |                             |      |  | C02502 | Administrative services  |
|    |                        |    |                             |      |  | C02503 | Military Farms   |
|    |                        |    |                             |      |  | C02504 | General Headquarters   |
|    |                        |    |                             |      |  | C02505 | Purchase & sale of stores equipment and animals  |
|    |                        |    |                             |      |  | C02506 | Transportation, conservancy, hot weather establishment and others                          |
|    |                        |    |                             |      |  | C02507 | Other services of armed forces   |
|    |                        |    |                             |      |  | C02508 | Military Engineering Services  |
|    |                        |    |                             |      |  | C02509 | Auxiliary and territorial Forces   |
|    |                        |    |                             |      |  | C02510 | Air force  |

## Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description | No     | Detailed object Description  |
|----|---------------------|----|--------------------------|------|--------------------------|--------|--|
|    |                     |    |                          |      |                          | C02511 | Pakistan Navy Receipts on certain measures of Inter-services nature  |
|    |                     |    |                          |      |                          | C02512 | Ordinance & clothing Factories                                       |
|    |                     |    |                          |      |                          | C02513 | Procurement, research & Product Development                          |
|    |                     |    |                          |      |                          |        | <b>Defense Service Non-effective(C02521-30)</b>                      |
|    |                     |    |                          |      |                          | C02521 | Army Receipts  |
|    |                     |    |                          |      |                          | C02522 | Air Force Receipts   |
|    |                     |    |                          |      |                          | C02523 | Pakistan Navy Receipts   |
|    |                     |    |                          |      |                          |        |  |
|    |                     |    |                          | C026 | Law and order receipts   |        | <b>Justice(C02601-20)</b>  |
|    |                     |    |                          |      |                          | C02601 | Sale proceeds of unclaimed and escheated property                    |
|    |                     |    |                          |      |                          | C02602 | Court fees realized in cash  |
|    |                     |    |                          |      |                          | C02603 | General fees realized in cash  |
|    |                     |    |                          |      |                          | C02604 | General fees, fines and forfeitures                                  |
|    |                     |    |                          |      |                          | C02605 | Leadership and Mukhtarship examination fees                          |
|    |                     |    |                          |      |                          | C02606 | Receipt of the supreme Court   |
|    |                     |    |                          |      |                          | C02607 | Receipt of the official Assignee                                     |
|    |                     |    |                          |      |                          | C02608 | Receipt of the official Receiver                                     |
|    |                     |    |                          |      |                          | C02609 | Receipt of the official Record room                                  |
|    |                     |    |                          |      |                          | C02610 | Recoveries of overpayments   |
|    |                     |    |                          |      |                          | C02611 | Collection of the payments   |
|    |                     |    |                          |      |                          | C02612 | Collection of the payments of service rendered                       |
|    |                     |    |                          |      |                          | C02613 | Others   |
|    |                     |    |                          |      |                          |        | <b>Frontier Watch and Ward(C02621-30)</b>                            |
|    |                     |    |                          |      |                          | C02621 | Frontier Constabulary and militia receipts                           |
|    |                     |    |                          |      |                          | C02622 | Receipt in Northern Areas  |
|    |                     |    |                          |      |                          | C02623 | Federally administered Tribal Areas                                  |
|    |                     |    |                          |      |                          | C02624 | Recoveries of overpayments   |
|    |                     |    |                          |      |                          | C02625 | Others   |
|    |                     |    |                          |      |                          |        | <b>Police Department receipts(C02631-45)</b>                         |
|    |                     |    |                          |      |                          | C02631 | Police supplied to Railway   |
|    |                     |    |                          |      |                          | C02632 | Police supplied to Federal Government                                |
|    |                     |    |                          |      |                          | C02633 | Police supplied to municipalities, contonments                       |
|    |                     |    |                          |      |                          | C02634 | Police supplied to public departments, private companies and persons |
|    |                     |    |                          |      |                          | C02635 | Receipts realised under the Arms act                                 |
|    |                     |    |                          |      |                          | C02636 | Fees, fines and forfeitures  |
|    |                     |    |                          |      |                          | C02637 | Motor driving License  |
|    |                     |    |                          |      |                          | C02638 | Traffic fines  |
|    |                     |    |                          |      |                          | C02639 | Police land receipts   |
|    |                     |    |                          |      |                          | C02640 | Recoveries of overpayments   |
|    |                     |    |                          |      |                          | C02641 | Collection of payments for service rendered                          |
|    |                     |    |                          |      |                          | C02642 | Others   |
|    |                     |    |                          |      |                          |        | <b>Provincial boarder force(C02646-55)</b>                           |
|    |                     |    |                          |      |                          | C02646 | Cash receipt under Arms Act  |
|    |                     |    |                          |      |                          | C02647 | Fees, fines and forfeitures  |
|    |                     |    |                          |      |                          | C02648 | Recoveries of overpayments   |
|    |                     |    |                          |      |                          | C02649 | Collection of payments for service rendered                          |
|    |                     |    |                          |      |                          | C02650 | Others   |
|    |                     |    |                          |      |                          |        | <b>Jails(C02656-65)</b>  |

## Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description    | No     | Detailed object Description  |
|----|---------------------|----|--------------------------|------|-----------------------------|--------|--|
|    |                     |    |                          |      |                             | C02656 | Sale proceeds of articles manufactured in jail                                 |
|    |                     |    |                          |      |                             | C02657 | Value of supplies made by Factory Department to Maintenance Department in jail |
|    |                     |    |                          |      |                             | C02658 | Income from hired convicts   |
|    |                     |    |                          |      |                             | C02659 | Recoveries of overpayments   |
|    |                     |    |                          |      |                             | C02660 | Collection of payments for service rendered                                    |
|    |                     |    |                          |      |                             | C02661 | Others   |
|    |                     |    |                          |      |                             |        | <b>Civil defense(C02666-75)</b>  |
|    |                     |    |                          |      |                             | C02666 | Ordinary receipts  |
|    |                     |    |                          |      |                             | C02667 | Reimbursement by Federal Government  |
|    |                     |    |                          |      |                             | C02668 | Fines realization  |
|    |                     |    |                          |      |                             | C02669 | Others   |
|    |                     |    |                          |      |                             | C02676 | Sale proceeds of unclaimed and escheated property                              |
|    |                     |    |                          |      |                             | C02677 | Other receipts   |
|    |                     |    |                          |      |                             |        |  |
|    |                     |    |                          | C027 | Community services receipts |        | <b>Works-Building (C02701-10)</b>  |
|    |                     |    |                          |      |                             | C02701 | Building Rent  |
|    |                     |    |                          |      |                             | C02702 | Receipts form workshops  |
|    |                     |    |                          |      |                             | C02703 | Recoveries of expenditure  |
|    |                     |    |                          |      |                             | C02704 | Recoveries of overpayments   |
|    |                     |    |                          |      |                             | C02705 | Collection of payments for services rendered                                   |
|    |                     |    |                          |      |                             | C02706 | Others   |
|    |                     |    |                          |      |                             |        | <b>Works-Communications(C02711-20)</b>   |
|    |                     |    |                          |      |                             | C02711 | Building Rent  |
|    |                     |    |                          |      |                             | C02712 | Tolls on roads and bridges   |
|    |                     |    |                          |      |                             | C02713 | Recoveries of expenditure  |
|    |                     |    |                          |      |                             | C02714 | Recoveries of overpayments   |
|    |                     |    |                          |      |                             | C02715 | Collection of payments for services rendered                                   |
|    |                     |    |                          |      |                             | C02716 | Others   |
|    |                     |    |                          |      |                             |        | <b>Public Health(C02721-30)</b>  |
|    |                     |    |                          |      |                             | C02721 | Sale proceeds of sera and vaccines   |
|    |                     |    |                          |      |                             | C02722 | Contributions  |
|    |                     |    |                          |      |                             | C02723 | Income from endowments   |
|    |                     |    |                          |      |                             | C02724 | Recoveries of overpayments   |
|    |                     |    |                          |      |                             | C02725 | Collection of payments for services rendered                                   |
|    |                     |    |                          |      |                             | C02726 | Others   |
|    |                     |    |                          |      |                             |        | <b>Scientific research and survey(C02731-40)</b>                               |
|    |                     |    |                          |      |                             | C02731 | Survey of Pakistan   |
|    |                     |    |                          |      |                             | C02732 | Recoveries of overpayments   |
|    |                     |    |                          |      |                             | C02733 | Collection of payments for services rendered                                   |
|    |                     |    |                          |      |                             | C02734 | Others   |
|    |                     |    |                          |      |                             | C02741 | Receipt of Pakistan National Centre  |
|    |                     |    |                          |      |                             | C02742 | Fire Services  |
|    |                     |    |                          |      |                             | C02743 | Others   |
|    |                     |    |                          |      |                             |        |  |
|    |                     |    |                          | C028 | Social services             |        | <b>Education(C02801-20)</b>  |
|    |                     |    |                          |      |                             | C02801 | Fees Govt. University Art Colleges   |
|    |                     |    |                          |      |                             | C02802 | Fees Govt. University Professional Art Colleges                                |
|    |                     |    |                          |      |                             | C02803 | Fees Govt. Secondary(including Intermediate Classes) School                    |

## Object Element

| No | Element Description | No | Major object Description | No | Minor object Description | No     | Detailed object Description   |
|----|---------------------|----|--------------------------|----|--------------------------|--------|---|
|    |                     |    |                          |    |                          | C02804 | Fees Govt. Primary School   |
|    |                     |    |                          |    |                          | C02805 | Fines under Sind Primary Education Act 1947   |
|    |                     |    |                          |    |                          | C02806 | Recoveries from Local Bodies for Primary Education  |
|    |                     |    |                          |    |                          | C02807 | Fees and other receipts, Govt. Special Schools  |
|    |                     |    |                          |    |                          | C02808 | Receipt of Technical and Commercial Institutes  |
|    |                     |    |                          |    |                          | C02809 | Contributions   |
|    |                     |    |                          |    |                          | C02810 | Education-General Income from endowments  |
|    |                     |    |                          |    |                          | C02811 | Education-General Cess Fund   |
|    |                     |    |                          |    |                          | C02812 | Education-General Hostel fee  |
|    |                     |    |                          |    |                          | C02813 | Education-General Admission fee   |
|    |                     |    |                          |    |                          | C02814 | Education-General Recoveries of overpayments  |
|    |                     |    |                          |    |                          | C02815 | Education-General Collection of payments for services rendered  |
|    |                     |    |                          |    |                          | C02816 | Archaeology   |
|    |                     |    |                          |    |                          | C02817 | Receipts from Museums   |
|    |                     |    |                          |    |                          | C02818 | Others  |
|    |                     |    |                          |    |                          |        | <b>Health(C02821-45)</b>  |
|    |                     |    |                          |    |                          | C02821 | Health-Medical Colleges   |
|    |                     |    |                          |    |                          | C02822 | Health-Dental Colleges  |
|    |                     |    |                          |    |                          | C02823 | Health Schools  |
|    |                     |    |                          |    |                          | C02824 | Health-Medical Schools  |
|    |                     |    |                          |    |                          | C02825 | Health-Sale of outdoor Tickets  |
|    |                     |    |                          |    |                          | C02826 | Health-Recoveries of diet charges   |
|    |                     |    |                          |    |                          | C02827 | Health-Rooms rent   |
|    |                     |    |                          |    |                          | C02828 | Health-Govt. share of fees realized by doctors from patients  |
|    |                     |    |                          |    |                          | C02829 | Health-Mental Hospital receipts   |
|    |                     |    |                          |    |                          | C02830 | Sale of medicines and vaccines  |
|    |                     |    |                          |    |                          | C02831 | Health Contributions from local Bodies on account of salaries of District Medical Officers                      |
|    |                     |    |                          |    |                          | C02832 | Health Contributions from local Bodies for the maintenance of Health Centres                                    |
|    |                     |    |                          |    |                          | C02833 | Health Contributions by Federal Govt. for Fatima Jinnah Medical College for Women maintenance of Health Centres |
|    |                     |    |                          |    |                          | C02834 | Health Contributions by Federal Govt. for reservation of beds in T.B. Sanatorium Samli                          |
|    |                     |    |                          |    |                          | C02835 | Health other Contributions  |
|    |                     |    |                          |    |                          | C02836 | Health recoveries of overpayments   |
|    |                     |    |                          |    |                          | C02837 | Health-Collection of payments for service rendered  |
|    |                     |    |                          |    |                          | C02838 | Health fee for chemical examination   |
|    |                     |    |                          |    |                          | C02839 | Health fees for medical examination   |
|    |                     |    |                          |    |                          | C02840 | Health Fees realized on account of Registration of Private, Clinics ,Labortries,X Ray Clinics                   |
|    |                     |    |                          |    |                          | C02841 | Health other receipts   |
|    |                     |    |                          |    |                          |        | <b>Manpower Management(C02846-60)</b>   |
|    |                     |    |                          |    |                          | C02846 | Emigration fees   |
|    |                     |    |                          |    |                          | C02847 | Fees for registration of Trade Union under Act of 1926  |
|    |                     |    |                          |    |                          | C02848 | Receipts of the Manpower and Employment Organization  |
|    |                     |    |                          |    |                          | C02849 | Receipts under the Factories Act 1940   |
|    |                     |    |                          |    |                          | C02850 | Receipts under the West Pakistan Ordinance 1969   |
|    |                     |    |                          |    |                          | C02851 | Others  |
|    |                     |    |                          |    |                          |        | <b>Housing and Physical Planning(C02861-70)</b>   |
|    |                     |    |                          |    |                          | C02861 | Sale of Plots   |

## Object Element

| No | Element Description | No  | Major object Description | No   | Minor object Description                      | No     | Detailed object Description   |
|----|---------------------|-----|--------------------------|------|---|--------|---|
|    |                     |     |                          |      |   | C02862 | Sale of Building  |
|    |                     |     |                          |      |   | C02863 | Income from Satellite Town Scheme   |
|    |                     |     |                          |      |   | C02864 | Recoveries of overpayments  |
|    |                     |     |                          |      |   | C02865 | Collection of payments for service rendered   |
|    |                     |     |                          |      |   | C02866 | Others  |
|    |                     |     |                          |      |   |        | <b>Social Security and Social Welfare Measures(C02871-80)</b>   |
|    |                     |     |                          |      |   | C02871 | Receipts under the Wild Birds & Wild Animals Protection Act   |
|    |                     |     |                          |      |   | C02872 | Recoveries of overpayments  |
|    |                     |     |                          |      |   | C02873 | Others  |
|    |                     |     |                          |      |   | C02881 | Receipts of Afghan Refugees   |
|    |                     | C03 | Miscellaneous receipts   | C031 | Grants  | C03101 | Foreign grants-development grants from foreign governments  |
|    |                     |     |                          |      |   | C03102 | Foreign grants-non development grants from foreign governments  |
|    |                     |     |                          |      |   | C03103 | Other grants from federal government-development grants from federal government   |
|    |                     |     |                          |      |   | C03104 | Other grants from federal government-non development grants from federal government   |
|    |                     |     |                          | C032 | Extraordinary receipts                        | C03201 | Extraordinary receipts-sale of land-sale of town sites in colonies  |
|    |                     |     |                          |      |   | C03202 | Extraordinary receipts-sale of land-sale of under developed agricultural land by auction or private treaty in colonies            |
|    |                     |     |                          |      |   | C03203 | Extraordinary receipts-sale of land-sale of under developed agricultural land by auction or private treaty in other than colonies |
|    |                     |     |                          |      |   | C03204 | Extraordinary receipts-sale of land-sale of proprietary rights to tenants in colonies   |
|    |                     |     |                          |      |   | C03202 | Extraordinary receipts-sale of other government assets  |
|    |                     |     |                          |      |   | C03203 | Other receipts-fees, fines and forfeitures  |
|    |                     |     |                          |      |   |        | <b>Extraordinary receipts-sale of agricultural machinery (C03211-20)</b>  |
|    |                     |     |                          |      |   | C03211 | Sale of Tractor   |
|    |                     |     |                          |      |   | C03212 | Sale of Threshers   |
|    |                     |     |                          |      |   | C03213 | Sale of Machinery & Equipments  |
|    |                     |     |                          |      |   |        | <b>Extraordinary receipts-other receipts (C03221)</b>   |
|    |                     |     |                          |      |   | C03221 | Sale of mass produced roti  |
|    |                     |     |                          |      |   | C03222 | Sale proceeds and rent of urbanevacuee property and rent mortgage money of agricultural lands                                     |
|    |                     |     |                          |      |   | C03223 | Interest on deferred payments of land sold in colonies  |
|    |                     |     |                          |      |   | C03224 | Receipts from sale of plots in industrial estate  |
|    |                     |     |                          |      |   | C03225 | Receipts of bonus share from Lever Brothers Pakistan  |
|    |                     |     |                          |      |   | C03226 | Others  |
|    |                     |     |                          | C033 | Economic services receipts Food & Agriculture |        | <b>Food (C03301-15)</b>   |
|    |                     |     |                          |      |   | C03301 | Receipts of the Federal Food Departments  |
|    |                     |     |                          |      |   | C03302 | Recoveries of overpayments  |
|    |                     |     |                          |      |   | C03303 | Collection of Payments for service rendered   |
|    |                     |     |                          |      |   | C03304 | Others  |

## Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description                      | No     | Detailed object Description  |   |
|----|---------------------|----|--------------------------|------|---|--------|--|---|
|    |                     |    |                          |      |   |        | <b>Agriculture(C03316-50)</b>  |   |
|    |                     |    |                          |      |   | C03316 | Agriculture Receipts   |   |
|    |                     |    |                          |      |   | C03317 | Receipts from experimental Farms   |   |
|    |                     |    |                          |      |   | C03318 | Receipts from Agriculture/seed Farms   |   |
|    |                     |    |                          |      |   | C03319 | Receipts from Receipts from District Farms   |   |
|    |                     |    |                          |      |   | C03320 | Receipts from Agriculture/Engineering/Machinery Maintenance Farms  |   |
|    |                     |    |                          |      |   | C03321 | Receipts from boring operation   |   |
|    |                     |    |                          |      |   | C03322 | Receipts from Research operation   |   |
|    |                     |    |                          |      |   | C03323 | Receipts from Plant protection operation   |   |
|    |                     |    |                          |      |   | C03324 | Receipts from soil conservation and operation  |   |
|    |                     |    |                          |      |   | C03325 | Receipt of Zoo   |   |
|    |                     |    |                          |      |   | C03326 | Fees other than cotton fee under cotton control ordinance  |   |
|    |                     |    |                          |      |   | C03327 | Agriculture College & School fees  |   |
|    |                     |    |                          |      |   | C03328 | Grants by the Agricultural Research Council and the Central Cotton Committee.                                |   |
|    |                     |    |                          |      |   | C03329 | Receipt from Karkhana Alat-e-Zarae   |   |
|    |                     |    |                          |      |   | C03330 | Agricultural Receipts from Government gardens  |   |
|    |                     |    |                          |      |   | C03331 | Agricultural Receipts from station gardens   |   |
|    |                     |    |                          |      |   | C03332 | Agriculture-Receipts of arrears from Ex-Commissioner Agents on account of sale of cotton seed and fertilizer |   |
|    |                     |    |                          |      |   | C03333 | Agriculture Receipts from on Farm Management Project   |   |
|    |                     |    |                          |      |   | C03334 | Agriculture-Recoveries of overpayments   |   |
|    |                     |    |                          |      |   | C03335 | Collection of payments for service rendered  |   |
|    |                     |    |                          |      |   | C03336 | Agriculture other  |   |
|    |                     |    |                          | C034 | Economic services receipts & Animal Husbandry |        | <b>Fisheries(C03401-20)</b>  |   |
|    |                     |    |                          |      |   |        |  |   |
|    |                     |    |                          |      |   | C03401 | Ordinary receipts  |   |
|    |                     |    |                          |      |   | C03402 | Grants made by the Agricultural Research Council   |   |
|    |                     |    |                          |      |   | C03403 | Recoveries of overpayments   |   |
|    |                     |    |                          |      |   | C03404 | Collection of payments for service rendered  |   |
|    |                     |    |                          |      |   | C03405 | Others   |   |
|    |                     |    |                          |      |   |        |  |   |
|    |                     |    |                          |      |   |        | <b>Animal Husbandry(C03421-50)</b>   |   |
|    |                     |    |                          |      |   | C03421 | Veterinary College and School fees   |   |
|    |                     |    |                          |      |   | C03422 | Grants made by the Agricultural Research council   |   |
|    |                     |    |                          |      |   | C03423 | Receipts from Livestock Farms  |   |
|    |                     |    |                          |      |   | C03424 | Receipts from Broiler Farms  |   |
|    |                     |    |                          |      |   | C03425 | Receipts from Research Institute   |   |
|    |                     |    |                          |      |   | C03426 | Receipts from transferred Agricultural Farms   |   |
|    |                     |    |                          |      |   | C03427 | Insemination fees  |   |
|    |                     |    |                          |      |   | C03428 | Receipts from biological Section   |   |
|    |                     |    |                          |      |   | C03429 | Recoveries of overpayments   |   |
|    |                     |    |                          |      |   | C03430 | Collection of payments for service rendered  |   |
|    |                     |    |                          |      |   | C03431 | Others   |   |
|    |                     |    |                          |      |   |        |  |   |
|    |                     |    |                          | C035 | Economic services receipts                    | Forest | C03501   | Timber and other Produce removed from the Forest by Government Agencies-Timber                |
|    |                     |    |                          |      |   |        | C03502   | Timber and other Produce removed from the Forest by Government Agencies-Firewood and Charcoal |
|    |                     |    |                          |      |   |        | C03503   | Timber and other Produce removed from the Forest by Government -Brush wood, Chips and Stumps  |
|    |                     |    |                          |      |   |        | C03504   | Timber and other Produce removed from the Forest by Government Rosin                          |

## Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description   | No     | Detailed object Description   |
|----|---------------------|----|--------------------------|------|--|--------|---|
|    |                     |    |                          |      |  | C03505 | Timber and other Produce removed from the Forest by Government Planting stump,seeds,Mazri,Palm,Grass other than Fodder etc                    |
|    |                     |    |                          |      |  | C03506 | Timber and other Produce removed from the Forest by Government Seculture Receipts   |
|    |                     |    |                          |      |  | C03507 | Timber and other Produce removed from the Forest by Consumer or purchasers-Timber   |
|    |                     |    |                          |      |  | C03508 | Timber and other Produce removed from the Forest by Consumer or purchasers-Firewood and Charcoal  |
|    |                     |    |                          |      |  | C03509 | Timber and other Produce removed from the Forest by Consumer or purchasers-Brush wood, Chips and Stumps                                       |
|    |                     |    |                          |      |  | C03510 | Timber and other Produce removed from the Forest by Consumer or purchasers-Grazing & Fodder Grass   |
|    |                     |    |                          |      |  | C03511 | Timber and other Produce removed from the Forest by Consumer or purchasers-Honey, herbs and Medicinal Plants                                  |
|    |                     |    |                          |      |  | C03512 | Timber and other Produce removed from the Forest by Consumer or purchasers-For Plants ,Stumps ,seeds Mazri, palm, grass othe than fodder etc. |
|    |                     |    |                          |      |  | C03513 | Drift and waif wood and confiscated forest produce-Drift wood   |
|    |                     |    |                          |      |  | C03514 | Drift and waif wood and confiscated forest produce-Sale of confiscated Forest Produce   |
|    |                     |    |                          |      |  | C03515 | Revenue from forests not managed by Govt.   |
|    |                     |    |                          |      |  | C03516 | Revenue from forests not managed by Govt.-Duty on transport of timber from forest and road developments                                       |
|    |                     |    |                          |      |  | C03517 | Jallo Rosin Factory-Sale of Rosin   |
|    |                     |    |                          |      |  | C03518 | Jallo Rosin Factory-Sale of Turpentine  |
|    |                     |    |                          |      |  | C03519 | Jallo Rosin Factory-Sale of stores  |
|    |                     |    |                          |      |  | C03520 | Jallo Rosin Factory-other factory receipts  |
|    |                     |    |                          |      |  | C03521 | Fines and Forfeitures(except fines by court)  |
|    |                     |    |                          |      |  | C03522 | Compensation under Forest Act including fines by courts   |
|    |                     |    |                          |      |  | C03523 | Lease rent from Temporary cultivation   |
|    |                     |    |                          |      |  | C03524 | Hire charges of bulldozers and other machinery  |
|    |                     |    |                          |      |  | C03525 | Recovery of water rates   |
|    |                     |    |                          |      |  | C03526 | Rent of buildings,shops lands and water mills   |
|    |                     |    |                          |      |  | C03527 | Receipts under wild Birds and Wild Animals Protection Act   |
|    |                     |    |                          |      |  | C03528 | Recoveries of overpayments  |
|    |                     |    |                          |      |  | C03529 | Collection of payments for services rendered  |
|    |                     |    |                          |      |  | C03570 | Other receipts  |
|    |                     |    |                          | C036 | Economic services receipts Cooperation, Irrigation & Embankment-drainage-works |        | <b>Cooperation(C03601-30)</b>   |
|    |                     |    |                          |      |  | C03601 | Audit fees  |
|    |                     |    |                          |      |  | C03602 | Income from Pak-German Demonstration Farm   |
|    |                     |    |                          |      |  | C03603 | Recoveries from other Provincial Govt. on account of training in Cooperative Training Institutes  |
|    |                     |    |                          |      |  | C03604 | Recoveries of overpayments  |
|    |                     |    |                          |      |  | C03605 | Collection of payments for services rendered  |
|    |                     |    |                          |      |  | C03606 | Other   |
|    |                     |    |                          |      |  |        | <b>Irrigation Works(C03631-60)</b>  |
|    |                     |    |                          |      |  | C03631 | Direct receipts on account of water rates   |
|    |                     |    |                          |      |  | C03632 | Direct receipts on account of sale of water   |
|    |                     |    |                          |      |  | C03633 | Recoveries of expenditures  |
|    |                     |    |                          |      |  | C03634 | Others  |



## Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description          | No     | Detailed object Description   |
|----|---------------------|----|--------------------------|------|-----------------------------------|--------|---|
|    |                     |    |                          |      |                                   |        | <b>Embankments and Drainage Works(C03661-99)</b>  |
|    |                     |    |                          |      |                                   | C03661 | Direct receipts on account of sale of water   |
|    |                     |    |                          |      |                                   | C03662 | Direct receipts on account of sale of hill torrents   |
|    |                     |    |                          |      |                                   | C03663 | Recoveries of expenditures  |
|    |                     |    |                          |      |                                   | C03664 | Collection of payments for services rendered  |
|    |                     |    |                          |      |                                   | C03665 | Other   |
|    |                     |    |                          |      |                                   |        |   |
|    |                     |    |                          | C037 | Economic services receipts Others |        | <b>Fuel and Power(C03701-5)</b>   |
|    |                     |    |                          |      |                                   | C03701 | Fees for Petroleum products   |
|    |                     |    |                          |      |                                   | C03702 | Recoveries of overpayments  |
|    |                     |    |                          |      |                                   | C03703 | others  |
|    |                     |    |                          |      |                                   |        |   |
|    |                     |    |                          |      |                                   |        | <b>Industrial and Mineral Resources(C03706-10)</b>  |
|    |                     |    |                          |      |                                   | C03706 | Industrial Safety -Explosives Department  |
|    |                     |    |                          |      |                                   | C03707 | Receipts under Excise Duty on Minerals(Labour Welfare) Act 1967   |
|    |                     |    |                          |      |                                   | C03708 | Others  |
|    |                     |    |                          |      |                                   |        |   |
|    |                     |    |                          |      |                                   |        | <b>Printing (C03711-25)</b>   |
|    |                     |    |                          |      |                                   | C03711 | Sale of Gazette   |
|    |                     |    |                          |      |                                   | C03712 | Sale of other Govt. publications  |
|    |                     |    |                          |      |                                   | C03713 | Pakistan Law reports  |
|    |                     |    |                          |      |                                   | C03714 | Civil Listened other publication  |
|    |                     |    |                          |      |                                   | C03715 | Sale of Forms and Registers   |
|    |                     |    |                          |      |                                   | C03716 | Sale of service books   |
|    |                     |    |                          |      |                                   | C03717 | Sale of forms and registers to Union Councils   |
|    |                     |    |                          |      |                                   | C03718 | Sale of other forms   |
|    |                     |    |                          |      |                                   | C03719 | Press receipts  |
|    |                     |    |                          |      |                                   | C03720 | Printing charges for work done for Provincial Govt. Department  |
|    |                     |    |                          |      |                                   | C03721 | Recoveries of overpayments  |
|    |                     |    |                          |      |                                   | C03722 | Collection of payments for services rendered  |
|    |                     |    |                          |      |                                   | C03723 | Other   |
|    |                     |    |                          |      |                                   |        |   |
|    |                     |    |                          |      |                                   |        | <b>Stationery(C03726-30)</b>  |
|    |                     |    |                          |      |                                   | C03726 | Stationery receipts   |
|    |                     |    |                          |      |                                   | C03727 | Sale of stationery to local Bodies etc  |
|    |                     |    |                          |      |                                   | C03728 | Sale of stationery to provincial Govt. Departments  |
|    |                     |    |                          |      |                                   | C03729 | Sale of plain paper used with stamps  |
|    |                     |    |                          |      |                                   | C03730 | other stationery receipts   |
|    |                     |    |                          |      |                                   |        |   |
|    |                     |    |                          |      |                                   |        | <b>Investment Promotion and Supplies(C03731-41)</b>   |
|    |                     |    |                          |      |                                   | C03731 | Fees on account of purchase of stores   |
|    |                     |    |                          |      |                                   | C03732 | Fees on account of inspection of stores purchased through the Department of Investment Promotion and supply     |
|    |                     |    |                          |      |                                   | C03733 | Fees on account of inspection of stores not purchased through the Department of Investment Promotion and supply |
|    |                     |    |                          |      |                                   | C03734 | Receipts of textile Commissioner  |
|    |                     |    |                          |      |                                   | C03735 | Receipts of coal Commissioner   |
|    |                     |    |                          |      |                                   | C03736 | Receipts of Central Testing and Standard Laboratories   |
|    |                     |    |                          |      |                                   | C03737 | Receipts of the Pakistan Standard Institutes  |
|    |                     |    |                          |      |                                   | C03738 | Recoveries of overpayments  |
|    |                     |    |                          |      |                                   | C03739 | Collection of payments for services rendered  |
|    |                     |    |                          |      |                                   | C03740 | Others  |

## Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description | No     | Detailed object Description   |
|----|---------------------|----|--------------------------|------|--------------------------|--------|---|
|    |                     |    |                          |      |                          |        | <b>Industries (C03741-50)</b>   |
|    |                     |    |                          |      |                          | C03741 | Industries receipts   |
|    |                     |    |                          |      |                          | C03742 | Cottage Industries  |
|    |                     |    |                          |      |                          | C03743 | Stores purchases  |
|    |                     |    |                          |      |                          | C03744 | Fees of Inspection of boilers   |
|    |                     |    |                          |      |                          | C03745 | Fees under Partnership Act 1932   |
|    |                     |    |                          |      |                          | C03746 | Recoveries of overpayments  |
|    |                     |    |                          |      |                          | C03747 | Collection of payments for services rendered  |
|    |                     |    |                          |      |                          | C03748 | Metal Research and Development Centre   |
|    |                     |    |                          |      |                          | C03749 | Others  |
|    |                     |    |                          |      |                          |        | <b>Transport and Communication (C03751-55)</b>  |
|    |                     |    |                          |      |                          | C03751 | Aviation receipts   |
|    |                     |    |                          |      |                          | C03752 | Aviation -Recoveries of overpayments  |
|    |                     |    |                          |      |                          | C03753 | Others  |
|    |                     |    |                          |      |                          |        | <b>Ports and Pilotage (C03756-70)</b>   |
|    |                     |    |                          |      |                          | C03756 | Receipts from Management and upkeep of Ports and Rivers Dues                                  |
|    |                     |    |                          |      |                          | C03757 | Receipts from Management and upkeep of Ports of Pilotage-<br>Pilotage receiptsand Rivers Dues |
|    |                     |    |                          |      |                          | C03758 | Receipts from Management and upkeep of Ports of Pilotage-<br>Pilotage receiptsand Rivers Dues |
|    |                     |    |                          |      |                          | C03759 | Receipts from Management and upkeep of Ports of Landing<br>Charges and Mooring Hire           |
|    |                     |    |                          |      |                          | C03760 | Survey fees   |
|    |                     |    |                          |      |                          | C03761 | Fees for the engagement and discharges seamens  |
|    |                     |    |                          |      |                          | C03762 | Fees for the registration of vessels  |
|    |                     |    |                          |      |                          | C03763 | Sale proceeds of Vessels and stores   |
|    |                     |    |                          |      |                          | C03764 | Freight,Passage and Tonnage   |
|    |                     |    |                          |      |                          | C03765 | Registration and other Fees   |
|    |                     |    |                          |      |                          | C03766 | Recoveries of overpayments  |
|    |                     |    |                          |      |                          | C03767 | Others  |
|    |                     |    |                          |      |                          |        | <b>Lighthouses and Lightships(C03771-80)</b>  |
|    |                     |    |                          |      |                          | C03771 | Light dues  |
|    |                     |    |                          |      |                          | C03772 | Contributions   |
|    |                     |    |                          |      |                          | C03773 | Recoveries of overpayments  |
|    |                     |    |                          |      |                          | C03774 | Others  |
|    |                     |    |                          |      |                          |        | <b>Pakistan Post Office Department(C03781-85)</b>   |
|    |                     |    |                          |      |                          | C03781 | Post Office Receipts  |
|    |                     |    |                          |      |                          | C03782 | Others  |
|    |                     |    |                          |      |                          |        | <b>Pakistan Telegraph &amp; Telephone Department (C03786-90)</b>                              |
|    |                     |    |                          |      |                          | C03786 | Telephone & Telegraph receipts  |
|    |                     |    |                          |      |                          | C03787 | Others  |
|    |                     |    |                          |      |                          |        | <b>Railways(C03791-99)</b>  |
|    |                     |    |                          |      |                          | C03791 | Railway Revenues Receipts   |
|    |                     |    |                          |      |                          | C03792 | Other Receipts  |
|    |                     |    |                          | C038 | Others                   | C03801 | Unclaimed deposits  |
|    |                     |    |                          |      |                          | C03802 | Sale of stores and materials  |
|    |                     |    |                          |      |                          | C03803 | Sale of Land & Houses etc.  |

## Object Element

| No | Element<br>Description | No | Major object<br>Description | No | Minor object<br>Description | No     | Detailed object<br>Description  |
|----|------------------------|----|-----------------------------|----|-----------------------------|--------|---|
|    |                        |    |                             |    |                             | C03804 | Contributions   |
|    |                        |    |                             |    |                             | C03805 | Rent ,Rates and Taxes   |
|    |                        |    |                             |    |                             | C03806 | Citizenship, nationalization, passport and copyright fees   |
|    |                        |    |                             |    |                             | C03807 | Realizations under the Monopolies & Restrictive Trade Practices Ordinances                              |
|    |                        |    |                             |    |                             | C03808 | Receipts under the Minesand Oil-fields and Mineral Development Act                                      |
|    |                        |    |                             |    |                             | C03809 | Receipts from levy of excise duty imposed under Section 30-A of the Mines Act                           |
|    |                        |    |                             |    |                             | C03810 | Departmental Receipts form fertilizers  |
|    |                        |    |                             |    |                             | C03811 | Sugarcane development cess  |
|    |                        |    |                             |    |                             | C03812 | Other receipt -Gain by exchange on remittance abroad  |
|    |                        |    |                             |    |                             | C03813 | Other receipt -Fees realized under the Import & Export Act 1950   |
|    |                        |    |                             |    |                             | C03814 | Other receipts-Sale proceeds of export guides   |
|    |                        |    |                             |    |                             | C03815 | Other receipts-Collection charges of sugarcane Development cess   |
|    |                        |    |                             |    |                             | C03816 | Other receipts-Sale of publicity material and rent of documentaries and films                           |
|    |                        |    |                             |    |                             | C03817 | Receipts of Federal Haj Organization  |
|    |                        |    |                             |    |                             | C03818 | Fees for registration of Societies under the Registration Act   |
|    |                        |    |                             |    |                             | C03819 | Sale proceeds of refugee adhesive stamps  |
|    |                        |    |                             |    |                             | C03820 | Sale proceeds of Highway Safety Codes   |
|    |                        |    |                             |    |                             | C03821 | Receipts of Tourist Department  |
|    |                        |    |                             |    |                             | C03822 | Receipts from Zoological Gardens  |
|    |                        |    |                             |    |                             | C03823 | Recoveries from Federal Govt. on account of compulsory film screening scheme                            |
|    |                        |    |                             |    |                             | C03824 | Recoveries of overpayments  |
|    |                        |    |                             |    |                             | C03825 | Collection of payments for service rendered   |
|    |                        |    |                             |    |                             | C03826 | Subsidy payments bu I.M.F under Supplementary Financing Facility  |
|    |                        |    |                             |    |                             | C03827 | Remuneration paid by I.M.F  |
|    |                        |    |                             |    |                             | C03828 | Leather Export cess   |
|    |                        |    |                             |    |                             | C03829 | Other Receipts Fees, Fines and Forfeitures  |
|    |                        |    |                             |    |                             | C03830 | Fees for the issue of duplicate identity cards under the National Registration Act !973                 |
|    |                        |    |                             |    |                             | C03831 | Fees and subscription by petition writer and traders in katchery compounds                              |
|    |                        |    |                             |    |                             | C03832 | License fees for storage or sale of petroleum   |
|    |                        |    |                             |    |                             | C03833 | Fees under the Poisons Act  |
|    |                        |    |                             |    |                             | C03834 | Fees under the West Pakistan Ord 1960.  |
|    |                        |    |                             |    |                             | C03835 | Arms License Fees   |
|    |                        |    |                             |    |                             | C03836 | Under the Cattle Trespass Act 1939  |
|    |                        |    |                             |    |                             | C03837 | Fees for all allotment of land and gardens to refugees  |
|    |                        |    |                             |    |                             | C03838 | Fees for the Screening of the films(in the Punjab)  |
|    |                        |    |                             |    |                             | C03839 | Settlement Fees   |
|    |                        |    |                             |    |                             | C03840 | Fees for transfer and issue of duplicate Saving & Deposits Certificates Pass Books and Withdrawal Slips |
|    |                        |    |                             |    |                             | C03841 | Fees Fines not specified elsewhere  |
|    |                        |    |                             |    |                             | C03842 | Treasure Trove Act 1878   |
|    |                        |    |                             |    |                             | C03843 | Sale Proceeds of Durbar and other presents  |
|    |                        |    |                             |    |                             | C03844 | Copying agency accounts   |
|    |                        |    |                             |    |                             | C03845 | Ferry receipts under the Ferries Act of 1978  |
|    |                        |    |                             |    |                             | C03846 | Receipts from the deposit account of the Chief Settlement Commissioner                                  |

### Object Element

| No | Element<br>Description | No | Major object<br>Description | No | Minor object<br>Description | No     | Detailed object<br>Description |
|----|------------------------|----|-----------------------------|----|-----------------------------|--------|--------------------------------|
|    |                        |    |                             |    |                             | C03847 | Sand and quarry fees           |
|    |                        |    |                             |    |                             | C03848 | Receipts from the tolls        |
|    |                        |    |                             |    |                             | C03870 | Others                         |
|    |                        |    |                             |    |                             |        |                                |

## **B.2.4 Capital Receipts**

### Object Element

| No | Element Description | No  | Major object Description | No   | Minor object Description              | No     | Detailed object Description  |
|----|---------------------|-----|--------------------------|------|---------------------------------------|--------|--|
| E  | Capital receipts    | E01 | Recoveries of investment | E011 | Irrigation receipts                   |        | <b>Receipts on account of irrigation productive works(E01101-15)</b> |
|    |                     |     |                          |      |                                       | E01101 | Water Rates  |
|    |                     |     |                          |      |                                       | E01102 | Water Supply to Towns  |
|    |                     |     |                          |      |                                       | E01103 | Sale of Water  |
|    |                     |     |                          |      |                                       | E01104 | Plantations  |
|    |                     |     |                          |      |                                       | E01105 | Other canal produce  |
|    |                     |     |                          |      |                                       | E01106 | Water Power  |
|    |                     |     |                          |      |                                       | E01107 | Rents  |
|    |                     |     |                          |      |                                       | E01108 | Fines  |
|    |                     |     |                          |      |                                       | E01109 | Receipts from workshop   |
|    |                     |     |                          |      |                                       | E01110 | Recoveries of expenditure  |
|    |                     |     |                          |      |                                       | E01111 | Others   |
|    |                     |     |                          |      |                                       |        | <b>Receipts on account of irrigation productive works(E01116-35)</b> |
|    |                     |     |                          |      |                                       | E01116 | Sale of Water  |
|    |                     |     |                          |      |                                       | E01117 | Water Supply to Towns  |
|    |                     |     |                          |      |                                       | E01118 | Sale of Water  |
|    |                     |     |                          |      |                                       | E01119 | Plantations  |
|    |                     |     |                          |      |                                       | E01120 | Other canal produce  |
|    |                     |     |                          |      |                                       | E01121 | Water Power  |
|    |                     |     |                          |      |                                       | E01122 | Rents  |
|    |                     |     |                          |      |                                       | E01123 | Fines  |
|    |                     |     |                          |      |                                       | E01124 | Receipts from workshops  |
|    |                     |     |                          |      |                                       | E01125 | Recoveries of expenditure  |
|    |                     |     |                          |      |                                       | E01126 | Others   |
|    |                     |     |                          | E012 | Sterling pensions annuity receipts    | E01201 | Sterling pensions annuity receipts                                   |
|    |                     |     |                          | E013 | Commutated value of pensions receipts | E01301 | Recoveries of commuted value of pensions                             |
|    |                     |     |                          | E014 | State trading schemes Receipts        |        | <b>Sale proceeds of wheat (E01401-10)</b>                            |
|    |                     |     |                          |      |                                       | E01401 | Federal subsidy on wheat   |
|    |                     |     |                          |      |                                       | E01402 | Provincial subsidy on wheat  |
|    |                     |     |                          |      |                                       | E01403 | Recoveries of incidentals on supply of wheat to Federal Govt.        |
|    |                     |     |                          |      |                                       | E01404 | Wheat receipts -others   |
|    |                     |     |                          |      |                                       |        | <b>Sale proceeds of rice (E01411-20)</b>                             |
|    |                     |     |                          |      |                                       | E01411 | Federal subsidy on rice  |
|    |                     |     |                          |      |                                       | E01412 | Provincial subsidy on rice   |
|    |                     |     |                          |      |                                       | E01413 | Recoveries of incidentals on supply of rice to Federal Govt.         |
|    |                     |     |                          |      |                                       | E01414 | Rice receipts-others   |

### Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description | No     | Detailed object Description   |
|----|---------------------|----|--------------------------|------|--------------------------|--------|---|
|    |                     |    |                          |      |                          |        | <b>Sale proceeds of sugar (E01421-30)</b>                                     |
|    |                     |    |                          |      |                          | E01421 | Federal subsidy on sugar  |
|    |                     |    |                          |      |                          | E01422 | Provincial subsidy on sugar   |
|    |                     |    |                          |      |                          | E01423 | Recoveries of incidentals on supply of sugar to Federal Govt.                 |
|    |                     |    |                          |      |                          | E01424 | Sugar receipts-others   |
|    |                     |    |                          |      |                          |        | <b>Sale proceeds of fertilizer (E01431-40)</b>                                |
|    |                     |    |                          |      |                          | E01431 | Federal subsidy on fertilizer   |
|    |                     |    |                          |      |                          | E01432 | Provincial subsidy on fertilizer  |
|    |                     |    |                          |      |                          | E01433 | Recoveries of incidentals on supply of fertilizer to Federal Govt.            |
|    |                     |    |                          |      |                          | E01434 | Fertilizers other receipts  |
|    |                     |    |                          |      |                          |        | <b>Sale proceeds of medical stores (E01441-50)</b>                            |
|    |                     |    |                          |      |                          | E01441 | Federal subsidy on medical stores   |
|    |                     |    |                          |      |                          | E01442 | Provincial subsidy on medical stores  |
|    |                     |    |                          |      |                          | E01443 | Recoveries of incidentals on supply of medical stores to Federal Govt.        |
|    |                     |    |                          |      |                          | E01444 | Medical stores other receipts   |
|    |                     |    |                          |      |                          |        | <b>Sale proceeds of coal (E01451-60)</b>                                      |
|    |                     |    |                          |      |                          | E01451 | Federal subsidy on coal   |
|    |                     |    |                          |      |                          | E01452 | Provincial subsidy on coal  |
|    |                     |    |                          |      |                          | E01453 | Recoveries of incidentals on supply of coal stores to Federal Govt.           |
|    |                     |    |                          |      |                          | E01454 | Coal receipts-other   |
|    |                     |    |                          |      |                          | E01461 | Sale proceeds of newsprint  |
|    |                     |    |                          |      |                          | E01462 | Newsprint receipts-other  |
|    |                     |    |                          |      |                          | E01463 | Sale proceeds of diplomatic cars  |
|    |                     |    |                          |      |                          | E01464 | Other diplomatic cars receipts  |
|    |                     |    |                          |      |                          | E01465 | Other state trading schemes receipts  |
|    |                     |    |                          | E015 | Investment Receipts      | E01501 | Federal/provincial investment (financial)                                     |
|    |                     |    |                          |      |                          | E01502 | Federal/provincial investment (non-financial)                                 |
|    |                     |    |                          |      |                          | E01503 | Federal Government Investment in Railway through cash releases(non-financial) |
|    |                     |    |                          | E016 | Works receipts           | E01601 | Receipts and recoveries of investment   |
|    |                     |    |                          | E017 | Privatisation Receipts   | E01701 | Proceeds from major units   |
|    |                     |    |                          |      |                          | E01702 | Proceeds from minor units   |

### Object Element

| No | Element Description | No  | Major object Description        | No   | Minor object Description | No     | Detailed object Description                    |
|----|---------------------|-----|---------------------------------|------|--------------------------|--------|--|
|    |                     | E02 | Recoveries of Loan and Advances | E021 | From Provinces           |        | <b>Cash Loans</b>                              |
|    |                     |     |                                 |      |                          | E02101 | Punjab   |
|    |                     |     |                                 |      |                          | E02102 | Sindh  |
|    |                     |     |                                 |      |                          | E02103 | NWFP   |
|    |                     |     |                                 |      |                          | E02104 | Balochistan                                    |
|    |                     |     |                                 |      |                          |        | <b>Foreign Loans</b>                           |
|    |                     |     |                                 |      |                          | E02105 | Punjab   |
|    |                     |     |                                 |      |                          | E02106 | Sindh  |
|    |                     |     |                                 |      |                          | E02107 | NWFP   |
|    |                     |     |                                 |      |                          | E02108 | Balochistan                                    |
|    |                     |     |                                 |      |                          |        | <b>US-aid local currency Loans</b>             |
|    |                     |     |                                 |      |                          | E02109 | Punjab   |
|    |                     |     |                                 |      |                          | E02110 | Sindh  |
|    |                     |     |                                 |      |                          | E02111 | NWFP   |
|    |                     |     |                                 |      |                          | E02112 | Balochistan                                    |
|    |                     |     |                                 |      |                          |        | <b>German Loans</b>                            |
|    |                     |     |                                 |      |                          | E02113 | Punjab   |
|    |                     |     |                                 |      |                          | E02114 | Sindh  |
|    |                     |     |                                 |      |                          | E02115 | NWFP   |
|    |                     |     |                                 |      |                          | E02116 | Balochistan                                    |
|    |                     |     |                                 | E022 | From Local Bodies        |        | <b>Cash Loans(E02201-10)</b>                   |
|    |                     |     |                                 |      |                          | E02201 | Karachi shipyard and engineering works limited |
|    |                     |     |                                 |      |                          | E02202 | Multan Hospital Multan                         |
|    |                     |     |                                 |      |                          | E02203 | Security Printing corporation of Pakistan      |
|    |                     |     |                                 |      |                          | E02204 | Ghee Corporation of Pakistan                   |
|    |                     |     |                                 |      |                          | E02205 | Rice Export Corporation of Pakistan            |
|    |                     |     |                                 |      |                          | E02206 | Cotton Export Corporation                      |
|    |                     |     |                                 |      |                          | E02207 | Others   |
|    |                     |     |                                 |      |                          |        | <b>Foreign Loan(E02211-30)</b>                 |
|    |                     |     |                                 |      |                          | E02211 | Karachi Port Trust                             |
|    |                     |     |                                 |      |                          | E02212 | National Shipping Corporation                  |
|    |                     |     |                                 |      |                          | E02213 | Karachi Development Authority                  |
|    |                     |     |                                 |      |                          | E02214 | Pakistan Atomic Energy Commission              |
|    |                     |     |                                 |      |                          | E02215 | Karachi Electric Supply Corporation            |
|    |                     |     |                                 |      |                          | E02216 | Suigas Transmission Company Ltd.               |
|    |                     |     |                                 |      |                          | E02217 | Pakistan International Airline                 |
|    |                     |     |                                 |      |                          | E02218 | Port Qasim Authority                           |
|    |                     |     |                                 |      |                          | E02219 | Oil And Gas Development Corporation            |



### Object Element

| No | Element Description | No | Major object Description | No   | Minor object Description      | No     | Detailed object Description                           |
|----|---------------------|----|--------------------------|------|-------------------------------|--------|---|
|    |                     |    |                          |      |                               | E02220 | Indus Gas   |
|    |                     |    |                          |      |                               | E02221 | Hyderabad Development Authority                       |
|    |                     |    |                          |      |                               | E02222 | Sui Northern Gas pipeline Ltd.                        |
|    |                     |    |                          |      |                               | E02223 | Pakistan Television Corporation                       |
|    |                     |    |                          |      |                               | E02224 | Karachi shipyard and engineering works limited        |
|    |                     |    |                          |      |                               | E02225 | Others  |
|    |                     |    |                          | E023 | From Financial Institutes     |        | <b>Cash Loan(E02301-10)</b>                           |
|    |                     |    |                          |      |                               | E02301 | Industrial Development Bank of Pakistan               |
|    |                     |    |                          |      |                               | E02302 | Investment Corporation of Pakistan                    |
|    |                     |    |                          |      |                               | E02303 | House Building Finance Corporation                    |
|    |                     |    |                          |      |                               | E02304 | Cooperative Bank Gilgit                               |
|    |                     |    |                          |      |                               | E02305 | Others  |
|    |                     |    |                          |      |                               |        | <b>Foreign Loan(E02311-20)</b>                        |
|    |                     |    |                          |      |                               | E02311 | Agricultural Bank of Pakistan                         |
|    |                     |    |                          |      |                               | E02312 | Pakistan Industrial Credit and investment Corporation |
|    |                     |    |                          |      |                               | E02313 | Industrial Development Bank of Pakistan               |
|    |                     |    |                          |      |                               | E02314 | National Development Finance Corporation              |
|    |                     |    |                          |      |                               | E02315 | Bankers Equity  |
|    |                     |    |                          |      |                               | E02316 | Others  |
|    |                     |    |                          | E024 | From Non-financial Institutes |        | <b>Cash Loan (E02401-20)</b>                          |
|    |                     |    |                          |      |                               | E02401 | WAPDA Power Wing                                      |
|    |                     |    |                          |      |                               | E02402 | WAPDA Water Wing                                      |
|    |                     |    |                          |      |                               | E02403 | National Fertilizer Corporation of Pakistan           |
|    |                     |    |                          |      |                               | E02404 | Fauji Fertilizer Corporation                          |
|    |                     |    |                          |      |                               | E02405 | State Cement Corporation of Pakistan                  |
|    |                     |    |                          |      |                               | E02406 | Pakistan Industrial Development Corporation           |
|    |                     |    |                          |      |                               | E02407 | Pakistan Automobile Corporation                       |
|    |                     |    |                          |      |                               | E02408 | State Engineering Corporation                         |
|    |                     |    |                          |      |                               | E02409 | Federal Chemical & Ceramic Corporation                |
|    |                     |    |                          |      |                               | E02410 | Pakistan Mineral Development Corporation              |
|    |                     |    |                          |      |                               | E02411 | Pakistan Steel  |
|    |                     |    |                          |      |                               | E02412 | Pakistan Railways                                     |
|    |                     |    |                          |      |                               |        | <b>Foreign Loan (E02421-40)</b>                       |
|    |                     |    |                          |      |                               | E02421 | WAPDA Power Wing                                      |
|    |                     |    |                          |      |                               | E02422 | WAPDA Water Wing                                      |
|    |                     |    |                          |      |                               | E02423 | National Fertilizer Corporation of Pakistan           |
|    |                     |    |                          |      |                               | E02424 | Fauji Fertilizer Corporation                          |
|    |                     |    |                          |      |                               | E02425 | State Cement Corporation of Pakistan                  |
|    |                     |    |                          |      |                               | E02426 | Pakistan Industrial Development Corporation           |
|    |                     |    |                          |      |                               | E02427 | Pakistan Automobile Corporation                       |
|    |                     |    |                          |      |                               | E02428 | State Engineering Corporation                         |

### Object Element

| No | Element Description | No  | Major object Description | No   | Minor object Description  | No     | Detailed object Description                                 |
|----|---------------------|-----|--------------------------|------|---------------------------|--------|---|
|    |                     |     |                          |      |                           | E02429 | Federal Chemical & Ceramic Corporation                      |
|    |                     |     |                          |      |                           | E02430 | Pakistan Mineral Development Corporation                    |
|    |                     |     |                          |      |                           | E02431 | POF WAH   |
|    |                     |     |                          |      |                           | E02432 | Pakistan Steel  |
|    |                     |     |                          |      |                           | E02433 | Pakistan Railways-Replacement Account                       |
|    |                     |     |                          |      |                           | E02434 | Interest German Counterpart Fund-Wapda Power Wind           |
|    |                     |     |                          |      |                           | E02435 | Interest OPEC Special Loan -Wapda Power Wind                |
|    |                     |     |                          |      |                           | E02436 | Others  |
|    |                     |     |                          |      |                           |        |   |
|    |                     |     |                          | E025 | From government servants  | E02501 | House building advance                                      |
|    |                     |     |                          |      |                           | E02502 | Motor car advance   |
|    |                     |     |                          |      |                           | E02503 | Motor cycle/Scooter advance                                 |
|    |                     |     |                          |      |                           | E02504 | Cycle Advance   |
|    |                     |     |                          |      |                           | E02570 | Other advances  |
|    |                     |     |                          |      |                           |        |   |
|    |                     |     |                          | E026 | From private sector       |        | <b>Taccavi loans to zamindars</b>                           |
|    |                     |     |                          |      |                           | E02601 | Gilgit District   |
|    |                     |     |                          |      |                           | E02602 | Baltistan District  |
|    |                     |     |                          |      |                           | E02603 | To Cultivators  |
|    |                     |     |                          |      |                           | E02670 | Others  |
|    |                     |     |                          |      |                           |        |   |
|    |                     |     |                          | E027 | From others               | E02701 | Cash loans-Azad government of state of Jammu and Kashmir    |
|    |                     |     |                          |      |                           | E02702 | Foreign loans-Azad government of state of Jammu and Kashmir |
|    |                     |     |                          |      |                           |        |   |
|    |                     |     |                          |      |                           | E02703 | Regimental loans  |
|    |                     |     |                          |      |                           | E02704 | Canteen stores department loan                              |
|    |                     |     |                          |      |                           | E02705 | Repayment loans by other countries                          |
|    |                     |     |                          |      |                           |        |   |
|    |                     | E03 |                          | E031 | Domestic debt (permanent) | E03101 | Domestic debt (permanent)-direct                            |
|    |                     |     |                          |      |                           | E03102 | Domestic debt (permanent)-received from federal government  |
|    |                     |     |                          |      |                           |        |   |
|    |                     |     |                          | E032 | Floating debt             | E03201 | Treasury bills  |
|    |                     |     |                          |      |                           | E03202 | Cash credit accommodation                                   |
|    |                     |     |                          |      |                           | E03270 | Others  |
|    |                     |     |                          |      |                           |        |   |
|    |                     |     |                          | E033 | Foreign debt (permanent)  | E03301 | Foreign debt (permanent)-direct                             |
|    |                     |     |                          |      |                           | E03302 | Foreign debt (permanent)-received from federal government   |

**B.2.5 Assets**

**Object Element**

| Element |             | Major object |                        | Minor object |                              | Detailed object |  |
|---------|-------------|--------------|------------------------|--------------|------------------------------|-----------------|--|
| No      | Description | No           | Description            | No           | Description                  | No              | Description  |
| F       | Assets      | F01          | Cash and Bank Balances | F011         | Balance with SBP             | F01101          | Non food Account   |
|         |             |              |                        |              |                              | F01102          | Food Account   |
|         |             |              |                        |              |                              | F01103          | Railways Account   |
|         |             |              |                        |              |                              | F01104          | Fertiliser Account   |
|         |             |              |                        |              |                              | F01105          | Pakistan Baitul Mal Fund Account   |
|         |             |              |                        |              |                              | F01106          | Pakistan Railways Special Account  |
|         |             |              |                        |              |                              | F01107          | Government Deposit A/c<br>No.XII(Escrew A/c)                             |
|         |             |              |                        |              |                              | F01108          | National Debt Retirement Account   |
|         |             |              |                        | F012         | Balance With NBP             | F01201          | Non Food Account   |
|         |             |              |                        |              |                              | F01202          | Social Action Programme  |
|         |             |              |                        |              |                              | F01203          | Food Account   |
|         |             |              |                        | F013         | Other Account                | F01301          | Held in special Deposit Account under<br>American Aid Programme          |
|         |             |              |                        |              |                              | F01302          | Deposits under other Commodity loan                                      |
|         |             |              |                        |              |                              | F01303          | U.S. Disbursing Officer Account  |
|         |             |              |                        | F014         | Adhoc Treasury Bills created | F01401          | For replenishment of Cash Balances                                       |
|         |             |              |                        |              |                              | F01402          | Special Adhoc Treasury Bills created<br>for loan to former East Pakistan |
|         |             |              |                        |              |                              | F01403          | Pakistan Railways  |
|         |             |              |                        |              |                              | F01404          | IMF Account  |
|         |             |              |                        | F015         | Cash Balances                | F01501          | Cash balances with Treasuries  |
|         |             |              |                        |              |                              | F01502          | Remittances in Transit   |
|         |             |              |                        |              |                              | F01503          | Petty Cash   |
|         |             | F02          | Receivable             | F021         | Loans and Advances           | F02101          | Permanent Advances (Civil)   |
|         |             |              |                        |              |                              | F02102          | Permanent Advances (Defence)   |
|         |             |              |                        |              |                              | F02103          | Account of Pakistan Post Office  |
|         |             |              |                        |              |                              | F02104          | Account of Railways  |
|         |             |              |                        |              |                              | F02105          | Account of Telegraph and Telephone                                       |
|         |             |              |                        |              |                              | F02106          | Account of other departments   |
|         |             |              |                        |              |                              | F02107          | Accounts of other entities   |
|         |             |              |                        |              |                              | F02108          | Account with Govt. of Sindh  |
|         |             |              |                        |              |                              | F02109          | Account with Govt. of Punjab   |
|         |             |              |                        |              |                              | F02110          | Account with Govt. of Balochistan  |
|         |             |              |                        |              |                              | F02111          | Account with Govt of NWFP  |
|         |             |              |                        |              |                              | F02112          | Account with Federal Government  |
|         |             | F03          | Physical Assets        | F031         | Physical Assets              | F03101          | Land and Buildings   |
|         |             |              |                        |              |                              | F03102          | Vehicles   |
|         |             |              |                        |              |                              | F03103          | Plant & Machinery  |
|         |             |              |                        |              |                              | F03104          | Furniture & Fittings   |
|         |             |              |                        |              |                              | F03105          | Livestock  |
| F       |             |              |                        |              |                              | F03106          | Civil Works  |
|         |             |              |                        |              |                              | F03107          | Office / Computer Equipment  |
|         |             | F04          | Investments            | F041         | Investments                  | F04101          | Deposits and Reserves  |
|         |             |              |                        |              |                              | F04102          | Investment Deposit Accounts  |
|         |             | F05          | Other Assets           | F051         | Other Assets                 | F05101          | Other Current Assets   |

**B.2.6 Liabilities**

## Object Element

| Element |             | Major object |                      | Minor object |                         | Detailed object |  |
|---------|-------------|--------------|----------------------|--------------|-------------------------|-----------------|--|
| No      | Description | No           | Description          | No           | Description             | No              | Description  |
| G       | Liabilities | G01          | Current Liabilities  | G011         | Cheque Clearing Account | G01101          | Non food Account                                   |
|         |             |              |                      |              |                         | G01102          | Food Account                                       |
|         |             |              |                      |              |                         | G01103          | Railways Account                                   |
|         |             |              |                      |              |                         | G01104          | Fertiliser Account                                 |
|         |             |              |                      |              |                         | G01105          | Pakistan Baitul Mal Fund Account                   |
|         |             |              |                      |              |                         | G01106          | Pakistan Railways Special Account                  |
|         |             |              |                      |              |                         | G01107          | Government Deposit A/c No.XII(Escrew A/c)          |
|         |             |              |                      |              |                         | G01108          | National Debt Retirement Account                   |
|         |             |              |                      |              |                         | G01109          | Non Food Account                                   |
|         |             |              |                      |              |                         | G01110          | Social Action Programme                            |
|         |             |              |                      |              |                         | G01111          | Food Account                                       |
|         |             |              |                      | G012         | Others                  | G01201          | Outstanding Commitments                            |
|         |             | G02          | Loans                | G021         | Domestic                | G02101          | Loans-Domestic (Permanent)                         |
|         |             |              |                      |              |                         | G02102          | Loans-Domestic (Floating)                          |
|         |             |              |                      |              |                         | G02103          | Loans-Domestic (Others)                            |
|         |             |              |                      |              |                         | G02104          | Others   |
|         |             |              |                      | G022         | Foreign                 | G02201          | Loan Foreign                                       |
|         |             | G03          | Deferred Liabilities |              |                         | G03101          | Provident Fund                                     |
|         |             |              |                      |              |                         | G03102          | Saving Accounts, savings and Deposits certificates |
|         |             |              |                      |              |                         | G03103          | Annuities and other Funds                          |
|         |             |              |                      |              |                         | G03104          | Benevolent Fund                                    |
|         |             |              |                      |              |                         | G03105          | Mint Account                                       |
|         |             | G04          | Other Liabilities    |              |                         | G04101          | Employee Leave Entitlements                        |
|         |             |              |                      |              |                         | G04102          | Pension Fund Liability                             |
|         |             | G05          | Control Accounts     |              |                         | G05101          | Exchange Account                                   |
|         |             |              |                      |              |                         | G05102          | Suspense Account                                   |
|         |             |              |                      |              |                         |                 |  |

**B.2.7 Equity**

| <b>Object Element</b> |                    |                     |                    |                     |                    |           |
|-----------------------|--------------------|---------------------|--------------------|---------------------|--------------------|-----------|
| <b>Element</b>        |                    | <b>Major object</b> |                    | <b>Minor object</b> |                    |           |
| <b>No</b>             | <b>Description</b> | <b>No</b>           | <b>Description</b> | <b>No</b>           | <b>Description</b> | <b>No</b> |
| H                     | Equity             |                     |                    |                     |                    | H01101    |
|                       |                    |                     |                    |                     |                    | H01102    |
|                       |                    |                     |                    |                     |                    | H01103    |
|                       |                    |                     |                    |                     |                    | H01104    |
|                       |                    |                     |                    |                     |                    |           |
|                       |                    |                     |                    |                     |                    |           |



## Appendix C Fund Codes

- C.1 Fund
- C.2 Consolidated Fund
- C.3 Public Account
  - C.3.1 Trusts
  - C.3.2 Special Deposits

## **C.1 Fund**

### Fund Element

| Fund |                   | Sub-Fund |             | Budget Grant/Public Account |             |
|------|-------------------|----------|-------------|-----------------------------|-------------|
| No.  | Description       | No.      | Description | No.                         | Description |
| C    | Consolidated Fund |          |             |                             |             |
| P    | Public Account    |          |             |                             |             |
|      |                   |          |             |                             |             |
|      |                   |          |             |                             |             |
|      |                   |          |             |                             |             |

## **C.2 Consolidated Fund**

### Fund Element (Consolidated Fund)

| Fund<br>No.                      Description | Sub-Fund<br>No.                      Description | Budget Grant<br>No.                      Description                         |
|--|--|--|
| C      Consolidated Fund                     | <b>Voted Expenditure</b>                         | Grant number would be allocated as per the codes provided in the Budget Book |
|  | 01      Current                                  |  |
|  | 02      Development                              |  |
|  | 03      Capital                                  |  |
|  | <b>Charged Expenditure</b>                       |  |
|  | 11      Current                                  |  |
|  | 12      Development                              |  |
|  | 13      Capital                                  |  |
|  |  |  |
|  |  |  |

## **C.3.1    Trusts**

### Fund Element (Trust Account)

| Fund Description |             | Sub Fund |                  | Major Head |                 | Minor head |  |
|------------------|-------------|----------|------------------|------------|-----------------|------------|--|
| No               | Description | No       | Description      | No         | Description     | No         | Description  |
| P                | Public a/c  | P21      | Trust a/c - Fund | P211       | Provident Fund  | P21101     | Indian civil service provident fund                        |
|                  |             |          |                  |            |                 | P21102     | Indian civil service (NEM) provident fund                  |
|                  |             |          |                  |            |                 | P21103     | General provident fund (civil)                             |
|                  |             |          |                  |            |                 | P21104     | General provident fund (defence)                           |
|                  |             |          |                  |            |                 | P21105     | General provident fund (foreign affairs)                   |
|                  |             |          |                  |            |                 | P21106     | General provident fund (forest)                            |
|                  |             |          |                  |            |                 | P21107     | General provident fund (food wing)                         |
|                  |             |          |                  |            |                 | P21108     | General provident fund (GSP)                               |
|                  |             |          |                  |            |                 | P21109     | General provident fund (mint)                              |
|                  |             |          |                  |            |                 | P21110     | General provident fund (national savings)                  |
|                  |             |          |                  |            |                 | P21111     | General provident fund (Pakistan PWD)                      |
|                  |             |          |                  |            |                 | P21112     | General provident fund (PPO)                               |
|                  |             |          |                  |            |                 | P21113     | General provident fund (T&T)                               |
|                  |             |          |                  |            |                 | P21114     | General provident fund (railway)                           |
|                  |             |          |                  |            |                 | P21115     | State railway provident institution                        |
|                  |             |          |                  |            |                 | P21116     | Defence savings provident fund (railway)                   |
|                  |             |          |                  |            |                 | P21117     | Contributory (transferred) railway (personnel) provident   |
|                  |             |          |                  |            |                 | P21118     | Defence services officers provident fund                   |
|                  |             |          |                  |            |                 | P21119     | Provident fund (MES)                                       |
|                  |             |          |                  |            |                 | P21120     | Provident fund (armed forces personnel)                    |
|                  |             |          |                  |            |                 | P21121     | Provident fund (AKRF officers)                             |
|                  |             |          |                  |            |                 | P21122     | Provident fund (AKRF personnel)                            |
|                  |             |          |                  |            |                 | P21123     | Contributory provident fund                                |
|                  |             |          |                  |            |                 | P21124     | Other miscellaneous provident fund                         |
|                  |             |          |                  |            |                 | P21125     | Unclaimed deposits in defence services officer's provident |
|                  |             |          |                  |            |                 | P21126     | Unclaimed deposits in the general provident fund           |
|                  |             |          |                  |            |                 | P21127     | Unclaimed deposits in the contributory provident fund      |
|                  |             |          |                  |            |                 | P21128     | Unclaimed deposits in other miscellaneous provident funds  |
|                  |             |          |                  |            |                 | P21129     | Provident fund advance to government servants (b1-2)       |
|                  |             |          |                  | P212       | Benevolent Fund | P21201     | Punjab benevolent Fund                                     |
|                  |             |          |                  |            |                 | P21202     | Federal government employees benevolent fund (civil)       |
|                  |             |          |                  |            |                 | P21203     | Federal government employees benevolent fund (defence)     |
|                  |             |          |                  |            |                 | P21204     | Federal government employees benevolent fund (telegraph)   |
|                  |             |          |                  |            |                 | P21205     | Federal government employees benevolent fund (Pakistan     |
|                  |             |          |                  |            |                 | P21206     | Federal government employees benevolent fund (Pakistan     |
|                  |             |          |                  |            |                 | P21207     | Federal government employees benevolent fund (foreign      |
|                  |             |          |                  |            |                 | P21208     | Federal government employees benevolent fund (food         |
|                  |             |          |                  |            |                 | P21209     | Federal government employees benevolent fund (national     |
|                  |             |          |                  |            |                 | P21210     | Federal government employees benevolent fund (mint)        |
|                  |             |          |                  |            |                 | P21211     | Federal government employees benevolent fund (forest)      |
|                  |             |          |                  |            |                 | P21212     | Federal government employees benevolent fund (GSP)         |
|                  |             |          |                  |            |                 | P21213     | Railway employees benevolent fund (railways)               |
|                  |             |          |                  |            |                 | P21214     | Provincial government employees benevolent fund            |
|                  |             |          |                  | P213       | Welfare funds   | P21301     | Staff welfare fund (customs and excise)                    |
|                  |             |          |                  |            |                 | P21302     | Staff welfare fund (income tax)                            |
|                  |             |          |                  |            |                 | P21303     | Staff welfare fund (FPSS)                                  |
|                  |             |          |                  |            |                 | P21304     | Workers welfare fund                                       |
|                  |             |          |                  |            |                 | P21305     | Mines labour housing general welfare fund                  |
|                  |             |          |                  |            |                 | P21306     | Coal mines labour welfare fund                             |

### Fund Element (Trust Account)

| Fund No | Fund Description | Sub Fund                |             | Major Head                          |             | Minor head |  |
|---------|------------------|-------------------------|-------------|-------------------------------------|-------------|------------|--|
|         |                  | No                      | Description | No                                  | Description | No         | Description  |
|         |                  |                         |             |                                     |             | P21307     | Endowment fund for welfare of men of letters                                       |
|         |                  |                         | P214        | Insurance fund                      |             | P21401     | Federal government employees group insurance fund                                  |
|         |                  |                         |             |                                     |             | P21402     | Federal government employees group insurance fund (foreign affairs)                |
|         |                  |                         |             |                                     |             | P21403     | Federal government employees group insurance fund (food wing)                      |
|         |                  |                         |             |                                     |             | P21404     | Federal government employees group insurance fund                                  |
|         |                  |                         |             |                                     |             | P21405     | Federal government employees group insurance fund                                  |
|         |                  |                         |             |                                     |             | P21406     | Federal government employees group insurance fund                                  |
|         |                  |                         |             |                                     |             | P21407     | Federal government employees group insurance fund                                  |
|         |                  |                         |             |                                     |             | P21408     | Provincial government employees group insurance fund                               |
|         |                  |                         |             |                                     |             | P21409     | Federal government employees group insurance fund                                  |
|         |                  |                         |             |                                     |             | P21410     | Federal government employees group insurance fund                                  |
|         |                  |                         | P215        | Relief funds                        |             | P21501     | President's mian Amiruddin himayat-e-islam fund 1986                               |
|         |                  |                         |             |                                     |             | P21502     | Deposits of badshahi mosque cess fund  |
|         |                  |                         |             |                                     |             | P21503     | Tajweed-ul-quran trust azad-kashmir  |
|         | P22              | Trust a/c - Post Office | P221        | Accounts of Pakistan post office    |             | P22101     | Post office renewal reserve fund   |
|         |                  |                         |             |                                     |             | P22102     | Pakistan post office welfare fund  |
|         |                  |                         |             |                                     |             | P22103     | Pakistan post office improvement fund  |
|         |                  |                         |             |                                     |             | P22104     | Federal government employees group insurance fund                                  |
|         |                  |                         |             |                                     |             | P22105     | Pakistan post office trust interest accounts                                       |
|         |                  |                         |             |                                     |             | P22106     | Pakistan post office miscellaneous   |
|         |                  |                         |             |                                     |             | P22107     | Pakistan post office cheques   |
|         |                  |                         |             |                                     |             | P22108     | Permanent advances (Pakistan post office)  |
|         |                  |                         |             |                                     |             | P22109     | OB advances (Pakistan post office)   |
|         |                  |                         |             |                                     |             | P22110     | Account with the government of India (Pakistan post)                               |
|         |                  |                         |             |                                     |             | P22111     | East Pakistan suspense post office   |
|         |                  |                         |             |                                     |             | P22112     | Transfer between post office officers  |
|         |                  |                         |             |                                     |             | P22113     | In-land money orders of Pakistan post office                                       |
|         | P23              | Trust a/c - Railways    | P231        | Accounts of railways                |             | P23101     | Foreign loans/credits on capital account (released by federal government) railways |
|         |                  |                         |             |                                     |             | P23102     | Foreign loans/credits on replacement account railways                              |
|         |                  |                         |             |                                     |             | P23103     | Railway employees group insurance fund (railways)                                  |
|         |                  |                         |             |                                     |             | P23104     | Account with the bank-i-milli Iran (railways)                                      |
|         |                  |                         |             |                                     |             | P23105     | Suspense account railways  |
|         |                  |                         |             |                                     |             | P23106     | State railway deposits   |
|         |                  |                         |             |                                     |             | P23107     | Railway divisional paymaster account   |
|         |                  |                         |             |                                     |             | P23108     | Railway wages account  |
|         |                  |                         |             |                                     |             | P23109     | Pre-audit cheques (railway)  |
|         |                  |                         |             |                                     |             | P23110     | Account with the government of India (railway)                                     |
|         |                  |                         |             |                                     |             | P23111     | East Pakistan suspense railway   |
|         |                  |                         |             |                                     |             | P23112     | Transfer within the same railway   |
|         |                  |                         |             |                                     |             | P23113     | Railway remittances into state bank/national bank of                               |
|         |                  |                         |             |                                     |             | P23114     | State bank deposits-railway  |
|         |                  |                         |             |                                     |             | P23115     | OB advances (railway)  |
|         |                  |                         |             |                                     |             | P23116     | Permanent advances (railway)   |
|         |                  |                         |             |                                     |             | P23117     | Railway reserve fund   |
|         |                  |                         |             |                                     |             | P23118     | Railway improvement fund   |
|         |                  |                         |             |                                     |             | P23119     | Railway pension fund   |
|         | P24              | Trust a/c - T&T         | P241        | Accounts of Telegraph and telephone |             | P24101     | Telegraph and telephone renewal reserve fund                                       |



### Fund Element (Trust Account)

| Fund No | Fund Description | Sub Fund |                   | Major Head |                               | Minor head |   |
|---------|------------------|----------|-------------------|------------|-------------------------------|------------|---|
|         |                  | No       | Description       | No         | Description                   | No         | Description   |
|         |                  |          |                   |            |                               | P24102     | Pakistan telegraph and telephone welfare fund                           |
|         |                  |          |                   |            |                               | P24103     | Pakistan telegraph and telephone improvement fund                       |
|         |                  |          |                   |            |                               | P24104     | Pakistan telegraph and telephone cash fund                              |
|         |                  |          |                   |            |                               | P24105     | Pakistan telegraph and telephone depreciation fund                      |
|         |                  |          |                   |            |                               | P24106     | Federal government employees group insurance fund                       |
|         |                  |          |                   |            |                               | P24107     | Pakistan telegraph and telephone trunk call deposits                    |
|         |                  |          |                   |            |                               | P24108     | Pakistan telegraph and telephone-miscellaneous                          |
|         |                  |          |                   |            |                               | P24109     | Permanent advances (Pakistan telegraph and telephone)                   |
|         |                  |          |                   |            |                               | P24110     | OB advances (Pakistan telegraph and telephone)                          |
|         |                  |          |                   |            |                               | P24111     | Telegraph and telephone remittances into bank                           |
|         |                  |          |                   |            |                               | P24112     | Civil departmental balances-Pakistan telegraph and                      |
|         |                  |          |                   |            |                               | P24113     | State bank deposits-telegraph and telephone                             |
|         |                  |          |                   |            |                               | P24114     | Transfer between telegraph and telephone officers                       |
|         |                  |          |                   |            |                               | P24115     | East Pakistan suspense telegraph and telephone                          |
|         |                  |          |                   |            |                               | P24116     | Account with the government of India (Pakistan telegraph and telephone) |
|         |                  |          |                   |            |                               | P24117     | Pakistan telegraph and telephone cheques                                |
|         |                  | P25      | Trust a/c - Other | P251       | Accounts of other departments | P25101     | Pakistan PWD receipt and collection account                             |
|         |                  |          |                   |            |                               | P25102     | Foreign affairs receipt and collection account                          |
|         |                  |          |                   |            |                               | P25103     | Food wing receipt and collection account                                |
|         |                  |          |                   |            |                               | P25104     | Mint receipt and collection account                                     |
|         |                  |          |                   |            |                               | P25105     | Pakistan public works department cheques                                |
|         |                  |          |                   |            |                               | P25106     | Deposit works of survey of Pakistan                                     |
|         |                  |          |                   |            |                               | P25107     | Deposits of department of mineral development                           |
|         |                  |          |                   |            |                               | P25108     | Deposits of department of petroleum and minerals                        |
|         |                  |          |                   |            |                               | P25109     | Deposits of industries department                                       |
|         |                  |          |                   |            |                               | P25110     | Deposits for the department of advertising films and                    |
|         |                  |          |                   |            |                               | P25111     | Food department deposits  |
|         |                  |          |                   |            |                               | P25112     | Sanitary board fund   |
|         |                  |          |                   |            |                               | P25113     | Public works/Pakistan PWD deposits                                      |
|         |                  |          |                   |            |                               | P25114     | Supply and development department deposits                              |
|         |                  |          |                   |            |                               | P25122     | Permanent advances (Pakistan PWD)                                       |
|         |                  |          |                   |            |                               | P25123     | OB advances (Pakistan PWD)  |
|         |                  |          |                   |            |                               | P25124     | OB advances (foreign affairs)   |
|         |                  |          |                   |            |                               | P25125     | OB advances (food wing)   |
|         |                  |          |                   |            |                               | P25126     | OB advances (national savings)  |
|         |                  |          |                   |            |                               | P25127     | OB advances (mint)  |
|         |                  |          |                   |            |                               | P25128     | OB advances (forest)  |
|         |                  |          |                   |            |                               | P25129     | OB advances (GSP)   |
|         |                  |          |                   |            |                               | P25130     | Transfer between forest officers  |
|         |                  |          |                   |            |                               | P25131     | Transfer between MES officers   |
|         |                  |          |                   |            |                               | P25132     | Transfer between PW officers  |
|         |                  |          |                   | P252       | Accounts of other entities    | P25201     | Permanent advances (foreign affairs)                                    |
|         |                  |          |                   |            |                               | P25202     | Permanent advances (food wing)  |
|         |                  |          |                   |            |                               | P25203     | Permanent advances (national savings)                                   |
|         |                  |          |                   |            |                               | P25204     | Permanent advances (mint)   |
|         |                  |          |                   |            |                               | P25205     | Permanent advances (forest)   |
|         |                  |          |                   |            |                               | P25206     | Permanent advances (GSP)  |
|         |                  |          |                   |            |                               | P25207     | Suspense account mint   |

### Fund Element (Trust Account)

| Fund<br>Description<br>No | Sub Fund<br>Description<br>No | Major Head<br>Description<br>No  | Minor head<br>Description<br>No                       |
|---------------------------|-------------------------------|----------------------------------|---|
|                           |                               | P253 Other Deposits and reserves | P25301 Light houses and lightships reserve fund       |
|                           |                               |                                  | P25302 Sportsmen, artists and artisans endowment fund |
|                           |                               |                                  | P25303 Political agents deposits                      |
|                           |                               |                                  | P25304 Zakat collection account                       |

## **C.3.2 Special Deposits**

## Fund Element (Special Deposit)

| Fund |             | Sub Fund |                        | Major Head |                             | Detailed Head |   |
|------|-------------|----------|------------------------|------------|-----------------------------|---------------|---|
| No   | Description | No       | Description            | No         | Description                 | No            | Description   |
| P    | Public a/c  | P31      | Spl. Dep. - Investment | P311       | Investment deposit accounts | P31101        | Savings bank accounts   |
|      |             |          |                        |            |                             | P31102        | National deposit account  |
|      |             |          |                        |            |                             | P31103        | Khaas deposit accounts  |
|      |             |          |                        |            |                             | P31104        | Mahana amdani accounts  |
|      |             |          |                        |            |                             | P31105        | Special savings accounts  |
|      |             |          |                        |            |                             | P31106        | Defence savings certificates  |
|      |             |          |                        |            |                             | P31107        | Premium savings certificates  |
|      |             |          |                        |            |                             | P31108        | National deposit certificates   |
|      |             |          |                        |            |                             | P31109        | Khaas deposit certificates  |
|      |             |          |                        |            |                             | P31110        | Special savings certificates (bearer)   |
|      |             |          |                        |            |                             | P31111        | Special savings certificates (registered)   |
|      |             |          |                        |            |                             | P31112        | Special savings accounts  |
|      |             |          |                        |            |                             | P31113        | Regular income certificate  |
|      |             |          |                        |            |                             | P31114        | Qarz-e-hasna for prime minister's national debt retirement programme              |
|      |             |          |                        |            |                             | P31115        | Term deposit certificates for prime minister's national debt retirement programme |
|      |             |          |                        |            |                             | P31116        | Ceased savings and deposit certificates   |
|      |             |          |                        |            |                             | P31117        | Ceased savings and deposit certificates bonus fund                                |
|      |             |          |                        |            |                             | P31118        | National deposit certificates bonus fund  |
|      |             |          |                        |            |                             | P31119        | Khaas deposit certificates bonus fund   |
|      |             |          |                        |            |                             | P31120        | Defence savings certificates bonus fund   |
|      |             |          |                        |            |                             | P31121        | Premium savings certificates bonus fund   |
|      |             |          |                        |            |                             | P31122        | Pakistan post office unclaimed saving bank deposits of less than Rs2/-            |

|  |  |      |                       |   |  |
|--|--|------|-----------------------|---|--|
|  |  |      | P31123                | Pakistan post office dead savings bank accounts |  |
|  |  |      | P31124                | Pakistan post office fixed deposits             |  |
|  |  | P312 | Other deposit account | P31201  | Special deposit fund for army supplies made to friendly countries          |
|  |  |      |                       | P31202  | Deposit of depreciation reserve of commercial concerns-jallo rosin factory |
|  |  |      |                       | P31203  | Deposit of depreciation reserve of commercial concerns-motor transport     |
|  |  |      |                       | P31204  | Deposits on account of foreign mountaineering expeditions                  |
|  |  |      |                       | P31205  | Deposit account of grants and donations for educational buildings          |
|  |  |      |                       | P31206  | Deposits of cess on oilseeds and oils                                      |
|  |  |      |                       | P31207  | Deposits on tea cess fund  |
|  |  |      |                       | P31208  | Deposits of coconut cess fund  |
|  |  |      |                       | P31209  | Deposits of tobacco cess fund  |
|  |  |      |                       | P31210  | Deposits of agriculture produce cess fund                                  |
|  |  |      |                       | P31211  | Deposits of cotton cess fund   |
|  |  |      |                       | P31212  | Deposits of sugar cane development cess fund                               |
|  |  |      |                       | P31213  | Deposits of historical mosque fund   |
|  |  |      |                       | P31214  | Deposits of jamia mosque fund Bahawalpur                                   |
|  |  |      |                       | P31215  | Revenue deposits   |
|  |  |      |                       | P31216  | Civil and criminal courts deposits   |
|  |  |      |                       | P31217  | Personal deposits  |
|  |  |      |                       | P31218  | Forest deposits  |
|  |  |      |                       | P31219  | Deposits on account of passage money of the pilgrims                       |
|  |  |      |                       | P31220  | Deposits in connection with elections                                      |
|  |  |      |                       | P31221  | Coal deposits  |
|  |  |      |                       | P31222  | Deposits on account of evacuee estates                                     |

|  |  |  |        |   |
|--|--|--|--------|---|
|  |  |  | P31223 | Deposits of chief controller of imports and exports department made by the exporters        |
|  |  |  | P31224 | Deposit account with defence  |
|  |  |  | P31225 | Deposit account with AGPR   |
|  |  |  | P31226 | Deposits/and in favour of the chief settlement commissioner                                 |
|  |  |  | P31227 | Unclaimed deposits  |
|  |  |  | P31228 | Deposits for repatriation of Pakistani national abroad                                      |
|  |  |  | P31229 | Deposits for imports against the UK loans   |
|  |  |  | P31230 | Special remittances deposits  |
|  |  |  | P31231 | Deposits on account of cost of medical treatment of federal government employees            |
|  |  |  | P31232 | Deposits of Pakistan government loans   |
|  |  |  | P31233 | Deposits of equalisation fund for iron and steel  |
|  |  |  | P31234 | Deposits on account of sugar supplied by Pakistan government                                |
|  |  |  | P31235 | Local fund employees pay and ta etc. deposits   |
|  |  |  | P31236 | Deposits on account of market committee employees   |
|  |  |  | P31237 | Deposits made by local bodies to meet the claims of contractors                             |
|  |  |  | P31238 | Security deposits of supply cell  |
|  |  |  | P31239 | Deposits of fees received by government servants for work done for private bodies           |
|  |  |  | P31240 | Security deposit of cashiers etc  |
|  |  |  | P31241 | Deposit account of foreign guaranteed loans   |
|  |  |  | P31242 | Deposit account of transactions connected with standardisation of foreign loans and credits |
|  |  |  | P31243 | Deposit account of grants made by the federal government for social uplift                  |

|  |  |  |   |
|--|--|--|---|
|  |  |  | schemes   |
|  |  |  | P31244 Deposit account of duties taxes etc. realised on purchases of Indus basin replacement works                            |
|  |  |  | P31245 Deposit account of the grant made by the federal government for the development of agriculture                         |
|  |  |  | P31246 Deposit account of grants for economic development and improvement of rural areas                                      |
|  |  |  | P31247 Deposit account of grant made by the agricultural research council of Pakistan   |
|  |  |  | P31248 Deposit account of special grant by the federal government to the Punjab government                                    |
|  |  |  | P31249 Deposit account of sale proceeds of agricultural commodities against convertible local currency credit under pl480     |
|  |  |  | P31250 Deposits on account of recovery from Pakistan railway in respect of foreign loans and credits                          |
|  |  |  | P31251 Deposits of surcharge on sales of confiscated custom goods for donation to motamar alam-e-islam                        |
|  |  |  | P31252 Deposit account under the Punjab real estate agents and motor vehicles dealers (regulation of business) ordinance 1980 |
|  |  |  | P31253 Deposit account of grant made by federal government for the rehabilitation of destitute from east Pakistan             |
|  |  |  | P31254 Deposit account of the grant made by the Pakistan central cotton committee   |
|  |  |  | P31255 Defence services security deposits   |

|  |     |                  |              |   |
|--|-----|------------------|--------------|---|
|  |     |                  | P31256       | Defence services miscellaneous deposits   |
|  | P32 | Spl. Dep. - Fund | P321         | Relief Funds  |
|  |     |                  | P32101       | Prime minister's disaster relief fund   |
|  |     |                  | P32102       | Prime minister's fund for welfare and relief for Kashmiris                        |
|  |     |                  | P32103       | Prime minister's Bangladesh cyclone relief fund                                   |
|  |     |                  | P32104       | Prime minister's Bosnia Herzegovina relief fund                                   |
|  |     |                  | P32105       | Kashmir relief fund for rehabilitation of Kashmiris refugees and freedom fighters |
|  |     |                  | P32106       | President's fund for afghan refugees  |
|  |     |                  | P32107       | President's fund for assistance to Palestine                                      |
|  |     |                  | P32108       | President's fund for flood relief 1978  |
|  |     |                  | P32109       | Sindh governor's war victims relief fund  |
|  |     |                  | P32110       | President's famine relief fund for Africa   |
|  |     |                  | P32111       | Bangladesh cyclone relief fund  |
|  |     |                  | P32112       | Quaid-e-azam relief fund  |
|  |     |                  | P32113       | Governor's relief fund  |
|  |     |                  | P32114       | Sindh relief fund   |
|  |     |                  | P32115       | Sindh emergency medical relief fund   |
|  |     |                  | P32116       | Rawalpindi relief fund  |
|  |     |                  | P32117       | Bangladesh flood relief fund 1988   |
|  |     |                  | P32118       | Chief minister punjab flood relief  |
|  |     |                  | P32119       | Sindh, chief minister's rain relief fund, 1992                                    |
|  |     |                  | P32120       | Afghan refugees benefit wrestling bouts 1984 account                              |
|  |     |                  | P32121       | Afghan refugees wrestling bouts sponsor's account 1984                            |
|  |     | P322             | Welfare fund | P32201  |
|  |     |                  |              | Prime minister's fund for welfare of widows and orphans                           |
|  |     |                  |              | P32202  |
|  |     |                  |              | Fund for remission of advances made to widows for house building                  |



|  |  |      |               |  |   |
|--|--|------|---------------|--|---|
|  |  |      | P32203        | Special fund for welfare of prisoners of war and civil internees             |   |
|  |  |      | P32204        | Special fund for welfare of retarded and handicapped children                |   |
|  |  |      | P32205        | Pakistan minorities welfare fund   |   |
|  |  |      | P32206        | Special fund for welfare and uplift of minorities                            |   |
|  |  |      | P32207        | Sindh assembly (members) welfare fund  |   |
|  |  |      | P32208        | National council social welfare fund   |   |
|  |  |      | P32209        | Fund for scholarships to the children of government servants b1-15           |   |
|  |  |      | P32210        | Fund for scholarships to the children of government servants (b16 and above) |   |
|  |  |      | P32211        | Population welfare programme fund  |   |
|  |  |      | P32212        | Subvention from workers welfare fund   |   |
|  |  |      | P32213        | Fund for educational and economic uplift of scheduled castes                 |   |
|  |  |      | P32214        | Fund for uplift schemes  |   |
|  |  |      | P32215        | Funds for rehabilitation of war displaced persons 1965                       |   |
|  |  |      | P32216        | Funds for rehabilitation of war displaced persons 1971                       |   |
|  |  |      | P32217        | Sindh orphanages fund (Sindh darul atfal fund)                               |   |
|  |  |      | P32218        | Fund for rehabilitation of disabled persons                                  |   |
|  |  |      | P32219        | Subvention from the fund for rehabilitation of displaced persons             |   |
|  |  | P323 | Economic fund | P32301   | Sugar export subsidy fund   |
|  |  |      |               | P32302   | Economic fund   |
|  |  |      |               | P32303   | Procurement of edible oil through trading corporation of Pakistan under fy 1982 |
|  |  |      |               | P32304   | Special fund for assistance to export of sugar                                  |
|  |  |      |               | P32305   | Export development fund   |

|  |  |      |                                |   |   |
|--|--|------|--------------------------------|---|---|
|  |  |      | P32306                         | Technical advisory services received from USA       |   |
|  |  |      | P32307                         | Technical advisory services received from Australia |   |
|  |  |      | P32308                         | Reserve fund for exchange risk on foreign loans     |   |
|  |  |      | P32309                         | Convertible currency release fund                   |   |
|  |  | P324 | Development fund               | P32401  | Special development grant fund  |
|  |  |      |                                | P32402  | Irrigation works-reserve for renewal and replacement of irrigation machinery            |
|  |  |      |                                | P32403  | Depreciation reserve fund government presses  |
|  |  |      |                                | P32404  | Buildings/roads works reserve for renewals and replacement of buildings/roads machinery |
|  |  |      |                                | P32405  | Federal/provincial road fund  |
|  |  |      |                                | P32406  | Federal rehabilitation fund   |
|  |  |      |                                | P32407  | National mass transit authority fund  |
|  |  |      |                                | P32408  | Population planning programme   |
|  |  |      |                                | P32409  | Special development grant fund  |
|  |  |      |                                | P32410  | Women's development programme fund  |
|  |  |      |                                | P32411  | Rural development works programme fund  |
|  |  | P325 | Education and training fund    | P32501  | Federal education fee fund  |
|  |  |      |                                | P32502  | Fund for grants to universities   |
|  |  |      |                                | P32503  | Scholarship fund for training abroad  |
|  |  |      |                                | P32504  | Worker's children education fund  |
|  |  |      |                                | P32505  | National training board fund  |
|  |  |      |                                | P32506  | Special fund for promotion of science and technology                                    |
|  |  |      |                                | P32507  | Education special development fund  |
|  |  |      |                                | P32508  | Fund for Liaqat memorial library  |
|  |  | P326 | Fund for cultural and heritage | P32601  | Fund for development of Urdu  |
|  |  |      |                                | P32602  | Quaid-e-azam memorial fund  |
|  |  |      |                                | P32603  | Alama Iqbal memorial fund   |

|  |  |      |             |   |
|--|--|------|-------------|---|
|  |  |      | P32604      | Quad-e-azam centenary fund  |
|  |  |      | P32605      | National Fund for cultural heritage   |
|  |  |      | P32606      | See moenjodaro fund   |
|  |  |      | P32607      | Fund for artists, journalists men of letters and their families                                 |
|  |  |      | P32608      | Fund for promoting pride of performance   |
|  |  |      | P32609      | Tarraqi-e-urdu fund   |
|  |  |      | P32610      | Bazm-e.iqbal fund   |
|  |  |      | P32611      | Arts and literature fund  |
|  |  | P327 | Other Funds |   |
|  |  |      | P32701      | Jades fund  |
|  |  |      | P32702      | Civil defence training fund   |
|  |  |      | P32703      | Riot and civil commotion issuance fund  |
|  |  |      | P32704      | Police fund   |
|  |  |      | P32705      | Police clothing and equipment fund  |
|  |  |      | P32706      | Fund for civil defence  |
|  |  |      | P32707      | Canal clearance fund  |
|  |  |      | P32708      | Funds for damages deficiencies and services charges in respect- of houses on estate office pool |
|  |  |      | P32709      | Sindh chief minister discretionary grants unionisation fund                                     |
|  |  |      | P32710      | Central rescue station fund   |
|  |  |      | P32711      | Foreign aid counterpart fund  |
|  |  |      | P32712      | Trust interest fund (charitable endowment)  |
|  |  |      | P32713      | Income tax deduction from salaries  |
|  |  |      | P32714      | Income tax deduction from contractors/suppliers   |
|  |  |      | P32715      | War risk insurance fund 1965  |
|  |  |      | P32716      | War risk insurance fund 1971  |
|  |  |      | P32717      | District funds  |
|  |  |      | P32718      | Municipal funds   |
|  |  |      | P32719      | Cantonment funds  |
|  |  |      | P32720      | Punjab market committee fund  |

|  |     |                   |        |  |
|--|-----|-------------------|--------|--|
|  |     |                   | P32721 | Punjab co-operative board for liquidation  |
|  |     |                   | P32722 | Other miscellaneous fund   |
|  |     |                   | P32723 | Prime minister fund for national debt retirement                                     |
|  |     |                   | P32724 | President's hajj fund  |
|  |     |                   | P32725 | Special jubilee fund for celebration of 50th anniversary of independence of Pakistan |
|  |     |                   | P32726 | Sinking funds for loans granted to local bodies                                      |
|  |     |                   | P32727 | Advance payment of tax under section 53 of the income tax ordinance                  |
|  |     |                   | P32728 | Sinking fund investment account  |
|  |     |                   | P32729 | Fund for social services   |
|  |     |                   | P32730 | Olympic stadium fund   |
|  |     |                   | P32731 | Federal fund for agricultural Research   |
|  |     |                   | P32732 | Youth development fund   |
|  |     |                   | P32733 | Privatisation fund   |
|  |     |                   | P32734 | Agriculture prices commission fund   |
|  | P33 | Spl. Dep. - Grant | P331   | Grant and aid  |
|  |     |                   | P33101 | Cash aid received from ford foundation   |
|  |     |                   | P33102 | Machinery, equipment and supplies received from West Germany                         |
|  |     |                   | P33103 | Machinery equipment and supplies received from Japan                                 |
|  |     |                   | P33104 | US aid local currency credit   |
|  |     |                   | P33105 | US aid fund for the projects of federal and provincial governments                   |
|  |     |                   | P33106 | UN development funding   |
|  |     |                   | P33107 | Norwegian wheat  |
|  |     |                   | P33108 | German wheat   |
|  |     |                   | P33109 | Sweden wheat   |
|  |     |                   | P33110 | Australian wheat   |
|  |     |                   | P33111 | Deposits on account of Canadian wheat  |
|  |     |                   | P33112 | Food aid convention  |

|  |  |  |        |   |
|--|--|--|--------|---|
|  |  |  | P33113 | Fertiliser from FAO   |
|  |  |  | P33114 | Foreign assistance for afghan refugees from united nations high commissioner for refugees |
|  |  |  | P33115 | Deposit account of the Japanese grant for coastal fisheries development project           |
|  |  |  | P33116 | Other foreign grants  |
|  |  |  | P33117 | Grants and technical assistance from Australia  |
|  |  |  | P33118 | Grants and technical assistance from Canada   |
|  |  |  | P33119 | Grants and technical assistance from UNO  |
|  |  |  | P33120 | Grants and technical assistance from US aid   |
|  |  |  | P33121 | Grants and technical assistance from Singapore  |
|  |  |  | P33122 | Grants and technical assistance from Switzerland  |
|  |  |  | P33123 | Grants and technical assistance from ford foundation                                      |
|  |  |  | P33124 | Grants and technical assistance from UK   |
|  |  |  | P33125 | Grants and technical assistance from Germany  |
|  |  |  | P33126 | Grants and technical assistance from Netherlands  |
|  |  |  | P33127 | Grants and technical assistance from US government  |
|  |  |  | P33128 | Commodity grants from Australia   |
|  |  |  | P33129 | Commodity grants from Canada  |
|  |  |  | P33130 | Commodity grants from Germany   |
|  |  |  | P33131 | Commodity grants from Norway  |
|  |  |  | P33132 | Commodity grants from aid convention  |
|  |  |  | P33133 | Commodity grants from world food programme  |
|  |  |  | P33134 | Foreign non-project commodity aid-USA   |

|  |  |  |        |  |
|--|--|--|--------|--|
|  |  |  | P33135 | Finance agreed project on account of butter oil grant from EEC |
|  |  |  | P33136 | UK grants  |
|  |  |  | P33137 | Grants from Saudia   |
|  |  |  | P33138 | Grants from Japan  |
|  |  |  | P33139 | Commodity grant from Italy                                     |
|  |  |  | P33140 | GSP receipt and collection account                             |
|  |  |  | P33141 | US aid programme for US  |
|  |  |  | P33142 | US aid ace programme for US                                    |
|  |  |  | P33143 | Special subsidiary account                                     |
|  |  |  | P33144 | Special pl-480 title II account                                |
|  |  |  |        |  |

## **Appendix D Function Codes**

## Function Element

| Major Function |                         | Minor Function |   | Detailed Function |  |
|----------------|-------------------------|----------------|---|-------------------|--|
| No             | Description             | No             | Description   | No                | Description  |
| 01             | General public services | 011            | Executive and legislative organs, financial and fiscal affairs, external affairs and other than foreign aid |                   | <b>Organisation of State (01101 - 01110)</b>       |
|                |                         |                |   | 01101             | Parliamentary Affairs                              |
|                |                         |                |   | 01102             | Administrative Inspection                          |
|                |                         |                |   | 01103             | Provincial Co-Ordination                           |
|                |                         |                |   | 01104             | General Commission and Enquiries                   |
|                |                         |                |   | 01105             | Divisional & District Administration               |
|                |                         |                |   | 01106             | Local Authority Admn. & Regulation of Local Bodies |
|                |                         |                |   | 01107             | Others   |
|                |                         |                |   |                   | <b>Fiscal Administration (01111 - 01120)</b>       |
|                |                         |                |   | 01111             | Currency   |
|                |                         |                |   | 01112             | National Savings                                   |
|                |                         |                |   | 01113             | Others   |
|                |                         |                |   |                   | <b>Economic Regulation (01121 - 01140)</b>         |



|  |     |                      |  |                                   |
|--|-----|----------------------|--|-----------------------------------|
|  |     | 01121                | Import and Export Control                                |                                   |
|  |     | 01122                | Export Promotion   |                                   |
|  |     | 01123                | Cotton Promotion   |                                   |
|  |     | 01124                | Rice Export Promotion                                    |                                   |
|  |     | 01125                | Other Commercial Functions                               |                                   |
|  |     | 01126                | Regulation of Insurance                                  |                                   |
|  |     | 01127                | Regulation of Companies                                  |                                   |
|  |     | 01128                | Regulation of Stock Exchange/Security Exchange Authority |                                   |
|  |     | 01129                | Regulation of Restrictive Practices                      |                                   |
|  |     | 01130                | Others   |                                   |
|  |     |                      | <b>Foreign Affairs (01141 - 01150)</b>                   |                                   |
|  |     | 01141                | Diplomatic and Consular Services                         |                                   |
|  |     | 01142                | Other External Affairs Services Abroad                   |                                   |
|  |     | 01143                | Information Services Abroad                              |                                   |
|  |     | 01150                | Others   |                                   |
|  |     |                      |  |                                   |
|  | 012 | Foreign economic aid | 01201  | International Agencies            |
|  |     |                      | 01202  | Foreign Trainees in Pakistan      |
|  |     |                      | 01203  | Experts Posted to Other Countries |

|  |   |   |
|--|---|---|
|  |   | 01204 Commodity Aid   |
|  |   | 01250 Others  |
|  |   |   |
|  | 013 Fundamental research affairs and services | 01301 Scientific Research   |
|  |   | 01302 Scientific Survey   |
|  |   | 01303 Anthropological, Archaeological and other Sociological Survey |
|  |   | 01304 Geological Survey   |
|  |   | 01305 Marine / Biology / Zoology                                    |
|  |   | 01306 Meteorology   |
|  |   | 01307 Atomic Energy   |
|  |   | 01350 Others  |
|  |   |   |
|  | 014 Statistics                                | 01401 Population Census and Registration                            |
|  |   | 01402 Agricultural Census / Statistics                              |
|  |   | 01403 General Statistics  |
|  |   | 01450 Others  |
|  |   |   |
|  | 015 Publicity and Information                 | 01501 Information   |
|  |   | 01502 Films Censorship and Publications                             |
|  |   | 01503 Publicity   |

|    |                                 |   |   |
|----|---------------------------------|---|---|
|    |                                 | 01504   | Public Relations  |
|    |                                 | 01550   | Others  |
|    |                                 |   |   |
|    | 016                             | General public services not elsewhere defined                 | 01650 Others  |
|    |                                 |   |   |
| 02 | Defense affairs and services    | 021   | Military and civil defense administration and operation |
|    |                                 |   | 02101 Defense Production                                |
|    |                                 |   | 02102 Defense Services                                  |
|    |                                 |   | 02150 Others  |
|    |                                 |   |   |
|    | 022                             | Foreign military aid  |   |
|    |                                 |   |   |
|    | 023                             | Defense-related applied research and experimental development |   |
|    |                                 |   |   |
|    | 024                             | Defense affairs not elsewhere classified                      |   |
|    |                                 |   |   |
| 03 | Public order and safety affairs | 031   | Law and Order   |
|    |                                 |   | 03101 Justice   |
|    |                                 |   |   |
|    | 032                             | Police and fire protection                                    | 03201 Police and civil armed service                    |
|    |                                 |   | 03202 Civil Defense                                     |

|    |                                |  |  |                     |  |
|----|--------------------------------|--|--|---------------------|--|
|    |                                | 03203  | Narcotic Control                                       |                     |  |
|    |                                | 03204  | Fire Protection  |                     |  |
|    |                                | 03250  | Others   |                     |  |
|    |                                |  |  |                     |  |
|    | 033                            | Prison administration and operation                      | 03301  | Jails and Detention |  |
|    |                                |  | 03350  | Others              |  |
|    |                                |  |  |                     |  |
|    | 034                            | Public order and safety affairs not elsewhere classified |  |                     |  |
|    |                                |  |  |                     |  |
| 04 | Education affairs and services | 041  | Pre-primary and primary education affairs and services |                     |  |
|    |                                |  |  |                     |  |
|    |                                | 042  | Secondary education affairs and services               |                     |  |
|    |                                |  |  |                     |  |
|    |                                | 043  | Tertiary education affairs and services                | 04301               | General universities/colleges/institutes                 |
|    |                                |  |  | 04302               | Professional/technical universities /colleges/institutes |
|    |                                |  |  | 04350               | Others   |
|    |                                |  |  |                     |  |
|    |                                | 044  | Education services not definable by level              | 04401               | Scholl for Handicapped / Retarded Persons                |
|    |                                |  |  | 04450               | Others   |

|    |     |   |       |   |
|----|-----|---|-------|---|
|    | 045 | Subsidiary services to education                            | 04501 | Archives Library and Museums                    |
|    |     |   | 04502 | Student's Hostels                               |
|    |     |   | 04550 | Others  |
|    | 046 | Education affairs and services not elsewhere classified     |       |   |
| 05 | 051 | Health affairs and services                                 | 05101 | General Hospitals and Clinics                   |
|    |     |   | 05102 | Mental Hospitals                                |
|    |     |   | 05150 | Others  |
|    | 052 | Clinics, and medical, dental, and paramedical practitioners | 05201 | Mother and Child Health                         |
|    |     |   | 05250 | Others  |
|    | 053 | Public health affairs and services                          | 05301 | Nutrition and other Hygienic Programs           |
|    |     |   | 05302 | Anti-malaria Programme                          |
|    |     |   | 05303 | Other Health Facilities and Preventive Measures |
|    |     |   | 05304 | Drug Control                                    |
|    |     |   | 05350 | Others  |

|   |     |  |   |
|---|-----|--|---|
|   | 054 | Medicaments, prostheses, medical equipment and appliances, or other prescribed health related products |   |
|   |     |  |   |
|   | 055 | Applied research and experimental development related to the health and medical delivery system        | 05501 Research and Development of Unani Medicines |
|   |     |  |   |
|   | 056 | Health affairs and services not elsewhere classified   |   |
|   |     |  |   |
| 06 Social security and welfare affairs and services | 061 | Social security affairs and services   | 06101 Social Welfare Measures                     |
|   |     |  | 06102 Labour Welfare Measures                     |
|   |     |  | 06103 Employment Exchanges                        |
|   |     |  | 06104 Manpower and Labour Management              |
|   |     |  | 06105 Regulation of Man-Management Relations      |
|   |     |  | 06150 Others                                      |
|   |     |  |   |
|   | 062 | Welfare affairs and services   | 06201 Welfare of Pakistanis Abroad                |
|   |     |  | 06202 Immigration and passport                    |
|   |     |  | 06203 Emigration Promotion                        |
|   |     |  | 06250 Others                                      |

|    |  |  |                                   |   |   |
|----|--|--|-----------------------------------|---|---|
|    | 063  | Social security and welfare affairs not elsewhere classified | 06301                             | Preservation of Wildlife and control of Hunting |   |
|    |  |  | 06302                             | Social Services                                 |   |
|    |  |  | 06303                             | Environment Control                             |   |
|    |  |  | 06350                             | Others  |   |
|    |  |  |                                   |   |   |
|    | 064  | Population Planning  | 06401                             | Population Welfare measures                     |   |
|    |  |  | 06402                             | Population Planning                             |   |
|    |  |  | 06450                             | Others  |   |
|    |  |  |                                   |   |   |
| 07 | Housing and community amenity affairs and services | 071  | Housing and community development | 07101   | Urban / Town Planning and Regulatory Services |
|    |  |  |                                   | 07102   | Housing and Physical Planning                 |
|    |  |  |                                   | 07103   | Low Cost Housing                              |
|    |  |  |                                   | 07104   | Community Services                            |
|    |  |  |                                   | 07105   | Plantation and Preservation of Trees          |
|    |  |  |                                   | 07106   | Community Centres Services                    |
|    |  |  |                                   | 07150   | Other Community Services                      |
|    |  |  |                                   |   |   |
|    |  | 072  | Water supply affairs and services |   |   |

|    |  |   |                                       |
|----|--|---|---------------------------------------|
|    | 073  | Sanitary affairs and services including pollution abatement and control     |                                       |
|    |  |   |                                       |
|    | 074  | Street lighting affairs and services  |                                       |
|    |  |   |                                       |
|    | 075  | Housing and community amenity affairs and services not elsewhere classified |                                       |
|    |  |   |                                       |
| 08 | Recreational, cultural, and religious affairs and services | 081   | Recreational and cultural services    |
|    |  |   | 08101                                 |
|    |  |   | Stadium and Sports complexes          |
|    |  |   | 08102                                 |
|    |  |   | Sports Organisations                  |
|    |  |   | 08103                                 |
|    |  |   | Promotion of Cultural activities      |
|    |  |   | 08104                                 |
|    |  |   | National Celebrations                 |
|    |  |   | 08105                                 |
|    |  |   | Zoo and other Entertainments Services |
|    |  |   | 08150                                 |
|    |  |   | Others                                |
|    |  |   |                                       |
|    | 082  | Tourism affairs and services  | 08201                                 |
|    |  |   | Tourism                               |
|    |  |   | 08250                                 |
|    |  |   | Others                                |
|    |  |   |                                       |
|    | 083  | Religious affairs   | 08301                                 |
|    |  |   | Auqaf                                 |
|    |  |   | 08302                                 |
|    |  |   | Islamic Ideology                      |



|    |                                      |       |   |
|----|--------------------------------------|-------|---|
|    |                                      | 08303 | Pilgrimage  |
|    |                                      | 08304 | Minorities Affairs  |
|    |                                      | 08305 | Religious and Charitable institutions                         |
|    |                                      | 08350 | Others  |
|    |                                      |       |   |
| 09 | Fuel and energy affairs and services | 091   | Fuel affairs and services                                     |
|    |                                      | 09101 | Petroleum and Natural Gas                                     |
|    |                                      |       |   |
|    |                                      | 092   | Electricity and other energy sources                          |
|    |                                      | 09201 | Electricity - Hydel   |
|    |                                      | 09202 | Electricity - Thermal   |
|    |                                      | 09203 | Electricity - Nuclear   |
|    |                                      | 09250 | Other Energy Promotion programs                               |
|    |                                      |       |   |
|    |                                      | 093   | Fuel and energy affairs and services not elsewhere classified |
|    |                                      | 09301 | Multi-purpose dams  |
|    |                                      |       |   |
| 10 | Economic Services                    | 101   | Agriculture affairs and services                              |
|    |                                      | 10101 | Land Management   |
|    |                                      | 10102 | Agricultural Research and Extension services                  |
|    |                                      | 10103 | Plants Protection and Locust control                          |
|    |                                      | 10104 | Storage facilities  |
|    |                                      | 10150 | Others  |

|  |     |   |       |   |
|--|-----|---|-------|---|
|  | 102 | Forestry affairs and services             | 10201 | Forestry services                               |
|  |     |   |       |   |
|  | 103 | Fishing, and hunting affairs and services | 10301 | Fisheries services                              |
|  |     |   |       |   |
|  | 104 | Irrigation affairs and services           | 10401 | Productive                                      |
|  |     |   | 10402 | Un-Productive                                   |
|  |     |   | 10403 | Irrigation dams - Productive                    |
|  |     |   | 10404 | Irrigation dams - Un-Productive                 |
|  |     |   | 10405 | Canal Irrigation - Productive                   |
|  |     |   | 10406 | Canal Irrigation - Un-Productive                |
|  |     |   | 10407 | Tubewells - Productive                          |
|  |     |   | 10408 | Tubewells - Un-Productive                       |
|  |     |   | 10409 | Equipment Machinery Workshops - Productive      |
|  |     |   | 10410 | Equipment Machinery Workshops - Un-Productive   |
|  |     |   | 10411 | Irrigation, Research and Design - Productive    |
|  |     |   | 10412 | Irrigation, Research and Design - Un-Productive |
|  |     |   | 10413 | Flood Control and Drainage - Productive         |

|    |   |  |  |  |   |
|----|---|--|--|--|---|
|    |   |  | 10414  | Flood Control and Drainage - Un-Productive |   |
|    |   |  | 10415  | Others Irrigations - Productive            |   |
|    |   |  | 10416  | Others Irrigations - Un-Productive         |   |
|    |   |  |  |  |   |
|    | 105   | Economic services not elsewhere classified | 10501  | Animal Husbandry                           |   |
|    |   |  | 10502  | Land Reclamation                           |   |
|    |   |  | 10503  | Waterlogging and Salinity control          |   |
|    |   |  | 10504  | Rural Development                          |   |
|    |   |  | 10505  | Rural Works Programme                      |   |
|    |   |  | 10506  | Integrated Rural Development Programme     |   |
|    |   |  | 10507  | Agrovilles                                 |   |
|    |   |  | 10550  | Others                                     |   |
|    |   |  |  |  |   |
| 11 | Mining and mineral resources affairs and services (other than fuels); manufacturing affairs and services; and construction affairs and services | 111  | Mining and mineral resource affairs and services, other than fuels | 11101                                      | Mineral Resources   |
|    |   |  |  |  |   |
|    |   | 112  | Manufacturing affairs and services                                 | 11201                                      | Industrial research design and testing                                  |
|    |   |  |  | 11202                                      | Industrial estates and miscellaneous support for industrial development |

|    |   |   |  |   |                            |
|----|---|---|--|---|----------------------------|
|    |   |   | 11203  | Industrial safety (Inspection of boilers, explosive etc.) |                            |
|    |   |   | 11250  | Others  |                            |
|    |   |   |  |   |                            |
|    | 113   | Construction affairs and services   |  |   |                            |
|    |   |   |  |   |                            |
|    | 114   | Mining and mineral resource affairs and services not elsewhere classified; and construction affairs and services not elsewhere classified |  |   |                            |
|    |   |   |  |   |                            |
| 12 | Transportation and communication affairs and services | 121   | Road transport affairs and services                                | 12101   | Road Transport services    |
|    |   |   |  |   |                            |
|    |   | 122   | Water transport affairs and services                               | 12201   | Ports and Shipping         |
|    |   |   |  | 12202   | Lighthouses and Lightships |
|    |   |   |  | 12250   | Others                     |
|    |   |   |  |   |                            |
|    |   | 123   | Railways affairs and services                                      |   |                            |
|    |   |   |  |   |                            |
|    |   | 124   | Air transport affairs and services                                 | 12401   | Civil Aviation             |
|    |   |   |  |   |                            |
|    |   | 125   | Pipeline transport and other transport system affairs and services |   |                            |

|    |     |   |                                       |
|----|-----|---|---------------------------------------|
|    | 126 | Transportation system affairs and services not elsewhere classified |                                       |
|    |     |   |                                       |
|    | 127 | Communication affairs and services                                  | 12701 Broadcasting Services           |
|    |     |   | 12702 Television Services             |
|    |     |   | 12750 Others                          |
|    |     |   |                                       |
| 13 | 131 | Natural Calamities and other Disasters                              | 13101 Relief Measures                 |
|    |     |   | 13102 Rehabilitation and Resettlement |
|    |     |   | 13103 Refugees Relief                 |
|    |     |   | 13150 Others                          |
|    |     |   |                                       |
|    | 132 | Multipurpose development project affairs and services               |                                       |
|    |     |   |                                       |
|    | 133 | Debt Servicing Investible funds and grants                          | 13301 Debt Servicing                  |
|    |     |   | 13302 Government Investments          |
|    |     |   | 13303 Loans and Advances              |
|    |     |   | 13304 Grants and subventions          |
|    |     |   | 13350 Others                          |

|    |           |  |                                 |
|----|-----------|--|---------------------------------|
|    | 134       | Other economic affairs and services not elsewhere classified |                                 |
|    |           |  |                                 |
| 14 | Subsidies | 141  | Food                            |
|    |           |  | 14101                           |
|    |           |  | Wheat                           |
|    |           |  | 14102                           |
|    |           |  | Edible oil                      |
|    |           |  | 14103                           |
|    |           |  | Sugar                           |
|    |           |  | 14104                           |
|    |           |  | Salt                            |
|    |           |  | 14150                           |
|    |           |  | Others                          |
|    |           |  |                                 |
|    |           | 142  | Agriculture                     |
|    |           |  | 14201                           |
|    |           |  | Fertilizer                      |
|    |           |  | 14202                           |
|    |           |  | Seeds                           |
|    |           |  | 14203                           |
|    |           |  | Tubewells                       |
|    |           |  | 14204                           |
|    |           |  | Cotton                          |
|    |           |  | 14205                           |
|    |           |  | Cooperative Schemes             |
|    |           |  | 14250                           |
|    |           |  | Others                          |
|    |           |  |                                 |
|    |           | 143  | P.O.L.                          |
|    |           |  |                                 |
|    |           | 144  | Exports                         |
|    |           |  | 14401                           |
|    |           |  | Rebate on cotton textile export |
|    |           |  | 14402                           |
|    |           |  | Rebate on manufacture           |

|  |  |       |   |
|--|--|-------|---|
|  |  | 14403 | Reimbursement of losses of cotton<br>export |
|--|--|-------|---|