

A=Expenditure

Major Object		Minor Object		Detailed Object		
Code	Description	Code	Description	New	Description	Old
					Pay of Officers (A01101 - A01150)	01100
A01	Employee Related Expenses	A011	Pay	A01101	Basic Pay	01101
				A01102	Personal Pay	01102
				A01103	Special Pay	01103
				A01104	Technical Pay	01104
				A01105	Qualification Pay	01106
				A01106	Pay of Contract Staff	01107
				A01107	Index Pay	01105
				A01108	Pay of Shaheed Police Officers	01108
				A01109	Command Pay	newly created
				A01150	Others	01199
					Pay of Other Staff (A01151 - 99)	1200
				A01151	Basic Pay	01201
				A01152	Personal Pay	01202
				A01153	Special Pay	01203
				A01154	Good Conduct Pay	01204
				A01155	Qualification Pay	01206
				A01156	Pay of Contract Staff	01207
				A01157	Index Pay	01205
				A01158	Pay of Shaheed Police Officials	01208
				A01170	Others	01299
					Regular Allowances (A01201 - 10)	2000
		A012	Allowances	A01201	Senior Post Allowance	02100
				A01202	House Rent Allowance	02200
				A01203	Conveyance Allowance	02300
				A01204	Sumptuary Allowance	02400
				A01205	Dearness Allowance	02500
				A01206	Local Compensatory Allowance	02600
				A01207	Washing Allowance	02700
				A01208	Dress Allowance	02800
				A01209	Special Additional Allowance	02936
				A01210	Risk Allowance	02939
					Other Regular Allowances (A01211 - 70)	02900
				A01211	Hill Allowance	02901
				A01212	Telecommunication Allowance	02902
				A01213	Expatriation Allowance	02903

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				A01214	Postal Operation Allowance	02904
				A01215	Extra Departmental Employees Allowance	02905
				A01216	Qualification Allowance	02906
				A01217	Medical Allowance	02907
				A01218	Fixed Contingent/Stationary Allowance	02908
				A01219	Foreign Allowance	02909
				A01220	Language Allowance	02910
				A01221	Accreditation Allowance	02911
				A01222	Hardship Allowance	02912
				A01223	Exchange Compensation Allowance	02913
				A01224	Entertainment Allowance	02914
				A01225	Instructional Allowance	02915
				A01226	Computer Allowance	02916
				A01227	Project Allowance	02917
				A01228	Orderly Allowance	02918
				A01229	Special Compensation Allowance	02919
				A01230	Dusting Allowance	02920
				A01231	Drinking Water Allowance	02921
				A01232	Performance Evaluation Allowance	02922
				A01233	Unattractive Area Allowance	02923
				A01234	Training Allowance	02924
				A01235	Secretariat Allowance	02925
				A01236	Deputation Allowance	02926
				A01237	Design Allowance	02927
				A01238	Charge Allowance	02928
				A01239	Special Allowance	02929
				A01240	Utility Allowance for Gas	02930
				A01241	Utility Allowance for Electricity	02931
				A01242	Consolidated Travelling Allowance	02932
				A01243	Special Allowance	02933
				A01244	Adhoc Relief	02934
				A01245	Indexed House Rent Allowance	02210
				A01246	Indexed Conveyance Allowance	02310
				A01247	NAB Allowance	02937
				A01248	Judicial Allowance	02935
				A01249	Utility Allowance to Ministers / Ministers of State	02938
				A01250	Incentive Allowance	newly created
				A01251	Mess Allowance	newly created
				A01252	Non Practising Allowance	newly created

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				A01253	Science Teaching Allowance	newly created
				A01254	Anaesthesia Allowance	newly created
				A01255	Hostel Superintendent Allowance	newly created
				A01256	Special Adhoc Relief Allowance	newly created
				A01257	RC Allowance	newly created
				A01258	Prime Minister's Secretariat Allowance	newly created
				A01259	Fuel Allowance	newly created
				A01260	Ration Allowance	02999
				A01261	Constiblerly Allowance	02999
				A01262	Special Relief Allowance	02940
				A01263	Reserch Allowance	newly created
				A01264	Technical Allowance	newly created
				A01265	Cash Handling Allowance	newly created
				A01266	Disturbance Allowance	newly created
				A01267	Warden/Boarding Allowance	newly created
				A01268	Cost of Living Allowance	newly created
				A01269	Basic Science Allowance	newly created
				A01270	Others	02900-02999
				A012aa	Housing Subsidy Allowance to Government Servants	02211
					Other Regular Allowances (excluding TA) (A01271 - 99)	3000
				A01271	Overtime Allowance	03100
				A01272	Night Duty Allowance	03200
				A01273	Honoraria	03300
				A01274	Medical Charges	03400
				A01275	Rest and Recreation Allowance	03500
				A01276	Outfit Allowance	03600
				A01277	Contingent Paid Staff	03700
				A01278	Leave Salary	03800
				A01279	Extra Duty Allowance	03901
				A01280	Out Station Allowance	03902
				A01281	Danger Money Allowance	03903
				A01282	Session Allowance	newly created
				A01283	Field Allowance	newly created
				A01284	Firewood Allowance	newly created
				A01285	Motor Cycle Maintenance Allowance	newly created
				A01286	Suspension Allowance	newly created
				A01287	Land Revenue Collector's Allowance	newly created
				A01288	Contract Allowance	2954

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				A01289	Teaching Allowance	2941
				A01290	President / Governor's House Allowance	2955
				A01291	Special Allowance for Hiring Drivers to the Parliamentary Secretaries/Chairmen Standing Committees	02942
				A01299	Others	03900 03999
A02	Project Pre-investment Analysis	A021	Feasibility Studies	A02101	Feasibility Studies	21000
				A02102	Consultant based Feasibility Studies	newly created
		A022	Research, Surveys and Exploratory Operations	A02201	Research and Surveys	22000
				A02202	Exploratory Operation	23000
				A02203	Consultant Based Research and Surveys	newly created
				A02204	Consultant Based Exploratory Operation	newly created
A03	Operating Expenses	A031	Fees	A03101	Bank Fees	newly created
				A03102	Legal Fees	newly created
		A032	Communication	A03201	Postage and Telegraph	52100
				A03202	Telephone and Trunk Calls	52200
				A03203	Telex, Teleprinter and Fax	52300
				A03204	Electronic Communication	newly created
				A03205	Courier and Pilot Service	52400
				A03270	Others	52900
		A033	Utilities	A03301	Gas	53100
				A03302	Water	53200
				A03303	Electricity	53300
				A03304	Hot and Cold Weather Charges	53400
				A03370	Others	53900
				Occupancy Costs (A03401 - A03470)		
		A034	Occupancy Costs	A03401	Charges	newly created
				A03402	Rent for Office Building	58100
				A03403	Rent for Residential Building	58200
				A03404	Rent for Other Buildings	58300
				A03405	Rent other than on Building	58400
				A03406	Royalties	58500
				A03407	Rates and Taxes	58600
				A03408	Rent of Machine & Equipment	58901

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				A03409	Insurance	newly created
				A03410	Security	newly created
				A03470	Others	58900
					Operating Leases (A03501 - A03570)	
		A035	Operating Leases	A03501	Machinery and Equipment	newly created
				A03502	Buildings	newly created
				A03503	Motor Vehicles	newly created
				A03504	Computers	newly created
				A03506	Medical Machinery and Technical Equipment	newly created
				A03570	Others	newly created
					Motor Vehicles (A03601 - A03670)	
		A036	Motor Vehicles	A03601	Fuel	newly created
				A03602	Insurance	newly created
				A03603	Registration	newly created
				A03670	Others	newly created
					Consultancy & Contractual Work (A03701 - A3770)	
		A037	Consultancy and Contractual Work	A03701	Computer	newly created
				A03702	Management	newly created
				A03703	Government Departments	newly created
				A03770	Others	newly created
					Government Servants (A03801 - 20)	51000
		A038	Travel & Transportation	A03801	Training - Domestic	newly created
				A03802	Training - International	newly created
				A03803	Other - Domestic	newly created
				A03804	Other - International	newly created
				A03805	Travelling Allowance	51100 & 51101
				A03806	Transportation of Goods	51200
				A03807	P.O.L Charges, Aeroplanes, Helicoptors, Staff Cars, MotorCycles	51300
				A03808	Conveyance Charges	51400
				A03809	CNG Charges (Government)	newly created
				A03810	Tour Expenditure State Conveyance and Motor Cars	51104
				A03820	Others	51900

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					Other than Government Servants (A03821 - 40)	51000
A03	Operating Expenses	A038	Travel & Transportation	A03821	Training - Domestic	newly created
				A03822	Training - International	newly created
				A03823	Other - Domestic	newly created
				A03824	Other - International	newly created
				A03825	Travelling Allowance	51102
				A03826	Transportation of Goods	51200
				A03827	P.O.L Charges, Aeroplanes, Helicoptors, Staff Cars, Motorcycles	51300
				A03828	Conveyance Charges	51400
				A03829	CNG Charges (Non Govt)	newly created
				A03840	Others	51900
					General (A03901 - A03971)	New Bifurcation
		A039	General	A03901	Stationery	54000
				A03902	Printing and Publication	55000
				A03903	Conferences / Seminars / Workshops / Symposia	95000
				A03904	Hire of Vehicles	newly created
				A03905	Newspapers, Periodicals and Books	56000 & 56100, 56200
				A03906	Uniforms and Protective Clothing	57000
				A03907	Advertising & Publicity	59500
				A03908	Discount given	newly created
				A03909	Tax Refunds	newly created
				A03910	Commission Paid	newly created
				A03911	Loss on Exchange	93000
				A03912	Expenditure on Pakistani delegations to Foreign Countries	92000
				A03913	Contribution & Subscription	91100 - 91200
				A03914	Secret Service Expenditure	94000
				A03915	Payments to Government Department for Services rendered	59100
				A03916	Essay writing and Copyrights	59200
				A03917	Law Charges	59300
				A03918	Exhibitions, Fairs and other National Celebrations	59400
				A03919	Payments to Other for Services rendered	59600
				A03920	Relief and Repatriation of Civilian Internees	59801
				A03921	Unforeseen Expenditure for Disaster Preparedness & Relief	59802
				A03922	Reimbursement of Interest to Bank	59803
				A03923	Security of VIPs	59804
				A03924	Expenditure on Refugees, Security, Prisoners & Detainees	59805

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				A03925	Subsistence Allowance to Detainees	59806
				A03926	Allied Branch of the Provincial C.I.D	59807
				A03927	Purchase of Drugs and Medicines	59808
				A03928	Expenditure on Confiscated Goods	newly created
				A03929	Weight & Measures, Trade Marks and Patent Rights	newly created
				A03930	Vocational and Manpower Training	newly created
				A03931	Expenditure on Foreign Experts Assistance received from Abroad	newly created
				A03932	Demarcation of Pakistan-India Boundary	newly created
				A03933	Service Charges	newly created
				A03934	Re-imbursment of T.T. Charges to Banks for Home Remittances	newly created
				A03935	Depreciation Expense	newly created
				A03936	Foreign/Inland Training Course Fee	59977
				A03937	Refresher / Recurrent Courses of Pilots	59944
				A03938	Insurance of Aircrafts and Pilots	59945
				A03939	Landing / Parking Charges of Aircrafts	59946
				A03940	Unforeseen Expenditure	59947
				A03941	Expense against National Fund for Control of Drug Abuse	96000
				A03942	Cost of Other Stores	59800
				A03943	HIV/AIDS - Training Foreign	59910
				A03944	HIV/AIDS - Local Training and Meetings	59911
				A03945	HIV/AIDS - Technical Assistance	59912
				A03946	HIV/AIDS - Surveillance	59913
				A03947	HIV/AIDS - Monitoring , Research & Evaluation	59914
				A03948	HIV/AIDS - Behaviour Change Communication and Advocacy	59915
				A03949	HIV/AIDS - Services for vulnerable Population	59916
				A03950	HIV/AIDS - Drugs & Medical Supplies	59917
				A03951	HIV/AIDS - Contigencies	59918
				A03952	HIV/AIDS - Operational Cost of Old Surveillance Centers	59919
				A03953	Investigation Cost	59978
				A03954	Ordnance Store	59828
				A03955	Other Store - Tear Gas / Computer, Stationary	59831
				A03956	Losses to Local Government and Entities due to Abolition of Taxes	newly created
				A03957	Special Cost incurred in Performance of Government Functionaries	newly created

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				A03958	Special Expenditure Incurred in Executives Directives	newly created
				A03959	Stipend, Incentives, Awards and Allied Expenditure	59906
				A03960	Expenditure on Foreign Delegations arriving in Pakistan	newly created
				A03961	Discount on Judicial Stamps	newly created
				A03962	Discount on Non Judicial Stamps	newly created
				A03970	Others	59810 & 59900
				A03971	Cost of State Trading Medicines	newly created
					Pension (A04101 - 4170)	66000
A04	Employees Retirement Benefits	A041	Pension	A04101	Pension - Civil	66101
				A04102	Commutated value of pension-Civil	66201 & 66203
				A04103	Gratuity - Civil	66300 & 66301
				A04104	Other Pension (e.g. Family Pension)	newly created
				A04105	Gratuities (e.g. Gratuity where Pension is not Mature)	newly created
				A04106	Reimbursement of Medical Charges to Pensioners	66400
				A04107	Pension - Defence	66102
				A04108	Commutated Value of Pension - Defence	66202 & 66204
				A04109	Gratuity - Defence	66300 & 66302
				A04110	Payment of Pension Contribution of Ex-Local Fund Employees	66901
				A04111	Travelling Allowance for Retired Government Servants in connection with journey on Medical Grounds	66401
				A04112	Grants to Civil - Defence	New
				A04113	Superannuation and Retirement Allowance	New
				A04114	Superannuation Encashment on L.P.R	newly created
				A04170	Others	66900
					Subsidy (A05101 - A05120)	62000
A05	Grants, Subsidies and Writeoffs of Loans/Advances/Others	A051	Subsidies	A05101	Wheat	62000
				A05102	Food	62000
				A05103	Edible Oil	62000
				A05104	Fertilizer	62000
				A05105	Tubewells	62000
				A05106	Cotton	62000
				A05120	Others	62000
					Grants Domestic (A05201 - A05270)	64000

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		A052	Grants Domestic	A05201	To Federal Government	newly created
				A05202	To Provincial Government	64100
				A05203	To District Government	64500
				A05204	To TMAs	64600
				A05205	To Financial Institutions	64300
				A05206	To Non Financial Institutions	64400
				A05207	To Union Administration	newly created
				A05208	Local Bodies	64200
				A05209	Share from Provincial Allocable Amount	64501
				A05210	Special Grants from Provincial Retained Amounts	64502
				A05211	Federal Funded Projects	64503
				A05212	Special Grants from Provincial Allocable Amounts	64601
				A05213	Special Grants from Provincial Retained Amounts	64602
				A05214	Federal Funded Projects/Schemes	64603
				A05215	Grants to Union Administration	64700
				A05270	To Others	64900
					Writeoff of Loans and Advances (A05301 - A05320)	63000
		A053	Writeoff of Loans and Advances	A05301	Government Servants	63000
				A05320	Others	63000
					Scholarships (A06101 - A06104)	65000
A06	Transfers	A061	Scholarships, Bonuses and Other Awards	A06101	Merit Scholarships	65100
				A06102	Others Scholarships	65200 & 65500
				A06103	Cash Awards	65400
				A06104	Bonuses	65300
					Technical Assistance (A06201 - A06270)	68000
		A062	Technical Assistance	A06201	Expenditure on Foreign Trainees in Pakistan	68100
				A06202	Contribution to International Agencies	68200
				A06270	Others	newly created
					Entertainments & Gifts (A06301 - A06399)	67000
		A063	Entertainments and Gifts	A06301	Entertainments & Gifts	67000
					Other Transfer Payments (A06401 - A06470)	69000

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		A064	Other Transfer Payments	A06401	To Foreign Governments	newly created
				A06402	Contributions / Transfers to Reserve Fund	69100
				A06403	Renewals & Replacements	69200
				A06404	Return to Government Investment	69300
				A06405	To Sugar Cess Fund	newly created
				A06470	Others	69900
					Permanent Debt (A07101 - 10)	61000
A07	Interest Payment	A071	Interest - Domestic	A07101	To Federal Government	61100
				A07102	To Provincial Governments	61100
				A07103	To District Governments	61100
				A07104	To TMAs	61100
				A07105	To Financial Institutions	61100
				A07106	To Non-Financial Institutions	61100
				A07110	Others	61100
					Floating Debt (A07111 - 20)	61000
				A07111	To Federal Government	61300
				A07112	To Provincial Governments	61300
				A07113	To District Governments	61300
				A07114	To TMAs	61300
				A07120	Others	newly created
					Unfunded Debt (A07121 - 30)	61000
				A07121	To Federal Government	61400
				A07122	To Provincial Governments	61400
				A07123	To District Governments	61400
				A07124	To TMAs	61400
				A07130	Others	newly created
					Permanent Debt (A07201 - 10)	61000
		A072	Interest - Foreign	A07201	To Federal Government	61200
				A07202	To Provincial Governments	61200
				A07203	To Financial Institutions	61200
				A07204	To Non-Financial Institutions	61200
				A07210	Others	61200
					Other Obligations (A07301 - A07399)	61000
		A073	Others	A07301	Other Obligations (e.g. Depreciation and other Reserve Funds, Deposits of Income Tax under Section 18A etc)	61500

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				A07302	Other Payments (e.g. Management of Loans, Interest of Commercial Banks, Loan on Food Account)	61600
				A07303	On Loan received by Post Office etc.	61700
					Advances to Government Servants (A08101 - A08170)	85000
A08	Loans and Advances	A081	Advances to Government Servants	A08101	House Building Advance	85100
				A08102	Motor Car Advance	85200
				A08103	Motor Cycle/Scooter Advance	85300
				A08104	Cycle Advance	85400
				A08170	Others	85900
					Loans to Provinces (A08201 - A08210)	81000
		A082	Provinces	A08201	NWFP	81103
				A08202	Punjab	81101
				A08203	Sindh	81102
				A08204	Balochistan	81104
				A08205	Drought Emergency Relief Assistance	Blocked
				A08206	Federal DERA Unit (see A08701 and 02)	Blocked
					Loans to Districts / TMAs Government (A08301 - A08310)	82000
		A083	District Govt/TMAs	A08301	NWFP	82000
				A08302	Punjab	82000
				A08303	Sindh	82000
				A08304	Balochistan	82000
				A08310	Others	newly created
					Loans to Financial Institutions (A08401 - A08499)	83000
		A084	Loans to Financial Institutions	A08401	Loans to Financial Institutions	83000
				A08499	Others	newly created
					Loans to Non Financial Institutions (A08501 - A08599)	84000
		A085	Loans to Non Financial Institutions	A08501	Loans to Non Financial Institutions	84000
				A08599	Others	newly created
					Loans to Private Sector (A08601 - A08670)	86000

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		A086	Loans to Others	A08601	Private Sector	86100
				A08670	Others	86900
					DERA Loans (A08701 - A08799)	81000
		A087	Drought Emergency Relief Assistance	A08701	Federal DERA Unit	81105
				A08702	Drought Emergency Relief Assistance (Provincial)	81100
					Purchase of Building and Structures (A09101 - A09170)	19000
A09	Expenditure on Acquiring of Physical Assets	A091	Purchase of Building	A09101	Land and Buildings	newly created
				A09102	Land and Buildings - Residential Buildings	newly created
				A09103	Land and Buildings - Office Buildings	newly created
				A09104	Building and Structure - Others	19000
				A09170	Others	Blocked
					Computer Equipment (A09201 - A09299)	newly created
		A092	Computer Equipment	A09201	Hardware	newly created
				A09202	Software	newly created
				A09203	I.T. Equipment	newly created
					Commodity Purchases (A09301 - A09370)	59700
		A093	Commodity Purchases (Cost of State	A09301	Food (Sugar)	59703
				A09302	Fertilizer	59704
				A09303	Coal	59706
				A09304	Cost of State Trading - Food (Wheat)	59701
				A09305	Cost of State Trading - Food (Rice)	59702
				A09306	Cost of State Trading - Others	
				A09307	Provincial Judicial Stamps	newly created
				A09370	Others	59709
					Other Stores and Stocks (A09401 - A09470)	
		A094	Other Stores and Stocks	A09401	Medical Stores	59705
				A09402	Newsprint	59707
				A09403	Tractors	newly created
				A09404	Medical and Laboratory Equipment	newly created
				A09405	Workshop Equipment	newly created

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				A09406	Storage and Carrying Receptacies	newly created
				A09407	Specific Consumables	newly created
				A09408	Generic Consumables	newly created
				A09409	Medical Stocks	newly created
				A09410	Life Saving Medical Supplies	newly created
				A09411	General Utility Chemicals	newly created
				A09412	Specific Utility Chemicals	newly created
				A09413	Drapery, Fabrics, Clothing and Allied Material	newly created
				A09414	Insecticides	newly created
				A09470	Others	newly created
					Purchase of Transport (A09501 - A09599)	11000
		A095	Purchase of Transport	A09501	Purchase of Transport	11000
				A09502	Diplomatic Cars	59708
				A09503	Others	newly created
					Purchase of Plant and Machinery (A09601 - A09699)	12000
		A096	Purchase of Plant & Machinery	A09601	Purchase of Plant & Machinery	12000
				A09602	Cold Storage Equipment	newly created
					Purchase of Furniture & Fixture (A09701 - A09799)	13000
		A097	Purchase of Furniture & Fixture	A09701	Purchase of Furniture & Fixture	13000
				A09702	Unkept Furnishings	newly created
					Purchase of Other Assets (A09801 - A09899)	14000
		A098	Purchase of Other Assets	A09801	Purchase of Livestock	14000
				A09802	Others	Blocked
				A09899	Others	newly created
					Principal Repayment (A10101 - A10170)	87000
A10	Principal Repayments of Loans	A101	Principal Repayment of Loans - Domestic	A10101	Domestic Direct	87100
				A10102	To Federal Government	87200
				A10103	To Provincial Governments	newly created
				A10104	To District Governments	newly created
				A10105	To TMAs	newly created

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				A10106	To Financial Institutions	newly created
				A10107	To Non Financial Institutions	newly created
				A10108	Federal Investment Bonds	newly created
				A10109	Foreign Exchange Bearer Certificates	newly created
				A10110	US Dollar Bearer Certificates	newly created
				A10111	Foreign Currency Bearer Certificates	newly created
				A10112	Special US Dollar Bonds	newly created
				A10113	Pakistan Investment Bonds	newly created
				A10170	To Others	newly created
					Repayment of Foreign Loans (A10201 - A010270)	88000
		A102	Principal Repayment of Loans - Foreign	A10201	Foreign Direct	88100
				A10202	To Federal Government	88200
				A10203	To Financial Institutions	newly created
				A10204	To Non-Financial Institutions	newly created
				A10270	To Others	newly created
					Other Repayments (A10301 - A10399)	
		A103	Principal Repayment of	A10301	Other Repayments	89000
					Repayment of Floating Debts (A10401 - A10499)	newly created
		A104	Principal Repayment of Loans - Floating Debts	A10401	Prize Bonds	newly created
				A10402	Treasury Bills	newly created
				A10403	Ways and Means Advances	newly created
				A10404	Cash Credit Accommodation	newly created
					Domestic Investment (A11101 - 11170)	71000
A11	Investments	A111	Investment - Domestic	A11101	To Financial Institutions	71000
				A11102	To Non-Financial Institutions	72000
				A11170	To Others	newly created
					Foreign Investments (A11201 - A11270)	73000
		A112	Investment - Foreign	A11201	To Financial Institutions	newly created
				A11202	To Non-Financial Institutions	newly created
				A11203	Contribution to International Financial Institutions	73000

A=Expenditure

				A11270	To Others	newly created
					Other Investments (A11301 - A11399)	79000
		A113	Investment - Others	A11301	Others	79000
					Roads, Highways and Bridges (A12101 - A12199)	31000
A12	Civil Works	A121	Roads, Highways and Bridges	A12101	Highways	31100
				A12102	Other Roads	31200
				A12103	Bridges of National Importance	31300
				A12104	Other Bridges	31400
					Irrigation Works (A12201 - A12270)	32000
		A122	Irrigation Works	A12201	Main Canals	32100
				A12202	Feeder Canals	32200
				A12203	Tertiary and Other Subsidiary Links	32300
				A12204	Agricultural Produce Carrying Equipment	NEW
				A12270	Others	32900
					Embankments and Drainage Works (A12301 - 12370)	
		A123	Embankments and Drainage Works	A12301	Main Embankment	33100
				A12302	Miscellaneous Embankment	33200
				A12303	Drainage	33300
				A12370	Others	33900
					Building and Structure (A12401 - 12470)	34000
		A124	Building and Structures	A12401	Office Buildings	34100
				A12402	Residential Buildings	34200
				A12403	Other Buildings	34300
				A12404	Structures	34400
				A12405	Electrification Plumbing and Other Infrastructure	newly created
				A12470	Others-Civil Works Consturction of Building & Structure	34900 & 34500
					Other Works (A12501 - A12599)	
		A125	Other Works	A12501	Works - Urban	newly created
				A12502	Works - Rural	newly created
					Telecommunication Works (A12601 - A12620)	35000
		A126	Telecommunication Works	A12601	Lines and Wires	35100

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				A12602	Apparatus and Plants	35200
				A12603	Share in Factories	35300
				A12604	Stores	35400
				A12605	Construction of Lines and Wires (Telegraph)	35101
				A12606	Construction of Lines and Wires (Telephone)	35102
				A12607	Construction of Lines and Wires (Radio)	35103
				A12608	Construction of Apparatus and Plants (Telegraph)	35201
				A12609	Construction of Apparatus and Plants (Telephone)	35202
				A12610	Construction of Apparatus and Plants (Radio)	35203
				A12620	Others	35900
					DERA Works (A12701 - A12799)	36000
		A127	Drought Emergency Relief Assistance	A12701	Works	36100
				A12702	Goods & Commodities	36200
				A12703	Consultant Services & Training	36300
				A12704	Incremental Operational Cost (Establishment Charges)	36400
					Transport (A13001 - A13099)	41000
A13	Repairs and Maintenance	A130	Transport	A13001	Transport	41000
					Machinery and Equipment (A13101 - A13199)	42000
		A131	Machinery and Equipment	A13101	Machinery and Equipment	42000
				A13199	Repair & Maintenance of Others	newly created
					Furniture and Fixture (A13201 - 13299)	43000
		A132	Furniture and Fixture (R&M)	A13201	Furniture and Fixture	43000
					Building and Structure (A13301 - 13370)	44000
		A133	Buildings and Structure	A13301	Office Buildings	44100
				A13302	Residential Buildings	44200
				A13303	Other Buildings	44300
				A13304	Structures	44400
				A13370	Others - Repair and Maintenance of Building & Structures	44900 & 44500
					Irrigation (A13401 - A13470)	45000
		A134	Irrigation	A13401	Main Canals	45100
				A13402	Feeder Canals	45200
				A13403	Tertiary and other Subsidiary Links	45300
				A13470	Others	45900

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					Embankments and Drainage (A13501 - A13570)	46000
		A135	Embankment and Drainage	A13501	Main Embankment	46100
				A13502	Miscellaneous Embankment	46200
				A13503	Drainage	46300
				A13570	Others	46900
					Roads, Highways and Bridges (A13601 - A13699)	47000
		A136	Roads, Highways and Bridges	A13601	Highways	47100
				A13602	Other Roads	47200
				A13603	Bridges of National Importance	47300
				A13604	Other Bridges	47900
					Computer Equipment (A13701 - A13799)	newly created
		A137	Computer Equipment	A13701	Hardware	newly created
				A13702	Software	newly created
				A13703	I.T. Equipment	newly created
					General (A13801 - A13899)	49000
		A138	General	A13801	Maintenance of Gardens	49100
					Telecommunication Works (A13901 - A13920)	48000
		A139	Telecommunication Works	A13901	Lines and Wires - Repair	48100
				A13902	Apparatus and Plants	48200
				A13903	Repair and Maintenance of Lines and Wires (Telegraph)	48101
				A13904	Repair and Maintenance of Lines and Wires (Telephone)	48102
				A13905	Repair and Maintenance of Lines and Wires (Radio)	48103
				A13906	Repair and Maintenance of Apparatus & Plants (Telegraph)	48201
				A13907	Repair and Maintenance of Apparatus & Plants (Telephone)	48202
				A13908	Repair and Maintenance of Apparatus and Plants (Radio)	48203
				A13920	Others - Repair	48900
					Suspence and Clearing (A14101 - A14199)	
A14	Suspence and Cleariing	A141	Recovery of Expenditure	A14101	Recovery of Expenditure Suspence	newly created
					Taxes from Companies	
				A99999	Default Down Payment Account Dummy	99999