

## Entity Element

Code	Government Name	Code	Ministry Name	Code	Division Name	Code	Attached Department/Department Name
F	Federal Government	F01	Cabinet Secretariat	F011	Cabinet Division	DCS1	Dept of Communication Security
						DSF1	Dept of Stationery Forms
						DOA1	Dept of Archives
						FM01	Federal Ministers
						SA01	Special Assistants
						MS01	Main Secretariat
						CP01	Car pool
						IB01	Intelligence Bureau
						NDC1	National Documentation Centre
						PCB1	Pakistan Computer Bureau
						RRW1	Relief & Repatriation Wing
						IPCW	Inter-Provincial Coordination Wing, Isb
						FLC1	Federal Land Commission
						NLA1	National Language Authority
						SAO1	Special Assistant Offices
						PAW1	Political Affairs Wing
						FACC	Federal Anti-Corruption Committee, Isb
						MSW1	Management Services Wing
						CDA1	Capital Development Authority
				F012	Establishment Division	STI1	Secretariat Training Institute
						SWO1	Staff Welfare Organization
						SEC1	Secretariat
						SRC1	Services Reforms Commission
						SRB1	Service Review Board
						CSA1	Civil Service Academy
						PAC1	Pakistan Admin College
						NIPA	National Institute of Public Admin
						GIF1	Group Insurance Fund
						MPCC	Multi-purpose Community Centre
						CC01	Community Centre
						DCC1	Day Care Centre
						SWOL	Staff Welfare Organization's Library
						TT01	Trade Training
						SNC1	Sports & Culture
						CA01	Cultural Activities
						CSRF	Central Staff Relief Fund
						HH01	Holiday Homes
						HWW1	Hostel for Working Women
						SWD1	Staff Welfare Department
						LIH1	Ladies Industrial Home
						VTC1	Vocational Training Centre
						STCW	Secretariat Training Centre for Women
						ARD1	Academy for Rural Development
		F02	Ministry of Commerce	F021	Commerce Division	CB01	Cotton Board
						SEC2	Secretariat

## Entity Element

Code	Government Name	Code	Ministry Name	Code	Division Name	Code	Attached Department/Department Name
						NTC1	National Tariff Commission
						EDF1	Export Development Fund
						ATTP	Liaison Office Afghan Transit Trade
						CSIS	Commercial Section
						PTOC	Pakistan Trade Office, Copenhagen
						PTOR	Pakistan Trade Centre, Rotterdam
						CGPD	Consulate General of Pakistan, Dubai
						CGPH	Consulate General of Pakistan, Hong Kong
						CGPM	Consulate General of Pakistan, Montreal
						CGPS	Consulate General of Pakistan, Sydney
						CGPL	Consulate General of Pakistan, Los Angeles
						PMPG	Permanent Mission of Pakistan, Geneva
						FTIP	Foreign Trade Institute of Pakistan
						DI11	Department of Insurance, Isb
						DIK1	Department of Insurance, Kch
						TMR1	Trade Marks Registry, Lhr
						EPB1	Export Promotion Bureau
						TNCO	Trade and Commercial Offices
		F03	Ministry of Communication & Railways	F031	Communication Division	PPOD	Pakistan Post Office Department.
						NHD1	National Highways and Pakistan Motorways Police Department
						SEC3	Secretariat
						PIA1	Pakistan International Airlines
						NTRC	National Transport Research Centre, Isb
						DGPS	Directorate General, Ports & Shipping
						NHA1	National Highway Authority
						CMTC	Construction Machinery Training Centre
						NMTA	National Mass Transit Authority
						PSEB	Private Software Export Board
						PPSC	Pakistan Postal Services Corporation
						SCO1	Special Communication Organization
						STCK	Seamen's Training Centre, Kch
						SOK1	Shipping Office, Kch
						DSCM	Department of Shipping Control and Mercantile Marine
						LHLS	Lighthouses and Lightships
						RT01	Road Transport
				F032	Railways Division	PR01	Pakistan Railways
		F04	Ministry of Minorities, Culture Sports, Tourism and Youth Affairs	F041	Minorities, Culture Sports, Tourism and Youth Affairs Division	DOAR	Department of Archeology
						ANM1	Archaeology and Museums
						CBFC	Central Board of Film Censors
						DTS1	Department of Tourist Services

## Entity Element

Code	Government Name	Code	Ministry Name	Code	Division Name	Code	Attached Department/Department Name
		F05	Ministry of Defence	F051	Defence Division	DMLC	Directorate of Military Land and Cantonments
						FGED	Federal Government Educational Institutions (Cantonment/Garrisons) Directorate
						PMAD	Pakistan Military Accounts Department
						OSGP	Office of the Surveyor General of Pakistan
						PASB	Pakistan Armed Services Board
						ARMY	Army
						AF01	Airforce
						PN01	Pakistan Navy
						MSA1	Maritime Security Agency
						PMD1	Pakistan Meteorological Department
						HASF	Headquarters of Airports Security Force
						MTGY	Meteorology
						SOP1	Survey of Pakistan
						DS01	Defence Services
						OTHE	Others
				F052	Defence Production	DSTO	Defence Science and Technology Organization
		F06	Ministry of Education	F061	Education Division	DFGE	Directorate of Federal Government Educational Institutions
						DOL1	Department of Libraries
						CCO1	Central Copyright Office
						FGCF	Federal Government Educational Institutions in the Capital and Federal Areas
		F07	Ministry of Environment, Local Government and Rural Development	F071	Environment, Local Government and Rural Development Division	PEPA	Pakistan Environmental Protection Agency
						NCCW	National Council for Conservation of Wildlife in Pakistan
						PFI1	Pakistan Forest Institute
						ZSP1	Zoological Survey of Pakistan
						AHKN	Akhtar Hameed Khan National Centre for Rural and Municipal Administration.
						MTRI	Municipal Training and Research Institute, Karachi
						ENER	National Energy Conservation Centre (ENERCON)
						NCRD	National Centre for Rural Development
		F08	Ministry of Finance, Economic Affairs, Statistics and Revenue	F081	Finance Division	CDNS	Central Directorate of National Savings
						DCLA	Department of Corporate Law Authority
						AGP1	Auditor General of Pakistan
						CGA1	Controller General of Accounts
						SDD1	Servicing of Domestic Debt
				F082	Revenue Division	CBR1	Central Board of Revenue
				F083	Economic Affairs Division	FLR1	Foreign Loans Repayment

## Entity Element

Code	Government Name	Code	Ministry Name	Code	Division Name	Code	Attached Department/Department Name
						SFD1	Servicing of Foreign Debt
				F084	Statistics Division	ACO1	Agricultural Census Organisation
						PCO1	Population Census Organisation
						FBS1	Federal Bureau of Statistics
		F09	Ministry of Food, Agriculture and Livestock	F091	Food, Agriculture and Livestock Division	ALPM	Agricultural and Livestock Products Marketing and Grading Department
						DPP1	Department of Plant Protection
						FID1	Fertilizer Imports Department.
						DGF1	Directorate General of Food
						FSCN	Office of the Federal Seed Certification and National Seed Registration
						DFAC	Directorate of Food Accounts
						SSP1	Soil Survey of Pakistan
						AQD1	Animal Quarantine Department
						DMF1	Directorate of Marine Fisheries, Karachi
						AR01	Agriculture Research
						PP01	Plant and Protection
						OAS1	Other Agricultural Services
						SW01	Subsidy on Wheat
						LK01	Livestock
						FS01	Fisheries
		F10	Ministry of Foreign Affairs	F101	Foreign Affair Division	PMA1	Pakistan Mission Abroad
		F11	Ministry of Health	F111	Health Division	DCHE	Directorate of Central Health Establishments
						DMC1	Directorate of Malaria Control
						DTC1	Directorate of Tuberculosis Control
						JPMC	Jinnah Postgraduate Medical Centre
						NIMR	National Institute of Malaria Research and Training, Lahore
						NICH	National Institute of Child Health
						PIMS	Pakistan Institute of Medical Sciences, Islamabad
						MSE1	Medical Services
						PH01	Public Health
						NHL1	National Health Laboratories
		F12	Ministry of Housing and Works	F121	Housing and Works Division	DGPW	Office of the Director General, Pakistan Public Works
						EO01	Estate Office
						NHAY	National Housing Authority
						CW01	Civil Works
						FL01	Federal Lodges
		F13	Ministry of Industries and Production	F131	Industries and Production Division	DOS1	Department of Supplies
						TCO1	Textile Commissioner's Organization
						DOE1	Department of Explosives

## Entity Element

Code	Government Name	Code	Ministry Name	Code	Division Name	Code	Attached Department/Department Name
						PO01	Patent Office, Karachi
						IND1	Industries
						PW01	Production Wing
		F14	Ministry of Information and Media Development	F141	Information and Media Development Division	PID1	Press Information Department
						DGFM	Directorate General of Films and Publications
						DRR1	Directorate of Research and Reference
						DGPN	Office of the Director General Pakistan, Pakistan National Centre
						DPND	Directorate of Publications, Newsreels and Documentation
						ISA1	Information Services abroad
						PNC1	Pakistan National Centre
		F15	Ministry of Interior	F151	Interior Division	DGIP	Directorate General of Immigration and Passports
						HRO1	Headquarters of the Registration Organization
						DGCD	Directorate General of Civil Defence
						HPRL	Headquarters Pakistan Rangers, Lahore
						HPCG	Headquarters Pakistan Coast Guards
						HFCN	Headquarters of Frontier Corps, NWFP
						HFCB	Headquarters of Frontier Corps, Baluchistan
						HPRS	Headquarters Pakistan Rangers Sindh(South) Karachi
						HOFI	Headquarters Office of Federal Investigation Agency
						NDO1	National Database Organisation
						PON1	Passport Organization
						RO01	Registration Organization
						AICT	Office of the Administrator Islamabad Capital Territory
				F152	Narcotics Control Division	ANF1	Anti Narcotics Force
		F16	Ministry of Kashmir Affairs, Northern Areas & States & Frontier Regions	F161	Kashmir Affairs, Northern Areas & States & Frontier Regions Division	OANA	Office of the Administrator for Northern Areas
						TCC1	The Chief Courts, Northern Areas
						OCFR	Office of the Commandant Frontier Regions
						FR01	Frontier Region
						FC01	Frontier Constabulary
						FATA	Federally Administered Tribal Areas
						ARE1	Afghan Refugees
						NA01	Northern Areas
						FGNA	Federal Government Educational Institutions in Northern Areas
		F17	Ministry of Labour, Manpower and Overseas Pakistanis	F171	Labour, Manpower and Overseas Pakistanis Division	NIRC	National Industrial Relations Commissions
						ITNE	Implementation Tribunals for Newspapers Employees

## Entity Element

Code	Government Name	Code	Ministry Name	Code	Division Name	Code	Attached Department/Department Name
						BIOE	Bureau of Immigration and Overseas Employment
						NTB1	National Training Bureau
						DDWS	Directorate of Dock Workers Safety (Headquarters), Karachi
						PMI1	Pakistan Manpower Institute
						MOP1	Manpower and Overseas Pakistanis
						DTUE	Directorate of Trade union Education
						MWB1	Minimum Wages Board
		F18	Ministry of Law, Justice and Human Rights	F181	Law, Justice and Human Rights Division	ECP1	Election Commission of Pakistan
						HRD1	Human Rights Division
						SJC1	Supreme Judicial Council
						SC01	Supreme Court
						FSC1	Federal Shariat Court
				F182	Parliamentary Affairs Division		
		F19	Ministry of Petroleum and Natural Resources	F191	Petroleum and Natural Resources Division	DPER	Department of Petroleum and Energy Resources
						GSP1	Geological Survey of Pakistan
		F20	Ministry of Planning and Development	F201	Planning and Development Division	PC01	Planning Commission
						TPO1	Town Planning Offices
		F21	Ministry of Population Welfare	F211	Population Welfare Division	DCT1	Directorate of Clinical Training, Karachi
		F22	Ministry of Privatization	F221	Privatization Division		
		F23	Ministry of Religious Affairs, Zakat & Ushr	F231	Religious Affairs, Zakat & Ushr Division	CIII	Council of Islamic Ideology
		F24	Ministry of Science & Technology	F241	Information Technology and Telecommunications Division	PCBU	Pakistan Computer Bureau
				F242	Scientific and Technological Research Division	SS01	Scientific Societies
		F25	Ministry of Water and Power	F251	Water and Power Division	OCEA	Office of the Chief Engineering Advisors and Chairman Federal Flood Commission
						OPCI	Office of the Pakistan Commissioner for Indus water
		F26	Ministry of Women Development, Social Welfare and Special Education	F261	Women Development, Social Welfare and Special Education Division	DGSE	Directorate General of Special Education
						SWE1	Social Welfare

## Entity Element

Code	Government Name	Code	Ministry Name	Code	Division Name	Code	Attached Department/Department Name
		F27	Wafaqi Mohtesib Secretariat	F271	Wafaqi Mohtesib Secretariat		
		F28	Federal Tax Ombudsman Secretariat	F281	Federal Tax Ombudsman Secretariat		

## Object Element

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
A	Expenditure						
B	Tax Revenue						
C	Non-Tax Revenue						
E	Capital Receipts						
F	Assets						
G	Liabilities						
H	Equity						



## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object 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	Qualification Pay
						A01106	Pay of contract staff
						A01150	Others
							<b>Pay of other staff (A01151-99)</b>
						A01151	Basic Pay
						A01152	Personal pay
						A01153	Special pay
						A01154	Good conduct pay
						A01155	Qualification Pay
						A01156	Pay of contract staff
						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 Allowance
						A01208	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

## Object Element

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
						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
						A01247	NAB Allowance
						A01248	Judicial Allowance
						A01249	Utility Allowance to Ministers
						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
		A02	Project preinvestment analysis	A021	Feasibility studies		
				A022	Research and surveys & Exploratory 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, teleprinter and fax
						A03204	Electronic Communication
						A03205	Courier and pilot service
						A03270	Others

## Object Element

Element No Description	Major object No Description	Minor object No Description	Detailed object No Description
		A033 Utilities	A03301 Gas
			A03302 Water
			A03303 Electricity
			A03304 Hot and cold weather charges
			A03370 Others
		A034 Occupancy costs	A03401 Charges
			A03402 Rent for office building
			A03403 Rent for residential building
			A03404 Rent for other building
			A03405 Rent 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 Charges, Aeroplanes, Helicopters, Staff Cars, MotorCycles
			A03808 Conveyance charges
			A03820 Others

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
							<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
						A03840	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	Vocational and Manpower Training
						A03931	Expenditure on Foreign Experts assistance received from abroad
						A03932	Demarcation of Indo-Pakistan Boundary
						A03933	Service Charges
						A03934	Re-imbursment of T.T. charges to Banks of Home Remittances
						A03970	Others

## Object Element

Element No Description	Major object No Description	Minor object No Description	Detailed object No Description
	A04 Employees' Retirement Benefits	A041 Pension	A04101 Pension
			A04102 Commuted value of pension
			A04103 Gratuity
			A04104 Other pension (e.g. family pension)
			A04105 Gratuities (e.g. gratuity where pension is not mature)
			A04106 Reimbursement of medical charges to pensioners
			A04170 Others
	A05 Grants subsidies & Write off Loans	A051 Subsidies	A05101 Wheat
			A05102 Food
			A05103 Edible Oil
			A05104 Fertilizer
			A05105 Tubewells
			A05106 Cotton
			A05120 Others
		A052 Grants-domestic	A05201 To Federal Government
			A05202 To Provincial Government
			A05203 To District Government
			A05204 To TMAs
			A05205 To Financial Institutions
			A05206 To Non Financial Institutions
			A05270 To Others
		A053 Write off Loans	A05301 Government Servants
			A05320 Others
	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 & Gifts	
		A064 Other Transfer payments	A06401 To foreign governments
			A06402 Contribution/transfer to reserve 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 District Government
			A07104 To TMAs

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						A07105	To Financial Institute
						A07106	To Non-financial Institute
						A07110	Others
						<b>Floating Debt (A07111-20)</b>	
						A07111	To Federal Govt.
						A07112	To Provincial Govt.
						A07113	To District Government
						A07114	To TMAs
						<b>Unfunded Debt (A07121-30)</b>	
						A07121	To Federal Govt.
						A07122	To Provincial Govt.
						A07123	To District Government
						A07124	To TMAs
						<b>Government Servants (A07131-40)</b>	
						A07131	House Building Advance
						A07132	Motor Car Advance
						A07133	Motor Cycle Advance
						A07140	Others
						<b>Permanent Debt (A07201-10)</b>	
				A072	Interest - foreign	A07201	To Federal Govt.
						A07202	To Provincial Govt.
						A07203	To Financial Institute
						A07204	To Non-financial Institute
						A07210	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

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
		A082	Provinces	A08201	NWFP		
				A08202	Punjab		
				A08203	Sindh		
				A08204	Balochistan		
		A083	District Government/TMAs	A08301	NWFP		
				A08302	Punjab		
				A08303	Sindh		
				A08304	Balochistan		
		A084	Financial Institutes				
		A085	Non Financial Institutes				
		A086	Loan to Others	A08601	Private sector		
				A08670	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	Commodity Purchases	A09301	Food	
				A09302	Fertilizer		
				A09303	Coal		
				A09370	Others		
			A094	Other Stores and Stock	A09401	Medical stores	
				A09402	Newsprint		
				A09403	Tractors		
				A09470	Others		
	A10	Principal repayments	A101	Principal repayment- domestic	A10101	Domestic Direct	
				A10102	To Federal Government		
				A10103	To Provincial Government		
				A10104	To District Government		
				A10105	To TMAs		
				A10106	To Financial Institutions		
				A10107	To Non Financial Institutions		
				A10170	To Others		

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
				A102	Principal repayment - foreign	A10201	Foreign Direct
						A10202	To federal government
						A10203	To financial institutions
						A10204	To non financial institutions
						A10270	To others
				A103	Other repayments		
		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
						A12470	Others
				A125	Other Works	A12501	Works-Urban
						A12502	Works-Rural
		A13	Repairs and maintenance	A130	Transport		
				A131	Machinery and Equipment		



## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
				A132	Furniture and Fixture		
				A133	Buildings and structure	A13301	Office Buildings
						A13302	Residential Buildings
						A13303	Other Buildings
						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	General	A13801	Maintenance of gardens
		A14	Suspense and Clearing	A141	Recovery of Expenditure	A14101	Recovery of expenditure suspense

### Object Element

Element No Description	Major object No Description	Minor object No Description	Detailed object No 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, and URF 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 Federal Govt. employee (B01141-50)</b>
			B01141 Income tax-ordinary collection
			B01142 Deduction at source under section 50C
			B01143 Penalties under the income tax ordinance
			<b>Taxes from Govt. employee (B01151-60)</b>
			B01151 Income tax-ordinary collection
			B01152 Deduction at source under section 50C
			B01153 Penalties under the income tax ordinance

### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
							<b>Taxes from other employees (B01161-70)</b>
						B01161	Income tax-ordinary collection
						B01162	Surcharge ordinary collection
						B01163	Deduction at source under section 50C
						B01164	Penalties under the income tax ordinance
						B01170	Others
							<b>Taxes from agriculture (B01171-80)</b>
						B01171	Ordinary collection
						B01172	Penalties under the income tax ordinance
						B01180	Others
							<b>Taxes from other sources (B01181-90)</b>
						B01181	Tax released from interest on Govt. securities
						B01182	Tax on other emoluments
						B01183	Penalties under the income tax ordinance
						B01184	Recoveries of overpayments
						B01185	Share of net proceeds assigned to provinces
						B01186	Taxes on income not else where classified
				B012	Wealth tax		
						B01201	From private/public companies
						B01202	Registration firms
						B01203	From individuals AOP/URF
						B01204	On agricultural assets
						B01205	Other collection
						B01206	Share of net proceeds assigned to provinces
						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 assigned to Districts/TMAs etc.
						B01310	Other Collection
							<b>Transfer of property tax (B01311-20)</b>
						B01311	Fees for registering documents
						B01312	Copying registered documents
						B01320	Others

### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
		B014	Land revenue			B01401	Ordinary Collection
						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	Recovery from Pakistan atomic energy commission on account of resettlement of displaced persons
						B01411	Recovery on account of survey and settlement charges
						B01412	Recovery for maintenance of boundaries and pillars
						B01413	Fees for consolidation of holdings
						B01414	Tirni grazing dues
						B01415	Collection fee on the dues recovered as arrears of land revenue through revenue agencies
						B01416	Revenue talbana
						B01417	Mutation fee
						B01418	Copying and inspection fees of Patwaries record
						B01419	Copying fees for the preparation of produce statement and five yearly abstracts of yield
						B01420	Examination fee from Naib Tehsildars and patwaries
						B01421	Recoveries of overpayments
						B01422	Collection of payments for service rendered
						B01423	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 at source
						B01670	Other Collection
		B017	Capital value tax on immovable property			B01701	Urban
						B01702	Rural
						B01770	Others

### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
		B018	Capital value tax on movable property	B01801	Motor vehicles		
				B01870	Others		
		B019	Other direct taxes	B01901	Federal education fee tax		
				B01902	Corporate Asset Tax		
				B01903	Capital Gains Tax		
				B01970	Others		
		B02	Indirect taxes	B020	Sea customs	B02001	Imports
						B02002	Exports
						B02003	Export duty on cotton
						B02004	Others
						B02070	Share of net proceeds assigned to provinces
				B021	Land customs	B02101	Imports
						B02102	Exports
						B02103	Export duty on cotton
						B02104	Others
						B02170	Share of net proceeds assigned to provinces
				B022	Customs Surcharge	B02201	Surcharge-Iqra
						B02270	Others
				B023	Sales tax		<b>Sales tax on imports (B02301-20)</b>
						B02301	Ordinary collection
						B02302	Others Collections
						B02303	Share of net proceeds assigned to provinces
							<b>Sales tax on exports (B02321-40)</b>
						B02321	Ordinary collection
						B02322	Other Collections
						B02323	Share of net proceeds assigned to provinces
							<b>Sales tax on goods liable to federal excise (B02341-60)</b>
						B02341	Ordinary collection
						B02342	Other Collections
						B02343	Share of net proceeds assigned to provinces
							<b>Sales tax on goods not liable to federal excise (B02361-80)</b>
						B02361	Ordinary collection
						B02362	Other Collections
						B02363	Share of net proceeds assigned to provinces

### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
							<b>Sales tax paid by dealers (B02381-99)</b>
						B02381	Ordinary collection
						B02382	Other Collections
						B02383	Share of net proceeds assigned to provinces
				B024	Federal excise		<b>POL (B02401-10)</b>
						B02401	Motor spirit
						B02402	Diesel
						B02403	Furnace Oil
						B02404	Asphalt
						B02405	Lubricating Oil
						B02406	Kerosene Oil
						B02407	Others
						B02408	Share of net proceeds assigned to provinces
							<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	Others
						B02421	Share of net proceeds assigned to provinces.
							<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 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	Others
						B02439	Share of net proceeds assigned to provinces-
							<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	Others
						B02449	Share of net proceeds assigned to provinces-
							<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	Others
						B02463	Share of net proceeds assigned to provinces.
							<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	Others
						B02477	Share of net proceeds assigned to provinces.
							<b>Others (B02581-90)</b>
						B02481	Tobacco all sort
						B02482	Advertisement
						B02483	Betel net
						B02484	Furniture, fitting and fixtures
						B02485	Others
						B02486	Share of net proceeds assigned to provinces.

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
		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	Sale of stamps		
				B02702	On bills of exchange, cheques and other commercial documents		
				B02703	Receipt on account of stamp duties leveid under Supplementary Tax Orinance, 1957		
				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		
				B02710	On transfer of property rights		
				B02711	On declaration of newspapers/periodicals/printing press		
				B02730	Others		



### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
							<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
						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
						B02805	Tax on luxury vehicles levied under Finance Act, 1997
							<b>Other receipts (B02811-99)</b>
						B02811	Other receipts on account of motor vehicles fitness certificates
						B02812	Other receipt on account of vehicles route permit fee
				B029	Sale of Opium		
						B02901	Sale proceeds of excise opium
						B02902	Sale proceeds of medicinal opium
						B02903	Sale proceeds of alkaloids
						B02904	Others
				B030	Other Indirect Taxes		<b>Entertainment tax (B03001-20)</b>
						B03001	Duty recovered by sale of stamp.
						B03002	Duty recovered otherwise than by sale of stamps.
						B03003	Fines and penalties
						B03004	Tax on cinemas
						B03005	Tax on video trade
							<b>Cess-all types (B03021-30)</b>
						B03021	Education Cess
						B03022	Historical Mosques Cess
						B03023	Betterment Cess
						B03024	Development Cess on hotels
						B03025	Development Cess on sugar can
						B03026	Cess on tickets issued for admission to cinema houses under section 8 of Finance Ordinance V111969
							<b>Electricity (B03031-40)</b>
						B03031	Fee payable under electricity rules
						B03032	Fee payable under cinema tograph Act and Rules electricity rules
						B03033	Fee payable for the grant of certificates of competency to supervisor and licenses to electrical contractors

### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						B03034	Electricity duty current receipt(WAPDA)
						B03035	Miscellaneous receipts fee
							<b>Surcharges (B03041-50)</b>
						B03041	Petroleum
						B03042	Natural Gas
						B03043	Fertilizer
						B03044	Net proceeds from surcharge on gas assigned to provinces
							<b>Others, all types (B03051-99)</b>
						B03051	Paddy husking tax
						B03052	Receipts from sale of tobacco dealers license forms
						B03053	Fees for registration of real estates agencies
						B03054	Fines and penalties
						B03055	Cotton fee
						B03056	Tax on hotels levied under finance act 1965
						B03057	Betting tax
						B03058	Coal development cess
						B03059	Punjab Education and Infrastructure Development Cess
						B03060	Cess on Educational Institutions
						B03061	Tax on private hospitals
						B03062	Tax on services provided in hotels
						B03063	Annual fee of marriage/banquet halls
						B03064	Airport Tax
						B03065	Tax on bank cheques
						B03066	Tax on advertisement on electronic media
						B03067	Trade tax on business services
						B03068	Registration of business/houses/firms
						B03069	Duty on courier services
						B03070	Telephone duty
						B03071	Tax on mobile phone services
						B03072	Tax on luxury clubs
						B03073	Others (NEC)

## 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	Irrigation
						C01004	Opium
						C01005	Salt
						C01006	Electricity
						C01007	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 charges
						C01105	Wheat receipts -others
							<b>State Trading Fertilizer (C01111-20)</b>
						C01111	Sale proceeds of fertilizer
						C01112	Federal subsidy on fertilizer
						C01113	Provincial subsidy on fertilizer
						C01114	Recoveries of incidentals charges
						C01115	Other receipts
							<b>State Trading medical stores (C01121-40)</b>
						C01121	Sale proceeds of medical stores
						C01122	Federal subsidy on medical stores
						C01123	Provincial subsidy on medical stores
						C01124	Recoveries of incidentals on supply of medical stores to Federal Govt.
						C01125	Medical stores other receipts
							<b>State Trading Coal stores (C01141-60)</b>
						C01141	Sale proceeds of coal
						C01142	Federal subsidy on coal
						C01143	Provincial subsidy on coal
						C01144	Recoveries of incidentals charges
						C01145	Coal receipts-other
				C012	Interest on loans and advances to provinces		<b>Interest Domestic Loans</b>
						C01201	Punjab
						C01202	Sindh
						C01203	NWFP
						C01204	Balochistan
							<b>Interest Foreign Loans</b>
						C01205	Punjab
						C01206	Sindh
						C01207	NWFP
						C01208	Balochistan

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
							<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
				C013	Interest on Loans to Dist. Govt./TMAs		<b>Interest Domestic Loan (C01301-10)</b>
						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
						C01319	Oil And Gas Development Corporation
						C01320	Indus Gas
						C01321	Hyderabad Development Authority
						C01322	Sui Northern Gas pipeline Ltd.
						C01323	Pakistan Television Corporation Pakistan Energy Commission
				C014	Interest on loans and advances to Financial Institutes		<b>Interest Domestic 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

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
		C015	Interest on loans and advances to Non-financial Institutes				<b>Interest Domestic 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
		C017	Interest on loan & advances-other to private sector			C01701	Domestic Loans to Azad Kashmir Govt.
						C01702	Foreign Loan to Azad Kashmir Govt.
						C01703	Interest Regimental Loan
							<b>Interest Taccvi Loan to Zamindar</b>
						C01704	Taccvi Loan to Cultivator
						C01705	Land Improvement Act 1883
						C01706	Loan to Agricultural Loan Act 1958
		C018	Interest on Loan -Others				<b>Interest Received from Commercial Department</b>
						C01801	Interest -Pakistan Post Office Department
						C01802	Interest on Arrears of Revenue
						C01803	Interest realized on investment of cash balance
						C01804	Return Wapda Power Wing
						C01805	Interest German Counterpart Fund-Wapda Power Wind
						C01806	Interest OPEC Special Loan -Wapda Power Wind

### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						C01807	Interest on loans and advances-others
						C01808	Penal Interest Recovered from Assesseees of the Income Tax under Section 53 of Income Tax Ordinance 1979
						C01809	Interest on UN bonds issue
						C01810	Interest on late payment of Govt dues
						C01811	Interest on sale of Food Grains
						C01812	Interest on sale of Fertilizer
						C01813	Percentage on Serving of Foreign Loan and Credits
						C01814	Interest on undistributed pension paid by NBP
						C01815	Interest on Investment of GP Fund
				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 Merged 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
						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

### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
							<b>Organs of 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 Administration		<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	Deviants on Govt. shares in state Bank of Pakistan
						C02213	Dividends on Govt. shares in the security printing Corporation
						C02214	Royalty on Quid-I-Azam Centenary 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
						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

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						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 in aid of super annuation (C02241-50)</b>
						C02241	Contribution of pension and gratuities
						C02242	Receipt under Federal Government (B1 & 2) Provident Fund Rules
						C02243	Others
				C023	General administration-Receipts 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 for weights and measures
						C02306	Receipt under the Weights and Measures and Trade Employees act
						C02370	Others
				C024	General administration Receipts- 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
						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



### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
				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>
						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

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						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
						C02804	Fees Govt. Primary School
						C02805	Fines under Sind Primary Education Act 1947
						C02806	Recoveries from Local Bodies for Primary Education

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						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	Economic services receipts Agriculture		<b>Food (C03101-15)</b>
						C03101	Receipts of the Federal Food Departments
						C03102	Recoveries of overpayments
						C03103	Collection of Payments for service rendered
						C03104	Others
							<b>Agriculture (C03116-50)</b>
						C03116	Agriculture Receipts
						C03117	Receipts from experimental Farms
						C03118	Receipts from Agriculture/seed Farms
						C03119	Receipts from Receipts from District Farms
						C03120	Receipts from Agriculture/Engineering/Machinery Maintenance Farms
						C03121	Receipts from boring operation
						C03122	Receipts from Research operation
						C03123	Receipts from Plant protection operation
						C03124	Receipts from soil conservation and operation
						C03125	Receipt of Zoo
						C03126	Fees other than cotton fee under cotton control ordinance
						C03127	Agriculture College & School fees
						C03128	Grants by the Agricultural Research Council and the Central Cotton Committee.
						C03129	Receipt from Karkhana Alat-e-Zarae
						C03130	Agricultural Receipts from Government gardens
						C03131	Agricultural Receipts from station gardens
						C03132	Agriculture-Receipts of arrears from Ex-Commissioner Agents on account of sale of cotton seed and fertilizer
						C03133	Agriculture Receipts from on Farm Management Project
						C03134	Agriculture-Recoveries of overpayments
						C03135	Collection of payments for service rendered
						C03136	Agriculture other
				C032	Economic services receipts & Animal Husbandry		<b>Fisheries (C03201-20)</b>
						C03201	Ordinary receipts
						C03202	Grants made by the Agricultural Research Council
						C03203	Recoveries of overpayments
						C03204	Collection of payments for service rendered

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						C03205	Others
							<b>Animal Husbandry (C03221-50)</b>
						C03221	Veterinary College and School fees
						C03222	Grants made by the Agricultural Research council
						C03223	Receipts from Livestock Farms
						C03224	Receipts from Broiler Farms
						C03225	Receipts from Research Institute
						C03226	Receipts from transferred Agricultural Farms
						C03227	Insemination fees
						C03228	Receipts from biological Section
						C03229	Recoveries of overpayments
						C03230	Collection of payments for service rendered
						C03231	Others
				C033	Economic services receipts Forest	C03301	Timber and other Produce removed from the Forest by Government Agencies-Timber
						C03302	Timber and other Produce removed from the Forest by Government Agencies-Firewood and Charcoal
						C03303	Timber and other Produce removed from the Forest by Government - Brush wood, Chips and Stumps
						C03304	Timber and other Produce removed from the Forest by Government Rosin
						C03305	Timber and other Produce removed from the Forest by Government Planting stump, seeds, Mazri, Palm, Grass other than Fodder etc
						C03306	Timber and other Produce removed from the Forest by Government Seculture Receipts
						C03307	Timber and other Produce removed from the Forest by Consumer or purchasers-Timber
						C03308	Timber and other Produce removed from the Forest by Consumer or purchasers-Firewood and Charcoal
						C03309	Timber and other Produce removed from the Forest by Consumer or purchasers-Brush wood, Chips and Stumps
						C03310	Timber and other Produce removed from the Forest by Consumer or purchasers-Grazing & Fodder Grass
						C03311	Timber and other Produce removed from the Forest by Consumer or purchasers-Honey, herbs and Medicinal Plants
						C03312	Timber and other Produce removed from the Forest by Consumer or purchasers-For Plants ,Stumps ,seeds Mazri, palm, grass other than fodder etc.
						C03313	Drift and waif wood and confiscated forest produce-Drift wood
						C03314	Drift and waif wood and confiscated forest produce-Sale of confiscated Forest Produce
						C03315	Revenue from forests not managed by Govt.
						C03316	Revenue from forests not managed by Govt.-Duty on transport of timber from forest and road developments
						C03317	Jallo Rosin Factory-Sale of Rosin
						C03318	Jallo Rosin Factory-Sale of Turpentine
						C03319	Jallo Rosin Factory-Sale of stores
						C03320	Jallo Rosin Factory-other factory receipts
						C03321	Fines and Forfeitures (except fines by court)

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						C03322	Compensation under Forest Act including fines by courts
						C03323	Lease rent from Temporary cultivation
						C03324	Hire charges of bulldozers and other machinery
						C03325	Recovery of water rates
						C03326	Rent of buildings, shops lands and water mills
						C03327	Receipts under wild Birds and Wild Animals Protection Act
						C03328	Recoveries of overpayments
						C03329	Collection of payments for services rendered
						C03370	Other receipts
				C034	Economic services receipts Cooperation, Irrigation & Embankment- drainage-works		<b>Cooperation (C03401-30)</b>
						C03401	Audit fees
						C03402	Income from Pak-German Demonstration Farm
						C03403	Recoveries from other Provincial Govt. on account of training in Cooperative Training Institutes
						C03404	Recoveries of overpayments
						C03405	Collection of payments for services rendered
						C03406	Other
							<b>Irrigation Works (C03431-60)</b>
						C03431	Direct receipts on account of water rates
						C03432	Direct receipts on account of sale of water
						C03433	Recoveries of expenditures
						C03434	Others
							<b>Embankments and Drainage Works (C03461-99)</b>
						C03461	Direct receipts on account of sale of water
						C03462	Direct receipts on account of sale of hill torrents
						C03463	Recoveries of expenditures
						C03464	Collection of payments for services rendered
						C03465	Other
				C035	Economic services receipts Others		<b>Fuel and Power (C03501-5)</b>
						C03501	Fees for Petroleum products
						C03502	Recoveries of overpayments
						C03503	Others
							<b>Industrial and Mineral Resources(C03506-10)</b>
						C03506	Industrial Safety -Explosives Department
						C03507	Receipts under Excise Duty on Minerals (Labour) Welfare) Act 1967
						C03508	Others
							<b>Printing (C03511-25)</b>
						C03511	Sale of Gazette
						C03512	Sale of other Govt. publications
						C03513	Pakistan Law reports
						C03514	Civil Listened other publication
						C03515	Sale of Forms and Registers
						C03516	Sale of service books

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						C03517	Sale of forms and registers to Union Councils
						C03518	Sale of other forms
						C03519	Press receipts
						C03520	Printing charges for work done for Provincial Govt. Department
						C03521	Recoveries of overpayments
						C03522	Collection of payments for services rendered
						C03523	Other
							<b>Stationery (C03526-30)</b>
						C03526	Stationery receipts
						C03527	Sale of stationery to local Bodies etc
						C03528	Sale of stationery to provincial Govt. Departments
						C03529	Sale of plain paper used with stamps
						C03530	other stationery receipts
							<b>Investment Promotion and Supplies (C03531-41)</b>
						C03531	Fees on account of purchase of stores
						C03532	Fees on account of inspection of stores purchased through the Department of Investment Promotion and supply
						C03533	Fees on account of inspection of stores not purchased through the Department of Investment Promotion and supply
						C03534	Receipts of textile Commissioner
						C03535	Receipts of coal Commissioner
						C03536	Receipts of Central Testing and Standard Laboratories
						C03537	Receipts of the Pakistan Standard Institutes
						C03538	Recoveries of overpayments
						C03539	Collection of payments for services rendered
						C03540	Others
							<b>Industries (C03541-50)</b>
						C03541	Industries receipts
						C03542	Cottage Industries
						C03543	Stores purchases
						C03544	Fees of Inspection of boilers
						C03545	Fees under Partnership Act 1932
						C03546	Recoveries of overpayments
						C03547	Collection of payments for services rendered
						C03548	Metal Research and Development Centre
						C03549	Others
							<b>Transport and Communication (C03551-55)</b>
						C03551	Aviation receipts
						C03552	Aviation -Recoveries of overpayments
						C03553	Others
							<b>Ports and Pilotage (C03556-70)</b>
						C03556	Receipts from Management and upkeep of Ports and Rivers Dues
						C03557	Receipts from Management and upkeep of Ports of Pilotage-Pilotage receipts and Rivers Dues
						C03558	Receipts from Management and upkeep of Ports of Pilotage-Pilotage receipts and Rivers Dues

## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						C03559	Receipts from Management and upkeep of Ports of Landing Charges and Mooring Hire
						C03560	Survey fees
						C03561	Fees for the engagement and discharges seamen's
						C03562	Fees for the registration of vessels
						C03563	Sale proceeds of Vessels and stores
						C03564	Freight, Passage and Tonnage
						C03565	Registration and other Fees
						C03566	Recoveries of overpayments
						C03567	Others
							<b>Lighthouses and Lightships (C03571-80)</b>
						C03571	Light dues
						C03572	Contributions
						C03573	Recoveries of overpayments
						C03574	Others
							<b>Pakistan Post Office Department (C03581-90)</b>
						C03581	Post Office Receipts
						C03582	Others
							<b>Railways (C03591-99)</b>
						C03591	Railway Revenues Receipts
						C03592	Other Receipts
				C036	Grants	C03601	Foreign grants-development grants from foreign governments
						C03602	Foreign grants-non development grants from foreign governments
						C03603	Other grants from federal government-development grants from federal government
						C03604	Other grants from federal government-non development grants from federal government
				C037	Extraordinary receipts	C03701	Sale of land
						C03702	Sale of land-Town sites and colonies
						C03703	Sale of land-sale of under developed agricultural land by auction or private treaty in colonies
						C03704	Sale of land-sale of under developed agricultural land by auction or private treaty in other than colonies
						C03705	Sale of land-sale of proprietary rights to tenants in colonies
						C03706	Sale of other government assets
						C03707	Other receipts- fees, fines and forfeitures
						C03708	Sale of state owned assets
							<b>Sale of agricultural machinery (C03711-20)</b>
						C03711	Sale of Tractor
						C03712	Sale of Threshers
						C03713	Sale of Machinery & Equipments
							<b>Other receipts (C03721-40)</b>
						C03721	Sale proceeds and rent of urban evacuee property and rent mortgage money of agricultural lands



## Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						C03722	Interest on deferred payments of land sold in colonies
						C03723	Receipts from sale of plots in industrial estate
						C03724	Receipts of bonus share from Lever Brothers Pakistan
						C03725	Others
				C038	Others		
						C03801	Unclaimed deposits
						C03802	Sale of stores and materials
						C03803	Sale of Land & Houses etc.
						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 by 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 1973
						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

### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						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
						C03847	Sand and quarry fees
						C03848	Receipts from the tolls
						C03870	Others

### 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	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
				E012	State trading schemes Receipts		<b>Wheat (E01201-10)</b>
						E01201	Federal
						E01202	Provincial
						E01203	Others
							<b>Medical stores (E01211-20)</b>
						E01211	Federal
						E01212	Provincial
						E01213	Others
							<b>Fertilizer (E01221-40)</b>
						E01221	Federal
						E01222	Provincial
						E01223	Others
							<b>Coal (E01241-50)</b>
						E01241	Federal
						E01242	Provincial
						E01243	Others
							<b>Others (E01271-90)</b>
						E01271	Sale proceeds of newsprint
						E01272	Newsprint receipts-other
						E01273	Sale proceeds of diplomatic cars
						E01274	Other diplomatic cars receipts
						E01275	Other state trading schemes receipts
				E013	Investment Receipts	E01301	Federal/provincial investment (financial)
						E01302	Federal/provincial investment (non-financial)
						E01303	Federal Government Investment in Railway through cash releases (non-financial)

### Object Element

No	Element Description	No	Major object Description	Minor object		Detailed object	
				No	Description	No	Description
				E014	Works receipts	E01401	Receipts and recoveries of investment
				E015	Privatization Receipts	E01501	Proceeds from major units
						E01502	Proceeds from minor units
		E02	Recoveries of Loan and Advances	E021	From Provinces	E02101	Domestic loans
						E02102	Foreign Loans
						E02103	US-aid local currency Loans
						E02104	German Loans
						E02120	Others
				E022	From Dist. Govt./TMAs	E02201	Domestic loans
						E02202	Foreign Loans
						E02220	Others
				E023	From Financial Institutes	E02301	Domestic loans
						E02302	Foreign Loans
						E02320	Others
				E024	From Non-financial Institutes	E02401	Domestic loans
						E02402	Foreign Loans
						E02403	Interest German Counterpart Fund-Wapda Power Wind
						E02404	Interest OPEC Special Loan -Wapda Power Wind
						E02420	Others
				E025	From government servants	E02501	House building advance
						E02502	Motor car advance
						E02503	Motor cycle/Scooter advance
						E02504	Cycle Advance
						E02550	Others
				E026	From private sector	E02601	Taccavi loans to zamindars
						E02602	To Cultivators
						E02620	Others
				E027	From others	E02701	Domestic loans
						E02702	Foreign loans
						E02703	Regimental loans
						E02704	Canteen stores loan
						E02705	Repayment loans by other countries
		E03	Debt	E031	Permanent Debt-Domestic	E03101	Permanent Debt-Direct
						E03102	Permanent Debt-Received from Federal Government
				E032	Floating debt	E03201	Treasury bills

### Object Element

No	Element Description	No	Major object Description	No	Minor object Description	No	Detailed object Description
						E03202	Cash credit accommodation
						E03270	Others
				E033	Permanent Debt-Foreign	E03301	Permanent Debt (Foreign)-direct
						E03302	Permanent Debt (Foreign)-received from federal government

## 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 Railways Special Account
						F01106	Government Deposit A/c No.XII(Escrew A/c)
						F01107	National Debt Retirement Account
				F012	Other Account	F01201	Held in special Deposit Account under American Aid Programme
						F01202	Deposits under other Commodity loan
						F01203	U.S. Disbursing Officer Account
				F013	Adhoc Treasury Bills created	F01301	For replenishment of Cash Balances
						F01302	Special Adhoc Treasury Bills created for loan to former East Pakistan Government
						F01303	Pakistan Railways
						F01304	IMF Account
				F014	Cash Balances	F01401	Cash balances with Treasuries
						F01402	Remittances in Transit
						F01403	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 with Govt. of Sindh
						F02106	Account with Govt. of Punjab
						F02107	Account with Govt. of Balochistan
						F02108	Account with Govt of NWFP
						F02109	Account of other departments
						F02110	Accounts of other entities
						F02111	Account with Financial Institutes
						F02112	Account with Non Financial Institutes
						F02113	Account with Government Servants
						F02114	Account with District Governments
						F02115	Account with TMAs
						F02116	Account with Private Sector
						F02117	Account with Foreign Governments
						F02118	Account with SBP

## Object Element

Object Element							
Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
		F03	Physical Assets	F031	Physical Assets	F03101	Land and Buildings
						F03102	Vehicles
						F03103	Plant & Machinery
						F03104	Furniture & Fittings
						F03105	Livestock
						F03106	Roads, highways and bridges
						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
				F052	Control Account	F05201	Adjusting Account

## 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	Government Deposit A/c No.XII(Escrow A/c)
						G01106	Social Action Programme
				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
						G03106	Deposits & Reserves - Interest Bearing
						G03107	Deposits & Reserves - Non Interest Bearing
						G03108	Group Insurance
		G04	Other Liabilities			G04101	Pension Fund Liability
		G05	Control Accounts			G05101	Exchange Account
						G05102	Adjusting Account
						G05103	Suspense Account



**Object Element**

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
H	Equity					H01101	Residual Equity
						H01102	Suspense Loss Account
						H01103	Unrecovered Losses
						H01104	Gain and loss on Foreign Exchange

### Fund Element

<b>Fund No.</b>	<b>Description</b>	<b>No.</b>	<b>Source Description</b>	<b>No.</b>	<b>Sub-Fund Description</b>	<b>No.</b>	<b>Budget Grant/Public Account Description</b>
C	Consolidated Fund						
P	Public Account						

**Fund Element (Consolidated Fund)**

<b>Fund</b>		<b>Source</b>		<b>Sub-Fund</b>		<b>Budget Grant</b>	
<b>No.</b>	<b>Description</b>	<b>No.</b>		<b>No.</b>	<b>Description</b>	<b>No.</b>	<b>Description</b>
C	Consolidated Fund	1	Capital	1	Voted current expenditure		Grant number would be allocated as per the codes provided in the Budget Book
		2	Revenue	2	Voted development expenditure		
				3	Voted capital expenditure		
				4	Charged current expenditure		
				5	Charged development expenditure		
				6	Charged capital expenditure		

### Fund Element (Trust Account)

Fund		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 fund
						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 fund
						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 and
						P21205	Federal government employees benevolent fund (Pakistan post
						P21206	Federal government employees benevolent fund (Pakistan pwd)
						P21207	Federal government employees benevolent fund (foreign affairs)

## Fund Element (Trust Account)

Fund		Sub Fund		Major Head		Minor head	
No	Description	No	Description	No	Description	No	Description
						P21208	Federal government employees benevolent fund (food wing)
						P21209	Federal government employees benevolent fund (national savings)
						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
						P21307	Endowment fund for welfare of men of letters
			P214	Insurance fund		P21401	Federal government employees group insurance fund (Pakistan)
						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 (national)
						P21405	Federal government employees group insurance fund (mint)
						P21406	Federal government employees group insurance fund (forest)
						P21407	Federal government employees group insurance fund (GSP)
						P21408	Provincial government employees group insurance fund
						P21409	Federal government employees group insurance fund (civil)
						P21410	Federal government employees group insurance fund (defence)
			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 (Pakistan post)
						P22105	Pakistan post office trust interest accounts
						P22106	Pakistan post office miscellaneous
						P22107	Pakistan post office cheques

## Fund Element (Trust Account)

Fund		Sub Fund		Major Head		Minor head	
No	Description	No	Description	No	Description	No	Description
						P22108	Permanent advances (Pakistan post office)
						P22109	OB advances (Pakistan post office)
						P22110	Account with the government of India (Pakistan post office)
						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 Pakistan
						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
						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 (telegraph and
						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)

### Fund Element (Trust Account)

Fund		Sub Fund		Major Head		Minor head	
No	Description	No	Description	No	Description	No	Description
						P24111	Telegraph and telephone remittances into bank
						P24112	Civil departmental balances-Pakistan telegraph and telephone
						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 publications
						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)

### Fund Element (Trust Account)

Fund		Sub Fund		Major Head		Minor head	
No	Description	No	Description	No	Description	No	Description
						P25204	Permanent advances (mint)
						P25205	Permanent advances (forest)
						P25206	Permanent advances (GSP)
						P25207	Suspense account mint
				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



### 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

## Fund Element (Special Deposit)

Fund		Sub Fund		Major Head		Detailed Head	
No	Description	No	Description	No	Description	No	Description
						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

### Fund Element (Special Deposit)

Fund		Sub Fund		Major Head		Detailed Head	
No	Description	No	Description	No	Description	No	Description
						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

### Fund Element (Special Deposit)

Fund		Sub Fund		Major Head		Detailed Head	
No	Description	No	Description	No	Description	No	Description
						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

## Fund Element (Special Deposit)

Fund		Sub Fund		Major Head		Detailed Head	
No	Description	No	Description	No	Description	No	Description
						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

### Fund Element (Special Deposit)

Fund		Sub Fund		Major Head		Detailed Head	
No	Description	No	Description	No	Description	No	Description
				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

### Fund Element (Special Deposit)

Fund		Sub Fund		Major Head		Detailed Head	
No	Description	No	Description	No	Description	No	Description
						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

### Fund Element (Special Deposit)

Fund		Sub Fund		Major Head		Detailed Head	
No	Description	No	Description	No	Description	No	Description
						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



## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
01	General Public Service	011	Executive and legislative organs, financial and fiscal affairs, external affairs	0111	Executive and Legislative Organs	011101	Parliamentary/legislative Affairs
						011102	Federal Executive
						011103	Provincial Executive
						011104	Administrative Inspection
						011105	District Administration
						011106	Tehsil Administration
						011107	Union Administration
						011108	Local Authority Administration and Regulation
						011109	Provincial Co-Ordination
						011110	General Commission and Enquiries
						011120	Others
				0112	Financial and Fiscal Affairs	011201	Currency
						011202	Mint
						011203	National Savings
						011204	Administration of Financial Affairs
						011205	Tax Management (Customs,Income Tax, Excise etc)
						011206	Accounting services
						011207	Auditing Services
						011208	Foreign Debt Management
						011209	Domestic Debt Management
						011210	Pension
						011211	Information,Statistics etc
						011250	Others
				0113	External Affairs	011301	Administration
						011302	Diplomatic and Consular Services
						011303	Other External Affairs Services Abroad
						011304	Information Services Abroad
						011305	Services to Islamic World
						011306	Other Regional Cooperation
						011320	Others
		012	Foreign economic aid	0121	Foreign economic aid	012101	Technical Assistance and Contributions
						012102	Foreign Trainees in Pakistan
						012120	Others
		013	Public Debt Transactions	0131	Public Debt Transactions	013101	Interest payments
						013102	Repayments of Debt
		014	Transfers	0141	Transfers (inter-governmental)	014101	To provinces
						014102	To district governments
						014103	To TMAs (Tehsil,Town and Unions)

## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
						014110	Others
				0142	Transfers (Others)	014201	Transfer To financial institutions
						014202	Transfer To Non-financial institutions
		015	General Services	0151	Personnel Services	015101	Establishment,Services,General Administration
				0152	Planning Services	015201	Planning
						015202	Population Planning Administration
						015220	Others
				0153	Statistics	015301	Statistics
						015302	Population Census
						015303	Statistics Training
						015320	Others
				0154	Other General Services	015401	Centralized Supply
						015402	Centralized Purchase and Procurement
						015403	Centralized Printing and Publishing
						015404	Centralized Motor Vehicle Pool
						015405	Centralized Data Processing Services
						015420	Others
		016	Basic Research	0161	Basic Research	016101	Administration
						016102	Contributions to Scientific Societies
						016103	Donations to Scientific Societies
						016120	Others
		017	Research and Development General Public Services	0171	Research and Development General Public Services	017101	Atomic Energy
						017102	Industrial Research,Design and Testing
						017120	Others (Statistics research etc)
		018	Administration of General Public Services	0181	Administration of General Public Services	018101	Voter Registration/elections
		019	General public services not elsewhere defined	0191	General public services not elsewhere defined	019101	Administrative Training
						019102	Administrative Research
						019120	Others (Demarcation of Indo Pak Boundary etc)
02	Defense affairs and services	021	Military defense	0211	Defense Services (effective)	021101	Defence Affairs.
				0212	Defence services - non-effective	021201	Defence services - non-effective
		022	Civil Defense	0221	Civil Defence		

## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
		023	Foreign military aid	0231	Foreign military aid	023101	Foreign military aid
		024	R & D Defense				
		025	Defense administration	0251	Defense administration	025101	Secretariat (Ministry of Defense)
03	Public order and safety affairs	031	Law Courts	0311	Law Courts	031101	Courts/Justice
						031102	Attorneys/Legal Services
						031103	Training
						031120	Others
		032	Police	0321	Police	032101	Federal Police
						032102	Provincial Police
						032103	District Police
						032104	Motorway/Highway Police
						032105	Provincial Border Forces
						032106	Frontier Watch and Ward
						032107	Coast Guards
						032108	Economic Crime Investigation
						032109	Immigration and Passport
						032110	Narcotics Control Administration
						032111	Training
						032112	Police Laboratory
						032113	Other Civil Armed Forces
						032114	Anti-Terrorism
						032150	Others
		033	Fire protection	0331	Fire protection	033101	Administration
						033102	Operations
						033103	Training
						033120	Others
		034	Prison administration and operation	0341	Prison administration and operation	034101	Jails and convict settlement
						034102	Training
						034120	Others (other places of detention and correction)
		035	R & D Public order and safety	0351	R & D Public order and safety	035101	Police
						035102	Jails
						035103	Law/Justice
		036	Administration of Public Order	0361	Administration	036101	Secretariat
04	Economic Affairs	041	General economic,commercial and labor affairs	0411	General Economic Affairs	041101	Administration of Economic Affairs
						041102	Survey of Pakistan
						041103	Anthropological, Archaeological and other Sociological Survey

## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
						041104	Geological Survey
						041105	Marine / Biology / Zoology
						041106	Meteorology
						041150	Others
				0412	Commercial Affairs	041201	Trade commission and agents
						041202	Import and Export Control
						041203	Export Promotion
						041204	Cotton Trade Promotion
						041205	External Exhibitions and Fairs
						041206	Rice Export Promotion
						041207	Other Commercial Functions
						041208	Regulation of Insurance
						041209	Regulation of Companies
						041210	Regulation of Stock Exchange/Security Exchange Authority
						041211	Regulation of Restrictive Practices (Monopoly Control)
						041212	Trade Marks, Patents and Copyrights
						041213	Subsidies
						041214	Administration
						041250	Others
				0413	General Labor Affairs	041301	General Labor Affairs
						041302	Employment Exchange
						041303	Manpower and Vocational Training
						041304	Manpower and Labor Management
						041305	Industrial Safety (Inspection of Boilers, explosives)
						041306	Regulation of man-management relations
						041307	Participation in International Labor Forums
						041308	Emigration Promotion
						041309	Wage Regulation
						041310	Labour Welfare Measures
						041311	Administration
						041350	Others
		042	Agriculture, Food, Irrigation, Forestry and Fishing	0421	Agriculture	042101	Administration/land commission
						042102	Land management (land record and colonization)
						042103	Agricultural research and extension services
						042104	Plants protection and locust control
						042105	Storage facilities
						042106	Animal husbandry
						042107	Co-operation
						042108	Subsidies
						042109	Information and Statistics
						042150	Other Services

## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
				0422	Irrigation	042201	Administration
						042203	Irrigation dams
						042205	Canal irrigation
						042207	Tubewells
						042209	Equipment machinery workshops
						042211	Irrigation, research and design
						042213	Flood control and drainage
						042215	Suspense
						042250	Others
				0423	Land reclamation	042301	Administration
						042302	Waterlogging and salinity control
						042350	Others
				0424	Forestry	042401	Preservation of wildlife and control of hunting
						042402	Administration
						042403	Conservancy and Works
						042450	Others
				0425	Fishing	042501	Administration
						042520	Others
				0426	Food	042601	Administration
						042602	Food Procurement
						042603	Subsidy
						042650	Others
	043	Fuel and Energy		0431	Coal and other solid mineral fuels	043101	Administration
						043102	Coal and other solid mineral fuels
				0432	Petroleum and Natural Gas	043201	Administration
						043202	Petroleum and Natural Gas
				0433	Nuclear Fuels	043301	Administration
						043302	Atomic Energy
				0434	Other Fuels	043401	Administration
						043420	Other Fuels (Kerosene)
				0435	Electricity-Hydal	043501	Administration
						043502	Electricity-Hydal
				0436	Electricity-Thermal	043601	Administration
						043602	Electricity-Thermal
						043603	Non-Electric energy

## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
				0437	Others	043701	other energy promotion programmes
						043720	Others
		044	Mining and Manufacturing	0441	Manufacturing	044101	Support for Industrial Development
						044102	Rebate on manufacture
						044103	Administration
						044120	Others
				0442	Mining	044201	Mining of Mineral Resources other than mineral fuel
						044202	Inspections
						044203	Administration
				0443	Administration	044301	Administration
		045	Construction and Transport	0451	Administration	045101	Administration
				0452	Road Transport	045201	Administration (standards,policies,admn. etc)
						045202	Highways,Roads and Bridges
						045203	Road Transport
						045204	Information and Statistics
						045205	Grants,Loans,subsidies for construction and operation of road transport system
				0453	Water Transport	045301	Water Transport
						045302	ports and shipping
						045303	lighthouses and lightships
						045304	Administration
				0454	Railway Transport	045401	Railway Transport
				0455	Air Transport	045501	Civil Aviation
				0456	Pipelines and Other transport	045670	Pipelines and Other transport
				0457	Construction (Works)	045701	Administration
						045702	Buildings and Structures
		046	Communications	0461	Communications	046101	Administration
						046102	Post Offices
						046103	Telegraph and Telephone
						046104	Wireless and Satellite Communications
						046120	Others
		047	Other industries	0471	Distributive Trades,Storage,Warehouses	047101	Weights and measures
						047102	Price Control
						047103	Bonded Warehouse

## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
				0472	Other Industries	047201	Hotels and Restaurants
						047202	Tourism
						047203	Multipurpose Development Projects
						047220	Others
		048	R & D Economic Affairs	0481	R & D Economic Affairs	048101	R & D General economic
						048102	R & D Agriculture,Forestry,Fisheries
						048103	R & D Fuel and Energies
						048104	R & D Mining,Manufacturing,Construction
						048105	R & D Transport
						048106	R & D Communications
						048120	R & D Other industries
05	Environment Protection	051	Waste Management	0511	Waste Management	051101	Refuse Disposal
		052	Waste Water Management	0521	Waste Water Management	052101	Sewage System
						052102	Works (Rural)
						052103	Works (Urban)
						052104	Grants,Loans and Subsidies for water waste management
		053	Pollution Abatement	0531	Pollution Abatement	053101	Environment Protection
						053102	Grants,Loans and Subsidies for pollution abatement
		054	R & D Environment	0541	R & D Environment	054101	R & D Environment
		055	Administration of Environment Protection	0551	Administration of Environment Protection	055101	Administration
		056	Others	0561	Others	056101	Others
06	Housing and community amenities	061	Housing development	0611	Housing development	061101	Administration
						061102	Low cost housing
						061103	Other Housing Facilities
						061104	Grants,Loans and Subsidies
						061120	Others
		062	Community Development	0621	Urban Development	062101	Administration
						062102	Planning of Community Services
						062103	Urban Planning
						062104	Plantation of Trees in Urban Areas
						062120	Others
				0622	Rural Development	062201	Rural Planning
						062202	Rural works programme
						062203	Integrated rural development programme

## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
						062204	Agroville
						062205	Poverty Alleviation Program
						062206	Administration
						062220	Others
		063	Water supply	0631	Water supply	063101	Administration
						063102	Works (Construction) and Operations
						063103	Grants,Loans and Subsidies
						063120	Others
		064	Street lighting affairs and services	0641	Street lighting affairs and services	064101	Administration
						064102	Street Lighting
		065	R & D in Community amenities	0651	R & D in Community amenities	065101	
		066	Administration of Housing and Community amenities	0661	Administration of Housing and Community amenities	066101	Administration
07	Health	071	Medical Products, Appliances and Equipment	0711	Medical Products, Appliances and Equipment	071101	Therapeutic Appliances and Equipment
						071102	Drug Control
		072	Outpatients Services	0721	General Medical Services	072101	General Medical Services
						072201	Specialized Medical Services
						072201	Specialized Medical Services
						072301	Dental Services
						072401	Paramedical Services
		073	Hospital Services	0731	General Hospital Services	073101	General Hospital Services
						073201	Special Hospital Services (mental hospital)
						073301	Mother and Child Health
						073401	Nursing and Convalescent Home Services
		074	Public Health Services	0741	Public Health Services	074101	Anti-malaria
						074102	Nutrition and other hygiene programmes
						074103	Anti-tuberculosis
						074104	Chemical Examiner and laboratories
						074105	EPI (Expanded Program of Immunization)
						074106	Preparation and dissemination of Information on Public Health matters
						074120	Others (other health facilities and preventive measures)



## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
		075	R&D Health	0751	R & D Health	075101	R & D of Unani Medicines
						075102	Specific Health Research Projects
		076	Health Administration	0761	Administration	076101	Administration
08	Recreational, culture and religion	081	Recreational and sporting services	0811	Recreational and sporting services	081101	Stadium and Sports complexes
						081102	Youth Affairs
						081103	Promotion of Cultural activities
						081104	Zoo and other Entertainments Services
						081105	Grants to Sports Organisations
						081106	Administration
						081150	Others
		082	Cultural Services	0821	Cultural Services	082101	Holding of Fairs and Shows
						082102	National Celebrations
						082103	Community Centers
						082104	Administration
						082105	Promotion of Cultural activities
						082120	Others
		083	Broadcasting,Publishing	0831	Broadcasting and Publishing	083101	Broadcasting and Publishing
						083102	films censorship and publications
						083103	publicity
						083104	public relations
						083120	Others
		084	Religious affairs	0841	Religious affairs	084101	Administration
						084102	Pilgrimage
						084103	Auqaf
						084104	Minority Affairs
						084105	Religious and other charitable institutions
						084120	Others
		085	R & D Recreation,Culutre and Religion	0851	R & D Recreation,Culutre and Religion	085101	R & D Recreation,Culutre and Religion
		086	Administration of Information, Recreation,Culutre.	0861	Administration of Information, Recreation,Culutre	086101	Administration
09	Education affairs and services	091	Pre-primary and primary education affairsand services	0911	Pre-primary and primary education affairsand services	091101	Pre-Primary
						091102	Primary
						091103	Administration
						091120	Others
		092	Secondary education affairs and services	0921	Secondary education affairs and services	092101	Secondary Education

## Function Element

No	Major Function Description	No	Minor Function Description	No	Detailed Function Description	No	Sub-Detailed Function Description
						092102	Administration
						092120	Others
		093	Tertiary education affairs and services	0931	Tertiary education affairs and services	093101	General universities/colleges/institutes
						093102	Professional/technical universities /colleges/institutes
						093103	Administration
						093120	Others
		094	Education services not definable by level	0941	Education services not definable by level	094101	School for Handicapped / Retarded Persons
						094120	Others
		095	Subsidiary services to education	0951	Subsidiary services to education	095101	Archives Library and Museums
						095102	Student's Hostels
						095120	Others
		096	Administration	0961	Administration	096101	Secretariat/Policy/Curriculum
		097	Education affairs and services not elsewhere classified	0971	Education affairs and services not elsewhere classified	097120	Others
10	Social Protection	101	Sickness and Disability	1011	Sickness and Disability		
		102	Old age	1021	Old age	102101	Old Age Benefits
		103	Survivors	1031	Survivors		
		104	Family and Children	1041	Family and Children	104101	Shelter for the homeless (Darul-Aman)
		105	Unemployment	1051	Unemployment		
		106	Housing	1061	Housing		
		107	Administration	1071	Administration	107101	Relief measures
						107102	Rehabilitation and resettlement
						107103	Refugees relief
						107104	Administration
						107105	Flood Control
						107120	Others
		108	Others	1081	Others	108101	Social Welfare Measures
						108102	Welfare of Pakistanis Abroad
						108103	Population Welfare measures
						108104	Zakat and ushr
						108120	Others (Distribution of winter clothes)