

C=Non Tax Revenue

Major Object			Minor Object	Detailed Object		
Code	Description	Code	Description	New	Description	Old
C01	Income from Property and Enterprise	C010	Profits	C01001	Railway	1111000
				C01002	Pakistan Post Office	1112000
				C01003	Irrigation	1114000
				C01004	Opium	1115000
				C01005	Salt	1116000
				C01006	Electricity	1117000
				C01007	State Trading	1118000
				C01008	Pakistan Telecommunication Authority	1113000
				C01070	Others	1119000
					State Trading Wheat (C01101 - 10)	1121000
		C011	State Trading Schemes	C01101	Sale Proceeds of Wheat	1121100
				C01102	Federal Subsidy on Wheat	1121200
				C01103	Provincial Subsidy on Wheat	1121300
				C01104	Recoveries of Incidentals Charges	1121400
				C01105	Wheat Receipts - Others	1121800
					State Trading Fertilizer (C01111 - 20)	1124000
				C01111	Sale Proceeds of Fertilizer	1124100
				C01112	Federal Subsidy on Fertilizer	1124200
				C01113	Provincial Subsidy on Fertilizer	1124300
				C01114	Recoveries of Incidentals Charges	1124400
				C01115	Other Receipts	1124800
					State Trading Medical Stores (C01121 - 40)	1125000
				C01121	Sale Proceeds of Medical Stores	1125100
				C01122	Federal Subsidy on Medical Stores	1125200
				C01123	Provincial Subsidy on Medical Stores	1125300
				C01124	Recoveries of Incidentals on Supply of Medical Stores to Federal Government	1125400
				C01125	Medical Stores other Receipts	1125800
					State Trading Coal Stores (C01141 - 60)	1126000
				C01141	Sale Proceeds of Coal	1126100
				C01142	Federal Subsidy on Coal	1126200
				C01143	Provincial Subsidy on Coal	1126300
				C01144	Recoveries of Incidentals Charges	1126400
				C01145	Coal Receipts - Other	1126800
					State Trading Diplomatic Cars (C01161 - 70)	1128000

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			C01161	Sale Proceeds of Diplomatic Cars	1128100	
			C01170	Others	newly created	
				State Trading Others (C01171 - 90)	1129000	
			C01171	Sale Proceeds of Others	1129100	
			C01172	Sale Proceeds of Others-Tractors	1129101	
				Interest Domestic Loans (C01201 - 04)	1131100	
		C012	Interest on Loans and Advances to Provinces	C01201	Punjab	1131101
				C01202	Sindh	1131102
				C01203	NWFP	1131103
				C01204	Balochistan	1131104
					Interest Foreign Loans (C01205 - 08)	1131200
				C01205	Punjab	1131201
				C01206	Sindh	1131202
				C01207	NWFP	1131203
				C01208	Balochistan	1131204
					Interest US-Aid Local Currency Loans (C01209 -12)	1131300
				C01209	Punjab	1131301
				C01210	Sindh	1131302
				C01211	NWFP	1131303
				C01212	Balochistan	1131304
					Interest German Loans (C01213 - C01299)	1131400
				C01213	Punjab	1131401
				C01214	Sindh	1131402
				C01215	NWFP	1131403
				C01216	Balochistan	1131404
					Interest Domestic Loan (C01301 - 10)	1132100
		C013	Interest on Loans to District	C01301	Karachi Shipyard and Engineering Works Limited	1132101
				C01302	Multan Hospital Multan	1132102
				C01303	Security Printing Corporation of Pakistan	1132103
				C01304	Ghee Corporation of Pakistan	1132104
				C01305	Rice Export Corporation of Pakistan	1132105
				C01306	Cotton Export Corporation	1132106
				C01307	Municipal Committees / Corporation / District Councils	1132107
				C01308	Mari Gas Company	1132108
				C01309	Intrest on Cash Loans	1132109
				C01310	Sui Northern Gas Pipe Lines Ltd	1132110

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				C013aa	Karachi Electricity Supply Corporation	1132111
					Interest Foreign Loan (C01311 - 30)	1132200
				C01311	Karachi Port Trust	1132201
				C01312	National Shipping Corporation	1132202
				C01313	Karachi Development Authority	1132203
				C01314	Karachi Electric Supply Corporation	1132204
				C01315	Suigas Transmission Company Ltd.	1132205
				C01316	Pakistan International Airline	1132206
				C01317	Karachi Shipyard & Engineering works Ltd.	1132207
				C01318	Port Qasim Authority	1132208
				C01319	Oil And Gas Development Corporation	1132209
				C01320	Indus Gas	1132210
				C01321	Hyderabad Development Authority	1132211
				C01322	Sui Northern Gas pipeline Ltd.	1132212
				C01323	Pakistan Television Corporation	1132213
				C01324	Pakistan Energy Commission	1132214
				C01325	Civil Aviation Authority	1132215
				C01326	Mari Gas Company	1132216
				C01327	Rice Export Corporation of Pakistan	1132217
				C01328	Interest On Foreign Loan -	1132218
				C01329	Capital Development Authority	1132219
				C01330	National Highway Authority	1132220
				C01399	Others	newly created
					Interest Domestic Loan (C01401 - 10)	1133100
		C014	Interest on Loans & Advances to Financial Institutions	C01401	Industrial Development Bank of Pakistan	1133101
				C01402	Investment Corporation of Pakistan	1133102
				C01403	House Building Finance Corporation	1133103
				C01404	Cooperative Bank Gilgit	1133104
				C01405	Equity Participation Fund (EPF)	1133105
				C01410	Others	newly created
					Interest Foreign Loans (C01411 - 20)	1133200
				C01411	Agricultural Bank of Pakistan	1133201
				C01412	Pakistan Industrial Credit and Investment Corporation	1133202
				C01413	Industrial Development Bank of Pakistan	1133203
				C01414	National Development Finance Corporation	1133204
				C01415	Bankers Equity	1133205

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				C01499	Others	1133280
					Interest Domestic Loan (C01501 - 15)	1134100
		C015	Interest on Loans and Advances to Non-Financial Institutions	C01501	WAPDA Water Wing	1134101
				C01502	WAPDA Power Wing	1134102
				C01503	National Fertilizer Corporation of Pakistan	1134103
				C01504	Fauji Fertilizer Corporation	1134104
				C01505	State Cement Corporation of Pakistan	1134105
				C01506	Pakistan Industrial Development Corporation	1134106
				C01507	Pakistan Automobile Corporation	1134107
				C01508	State Engineering Corporation	1134108
				C01509	Federal Chemical and Ceramic Corporation	1134109
				C01510	POF WAH	1134111
				C01511	Pakistan Steel	1134112
				C01512	Pakistan Railway	1134113
				C01513	Pakistan Mineral Development Corporation	1134110
				C01514	National Press Trust	1134114
				C01515	Shaheen Foundation (PAF)	1134115
				C01516	Mechnized Construction Pakistan Limited	1134116
				C01517	Oil and Gas Regulatory Authority	1134118
					Interest Foreign Loan (C01516 - 99)	1134200
				C01516	Wapda Water Wing	1134201
				C01517	Wapda Power Wing	1134202
				C01518	National Fertilizer Corporation of Pakistan	1134203
				C01519	Fauji Fertilizer Corporation	1134204
				C01520	State Cement Corporation of Pakistan	1134205
				C01521	Pakistan Industrial Development Corporation	1134206
				C01522	Pakistan Automobile Corporation	1134207
				C01523	State Engineering Corporation	1134208
				C01524	Federal Chemical and Ceramic Corporation	1134209
				C01525	POF WAH	1134211
				C01526	Pakistan Steel	1134212
				C01527	Pakistan Railway	1134213
				C01528	Pakistan Mineral Development Corporation	1134210
				C01551	Return	1134800
				C01599	Others	1134280
					Interest on Loans & Advances to Government Servants (C01601 - 10)	1135000

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		C016	Interest on Loans & Advances to Government Servants	C01601	House Building Advance	1135100
				C01602	Motor Car Advance	1135200
				C01603	Motor Cycle/Scooter Advance	1135300
				C01604	Cycle Advance	1135400
				C01605	Others	newly created
					Interest on Loans & Advances - Others (C01701 - C01710)	1139100
		C017	Interest on Loan & Advances - Others	C01701	Domestic Loans to Azad Kashmir Government	1139101
				C01702	Foreign Loan to Azad Kashmir Government	1139201
				C01703	Interest Regimental Loan	1139600
				C01704	Interest Accrued on Retained Funds on account of Sale Proceeds of Special US Dollar Bonds by Banks/NBFIs	1139810
				C01705	Taccvi Loan to Cultivators	1139730
				C01706	Land Improvement Act 1883	1139731
				C01707	Loan to Agricultural Loan Act 1958	1139732
					Interest Received from Commercial Department (C01730 - C01740)	1139000
				C01730	Interest on Cash Loans	1139100
				C01731	Interest on Foreign Loans	1139200
				C01799	Others	newly created
					Income on Loans - Others (C01801 - C01850)	
		C018	Interest on Loan - Others	C01801	Interest -Pakistan Post Office Department	1136100
				C01802	Interest on Arrears of Revenue	1137000
				C01803	Interest realized on Investment of Cash Balances	1138000
				C01804	Return Wapda Power Wing	1134801
				C01805	Interest German Counterpart Fund - Wapda Power Wing	1134601
				C01806	Interest OPEC Special Loan -Wapda Power Wing	1134701
				C01807	Interest on Loans and Advances - Others	1135800
				C01808	Penal Interest Recovered from Assesseees of the Income Tax under Section 53 of Income Tax Ordinance 1979	1139801
				C01809	Interest on UN Bonds Issue	1139802
				C01810	Interest on Late Payment of Government Dues	1139803
				C01811	Interest on Sale of Food Grains	1139804

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				C01812	Interest on Sale of Fertilizer	1139805
				C01813	Percentage on Servicing of Foreign Loan and Credits	1139806
				C01814	Interest on undistributed Pension paid by NBP	1139808
				C01815	Interest on Investment of GP Fund	1139809
				C01816	Interest - Pakistan T&T Department	1136200
				C01817	Interest - Taccavi Loans to Zamindars	1139700
				C01818	Taccavi Loans to Zamindars in Gilgit District	1139710
				C01819	Taccavi Loans to Zamindars in Balthistan District	1139720
				C01820	Interest on Debt recovered from Foreign Governments	1139807
				C01821	Interest German Counterpart Fund	1134600
				C01822	Interest - OPEC Special Loans	1134700
				C01823	Gains on Pakistan Investment Bonds	1139811
				C01824	Foreign Currency Bonds (SWAP)	newly created
					Dividends (C01901 - C01930)	
		C019	Dividends	C01901	Dividends from Government Investments (Financial Institutions)	1141000
				C01902	Dividends from Government Investments (Non Financial Institutions)	1142000
				C01903	Others	1148000
C02	Receipts from Civil Administration and Other Functions	C021	General Administration Receipts - Organs of State		General Administration Reciepts - Organs of State (C02101 - 2104)	1211000
				C02101	Organs of State - Examination Fee realized by Public Service Commission	1211100
				C02102	Organs of State - Receipt realized by Selection Divisional Boards for Recruitment in Secretariat Department	1211200
				C02103	Organs of State - Recoveries of Overpayments	1211300
				C02104	Organs of State - Collection of Payments for Services rendered	1211400
					Organs of Merged State of Dir, Chitral, Swat (C02105 - 35)	1211500
				C02105	Industries	1211501
				C02106	Provincial Excise	1211502
				C02107	Stamps	1211503
				C02108	Forest	1211504
				C02109	Registration	1211505
				C02110	Motor Vehicle Act	1211506

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				C02111	Other Taxes and Duties	1211507
				C02112	Tolls on Road	1211508
				C02113	Administration of Justice	1211509
				C02114	Jail and Convict Settlements	1211510
				C02115	Police	1211511
				C02116	Educational Institutes	1211512
				C02117	Health	1211513
				C02118	Agriculture	1211514
				C02119	Veterinary	1211515
				C02120	Cooperation	1211516
				C02121	Industries	1211517
				C02122	Mines, Oilfield & Minerals	1211518
				C02123	Public Works Department	1211519
				C02124	Recoveries of Overpayments	1211520
				C02125	Collection of Payment for Services rendered	1211521
				C02135	Others	1211580
					Organs of State - Frontier Regions (C02136 - 65)	1211600
		C021	General Administration Receipts - Organs of State	C02136	Land Revenue	1211601
				C02137	Provincial Excise	1211602
				C02138	Stamps	1211603
				C02139	Forest	1211604
				C02140	Registration	1211605
				C02141	Motor Vehicle Act	1211606
				C02142	Other Taxes and Duties	1211607
				C02143	Toll Fees on Khyber Road	1211608
				C02144	Administration of Justice	1211609
				C02145	Jail and Convict Settlements	1211610
				C02146	Police	1211611
				C02147	Educational Institutes	1211612
				C02148	Health	1211613
				C02149	Agriculture	1211614
				C02150	Veterinary	1211615
				C02151	Cooperation	1211616
				C02152	Industries	1211617
				C02153	Public Works Department	1211618
				C02154	Taxes on Agricultural Income	1211619

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				C02155	Recoveries of Overpayments	1211620
				C02156	Collection of Payment for Service rendered	1211621
				C02157	Receipts of Chartered Flights	1211900
				C02199	Others	1211680
					Receipts of Fiscal Administration - Audit (C02201 - 10)	1212100
		C022	General Administration Receipts - Fiscal Administration	C02201	Private Organization	1212101
				C02202	Public Sector Organizations	1212102
				C02203	Government Organizations	1212103
				C02204	Recoveries of Overpayments	1212104
				C02205	Collection of Payment for Services rendered	1212105
				C02206	Audit Other	1212180
					Receipts of Fiscal Administration - Currency (C02211 - 30)	1212200
				C02211	Share of Surplus Profits of the State Bank of Pakistan	1212201
				C02212	Dividends on Government Shares in State Bank of Pakistan	1212202
				C02213	Dividends on Government Shares in the Security Printing Corporation	1212203
				C02214	Royalty on Quaid-e-Azam Centenary - Gold and Silver Commemorative Coins	1212204
				C02215	Royalty on Allama Iqbal - Gold and Silver Commemorative Coins	1212205
				C02216	Royalty on Islamic Summit Minar Inauguration - Gold and Silver Commemorative Coins	1212206
				C02217	Royalty on Gold and Silver W.W.F Conservation Coins	1212207
				C02218	Value of Quaid-e-Azam Gold and Silver Commemorative Coins	1212208
				C02219	Value of Allama Iqbal Gold and Silver Commemorative coins	1212209
				C02220	Value of Islamic Summit Minar inauguration Gold and Silver Commemorative Coins	1212210
				C02221	Value of Gold and Silver W.W.F Conservation Coins	1212211
				C02222	Value of Allama Iqbal Centenary Commemorative Coins	1212212

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				C02223	Value of Old Currency Notes assumed to be no longer in Circulation	1212213
				C02224	Value of unclaimed Currency Notes	1212214
				C02225	Fines and Forfeitures under the Foreign Exchange Regulation Act	1212215
				C02226	Currency - Others	1212280
					Receipts of Fiscal Administration - Mint (C02231 - 40)	1212300
				C02231	Fee for Mintage of Foreign Coins Act	1212301
				C02232	Profit from Circulation of Small Coins	1212302
				C02233	Assay Fees	1212303
				C02234	Others	1212304
					Receipts in Aid of Superannuation (C02241 - 50)	1212400
				C02241	Contribution of Pension and Gratuities	1212401
				C02242	Receipt under Federal Government (B1& 2) Provident Fund Rules	1212403
				C02243	Others	1212480
				C02244	Fiscal Administration-Receipts-in-Aid of Superannuation - Share of Pension Liability recovered from Local Bodies for Provincialised College / Schools	1212402
				C02245	Fiscal Administration-Receipts-in-Aid of Superannuation - Receipts of undisbursed Pension Deposited by National Bank of Pakistan	1212404
				C02251	Fiscal Administration - Receipts- In- Aid of Superannuation contribution of Pension & Gratuity - Defence	1212501
					Economic Regulation (C02301 - C02370)	1213000
		C023	General Administration Receipts - Economic Regulation	C02301	Fee for Deposits and Registration of Trade Marks	1213100
				C02302	Fee realized under the Insurance Act, 1938	1213200
				C02303	Patent fees	1213300
				C02304	Receipts under the Companies Ordinance, 1984	1213400
				C02305	Federal fees for Weights and Measures	1213500
				C02306	Receipt under the Weights and Measures and Trade Employees Act	1213600
				C02307	Receipts under the Securities & Exchange Ordinance, 1969	1213410
				C02370	Others	1213800

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					Statistics (C02401 - C02470)	1216000
		C024	General Administration Receipts - Statistics	C02401	Sale of Census Publication	1216100
				C02470	Others	1216800
					Defense Service Effective (C02501 - 20)	1221000
		C025	Defence Services Receipts	C02501	Fighting Forces	1221001
				C02502	Administrative Services	1221002
				C02503	Military Farms	1221003
				C02504	General Headquarters	1221004
				C02505	Purchase & Sale of Stores Equipment and Animals	1221005
				C02506	Transportation, Conservancy, Hot Weather Establishment and Others	1221007
				C02507	Other Services of Armed Forces	1221006
				C02508	Military Engineering Services	1221008
				C02509	Auxiliary and Territorial Forces	1221009
				C02510	Air Force	1221010
				C02511	Pakistan Navy (including Stores and Works)	1221011
				C02512	Ordnance & Clothing Factories	1221013
				C02513	Procurement, Research & Product Development	1221016
				C02514	Receipts on certain measures of Inter-Services nature	1221012
				C02520	Others	newly created
					Defense Service Non-Effective (C02521 - 30)	1222000
				C02521	Army Receipts	1222100
				C02522	Air Force Receipts	1222200
				C02523	Pakistan Navy Receipts	1222300
				C02530	Others	newly created
					Justice (C02601 - 20)	1231000
		C026	Law and Order Receipts	C02601	Sale proceeds of unclaimed and Escheated Property	1231001
				C02602	Court fees realized in Cash	1231002
				C02603	General fees realized in Cash	newly created
				C02604	General fees, Fines and Forfeitures	1231003
				C02605	Leadership and Mukhtarship Examination fees	1231004
				C02606	Receipt of the Supreme Court	1231005
				C02607	Receipt of the Official Assignee	1231006
				C02608	Receipt of the Official Receiver	1231007
				C02609	Receipt of the Official Record room	1231008
				C02610	Recoveries of Overpayments	1231009

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				C02611	Collection of the Payments	newly created
				C02612	Collection of the Payments of Services rendered	1231010
				C02613	Others	1231800
					Frontier Watch and Ward (C02621 - 30)	1232100
				C02621	Frontier Constabulary and Militia Receipts	1232101
				C02622	Receipt in Northern Areas	1232102
				C02623	Federally Administered Tribal Areas	1232103
				C02624	Recoveries of Overpayments	1232104
				C02625	Others	1232180
					Police Department Receipts (C02631 - 45)	132200
				C02631	Police supplied to Railway	1232201
				C02632	Police supplied to Federal Government	1232202
				C02633	Police supplied to Municipalities, Cantonments	1232203
				C02634	Police supplied to Public Departments, Private Companies and Persons	1232204
				C02635	Receipts realised under the Arms Act	1232205
				C02636	Fees, Fines and Forfeitures	1232206
				C02637	Motor Driving License	1232207
				C02638	Traffic Fines	1232208
				C02639	Police Land Receipts	1232209
				C02640	Recoveries of Overpayments	1232210
				C02641	Collection of Payments for Services rendered	1232211
				C02642	Others	1232280
				C02643	Receipts of Provincial Public Safety Commission	1232212
				C02644	Receipts of District Public Safety Commission	1232213
				C02645	Provincial Police Complaint Authority	1232214
					Provincial Border Force (C02646 - 55)	1232300
				C02646	Cash Receipt under Arms Act	1232301
				C02647	Fees, Fines and Forfeitures	1232302
				C02648	Recoveries of Overpayments	1232303
				C02649	Collection of Payments for Services rendered	1232304
				C02650	Others	1232380
					Jails (C02656 - 65)	1233000
				C02656	Sale proceeds of Articles manufactured in Jail	1233001
				C02657	Value of Supplies made by Factory Department to Maintenance Department in Jail	1233002
				C02658	Income from Hired Convicts	1233003
				C02659	Recoveries of Overpayments	1233004
				C02660	Collection of Payments for Services rendered	1233005

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				C02661	Others	1233800
					Civil Defense (C02666 - 99)	1234000
				C02666	Ordinary Receipts	1234001
				C02667	Reimbursement by Federal Government	1234002
				C02668	Fines Realization	1234003
				C02669	Others	1234800
				C02676	Sale Proceeds of unclaimed and Escheated Property	newly created
				C02677	Other Receipts	newly created
					Works - Building (C02701 - 10)	1241100
		C027	Community Services Receipts	C02701	Building Rent	1241110
				C02702	Receipts from Workshops and Rent of Equipment.	1241120, 1246103
				C02703	Recoveries of Expenditure	1241130
				C02704	Recoveries of Overpayments	1241140
				C02705	Collection of Payments for Services rendered	1241150
				C02706	Others	1241160 1241180 1241300 1246402 1246800 1247800
					Works - Communications (C02711 - 20)	1241200
				C02711	Building Rent	1241210
				C02712	Tolls on Roads and Bridges	1241270
				C02713	Recoveries of Expenditure	1241230
				C02714	Recoveries of Overpayments	1241240
				C02715	Collection of Payments for Services rendered	1241250
				C02716	Others	1241280
				C02717	Fee for use of Right of Way (ROW) for laying Cables/Pipelines etc. along the ROW of all Provincial Roads	1241260
				C02718	Taxes on Roads and Bridges	newly created
				C02719	Receipt From Workshops	1241220
					Public Health (C02721 - 30)	1242000
				C02721	Sale proceeds of Sera and Vaccines	1242100
				C02722	Contributions	1242200
				C02723	Income from Endowments	1242300
				C02724	Recoveries of Overpayments	1242400

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				C02725	Collection of Payments for Services rendered	1242500
				C02726	Others	1242800
					Scientific Research and Survey (C02731 - 40)	1243000
				C02731	Survey of Pakistan	1243100
				C02732	Recoveries of Overpayments	1243200
				C02733	Collection of Payments for Services rendered	1243300
				C02734	Others	1243800
				C02735	Receipts of Pakistan Technology Board (PTB)	1243400
				C02741	Receipt of Pakistan National Centre	1244000
				C02742	Fire Services	1245000
				C02743	Others-Citizen Community Board	1248000
				C02744	Registration fee of Citizen Community Court	newly created
					Education (C02801 - 20)	
		C028	Social Services	C02801	Fees Government University Art Colleges	1251101
				C02802	Fees Government University Professional Art Colleges	1251200
				C02803	Fees Government Secondary (including Intermediate Classes) School	1251201
				C02804	Fees Government Primary School	1251301
				C02805	Fines under Sindh Primary Education Act 1947	1251302
				C02806	Recoveries from Local Bodies for Primary Education	1251303
				C02807	Fees and Other Receipts, Government Special Schools	1251401
				C02808	Receipt of Technical and Commercial Institutes	1251402
				C02809	Contributions	1251403
				C02810	Education - General Income from Endowments	1251501
				C02811	Education - General Cess Fund	1251502
				C02812	Education - General Hostel Fees	1251503
				C02813	Education - General Admission Fees	1251504
				C02814	Education - General Recoveries of Overpayments	1251505
				C02815	Education - General Collection of Payments for Services rendered	1251506
				C02816	Archaeology	1251600
				C02817	Receipts from Museums	1251700
				C02818	Education - Others	1251800
				C02819	Receipts from Boys Secondary Schools	1251202
				C02820	Receipts from Girls Secondary Schools	1251203
				C02821	Receipts from Boys Primary Schools	1251304
				C02822	Receipts from Girls Primary Schools	1251305
					Health (C02851 - 99)	

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				C02851	Health - Medical Colleges	1252101
				C02852	Health - Dental Colleges	1252102
				C02853	Health Schools	1252103
				C02854	Health - Medical Schools	1252104
				C02855	Health - Sale of Outdoor Tickets	1252201
				C02856	Health - Recoveries of Diet Charges	1252202
				C02857	Health - Rooms Rent	1252203
				C02858	Health - Government share of Fees realized by Doctors from Patients	1252204
				C02859	Health - Mental Hospital Receipts	1252300
				C02860	Sale of Medicines and Vaccines	1252400
				C02861	Health Contributions from Local Bodies on account of Salaries of District Medical Officers	1252501
				C02862	Health Contributions from Local Bodies for the maintenance of Health Centres	1252502
				C02863	Health Contributions by Federal Government for Fatima Jinnah Medical College for Women maintenance of Health Centres	1252503
				C02864	Health Contributions by Federal Government for reservation of beds in T.B. Sanatorium Samli	1252504
				C02865	Health other Contributions	1252580
				C02866	Health recoveries of Overpayments	1252600
				C02867	Health - Collection of Payments for Services rendered	1252700
				C02868	Health fees for Chemical Examination	1252801
				C02869	Health fees for Medical Examination	1252802
				C02870	Health Fees realized on account of Registration of Private, Clinics, Labortries, X Ray Clinics	1252806
				C02871	Health other Receipts	1252880
				C02872	Fees realised on account of Birth and Death Certificates	1252803
				C02873	Fees realised on account of Anti-Rabic Treatment	1252804
				C02874	Income from Endowments	1252805
				C02875	Health - Hospital Receipts	
					Manpower Management (C02901 - 30)	
		C029	Social Services Miscellaneous	C02901	Emigration Fees	1253100
				C02902	Fees for Registration of Trade Union under Act, 1926	1253200

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				C02903	Receipts of the Manpower and Employment Organization	1253300
				C02904	Receipts under the Factories Act, 1940	1253400
				C02905	Receipts under the West Pakistan Ordinance, 1969	1253500
				C02906	Registration and other Fees from Pakistanis working Abroad	1253600
				C02930	Others	1253800
					Housing and Physical Planning (C02931 - 50)	
				C02931	Sale of Plots	1254100
				C02932	Sale of Building	1254200
				C02933	Income from Satellite Town Scheme	1254300
				C02934	Recoveries of Overpayments	1254400
				C02935	Collection of Payments for Services rendered	1254500
				C02950	Others	1254800
					Social Security and Social Welfare Measures (C02951 - 70)	
				C02951	Receipts under the Wild Birds & Wild Animals Protection Act	1255100
				C02952	Recoveries of Overpayments	1255200
				C02970	Others	1255800
					Refugees Relief Measures (C02971 - 90)	
				C02971	Receipts of Afghan Refugees	1256000
					Food (C03101 - 15)	1261100
C03	Miscellaneous Receipts	C031	Economic Services Receipts - Food & Agriculture	C03101	Receipts of the Federal Food Departments	1261101
				C03102	Recoveries of Overpayments	1261102
				C03103	Collection of Payments for Services rendered	1261103
				C03104	Others	1261180
					Agriculture (C03116 - 50)	1261200
				C03116	Agriculture Receipts	1261201
				C03117	Receipts from Experimental Farms	1261202
				C03118	Receipts from Agriculture / Seed Farms	1261203
				C03119	Receipts from District Farms	1261204
				C03120	Receipts from Agriculture/Engineering/Machinery Maintenance Farms	1261205
				C03121	Receipts from Boring Operation	1261206
				C03122	Receipts from Research Operation	1261207

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				C03123	Receipts from Plant Protection Operation	1261208
				C03124	Receipts from Soil Conservation and Operation	1261209 & 1261222
				C03125	Receipt of Zoo	1261210
				C03126	Fees Other than Cotton Fee under Cotton Control Ordinance	1261211
				C03127	Agriculture College & School fees	1261212
				C03128	Grants by the Agricultural Research Council and the Central Cotton Committee.	1261213
				C03129	Receipt from Karkhana Alat-e-Zarae	1261214
				C03130	Agricultural Receipts from Government Gardens	1261215
				C03131	Agricultural Receipts from Station Gardens	1261216
				C03132	Agriculture-Receipts of Arrears from Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	1261217
				C03133	Agriculture Receipts from on Farm Management Project	1261218
				C03134	Agriculture-Recoveries of Overpayments	1261219
				C03135	Collection of Payments for Services rendered	1261220
				C03136	Agriculture Others	1261280
				C03137	Hire Charges of Tractors/Lower Land Levelling Equipment	1261221
				C03199	Others	newly created
					Fisheries (C03201 - 20)	1261300
		C032	Economic Services Receipts - Fisheries & Animal Husbandry	C03201	Ordinary Receipts	1261301
				C03202	Grants made by the Agriculture Research Council	1261302
				C03203	Recoveries of Overpayments	1261303
				C03204	Collection of Payments for Services rendered	1261304
				C03205	Others	1261380
					Animal Husbandry (C03221 - 50)	1261400
				C03221	Veterinary College and School Fees	1261401
				C03222	Grants made by the Agriculture Research Council	1261402
				C03223	Receipts from Livestock Farms	1261403
				C03224	Receipts from Broiler Farms	1261404
				C03225	Receipts from Research Institute	1261405
				C03226	Receipts from transferred Agricultural Farms	1261406
				C03227	Insemination Fees	1261407
				C03228	Receipts from Biological Section	1261408

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				C03229	Recoveries of Overpayments	1261409
				C03230	Collection of Payments for Services rendered	1261410
				C03231	Others	1261480
					Forests (C03301 - C03370)	1261500
		C033	Economic Services Receipts - Forests	C03301	Timber and other Produce removed from the Forest by Government Agencies -Timber	1261501
				C03302	Timber and other Produce removed from the Forest by Government Agencies-Firewood and Charcoal	1261502
				C03303	Timber and other Produce removed from the Forest by Government -Brushwood, Chips and Stumps	1261503
				C03304	Timber and other Produce removed from the Forest by Government-Rosin	1261504
				C03305	Timber and other Produce removed from the Forest by Government-Planting Stump, Seeds, Mazri, Palm, Grass other than Fodder etc	1261505
				C03306	Timber and other Produce removed from the Forest by Government-Sericulture Receipts	1261506
				C03307	Timber and other Produce removed from the Forest by Consumer or Purchasers-Timber	1261511
				C03308	Timber and other Produce removed from the Forest by Consumer or Purchasers-Firewood and Charcoal	1261512
				C03309	Timber and other Produce removed from the Forest by Consumer or Purchasers-Brush wood, Chips and Stumps	1261513
				C03310	Timber and other Produce removed from the Forest by Consumer or Purchasers-Grazing & Fodder Grass	1261514
				C03311	Timber and other Produce removed from the Forest by Consumer or Purchasers-Honey, Herbs and Medicinal Plants	1261515
				C03312	Timber and other Produce removed from the Forest by Consumer or Purchasers-For Plants ,Stumps ,Seeds Mazri, Palm, Grass other than Fodder etc.	1261516
				C03313	Drift and Waif Wood and confiscated Forest Produce - Driftwood	1261521
				C03314	Drift and Waif Wood and confiscated Forest Produce - Sale of confiscated Forest Produce	1261522
				C03315	Revenue from Forests not managed by Government	1261531

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				C03316	Revenue from Forests not managed by Govrenment - Duty on transport of Timber from Forest and Road Developments	1261532
				C03317	Jallo Rosin Factory - Sale of Rosin	1261541
				C03318	Jallo Rosin Factory - Sale of Turpentine	1261542
				C03319	Jallo Rosin Factory - Sale of Stores	1261543
				C03320	Jallo Rosin Factory - Other Factory Receipts	1261544
				C03321	Fines and Forfeitures (except Fines by Court)	1261551
				C03322	Compensation under Forest Act including Fines by Courts	1261552
				C03323	Lease Rent from Temporary Cultivation	1261553
				C03324	Hire charges of Bulldozers and Other Machinery	1261554
				C03325	Recovery of Water rates	1261555
				C03326	Rent of Buildings, Shops, Lands and Watermills	1261556
				C03327	Receipts under Wild Birds and Wild Animals Protection Act	1261557
				C03328	Recoveries of Overpayments	1261558
				C03329	Collection of Payments for Services rendered	1261559
				C03330	Receipts on Account of Tree Cess	1261560
				C03370	Other Receipts	1261580
					Cooperation (C03401 - 30)	1261600
		C034	Economic Services Receipts - Cooperation, Irrigation & Embankment - Drainage - Works	C03401	Audit fees	1261601
				C03402	Income from Pak-German Demonstration Farm	1261602
				C03403	Recoveries from other Provincial Governments on account of training in Cooperative Training Institutes	1261603
				C03404	Recoveries of Overpayments	1261604
				C03405	Collection of Payments for Services rendered	1261605
				C03406	Other	1261680
					Irrigation Works (C03431 - 60)	1262100
				C03431	Direct Receipts on account of Water rates	1262101
				C03432	Direct Receipts on account of Sale of Water	1262102
				C03433	Recoveries of Expenditures	1262103
				C03434	Others	1262105 & 1262180
				C03435	Tolls on Barrages	1262104

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					Embankments and Drainage Works (C03461 - 99)	1262200
				C03461	Direct Receipts on account of Sale of Water	1262201
				C03462	Direct Receipts on account of Sale of Hill Torrents	1262202
				C03463	Recoveries of Expenditures	1262203
				C03464	Collection of Payments for Services rendered	1262204
				C03465	Other	1262280
				C03466	Receipts from Canalside Plantations of the Frostery Wing of Irrigation and Power Department	1262300
				C03467	Timber & Other Produce removed from Canal side Plantation by Government Agency	1262310
				C03468	Timber removed by Government Agency	1262311
				C03469	Fire Wood & Charcoal removed by government agency	1262312
				C03470	Brushwood ,Chips & Stumps removed by Government Agency	1262313
				C03471	Planting Stumps, Seed, Mazri etc removed by Government Agency	1262314
				C03472	Timber & Other Produce removed from Canal side Plantation by Consumers & Purchasers	1262320
				C03473	Timber removed by Consumers & Purchasers	1262321
				C03474	Fire Wood removed by Consumers & Purchasers	1262322
				C03476	Grazing & Fodder Grass removed by Consumers & Purchasers	1262324
				C03477	Others Minor Produce removed by Consumers & Purchasers	1262329
				C03478	Others - Canal side Plantations of Forestry Wing	1262330
				C03479	Fine & Forfeiture (Except Fines by Courts)	1262331
				C03480	Compensation under Forest Act including Fines credited by Courts	1262332
				C03481	Other Miscellaneous Revenue	1262380
				C03482	Brushwood ,Chips & Stumps removed by Consumers & Purchasers	1262323
					Fuel and Power (C03501 - 5)	1263000
		C035	Economic Services Receipts - Others	C03501	Fees for Petroleum Products	1263100
				C03502	Recoveries of Overpayments	1263200
				C03503	Others	1263800
					Industrial and Mineral Resources (C03506 - 10)	1264000

C=Non Tax Revenue

				C03506	Industrial Safety - Explosives Department	1264100
				C03507	Receipts under Excise Duty on Minerals (Labour Welfare) Act 1967	1264200
				C03508	Others	newly created
				C03509	Unspent amounts received from Oil & Gas Companies needs for Social Welfare Programmes	1264201
					Printing (C03511 - 25)	1264300
				C03511	Sale of Gazette	1264301
				C03512	Sale of other Government Publications	1264302
				C03513	Pakistan Law Reports	1264303
				C03514	Civil List and Other Publications	1264304
				C03515	Sale of Forms and Registers	1264305
				C03516	Sale of Service Books	1264306
				C03517	Sale of Forms and Registers to Union Councils	1264307
				C03518	Sale of Other Forms	1264308
				C03519	Press Receipts	1264309
				C03520	Printing charges for work done for Provincial Government Departments	1264310
				C03521	Recoveries of Overpayments	1264311
				C03522	Collection of Oayments for Services rendered	1264312
				C03523	Others	1264380
					Stationery (C03526 - 30)	1264400
				C03526	Stationery Receipts	1264401
				C03527	Sale of Stationery to Local Bodies etc	1264402
				C03528	Sale of Stationery to Provincial Government Departments	1264403
				C03529	Sale of Plain Paper used with Stamps	1264404
				C03530	Other Stationery Receipts	1264480 & 1264481
					Investment Promotion and Supplies (C03531 - 40)	1264500
				C03531	Fees on account of Purchase of Stores	1264501
				C03532	Fees on account of Inspection of Stores purchased through the Department of Investment, Promotion and Supply	1264502
				C03533	Fees on account of Inspection of Stores not purchased through the Department of Investment, Promotion and Supply	1264503
				C03534	Receipts of Textile Commissioner	1264504
				C03535	Receipts of Coal Commissioner	1264505
				C03536	Receipts of Central Testing and Standard Laboratories	1264506

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				C03537	Receipts of the Pakistan Standard Institutes	1264507
				C03538	Recoveries of Overpayments	1264508
				C03539	Collection of Payments for Services rendered	1264509
				C03540	Others	1264580
					Industries (C03541 - 50)	1264600
				C03541	Industries Receipts	1264601
				C03542	Cottage Industries	1264602
				C03543	Stores purchases	1264603
				C03544	Fees of Inspection of Boilers	1264604
				C03545	Fees under Partnership Act 1932	1264605
				C03546	Recoveries of Overpayments	1264606
				C03547	Collection of Payments for Services rendered	1264607
				C03548	Metal Research and Development Centre	1264608
				C03549	Others	1264680, 1264690, 1264691
				C03550	Technical Education	1264681-89
				C035aa	Technical Education and Vocational Training Authority (TEVTA)	1264692
					Transport and Communication (C03551 - 55)	1265100
				C03551	Aviation Receipts	1265100 & 1265101
				C03552	Aviation - Recoveries of Overpayments	1265102
				C03553	Others	1265180 & 1265500
					Ports and Pilotage (C03556 - 70)	1265200
				C03556	Receipts from Management and Upkeep of Ports and Rivers Dues	1265201
				C03557	Receipts from Management and Upkeep of Ports & Pilotage-Pilotage Receipts	1265202
				C03558		Blocked
				C03559	Receipts from Management and upkeep of Ports of Landing Charges and Mooring Hire	1265203
				C03560	Survey Fees	1265204
				C03561	Fees for the Engagement and Discharges - Siemens	1265205
				C03562	Fees for the Registration of Vessels	1265206
				C03563	Sale Proceeds of Vessels and Stores	1265207
				C03564	Freight, Passage and Tonnage	1265208
				C03565	Registration and Other fees	1265209
				C03566	Recoveries of Overpayments	1265210
				C03567	Others	1265280
				C03568	Purchase of Multidisciplinary Package Forms	1265281

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					Lighthouses and Lightships (C03571 - 80)	1265300
				C03571	Light dues	1265301
				C03572	Contributions	1265302
				C03573	Recoveries of Overpayments	1265303
				C03574	Others	1265380
				C03575	National Transport Research Center - Consultancy Services	1265400 & 1265401
				C03576	Special Communication Organization - Receipt	1267100
				C03577	Special Communication Organization - Other	1267800
				C03578	Special Communication Organization - Deduct Share	1267900
					Pakistan Post Office Department (C03581 - 90)	1266000
				C03581	Post Office Receipts	1266100
				C03582	Others	1266800
				C03583	Special Communication Organization - Receipt	1267100
				C03584	Special Communication Organization - Other	1267800
				C03585	Special Communication Organization - Deduct Share Payable to PTC	1267900
					Railways (C03591 - 99)	1268000
				C03591	Railway Revenues Receipts	1268100
				C03592	Other Receipts	1268800
					Grants (C03601 - C03609)	1311000 & 1312000
		C036	Grants	C03601	Foreign Grants - Development Grants from Foreign Governments	1311100
				C03602	Foreign Grants - Non-Development Grants from Foreign Governments	1311200
				C03603	Other Grants from Federal Government - Development Grants from Federal Government	1312100
				C03604	Other Grants from Federal Government - Non Development Grants from Federal Government	1312200
				C03605	European Union Grant	1311300
				C03608	Others - Foreign Grants	
				C03609	Others - Domestic Grants	
					Grants from Provinces in District Government Account (C03610 - 30)	1313000
				C03610	Share out of Principal Allocable Amount	1313100
				C03611	Special Grants from Provinces (unconditional)	1313200
				C03612	Special Grants from Provinces (conditional)	1313300
				C03613	Grants for Khushal Pakistan Program (KPP)	1313301
				C03614	Grants for Population Welfare	1313302 & 1391812

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				C03615	Grants for Other Federal Funded Projects	1313303 & 1212000
				C03630	Others	newly created
					Foreign Aided Project Grants (C03631-40)	1314000
				C03631	DERA Programme	1314100
				C03632	HIV/AIDS Prevention Program	1314200
				C03633	Grants for Global Alliance	1314300
				C03634	Foreign Aided Project	
				C03640	Other Foreign Aid	
					Extra Ordinary Reciepts (C036701 - C03710)	1321000
		C037	Extraordinary Receipts	C03701	Sale of Land	1321000
				C03702	Sale of Land - Town Sites and Colonies	1321100
				C03703	Sale of Land - Sale of under-developed Agricultural Land by Auction or Private Treaty in Colonies	1321200
				C03704	Sale of Land - Sale of under-developed Agricultural Land by Auction or Private Treaty in other than Colonies	1321300
				C03705	Sale of Land - Sale of Proprietary Rights to Tenants in Colonies	1321400
				C03706	Sale of Other Government Assets	1322000
				C03707	Other Receipts - Fees, Fines and Forfeitures	1391200
				C03708	Sale of State owned Assets	1322100
				C03709	Sale of Land by PPB / RPC	1321500
				C03710	Sale of Government Assets by PPB / RPC	1322200
					Sale of Agricultural Machinery (C03711 - 20)	1323000
				C03711	Sale of Tractor	1323100
				C03712	Sale of Threshers	1323200
				C03713	Sale of Machinery & Equipments	1323300
				C03720	Others	
					Other Receipts (C03721 - 50)	1328000
				C03721	Sale proceeds and rent of Urban Evacuee Property and rent of Mortgage Money of Agricultural Lands	1328100
				C03722	Interest on deferred payments of Land sold in Colonies	1328200
				C03723	Receipts from Sale of Plots in Industrial Estate	1328300
				C03724	Receipts of bonus shares from Lever Brothers Pakistan	1328400
				C03725	Others	1328800
				C03726	Sale of mass produced Roti	1325000
				C03741	Trading Receipts	1324000

C=Non Tax Revenue

				C03742	Receipts of Enercon	1391032
				C03743	Fee collected by Staff Welfare Organizations	1391038
				C03744	Fee collected by Pakistan National Accreditation Council	1391220
				C03745	Receipts from Special Commercial Organizations	newly created
				C03746	Receipts from PAKSAT Project	1391039
					Other Receipts (Not Elsewhere Stated) (C03801 - C03899)	1391000
		C038	Others	C03801	Unclaimed Deposits	1391001
				C03802	Sale of Stores and Materials	1391002
				C03803	Sale of Land & Houses etc.	1391003
				C03804	Contributions	1391004
				C03805	Rent, Rates and Taxes	1391005
				C03806	Citizenship, Nationalization, Passport and Copyright Fees	1391006
				C03807	Realizations under the Monopolies & Restrictive Trade Practices Ordinances	1391007
				C03808	Receipts under the Mines - Oilfields and Mineral Development Act	1391008
				C03809	Receipts from levy of Excise Duty imposed under Section 30-A of the Mines Act	1391009
				C03810	Departmental Receipts form Fertilizers	1391010
				C03811	Sugarcane Development Cess	1391011
				C03812	Other Receipts - Gains by Exchange on Remittance Abroad	1391012
				C03813	Other Receipts - Fees realized under the Import & Export Act 1950	1391013
				C03814	Other Receipts - Sale proceeds of Export Guides	1391014
				C03815	Other Receipts - Collection charges of Sugarcane Development Cess	1391015
				C03816	Other Receipts - Sale of Publicity Material and rent of Documentaries and Films	1391016
				C03817	Receipts of Federal Haj Organization	1391017
				C03818	Fees for Registration of Societies under the Registration Act	1391018
				C03819	Sale Proceeds of Refugee Adhesive Stamps	1391019
				C03820	Sale Proceeds of Highway Safety Codes	1391020
				C03821	Receipts of Tourist Department	1391022
				C03822	Receipts from Zoological Gardens	1391023

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				C03823	Recoveries from Federal Government on account of Compulsory Film Screening Scheme	1391024
				C03824	Recoveries of Overpayments	1391025
				C03825	Collection of Payments for Services rendered	1391026
				C03826	Subsidy Payments by I.M.F under Supplementary Financing Facility	1391027
				C03827	Remuneration paid by I.M.F	1391028
				C03828	Leather Export Cess	1391029
				C03829	Other Receipts Fees, Fines and Forfeitures	1391200
				C03830	Fees for the issue of duplicate Identity Cards under the National Registration Act 1973	1391201
				C03831	Fees and subscription by Petition Writers and Traders in Katchery compounds	1391202
				C03832	License fees for Storage or Sale of Petroleum	1391203
				C03833	Fees under the Poisons Act	1391204
				C03834	Fees under the West Pakistan Ordinance 1960.	1391205
				C03835	Arms License Fees	1391206
				C03836	Under the Cattle Trespass Act 1939	1391207
				C03837	Fees for all Allotment of Land and Gardens to Refugees	1391208
				C03838	Fees for the Screening of the Films (in the Punjab)	1391209
				C03839	Settlement Fees	1391210
				C03840	Fees for transfer and issue of duplicate Saving & Deposits Certificates, Pass Books and Withdrawal Slips	1391211
				C03841	Fees, Fines not specified elsewhere	1391280
				C03842	Treasure Trove Act 1878	1391801
				C03843	Sale Proceeds of Durbar and Other presents	1391802
				C03844	Copying Agency Accounts	1391803
				C03845	Ferry Receipts under the Ferries Act of 1978	1391804
				C03846	Receipts from the deposit account of the Chief Settlement Commissioner	1391805
				C03847	Sand and Quarry fees	1391806
				C03848	Receipts from the Tolls	1391807
				C03849	Contractor Penalty	newly created
				C03850	Miscellaneous Recoveries made by NAB from defaulters	1391033
				C03851	Differential Amount between Exchange Rates prevailing on the date of realization and due date of Export Bills	1391034

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				C03852	Royalty, Pollution and Trekking Fee	1391215
				C03853	Sale of Publication of PPARC	1391035
				C03854	Certificate Fee of Environment Laboratories	1391036
				C03855	Initial Environmental Examination and Environmental Impact Assessment Review Fee	1391037
				C03856	Fee for Vehicles of Foreign Dignatories visiting Afghanistan	1391212
				C03857	Registration Fee for Private Security Companies	1391213
				C03858	Fees on Transfer of Special US Dollar Bonds	1391214
				C03859	Collection of Registration/Work Permit Fee	1391216
				C03860	Fines Collected by National Highway & Motorway Police	1391217
				C03861	Transfer of savings of Pakistan Banking and Finance Services Commission	1391810
				C03862	District Government - Receipts from Local Fund	1391811
				C03863	Recoveries made by Ministry of Environment - Local Govt & Rural Development from defaulters NGOs	1391031
				C03864	Staging Bungalow Fee	1391808
				C03865	Surcharges	1391021
				C03866	Fee for Issuance of Licences to Private Security Companies	1391218
				C03867	Fee for Renewal of Licences of Private Security Companies	1391219
				C03870	Others	1391880
				C03871	Hajj Arrangement - Recoveries of Electric and similar changes from Allotees of Government Buildings in the Hajj Camp	1391030
				C03872	Other Receipts - Recoveries of Claims Under the Ehtasab Act 1997	1391809
				C03873	Fine levied under Ordinance upon Printing Presses, Newspapers and News Agencies for defaulting	1391222
				C03874	Receipts from Sports and Recreation Facilities	1391813
				C03875	5% Collection Charges on Federal Tax	1391817
				C03876	Fee imposed under Dramatic Performance Act 1876	1391225