

The World Bank
in cooperation with the
Government of Balochistan, Finance Department

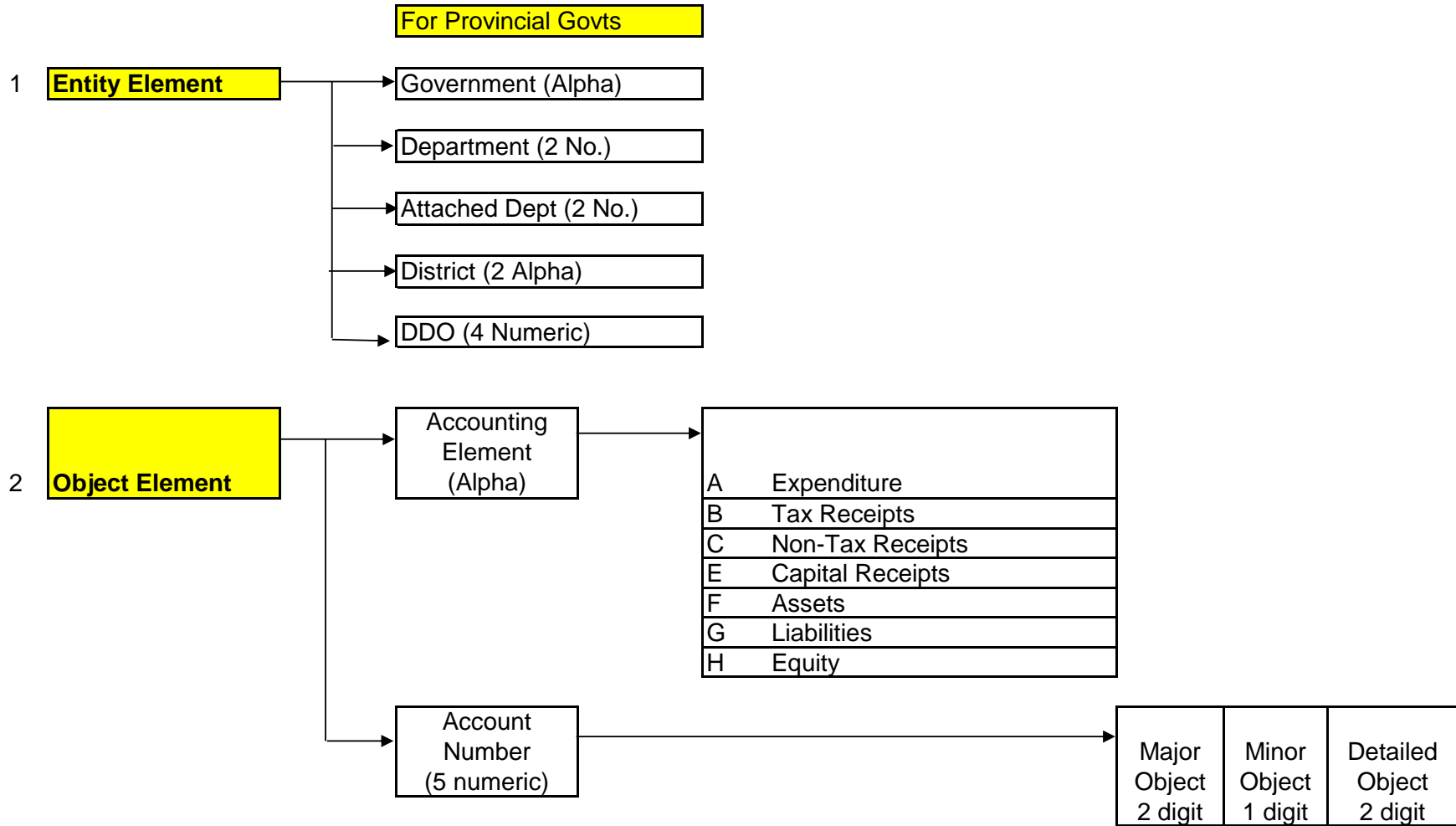
**TECHNICAL ASSISTANCE TO THE
GOVERNMENT OF BALOCHISTAN
ON SUB-PROVINCIAL FISCAL FRAMEWORK**

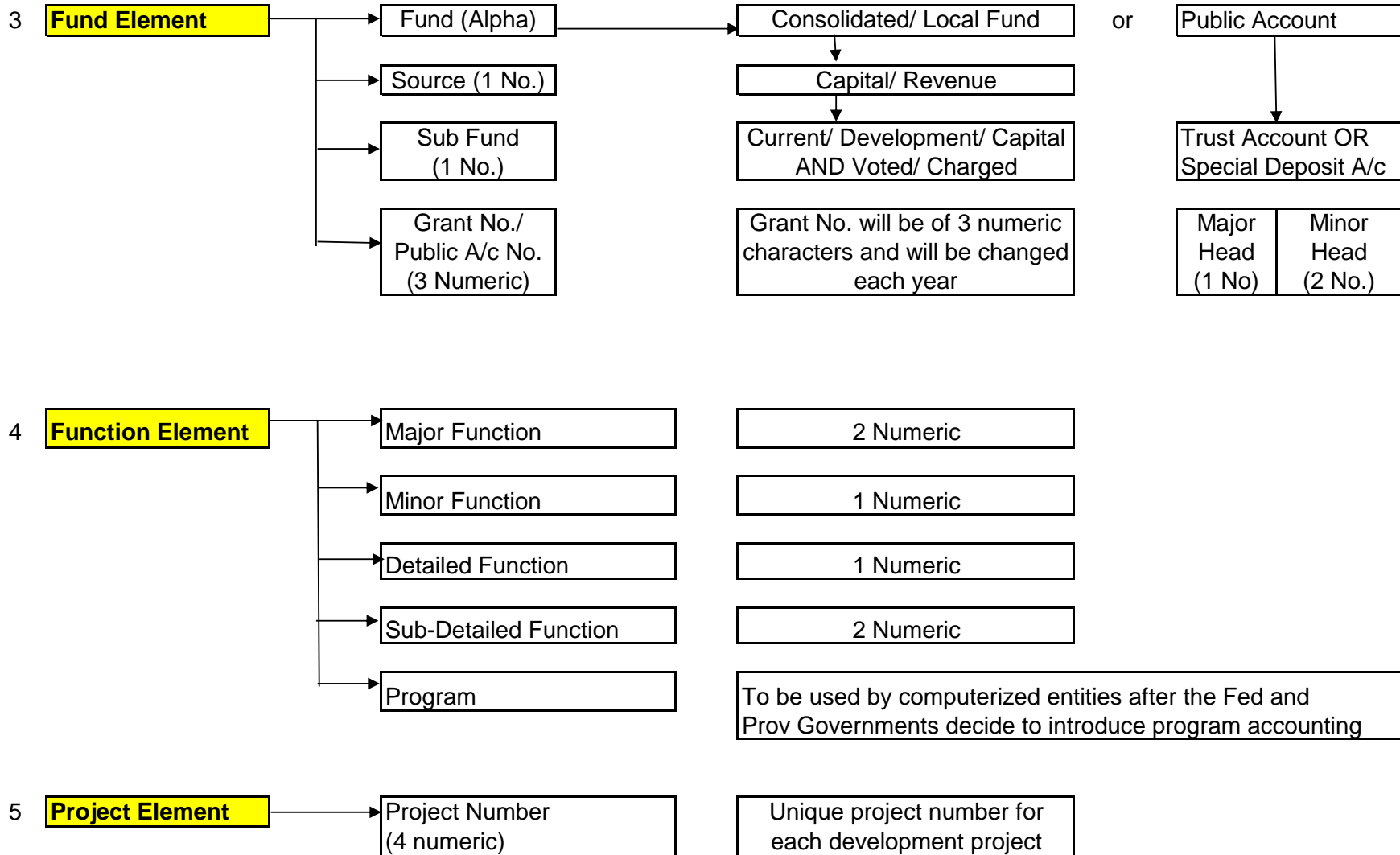
**Draft Final Report
Task E.ii.**

**T.A. Hyder
R. Ali**

Halcrow Pakistan (Pvt.) Limited
3rd Floor, Nawa-e-Waqt House, Mauve Area, Sector G-7/1, Islamabad
Tel: +92 51 220 3451-55 Fax: +92 51 220 3462
Mail@halcrow.com.pk www.halcrow.com

CHART OF ACCOUNTS ELEMENTS





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						

Entity

Government Code	Government Name	District Code	District Name	TMA Code	TMA Name	Office Code	Office Name	Actual Input code (Entity)
B	Balochistan Government	KR	Khuzdar	01	TMA Khuzdar	01	Council Secretariat	B KR 01 01
						02	Tehsil Nazim's Office	B KR 01 02
						03	TMO	B KR 01 03
						04	Municipal Regulation	B KR 01 04
						05	Infrastructure & Services	B KR 01 05
						06	Finance	B KR 01 06
						07	Planning & Coordination	B KR 01 07
						08	Chief Officer (Unit) I Khuzdar City	B KR 01 08
						09	Chief Officer (Unit) II	B KR 01 09
						10	Chief Officer (Unit) III	B KR 01 10

FUNCTION ELEMENTS

Object elements added/ amended in the previous CoA of TMAs have been highlighted

TO BE USED BY THE PROVINCIAL GOVERNMENT

Major Function		Minor Function		Detailed Function		Sub-Detailed Function		Remarks
01	General Public Service	011	Executive and Legislative organs, Financial and Fiscal Affairs, External Affairs	0111	Executive and Legislative Organs	011108	Local Authority Admin and Regulation	To be used by the PGB
		014	Transfers	0141	Transfers (Inter-Governmental)	014103	To TMAs (Tehsil, Towns)	Name Changed/ To be used by the PGB for transfer of share to TMAs according to the PFC Award.
						014105	To Union Administrations	New. To be used by the PGB for transfer of share to UAs according to the PFC Award.

FUNCTION ELEMENTS

TO BE USED BY THE TMAs

Major Function		Minor Function		Detailed Function		Sub-Detailed Function		Remarks
01	General Public Service	011	Executive and Legislative organs, Financial and Fiscal Affairs, External Affairs	0111	Executive and Legislative Organs	011106	Tehsil Council/ Honorarium of elected representatives	Name Changed/ To be used for charged expenditure relating to the Tehsil Council Secretariat and honorariums of Nazim, Naib Nazim, Councilors of the TMA.
01	General Public Service	015	General Services	0151	Personnel Services	015101	Establishment Services, General Administration	To be used by the TMA for TMA's "Admin Expenses" on Tehsil Nazim's Office, TMO's Office, TO (R) Office, etc.
						015102	H.R. Management	
03	Public Order and Safety Affairs	033	Civil Defense and Related Affairs	0331	Fire Protection	033101	Administration	
						033102	Operations	All expenditure on Fire fighting services provided by the TMA (estab, operations, R&M) to be grouped under this sub-detailed function).
						033103	Training	
						033104	Others	

Major Function		Minor Function		Detailed Function		Sub-Detailed Function		Remarks
04	Economic Affairs	043	Fuel and Energy	0436	Electricity - Thermal	043603	Non-electric energy	
		045	Construction and Transport	0452	Road Transport	045202	Highways, Roads and Bridges	
						045203	Road Transport	
						045205	Grants, Loans, subsidies for construction and operation of Road Transport System	
						045206	Streets and Lanes	NEW. For expenditure on streets, lanes, pavements, footpaths maintained by the TMA (and not included in 045202..
						045207	Transport stands and terminals	NEW. For entering expenditure on parking stations, transport stands/ terminals for passengers and freight transport and transit stations.
				0457	Construction Works	045702	Buildings and Structures	
05	Environment Protection	051	Waste Management	0511	Waste Management	051101	Refuse Disposal	To be used by the TMA for exp on garbage disposal. garbage dumps, conversion into fertilizer, sanitary land fill sites, etc
						051102	Refuse collection and transportation	NEW. To be used by the TMA for exp on collection points, garbage transportation (wheel barrows, animal drawn or mechanized vehicles), street sweeping, etc.
						051103	Disposal of Hospital, hazardous and chemical waste, etc	NEW. To be used by the TMA for exp on disposal of hospital waste, and hazardous/ chemical waste, etc
						051104	Grants, Loans, subsidies for Waste Management	NEW. Similar to 052104 below
						051105	Slaughter House	NEW. To be used by the TMA for slaughterhouse expenses (estab, elect, repair and maint etc).
		052	Waste Water Management	0521	Waste Water Management	052101	Sewerage System (Spellings to be corrected)	The existing sub-detailed function is to be used by the TMA for exp on operating and maintaining the underground sewerage system, (primary, secondary, laterals, manholes) while the expenditure on disposal stations and treatment plants is to be shown under separate sub-detailed functions.
						052102	Works (Rural)	For waste water management works outside CO Unit
						052103	Works (Urban)	For waste water management works in the CO Unit

Major Function		Minor Function		Detailed Function		Sub-Detailed Function		Remarks
						052104	Grants, Loans, subsidies for Waste Water Management	
						052105	Surface Drainage/ Street Drainage/ Storm Water Drainage	NEW. To be used by the TMA for exp on operating and maintaining the open drains alongside the streets and roads.
						052106	Waste Water Disposal Stations	NEW. To be used by the TMA for exp on operating and maintaining the waste water disposal stations.
						052107	Waste Water Treatment	NEW. To be used by the TMA for exp on treatment as well as operating and maintaining the waste water treatment.
06	Housing and Community Amenities	062	Community Development	0621	Urban Development	062103	Urban Planning	This is to be used for exp relating to TO (P) office who is responsible for spatial planning, land-use, land sub-division, land development and zoning, etc (for any purpose including for agriculture, industry, commerce, markets, shopping, employment centres, residential, recreation, parks, entertainment, passenger and freight transport and transit stations) of the entire tehsil (i.e. <u>both urban and rural areas</u>).
						062104	Plantation of trees in urban areas	This head may be used for both rural and urban.
				0622	Rural Development	062201	Rural Planning	It will not be possible to bifurcate the expenditure/ functions of TO(P) into Urban/ Rural. This sub-detailed function may, therefore, not be used and the entire expenditure relating to TO (P) may be shown under 062103.
		063	Water Supply	0631	Water Supply	063101	Administration	May be useful for WASA etc
						063102	Works (Construction and Operation)	As construction and operation are entirely different activities, therefore this sub-detailed function may be used ONLY for facilities set up under BOO or BOOT.
						063103	Grants, Loans and Subsidies	Grants, Loans and Subsidies to communities for Water Supply
						063105	Water Source development and storage	NEW. Exp on (estab, operation and maintenance) water source whether pumping or gravity: e.g. tubewells, wells, lakes, ponds, intake from rivers, irrigation canals, etc

Major Function	Minor Function	Detailed Function	Sub-Detailed Function	Remarks
			063106 Water treatment	NEW. Exp on water treatment
			063107 Water supply network (transportation and distribution from source to consumer)	NEW. Main transmission lines for water supply. [incl transportation by tanker/ trolleys or tractor/trolleys, etc] as well as exp on house connections, meters, etc.
			63120 Others	
	064 Street Lighting Affairs and Services	0641 Street Lighting Affairs and Services	064101 Administration	
			064102 Street Lighting	Exp on estab, electricity, R&M for providing street lights
		0642 Traffic Planning, Traffic Engineering and Management		NEW: As suggested by CGA Office
08 Recreation, Culture and Religion	081 Recreational and Sporting Services	0811 Recreational and Sporting Services	081101 Stadiums and sports complexes	
			081102 Youth Affairs	
			081103 Zoo and other entertainment services	
			081104 Grants to Sports Organizations	
			081105 Administration	
			081106 Parks, Playgrounds and open spaces	NEW. May be used by the TMA for (estab, elect, operational and R&M expenses) of parks, playgrounds, open spaces (and arboriculture).
			081120 Others	
	082 Cultural Services	0821 Cultural Services	082101 Holding of Fairs and Shows	This function will also include expenditure on holding of cultural events, fairs and shows.
			082102 National Celebrations	
			082103 Community Centres	
			082105 Promotion of Cultural Activities	
			082120 Others	

Object Element

Element Description		Major object Description		Minor object Description		Detailed object Description	
No		No		No		No	
E	Capital Receipts	E01	Recoveries of Investment	E013	Investment Receipts	E01305	Receipts from investment of Cash Balances by Local Govts
		E02	Recoveries of Loans and Advances	E025	From Government Servants	E02501	House Building Advance
						E02502	Motor Car Advance
						E02503	Motor Cycle/ Scooter Advance
						E02504	Cycle Advance
						E02550	Others
		E03	Debt	E031	Permanent Debt Domestic	E031010	New: Received from Provincial Government
				E032	Floating Debt	E030210	New: Received from Provincial Government

Object Element Object elements added/ amended in the previous CoA of TMAs have been highlighted

Element No	Major object		Minor object		Detailed object		Sub- Detailed object		
	No	Description	No	Description	No	Description	No	Description	
C	Non-Tax Revenue	C01	Income from Property & Enterprise	C016	Interest on Loans & Advances to Govt Employees	C01601	House Building Advance		
					C01602	Motor Car Advance			
					C01603	Motor Cycle/ Scooter Advance			
					C01604	Cycle Advance			
					C01605	Others			
				C018	Interest on loans-Others	C01803	Interest realized on Investment of cash balances		
					C01807	Interest on Loans and Advances - Others			
		C02	Receipts from Civil Administration & Other Functions	C027	Community services receipts	C02701	Building Rent		
					C02702	Receipts from Workshops and Rent of Equipment			
					C02703	Recoveries of Expenditure			
					C02704	Recoveries of Over-payments			
					C02705	Collection of Payments for Services Rendered			
					C02706	Others			
					C02742	Fire Services			
					C02743	Others - Citizens Community Board			
		Miscellaneous receipts	C035	Economic services receipts Others		Printing (C03511-25)			
					C03512	Sale of Government Publications			
					C03515	Sale of Forms and Registers			
					C03518	Sale of Other forms			
						Transport and Communication (C03551-55)			
					C03554	Fork Lifter fee			
					C03555	Car parking fee			
			C036	Grants		Grants Received by TMAs (C03681-90)			
					C03681	Grant from Federal Government			
					C03682	Grant from Federal Government in Lieu of Octroi/ GST			
					C03683	Grant from Provincial Government (PFC Share)			
					C03684	Grant from Provincial Government (Performance / Conditional Grant)			
					C03685	Grant from Provincial Government (Unconditional Grant)			
					C03685	Grants from District Government			

Object Element Object elements added/ amended in the previous CoA of TMAs have been highlighted

No	Element	No	Major object	No	Minor object	No	Detailed object	No	Sub- Detailed object
	Description		Description		Description		Description		Description
									C0388030 Fine for construction without approval of building plan
									C0388031 Fine for building violations (irregular land use/ building use)
									C0388032 Khokha fee
									C0388033 Tehbazari fee
									C0388034 Fine for Encroachments
									C0388035 Other Fee/ Fine levied by TO (Planning)
									Income from Slaughter House (C0388041-45)
									C0388041 Rent/ Lease income of Slaughter House
									C0388042 Fee for slaughtering of animals
									C0388043 Sale of slaughter house waste
									User Charges (C0388046 to 65)
									C0388046 Water connection/ disconnection/ re-connection fee
									C0388047 Receipts on account of sale of water - residential
									C0388048 Receipts on account of sale of water - commercial
									C0388049 Receipts on account of sale of water - industrial
									C0388050 Receipts on account of sale of water - bulk consumers
									C0388051 Receipts on account of sale of water - through tankers
									C0388052 Fines for water supply (unauthorized water connection, etc)
									C0388053 Sewerage connection/ disconnection/ re-connection fee
									C0388054 Sewerage Fee/ Charges/ Nali Tax
									C0388055 Fee for cleaning of soak pits/ gharki
									C0388056 Receipts from public latrines
									C0388057 Sanitation Fee/ Safai Tax
									C0388058 Sale of sullage/ waste-water
									C0388059 Sale of municipal waste
									C0388060 Fee for Fire Brigade
									Market and Other Fees (C0388061 to 70)
									C0388061 Market fee
									C0388062 Fee on sale of animals in Cattle Markets
									C0388063 Fee for fairs, agriculture shows, industrial exhibitions, tournaments and other public events
									C0388064 Entry fee for parks and playgrounds
									Fee from Contractors (C0388071 to 75)
									C0388071 Registration/ Enlistment of Contractors

Object Element Object elements added/ amended in the previous CoA of TMAs have been highlighted

No	Element	No	Major object	No	Minor object	No	Detailed object	No	Sub- Detailed object
	Description		Description		Description		Description		Description
								C0388072	Renewal of Registration
								C0388073	Tender Fee
									Advertisement Fee (C0388076 to 80)
								C0388076	Advertisement Fee on billboards/ hoardings
								C0388077	Advertisement Fee on sign boards of shops/ commercial places
									Rent of Municipal Properties (C0388081 to 85)
								C0388081	Rent of municipal Property - Shops
								C0388082	Rent of municipal Property - offices
								C0388083	Rent of municipal Property - municipal urban land
								C0388084	Rent of municipal Property - agricultural land
								C0388085	Other rents
									Miscellaneous Income (C0388086 to C0388099)
								C0388086	Road cutting charges
								C0388087	Copying fee
								C0388088	Machinery charges
								C0388089	Sale of trees and plants
								C0388090	Sale of stocks and stores
								C0388091	Others Fee - Miscellaneous Fee

Object Element

Object elements added/ amended in the previous CoA of
TMAs have been highlighted

Element No Description	Major object No Description	Minor object No Description	Detailed object No Description
A Expenditure	A01 Employee related expenses	A011 Pay	Pay of Officers (A01101 - A01150)
			A01101 Basic Pay
			A01102 Personal Pay
			A01103 Special Pay
			A01104 Technical Pay
			A01105 Qualification Pay
			A01106 Pay of Contract Staff
			A01107 Indexed Pay
			A01150 Others
			Pay of Other Staff (A01151 - 99)
			A01151 Basic Pay
			A01152 Personal Pay
			A01153 Special Pay
			A01154 Good Conduct Pay
			A01155 Qualification Pay
			A01156 Pay of Contract Staff
			A01157 Index Pay
			A01170 Others
		A012 Allowances	Regular allowances (A01201 - 10)
			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
			A01209 Special Additional Allowance
			A01210 Risk Allowance
			Other Regular Allowances (A01211 - 70)
			A01211 Hill Allowance
			A01212 Telecommunication Allowance
			A01213 Expatriation Allowance
			A01214 Postal 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

Object Element

Object elements added/ amended in the previous CoA of
TMAs have been highlighted

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
						A01225	Instruction Allowance
						A01226	Computer Allowance
						A01227	Project Allowance
						A01228	Orderly allowance
						A01229	Special Compensation Allowance
						A01230	Dusting Allowance
						A01231	Drinking Water Allowance
						A01232	Performance Evaluation Allowance
						A01233	Unattractive Area Allowance
						A01234	Training 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	Consolidated Travelling Allowance
						A01243	Special Allowance
						A01244	Adhoc Relief
						A01245	Indexed House Rent Allowance
						A01246	Indexed Conveyance Allowance
						A01270	Others
							Other Allowances (excluding TA) (A01271 - 99)
						A01271	Overtime Allowance
						A01272	Night duty Allowance
						A01273	Honorarium
						A01274	Medical Charges
						A01275	Rest and Recreation 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
		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
						A03206	Photography charges
						A03270	Others

Object Element

Object elements added/ amended in the previous CoA of
TMAs have been highlighted

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
		A033	Utilities	A03301	Gas		
				A03302	Water		
				A03303	Electricity		
				A03304	Hot and Cold Weather Charges		
				A03370	Others		
		A034	Occupancy costs	A03402	Rent of Office Building		
				A03403	Rent of Residential Building		
				A03404	Rent of Other Building		
				A03405	Rent other than for building		
				A03407	Rates and Taxes		
				A03408	Rent of Machinery and Equipment		
				A03409	Insurance		
				A03410	Security		
				A03411	Rent of hall for council meetings		
				A03470	Others		
		A036	Motor vehicles	A03601	Fuel		
				A03602	Insurance		
				A03603	Registration		
				A03670	Others		
		A038	Travel and Transportation	A03802	Training - Domestic		
				A03803	Other - Dmestic		
				A03804	Other - International		
				A03805	Travelling Allowance		
				A03806	Transportation of Goods		
				A03807	P.O.L. Charges, Aeroplanes, Helicopters, Staff Cars, Motor Cycles		
				A03808	Conveyance Charges		
				A03809	CNG Charges		
				A03810	Tour Expenditure - State Cnveyance and Motor Cars		
				A03820	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		
				A03911	Loss on Exchange		
				A03913	Contributions & Subscriptions		
				A03915	Payment to Govt Departments for Services Rendered		
				A03917	Law charges		
				A03918	Exhibitions, fairs and other national celebrations		
				A03919	Payment for Services Rendered		
				A03921	Unforeseen expenditure for disaster preparedness and relief		

Object Element

Object elements added/ amended in the previous CoA of
TMAs have been highlighted

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
						A03930	Vocational and Manpower Training
						A03935	Depreciation Expense
						A03936	Foreign/ Inland training course fee
						A03940	Unforeseen Expenses
						A03942	Cost of Other Stores
						A03959	Stipends, Incentives, Awards and Allied Expenses
						A03960	Expenditure on foreign delegations arriving in Pakistan
						A03970	Others
		A04	Employees Retirement Benefits	A041	Pension	A04101	Pension - Civil
						A04102	Commuted Value of Pension - Civil
						A04103	Gratuity - Civil
						A04104	Other pension (e.g. Family Pension)
						A04105	Gratuities (e.g. gratuity where pension is not mature)
						A04106	Reimbursement of medical charges to pensioners
						A04110	Payment of Pension Contribution of Ex- Local Fund employees
						A04111	Travelling Allowance for retired government servants in connection with journey on medical grounds
						A04120	Pension Contribution (LCS/Non LCS)
						A04170	Others
		A05	Grants, Subsidies and Writeoffs of Loans/ Advances/ Others	A051	Subsidies	A05120	Others
				A052	Grants Domestic	A05215	Grants to Union Administrations
						A05270	Grants to others
		A06	Transfers	A062	Technical Assistance	A06270	Others
				A063	Entertainments & Gifts	A06301	Entertainment and Gifts
				A064	Other Transfer Payments	A06402	Contributions/Transfers to Reserve Fund
						A06403	Renewals & Replacements
						A06470	Others
		A07	Interest Payment	A071	Interest - Domestic Debt	A07102	To Provincial Government (on permanent debt)
						A07112	To Provincial Government (on floating debt)
						A07122	To Provincial Government (on un-funded debt)
				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)
		A08	Loans and Advances	A081	Advances to Government Servants	A08101	House Building Advance
						A08102	Motor Car Advance

Object Element

Object elements added/ amended in the previous CoA of
TMAs have been highlighted

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
						A08103	Motor Cycle/Scooter Advance
						A08104	Cycle Advance
						A08170	Others
		A09	Expenditure on Acquiring Physical Assets	A091	Purchase of building	A09101	Land and buildings
						A09102	Land and buildings - residential buildings
						A09103	Land and buildings - other buildings
						A09104	Buildings and Structures - others
						A09170	Others
				A092	Computer Equipment	A09201	Hardware
						A09202	Software
						A09203	IT Equipment
				A094	Other Stores and Stocks	A09403	Tractors
						A09405	Workshop Equipment
						A09408	Generic Consumables
						A09470	Others
				A095	Purchase of Transport	A09501	Purchase of Transport
						A09503	Others
				A096	Purchase of Plant and Machinery	A09601	Purchase of Plant and Machinery
				A097	Purchase of Furniture and Fixture	A09701	Purchase of Furniture and Fixture
				A098	Purchase of Other Assets	A09802	Others
		A10	Principal Repayments of Loans	A101	Principal Repayment of Loans - Domestic	A10103	To Provincial Government
		A11	Investments	A111	Investment- Domestic	A11101	To Financial Institutions
						A11102	To Non-Financial Institutions
						A11170	To Others
		A12	Civil Works	A121	Roads, Highways and Bridges	A12102	Other Roads
						A12104	Other Bridges
						A12110	New: Transport Stands and Terminals
				A123	Embankments & Drainage Services	A12301	Main embankment
						A12302	Miscellaneous embankment
						A12303	Drainage

Object Element

Object elements added/ amended in the previous CoA of
TMAs have been highlighted

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
						A12370	Others
				A124	Buildings and Structures	A12401	Office Buildings
						A12402	Residential Buildings
						A12403	Other Buildings
						A12404	Structures
						A12405	Electrification, plumbing and other infrastructure
						A12470	others - Civil Works Construction of Building and Structure
				A125	Other Works	A12501	Other Works - Urban
						A12502	Other Works - Rural
		A13	Repairs and maintenance	A130	Transport	A13001	Transport
				A131	Machinery and Equipment	A13101	Machinery and Equipment
						A13199	Repair and Maintenance of Others
				A132	Furniture and Fixture	A13201	Furniture and Fixture
				A133	Buildings and structure	A13301	Office Buildings
						A13302	Residential Buildings
						A13303	Other Buildings
						A13304	Structures
						A13305	Works - Urban and Rural / Water Supply/ Electrification
						A13370	Others - Repair and Maintenance of Buildings and Structures
				A135	Embankments and Drainage	A13501	Main embankment
						A13502	Miscellaneous embankment
						A13503	Drainage
						A13570	Others
				A136	Roads, Highways and bridges	A13602	Other Roads
						A13604	Other Bridges
						A13610	New: Transport Stands and Terminals
				A137	Computer Equipment	A13701	Hardware
						A13702	Software
						A13703	IT Equipment
				A138	General	A13801	Maintenance of parks and gardens
						A13805	New: Maintenance of Playgrounds

Object Element

Object elements added/ amended in the previous CoA of
TMAs have been highlighted

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
		??	??	A163	C.C.B (check with District Govt)	A16301	C.C.B current
						A16302	On going schemes CCB
						A16303	On going schemes ADP (current year)
						A16304	On going schemes ADP (Previous year)
						A16305	On going schemes CM Grant
						A16306	On going Schemes (Office Complex) - NB funds
						A16399	Others

Object Element

Object elements added/ amended in the previous CoA of TMAs have been highlighted

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
G	Liabilities	G01	Current Liabilities	G011	Cheque Clearing Account	G1101	Non-Food Account
				G012	Others	G01201	Outstanding Commitments
		G02	Loans	G021	Domestic	G02101	Loans - Domestic (Permanent)
						G02102	Loans - Domestic (Floating)
						G02103	Loans - Domestic (Others)
						G02104	Others
		G03	Deferred Liabilities	G031		G03106	Deposits and Rservees - Interest Bearing
		G04	Other Liabilities	G041	Other Liabilities	G04101	Pension Fund Liability
		G05	Control Accounts	G051	Miscellaneous	G05103	Suspense Account
						G05105	Wages Clearing Account
						G05124	Inter TMA Accounts
		G06	Trust Account - Fund	G061	Provident Fund	G06124	Other Miscellaneous Provident Fund
				G062	Benevolent Fund	G06214	Provincial Government Employees Benevolent Fund
						G06215	District Government Employees Benevolent Fund
						G06216	New: TMA Employees Benevolent Fund
				G064	Insurance Fund	G06408	Provincial Government Employees Insurance Fund
						G06411	District Government Employees Insurance Fund
						G06412	TMA Employees Insurance Fund
			Trust Account - Others	G101	Accounts of other Departments	G10133	Other Departmental Charges
						G10134	Pre-audit cheques - civil - (others)
						G10137	Pre-audit - civil cheques
				G112	Other Deposits	G11227	Unclaimed Deposits
						G11230	Special Remittance Deposits
						G11235	Local Fund Employees Pay and TA etc deposits
						G11237	Deposits made by Local Governments to meet the claims of Contractors
						G11240	Security Deposits of Cashiers

Object Element

Object elements added/ amended in the previous CoA of TMAs have been highlighted

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
						G11243	Deposit Account of Grants made by federal government for social uplift schemes
						G11246	Deposit Account of Grants for economic development and improvement of rural areas
						G11270	Deposit Account of share made by CCBs
						G11271	Security Deposits - Ex Local Fund Officers (ex MCL and ex-Zila Council securities)
				G127	Other Funds	G12713	Income tax deduction from salaries
						G12714	Income tax deduction from contractors/ suppliers
						G12718	Municipal Funds
						G12722	Other Miscellaneous Fund
						G12746	H.R. Development Fund

Object Element

Object elements added/ amended in the previous CoA of TMAs have been highlighted

Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
F	Assets	F01	Cash and Bank Balances	F015	Cash Balances	F01401	Cash balances with Treasuries
						F01402	Remittances in Transit
						F01403	Petty Cash
						F01404	Cash Balance Investment
						F01406	Cash at other banks (Local Governments)
				F016	Balance With NBP	F01605	TMA's A/c
		F02	Receivable	F021	Loans and Advances	F02101	Permanent Advances
						F02107	Account with Government of Balochistan
						F02121	Special Advance
						F02151	Employees Advance
		F03	Physical Assets	F031	Cost of Assets	F03101	Land and Buildings
						F03102	Vehicles
						F03103	Plant & Machinery
						F03104	Furniture & Fittings
						F03105	Livestock
F						F03106	Civil Works
						F03107	Office / Computer Equipment
				F032	Reserve for Depreciation	F03201	Land and Buildings
						F03202	Vehicles
						F03203	Plant & Machinery
						F03204	Furniture & Fittings
						F03205	Livestock
						F03206	Civil Works
						F03207	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
						F05102	Down Payments
						F05112	Other deposits
						F05110	Inventories/ Consumable tools and spares

Object Element							
Element		Major object		Minor object		Detailed object	
No	Description	No	Description	No	Description	No	Description
H	Equity	H01	Equities	H011	Equities	H01101	Residual Equity
						H01102	Suspense Loss Account
						H01103	Unrecovered Losses
						H01104	Gain and loss on Foreign Exchange

Fund Element

Object elements added/ amended in the previous CoA of TMAs have been highlighted

Fund No.	Description	Sub-Fund No.	Description	Budget Grant/Public Account No.	Description
T	Tehsil/ Town Local Fund				
P	Public Account				

Fund Element (Consolidated Fund)

Fund		Source	Sub-Fund		Budget Grant	
No.	Description	Description	No.	Description	No.	Description
T	Tehsil/ Town Local Fund	1- Capital				Grant number would be allocated as per the codes provided in the Budget Book
		2- Revenue	01	Voted Current Expenditure		
			02	Voted Development Expenditure		
			03	Voted Capital Expenditure		
			04	Charged Current Expenditure		
			05	Charged Development Expenditure		
			06	Charged Capital Expenditure		

Entity Element (Government)

Code	Government Name	Code	Division Name	Code	Attached Department Name
F	Federal Government				
P	Punjab Province				
S	Sindh Province				
N	North West Frontier Province				
B	Balochistan Province				