

## **ANNEX III - CLASSIFICATION**

Sector	Ministry	DIVISION
01 General Administration	President	President's Division
	01	Parliament Secretariat
	02	
	Prime Minister	Prime Minister's Office
	05	Special affairs Division
	06	Primary Education Division
	07	
	Finance	Finance Division
	08	External Affairs Division
	09	Internal Affairs Division
	10	
	Planning	Planning Division
	15	Statistical Division
	16	IMED
	17	
	20 Foreign	
	21 Establishment	
	22 Commerce	
02 Defence	25 Defence	
03 Law and Order	30 Law and Justice and Parliament	
	31 Home	
04 Physical Planning, housing	35 Works	
05 Mass Communication	40 Information	
06 Education	Education	Education Division
	45	Science and Technology Division
	46	
07 Health, Population and Planning	50 Health and Family Planning	
08 Labour and Manpower	55 Labour and Manpower	
09 Sports and Culture	60 Youth and Sports	
	61 Cultural Affairs	
	62 Relief	
	63 Religion Affairs	
	64 Womens' Affairs	
10 Scientific and Technology Resea	65 Social and Welfare Affairs	
11 Agriculture	70 Agriculture	
	71 Forest and Environment	
	72 Fisheries & Livestock	
	73 Food	
12 Water Resource Irrigation	75 Irrigation and Water Resources	
	76 Land	
13 Transport and Communication	Communication	Railways Division
	81	Roads and Road Transport Division
	82	
	83 Posts, Telegraph and Telephones	
	84 Ports and Shipping	
14 Power	85 Civil Aviation	
	90 Energy and Oil Gas, Natural Resources	
15 Oil, Gas, Natural Resources		
16 Industry	91 Industry	
	92 Jute	
	93 Textile	
17 Rural Development and Local Government	Rural Development	Rural Development Division
	95	Local Government Division
	96	

**Note:**

It would not be necessary for sectors to be entered as codes, because Ministries would be automatically linked to their sectors by the computerised accounting system which would be in place at the CGA.

No.	Description	Code
<b>MINISTRY OF EDUCATION</b>		
1	<b>Primary Education</b>	0100
1(1)	Direction and Inspection	0101
1(2)	Government Primary Schools	0102
1(3)	Primary Training Institutes	0103
1(4)	Academy for National Primary Education	0104
1(5)	Upazila Education Offices	0105
1(6)	Implementation & Monitoring Cell for Compulsory Non-govt, primary Education	0106
2	<b>Secondary and Higher Education</b>	0200
2(1)	Direction and Inspection	0201
2(2)	Teachers Training College	0202
2(3)	Govt. Colleges	0203
2(4)	Government Secondary Schools	0204
2(5)	Government Madrasha	0205
2(6)	Commercial Institute	0206
2(7)	Direct Grants to non-Govt. Educational Institutes	0207
K-	Direct grants to Non-Government Educational Institutions Pay and Allowances	0208
	Non-Govt. Secondary Schools	0209
	Non-Govt. Madrasha	0210
	Budhist and Sanskrit Tols	0211
	Other Miscellaneous Schools	0212
	Grants to other non government Educational Institutions	0213
	Grants to girls Students upto class VIII for tution fees	0214
3	<b>Technical Education:</b>	0300
3(1)	Direction and Inspection	0301
3(2)	Technical Teachers Training College	0302
3(3)	Textile Institute	0303
3(4)	Institute of Leather Technology	0304
3(5)	Polytechnic Institutes	0305
3(6)	Graphic Art Institute	0306
3(7)	Institution of Ceramic and Glass	0307
3(8)	Vccational Training (Manpower)	0308
3(9)	Bangladesh Institute of Technology	0309
4	<b>University Education:</b>	0400
4(1)	University Grants Commission	0401
4(2)	Grants to Universities	0402

No.	Description	Code
5	<b>Other Subsidiary Educational Services:</b>	0500
5(1)	Directorate of Inspection and Audit	0501
5(2)	National Institute of Educational Administration Extension and Research (NIEAER): National Academy for Educational Management (NAEM)	0502
5(3)	Bangladesh Bureau of Educational Information and Statistics	0503
5(4)	Bangladesh Distance Educational Institute	0504
5(5)	Educational Equipment Board	0505
5(6)	Bangladesh National commission for UNESCO	0506
5(7)	Education Offices in Foreign Countries	0507
5(8)	National Training & Research Academy for Multilingual Shorthand	0508
5(9)	Bangladesh National Cadet Core	0509
5(10)	Facilities Department Grants in Aid, Contribution, etc	0510
*5(11)	Grants in aid, Contribution, etc.	0511
	Dhaka Residential Model College	0512
	Sundarban Boys Public School	0513
	National Research Professorship	0514
	Grants to Institute for Advancement of Science and Technology	0515
	Subscription to ISSCO	0516
	Subscription to UNESCO	0517
	Special grants to Educational Institution, Teachers Students etc.	0518
	Implementation of Educational pacts	0519
	Grants to other Schools	0520
	Grants to Bangladesh Economic Council	0521
	Subscription to East West Centre	0522
	Subscription to Asian Institute of Technology	0523
	Grants to National Students Council	0524
	Subscription of Commonwealth for Distance Education	0525
	Bishwa Shahitya Kendra	0526
	Bangladesh Scouts	0527
	Girls Guide Association	0528
	Education week	0529
*5(12)	Grants to Cadet College	0530
*5(13)	Block Provision for Maintenance and Operation	0531
	(A) Govt. Educational Institution	0532
	(B) Primary School	0533
5(14)	Grants For Students Scholarship	0534

No.	Description	Code
<b>MINISTRY OF HEALTH</b>		
<b>A</b>	<b>Health</b>	
1	Direction and Establishment	0100
1(1)	Directorate Genl. Health Services (Head Quarter)	0101
1(2)	Divisional and District Health Establishment	0102
2	<b>Medical and Surgical Requisites</b>	0200
3	<b>Medical Colleges</b>	0300
3(1)	Dhaka Medical College	0301
3(2)	Sir Salimullah Medical College	0302
3(3)	Rajshahi Medical College	0303
3(4)	Rangpur Medical College	0304
3(5)	Mymensingh Medical College	0305
3(6)	Chittagong Medical College	0306
3(7)	Sylhet Medical College	0307
3(8)	Sher-e-Bangla Medical College, Barisal	0308
4	<b>Medical College Hospitals</b>	0400
4(1)	Dhaka Medical College Hospital	0401
4(2)	Sir Salimullah Medical College Hospital	0402
4(3)	Rajshahi Medical College Hospital	0403
4(4)	Rangpur Medical College Hospital	0404
4(5)	Mymensingh Medical College Hospital	0405
4(6)	Chittagong Medical College Hospital	0406
4(7)	Sylhet M.A.G. Osmani Medical College Hospital	0407
4(8)	Sher-e-Bangla Medical College Hospital, Barishal	0408
5	<b>District Hospitals and Dispensaries</b>	0500
6	<b>Upazila Hospitals and Dispensaries</b>	0600
6(1)	Upazila Dispensaries (Health Complex and Rural Dispensaries)	0601
6(2)	Upazila Health Offices	0602
7	<b>Other Medical Schools and Colleges</b>	0700
7(1)	Dhaka Dental College	0701
7(2)	Tibbia College, Sylhet	0702
7(3)	Para Medical Institute (2)	0703
7(4)	Medical Assistant Training School (8)	0704
7(5)	College of Nursing	0705
7(6)	Instt. of Mental Health and Research	0706
7(7)	T.B. Control & Training Institute (2)	0707
8	<b>Specialised Hospitals and Institutes</b>	0800
8(1)	Shahid Suhrawardy Hospital, Dhaka	0801
8(2)	Institute of Post-Graduate Medicine and Research, Dhaka*	0802
8(3)	Rehabilitation Institute and Hospital for Disabled. Dhaka	0803
8(4)	Institute of Opthaimology, Dhaka	0804
8(5)	Institute of Deseases of the Chest and Hospital, Dhaka	0805
8(6)	Infectious Diseases Hospital, Dhaka	0806
8(7)	Institute of Cardiovascular Disease, Dhaka	0807
8(8)	National Institute of Preventive and Social Medicine (NIPSOM), Dhaka.	0808
8(9)	Institute of Public Health Nutrition, Dhaka	0809
8(10)	Institute of Public Health (Laboratory and Pasture)	0810
8(11)	Mental Hospital, Pubna	0811
8(12)	200 Bedded Hospital, Narayanganj	0812
8(13)	Government Employees Hospital, Dhaka	0813
8(14)	Centre for Rehabilitation of Drug Addicts	0814
8(15)	Instt. of Epidemiology Disease Control and Research	0815

No.	Description	Code
9	<b>Epidemic Disease Control</b>	0900
9(1)	Epidemic Control	0901
9(2)	Port Health Establishment (Sea and Air), Chittagong	0902
9(3)	Airport Health, Dhaka	0903
9(4)	Port Health, Chalna	0904
10	<b>Health Centres</b>	1000
10(1)	T.B. Centres (Clinic) (42)	1001
10(2)	School Health Clinic	1002
10(3)	Central Skin and Social Hygiene Centre, Chittagong	1003
10(4)	Model Family Planning Clinic	1004
11	<b>Others</b>	1100
11(1)	T.B. Segregation Hospitals (8)	1101
11(2)	Other T.B. Hospitals (4)	1102
11(3)	Secretariat Hospital	1103
11(4)	National Health Library and Documentation Centre	1104
11(5)	Leprosy Hospital (3)	1105
11(6)	Transport & Equipment Maintenance Organisation (TEMO)	1106
11(7)	Drug Administration	1107
11(8)	Director, Nursing	1108
11(9)	Electro Medical Equipment Maintenance Centre	1109
12	<b>Grant-in-aid, contribution, etc.</b>	1200
12	Works and Maintenance	1201
<b>B</b>	<b>Population Control</b>	
1	<b>Direction and Establishment</b>	2100
1(1)	Dte. General of Population Control	2101
1(2)	Upazila Office (P.C.)	2102
2	<b>Hospital and Dispensaries (p.c.) L1</b>	2200
3	<b>Medical and Surgical requisities (P.C.)</b>	2300
4	<b>Grants-in-aid, Contribution, etc. (P.C.)</b>	2400
5	<b>Works and Maintenance (P.C.)</b>	2500
	Board of Homeopathic Medicine	2501
	Board of Unani and Ayurvedic System of Medicines	2502
	Bangladesh Medical Research Council	2503
	Bangladesh Pharmacy Council	2504
	Dhaka National Medical Institute Hospital	2505
	College of Physician and Surgeons	2506
	Diabetic Association	2507
	Recurring	2508
	Trust Fund	2509
	Bangladesh Medical Council	2510
	Nursing Council	2511
	Dhaka Children Hospital	2512
	Bangladesh Institute of Child Health	2513
	State Medical Faculty	2514
	Eye Hospital and Training Complex, Chittagong	2515
	Anti-Leprosy Scheme	2516
	Tuberculosis Association	2517
	Bangladesh National Nutrition Council	2518
	School Hygiene Scheme	2518
	Bangladesh Association for the Aged and Institute of Geriatric Medicine	2519
	International Centre for Diarrhoeal Disease Research, Bangladesh (ICDDR).	2520
	Bangladesh Institute of Herbal Medicine	2521
	National Heart Foundation	2522
	Dr. Zahed Shishu Hospital, Faridpur	2522

**Economic Codes - revised and simplified**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #
0-200	Income Current			
0-100	Tax revenues			
		Tax on Profit	Corporate Non- Corporate Financial Autonomous Bodies Commercial Autonomous Bodies Non-commercial Autonomous Bodies	010 011 012 013 014
		Individual taxes	Income tax	020
		Property Taxes	Estate Duty Wealth Tax Gift Tax Transfer Property Tax	025 026 027 028
		Domestic Taxes on Goods and Services	VAT Excise Duty Sales tax Vehicle tax	030 031 032 033
		Taxes on International Trade	Others taxes & duties Customs duty Surcharges	034 040 041
		Other Taxes	Stamp Duty	045
101-200	Non Tax Revenues			
		Profits	Railway - net surplus Telegraph & Telephone - net surplus Financial Autonomous Bodies - net surplus Commercial Autonomous Bodies - net surplus Non-commercial Autonomous Bodies - net surplus Food trading - net surplus Coal trading - net surplus Other trading - net surplus Others Investment - dividends Other investments - other receipts	101 102 103 104 105 106 107 108 107 108
		Interest Income - Domestic	Local bodies Railway Railway Telephone & Telegraph Financial Autonomous Bodies Commercial Autonomous Bodies Non-commercial Autonomous Bodies Advance to Govt servants Other govt agencies	110 111 112 113 114 115 116 111 116
		Interest income - abroad		120
		Administrative fees and charges	Fees Sale of goods Receipt from services Rents Land revenue Roads, Bridges and Ferry Other receipts Fine and Forfeitures	130 131 132 133 134 135 136 137
		Other non Tax Revenue	Contribution for pension and gratuity etc Miscellaneous non-tax Revenues	150 160

Countries may need to be identified

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**Economic Codes - revised and simplified**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #
200-234	INCOME - SOURCES OF FUNDING			
Countries/bodies could be identified	Capital Transfers	Non Gov't	Cash transfer - residents abroad	200
			Cash transfer - other	201
			Commodity Transfer	202
		Other Gov't's	Cash Transfer	210
			Commodity Transfer	211
		From Multinational Bodies	Cash transfer	215
			Commodity Transfer	216
	Grants	Domestic	Sale of property	220
		Multinational Bodies	Domestic	230
			Food Aid	235
			Counterpart of fund of Commodity Aid	236
Project assistance			237	
Other receipts			238	
Other gov't's		Food aid	240	
		Counterpart fund of Commodity Aid	241	
		Project assistance	242	
		Other receipts	243	
235-309	Loans and Advances			
	Domestic	Local bodies	District councils	235
			Municipal Corporations	236
		Autonomous Bodies	Financial Autonomous Bodies	245
			Commercial Autonomous Bodies	246
			Non-commercial Autonomous Bodies	247
		Financial Institutions		250
		Govt Servants		260
		Domestic Debt - Permanent	Special Treasury Bonds	270
			Other Instruments	271
		Domestic Debt - Floating Debt	Ways and Means	281
			Treasury bills	282
			Promissory Notes	283
			Ad-hoc treasury bills	284
		Foreign Debts - Permanent	Other Gov't's	290
			Multinational Bodies	291



Economic Codes - revised and simplified

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #
3100-600	<b>EXPENDITURE AND LENDING</b>			
300-500	<b>Revenue budget</b>			
		Payroll costs 0300	Pay of Officers 301 Pay of staff Allowances Superannuating Allowance and Pension Contingent staff	300 301 302 303 304
		Supplies and services 0400	Books and periodicals Stationery Telephone bills Water, Electricity & Gas Printing and publication Communications Payment to other organs of gov't Fairs, Exhibitions and celebrations Legal costs Publicity and advertising Security Rent for equipment Royalties Cost of consumable stores Purchase of drug & medicines Sundry purchase costs	310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 318
		Premises costs	Rent and rates of office building Rent and rates for residential building Other service charges Sundry building costs	320 321 322 323
		Repairs & Maintenance	Office equipment Office buildings Residential buildings Machinery & equipment Irrigation structure Drainage works Roads Bridges Telecommunication Vehicles Others	330 331 332 333 334 335 336 337 338 339 340
		Other costs	Scholarships Bonuses Awards Entertainments Gifts Others	345 346 347 348 349 350
		Autonomous bodies subsidies	Financial Autonomous Bodies Commercial Autonomous Bodies Non-commercial Autonomous Bodies	360 361 362
		Other subsidies	Co-operatives Others	365 366
		Losses	Railway - net deficit Telegraph & Telephone - net deficit Financial Autonomous Bodies - net deficit Commercial Autonomous Bodies - net deficit Non-commercial Autonomous Bodies - net deficit Food trading - net deficit Coal trading - net deficit Other trading - net deficit	370 371 372 373 374 375 376 377

**Economic Codes - revised and simplified**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #
	Interest payments	Interest payments - domestic	Bonds	380
			Special treasury bonds	381
			Other instruments	383
		Interest Payments - Domestic Floating Debt	Ways and Means advances	385
			Treasury bills	386
			Promissory Notes	387
			Ad-hoc treasury bills	388
		Interest payments -autonomous bodies	Financial Autonomous Bodies	390
			Commercial Autonomous Bodies	391
			Non-commercial Autonomous Bodies	392
Interest payments - foreign permanent	Other gov't	395		
	Multinational bodies	396		
		Capital outlays on currency		400
		Acquisition of land	Agricultural	410
			Urban	411
			Owners	412
		Aquisition of buildings	Residential	415
			Office	416
			Others	417
		Aquisition of equipment	Transport	420
			Furniture & Fixtures	421
			Others	422
	Aquisition of enterprises	Industrial	425	
		Commercial	426	
		Others	427	
	Other capital acquisitions		430	
	Investment	Autonomous bodies	Financial Autonomous Bodies	440
			Commercial Autonomous Bodies	441
			Non-commercial Autonomous Bodies	442
Contributions to international institutions		IMF	450	
World Bank	451			
Others	456			

511-599	Development Budget			
	Classification in line with IMED analysis for monitoring	Goods and services	Pay and allowances	510
			Stationery	511
			Office contingencies	512
			Equipment & vehicles	513
			Furniture	514
			Local and foreign training	515
			Consultant fee -local	516
			Consultant fees - foreign	517
			Civil works	518
			Others	519

600-650	Loans & advances			
	Domestic	Local bodies	District councils	600
			Municipal Corporations	601
		Autonomous Bodies	Financial Autonomous Bodies	605
			Commercial Autonomous Bodies	606
			Non-commercial Autonomous Bodies	607
		Financial Institutions		610
		Govt Servants		620
		Domestic Debt - Permanent	Special Treasury Bonds	630
			Other Instruments	631
		Domestic Debt - Floating Debt	Ways and Means	640
	Treasury bills		641	
	Promissory Notes		642	
	Ad-hoc treasury bills		643	
	Foreign Debts - Permanent	Other Gov'ts	650	
		Multinational Bodies	651	
			Special Treasury Bonds	660
			Other Instruments	661
		Domestic Debt - floating	Ways and means	670
			Promisscry Notes	671
Ad-hoc treasury bills			672	
Foreign debts - permanent		Other Gov'ts	680	
		Multinational Bodies	681	

Economic Codes - revised and simplified

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #
700-999	<b>PUBLIC ACCOUNT</b>			
	<b>Receipts</b>			
		Deferred liabilities	Savings bank deposits	700
			National Savings	701
			Postal Savings Scheme	705
			State Provident funds	710
		Deposits and reserves (institutional)	P&T Reserve Fund	715
			Railway Reserve Fund	716
			Others	717
			Railway Depreciation Fund	720
			Others	721
		Deposits and reserves (not bearing interest)	Sinking fund for loans to Local Bodies	730
			Other Sinking fund	731
			Post Office Welfare Fund	740
			T&T improvement Fund	741
			T&T Depreciation Fund	742
			Others	743
			Prime Minister's Fund	750
			President's Fund	751
			Relief Funds	760
			Special funds	770
			Benevolent fund	771
			Cess Fund	780
		Deposits of Local Funds	District Fund	790
			Municipal Fund	791
			Cantonment Fund	792
		Departmental Deposits	Forest Deposits	800
			PWD Deposits	801
			Railway Deposits	802
			Food Department Deposits	803
			Other Deposits	804
		Judicial Deposits	Revenue Deposit	810
			Civil Court Deposit	811
			Criminal Court Deposit	812
			Other Court Deposit	813
		Others	Other deposits	820
			Personal Ledger Deposit	821
			Foreign Aid Deposit	822
			Special Deposit Account	823
	<b>Current Liabilities</b>	Cheques	Pre-audit cheques (civil)	830
			Pre-audit Cheques (Railway)	831
			Post Office Cheques	832
			T & T Cheques	833
			P.W.D. Cheques	834
			Forest Cheques	835
			Others	836
		Liability on legal tender	One Tk. Note	840
			Two Tk. Note	841

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Economic Codes - revised and simplified

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #
	Current Assets	Permanent Advances	Civil	850
			Defence	851
			Railways	851
			Post Office	853
			T&T	854
			P.W.D.	855
			Foreign Affairs	856
			Food	857
			Others	858
		Advances Repayable	OB Advance (Civil)	860
			OB Advance (Rail)	861
			Special Advance	862
			Forest Advance	863
			G.P. Fund Advance	864
			Others	865
		Account with other govt		870
		Account with Bangladesh Bank		880
		Coinage A/Cs.		881
		Suspense	Bangladesh Bank Suspense	890
			District Accounts suspense	891
			Letter of Credit Suspense	892
			Foreign Aid suspense	893
			General suspense A/C.	894
		Remittance	Transfer between	900
			Treasuries and	901
			Departments	902
			Transfer between	910
			departmental officers	911
		Cash and Bank	Money orders	920
			Cash remittance between treasuries	921
			B.B. Remittance	922
			Foreign Remittance	923
			Railway	924
			Exchange A/Cs	925
		Miscellaneous accounts	Departmental and similar accounts	930
				931
			Balance Account	940
			General Closing A/C	950
			Cash Balance	951
751-850	Payments	As in Case of receipts		960

**Economic Codes - detailed classification**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #
0-200	Income Current					
0-100	Tax revenues					
		Tax on Profit	Corporate	010	Income Tax	1
					Super Tax	2
					Surcharge	3
					Advance Payments	4
					Penalties	5
					Others	6
			Non-Corporate	011	Income Tax	1
					Super Tax	2
					Surcharge	3
					Advance Payments	4
					Penalties	5
					Others	6
			Commercial Autonomous Bodies	012	Income Tax	1
					Super Tax	2
					Surcharge	3
					Advance Payments	4
					Penalties	5
					Others	6
			Nationalised Financial Institutions	013	Income Tax	1
					Super Tax	2
					Surcharge	3
					Advance Payments	4
					Penalties	5
					Others	6
			Nationalised Non-Financial Institutions	014	Income Tax	1
					Super Tax	2
					Surcharge	3
					Advance Payments	4
					Penalties	5
					Others	6
		Individual taxes	Income tax	020	Salary Income	1
					Other income	2
					Advance Payments	3
					Penalties	4
					Super tax	5
		Property Taxes	Estate Duty	025	ordinary	1
					others	2
			Wealth Tax	026	ordinary	1
					others	2
			Gift Tax	027	ordinary	1
					others	2
		Domestic Taxes on Goods and Services	Transfer Property Tax	028	ordinary	1
					penalties	2
					others	3
			VAT	030	Shops	1
					Hotels & restaurants	2
					Industrial units	3
					Miscellaneous	4
			Excise Duty	031	Chemical	1
					Manufactured goods	2
					Steel products	3
					Electrical products	4
			Sales tax	032	Fabrics	5
					Foods & beverages	6
					Natural gas	7
					Others items	8
			Vehicle tax	033	Imports	1
					Exports	2
					Local products	3
					Others	4
					Registration fee	1
					Other Charges	2
					Penalties	3

**Economic Codes - detailed classification**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #
		Taxes on International Trade	Others taxes & duties Customs duty	034 040	Sea custom- Import Sea custom- Export Sea custom- Penalties Land custom- Import Land custom- Export Land custom- Penalties Airport-Import Airport-Export Airport- Penalties	1 2 3 1 2 3 1 2 3
			Another digit will be required to conform to GATT classification system			
			Surcharges	041	Import Export Development	1 2 3
		Other Taxes	Stamp Duty	045	Non judicial Non- judicial penalties Judicial Judicial Penalties	1 2 3 4
<b>101-200</b>	<b>Non Tax Revenues</b>					
		Profits	Railway	101	Dividends Profits Others receipts	1 2 3
			Telegraph & Telephone	102	Dividends Profits Other receipts	1 2 3
			Commercial Autonomous Bodies	103	Dividends Profits Others	1 2 3
			Nationalised Financial Institutions	104	Dividends Others	1 2
			Nationalised non-financial Institutions	105	Dividends Profits Others	1 2 3
			State Tradings	106	Profit from Food - operation Profit from Coal - operation Others	1 2 3
			Others Investments	107	Dividends Profits Others	1 2 3
		Interest Income - Domestic	Loans to local bodies	108	Cash loans Foreign loans Others	1 2 3
			Railway	109	Cash loans Foreign Loans Others	1 2 3
			Telephone & Telegraph	110	Cash Loans Foreign Loan Others	1 2 3
			Advance to Govt servants	111	House building Motor car Motor cycle G.P. Fund Others	1 2 3 4 5
			Commercial autonomous bodies	112	Cash loans Foreign loans Others	1 2 3
			Non-commercial Autonomous Bodies	113	Cash loans Foreign loans Others	1 2 3
			Nationalised Financial Institutions	114	Cash loans Foreign loans Others	1 2 3
			Nationalised non-financial Institutions	115	Cash loans Foreign loans Others	1 2 3
			Other govt agencies	116	Cash loans Foreign loans Others	1 2 3

**Economic Codes - detailed classification**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #
		Interest income - abroad		117		
		Administrative fees & Fees		118	Licence Fees	1
					Audit Fees	2
					Fees for Registrations	3
					Examination Fees	4
					Passport & Visa Fees	5
					Court Fees	6
					Testing Fees	7
					Educational Fees	8
					Other fees	9
			Sale of goods	121	Sale of stamps	1
					Sale	2
					Sale of tender	3
					Govt publication	4
					Ration goods	5
					Medicine & vaccines	6
					Sale of Agriculture Products	7
					Sale of fish	8
					Sale of poultry & dairy products	9
					Sale of Miscellaneous goods	0
			Receipt from services	122	Police to Railways	1
					Police to other departments and private	2
					Public Health Eng. Services	3
					Commercial Broadcasting	4
					Advertisement receipts	5
					Inspection charges	6
					Commissions	7
					Others	8
			Rents	123	Hospital rents	1
					Govt building and estates	2
					Abandoned houses	3
					Hired houses	4
					Others	5
			Land revenue	124	Agricultural Land	1
					Urban Land	2
			Receipt from Railways	125	Coach earnings	1
					Passenger	2
					Goods	3
					Other	4
					Sundry	5
			Telegraph & Telephone	126	Telegraph	1
					Telephone	2
					Telex	3
					Other receipts	4
			Roads, Bridges and Ferry	127	Ferry receipts	1
					Toll on Bridges	2
					Others	3
			Other receipts	128	Receipt from mines, gas and Oil	1
					Water rate	2
					Military farm	3
					Receipt from plant protection operation	4
					Zoological/ Botanical gardens	5
					Receipt from Industries	6
					Miscellaneous	7
			Fine and Forfeitures	128		
		Other non Tax Revenue	Contribution for pension and gratuity etc	150	Pensions	1
					Leave Salary	2
					Other receipts	3
			Miscellaneous non-tax Revenues	151	Contributions	1
					Loss and gains by Exchange	2
					Unclaimed deposits	3
					Recoveries of over-payments	4
					Election receipts	5
					Other receipts	6

Countries may need to be identified



**Economic Codes - detailed classification**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #
201-234	<b>INCOME - SOURCES OF FINANCE</b>					
	<b>Capital Transfers</b>	Non Gov't	Cash transfer	201	Residents - local	1
			Commodity Transfer	202	Residents -abroad	2
					Residents Foreign	3
					Others	4
		Other Gov'ts	Cash Transfer	203	U.S.A.	1
			Commodity Transfer	204	U.K.	2
					Japan	3
					Others	4
		From Multinational Bodies	Cash transfer	215	IDA	1
			Commodity Transfer	216	ADB	2
					EEC	3
					Others	4
		Domestic	Sale of property	220	Sale of enemy property	1
					Sales of disinvested industrial units	2
					Sale of abandoned units	3
					Sale of stores	4
					Sale of land	5
					Sale of transport	6
					Sale of Machinery	7
					Sale of other govt assets	8
					Others	9
	<b>Grants</b>	Domestic Multinational Bodies	Food Aid	221	EEC	1
			Counterpart of fund of Commodity Aid	223	ADB	
			Project assistance	224	I.D.A.	3
			Other receipts	225	Others	9
		Other govt's	Food aid	226		
			Counterpart fund of Commodity Aid	227	USA	
			Project assistance	228	Japan	2
			Other receipts	229	ODA	3
					CIDA	4
	<b>Loans and Advances Domestic</b>	Local bodies	District councils	235	Cash loans	1
					Foreign loans	2
			Municipal Corporations	236	Cash loans	1
					Foreign loans	2
		Non Financial Institutions	Autonomous Bodies	245	Cash loans	1
					Foreign loans	2
					Others	3
			Research Inst.	246	Cash loans	1
					Foreign loans	2
					Others	3
		Industrial enterprises		247	Cash loans	1
					Foreign loans	2
					Others	3
		Financial Institutions	Natioanlised Banks	248	Cash loans	1
					Foreign loans	2
					Others	3
			DFIs	249	Cash Loans	1
					Foreign Loans	2
					Others	3
		Other Financial Inst.		285	Cash Loans	1
					Foreign Loans	2
					Others	3
		Govt Servants		290	House Building	1
					Motor Car Advance	2
					Motor Cycle	3
					Cycle Advance	4
					Others	5

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Economic Codes - detailed classification

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #		
		Domestic Debt - Permanent	Bonds	291	1 Year term 2 years term 3 years term 4 years term 5 years term Others	1 2 3 4 5 6		
			Special Treasury Bonds	292	1 year term 2 years term 3 years term 4 years term 5 years term Others	1 2 3 4 5 6		
			Other Instruments	293	-	-		
			Domestic Debt - Floating Debt	Ways and Means Treasury bills	294 295	3 months 6 months 12 months Others	1 2 3 4	
				Promissory Notes	296	IMF Others	1 2	
				Ad-hoc treasury bills	297	3 months 6 months 12 months Others	1 2 3 4	
		Foreign Debts - Permanent	Other Gov'ts	300	USA U.K. Japan Netherlands Others	1 2 3 4 9		
			Multinational Bodies	301	I.D.A. A.D.B. E.E.C. Others	1 2 3 9		
		310-600 EXPENDITURE AND LENDING						
		310-409	Revenue budget - non-capital					
			Goods and Services	Pay of Officers	310	Basic pay Personal pay Special pay Technical pay Others	1 2 3 5 9	
				Pay of staff	311	Basic Pay Personal Pay Special pay Technical pay Others	1 2 3 4 9	
	Regular allowances	312		House rent allowances Conveyance allowance Sumptuary allowance Dearness allowance Washing allowance Medical allowance Foreign allowance Hill allowance L.C.A. Others	1 2 3 4 5 6 7 8 9 0			
	Other allowances	313		Overtime Honorarium Rest & Recreation Out-fit allowances Travelling allowance Qualification allowance Accreditation allowance Entertainment allowance Others	1 2 3 4 5 6 7 8 9			
	More types of allowance could be identified							

**Economic Codes - detailed classification**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #
			Purchase of Supplies	314	Books and periodicals Stationeries Others	1 2 9
			Other Transfer payments	315	Scholarships Bonuses Awards Entertainments Gifts Others	1 2 3 4 5 9
			Superannuating Allowance	316	Pension Committed value of parsons Gratuity Medical Allowance Family Pension Other Pensions Others	1 2 3 4 5 6 9
			Supplies and Contingencies	317	Contingent staff Telephone bills POL Water, Electricity & Gas Printing and publication liveries Postage etc. Repair of transport Others	1 2 3 4 5 6 7 8 9
			Rents, Rates and Taxes	318	Rent of office building Rent for residential building Rent for equipment Royalties Others	1 2 3 4 9
			Other expenditures on services	319	Payment to other departments for service Fairs, Exhibitions and celebrations Law Charges Publicity of advertisement Unforeseen expenditure Expenditure on security Others	1 2 3 4 5 6 7
			Other expenditure on commodities	320	Cost of consumable stores Purchase of drug & medicines Others	1 2 3
			Repairs & Maintenance	321	Office equipment Office buildings Residential buildings Machinery & equipment Irrigation structure Drainage works Roads Bridges Telecommunication Others	1 2 3 4 5 6 7 8 9 0
		Subsidies	To autonomous bodies	322	Financial Nono-financial commercial Non-financial non-commercial Others	1 2 3 4
			Other subsidies	323	Food operation Co-operatives Others	1 2 3

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Economic Codes - detailed classification

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #		
		Interest payments -	Bonds	324	1 year term 2 years term 3 years term 4 years term 5 years term Others	1 2 3 4 5 6		
			Special treasury bonds	325	1 year terms 2 years term 3 years term 4 years term 5 years term Others	1 2 3 4 5 6		
			Other instruments	326	-			
		Interest Payments -	Ways and Means advances	327				
		Domestic Floating Debt	Treasury bills	328	-			
			Promissory Notes	320	-			
			Ad-hoc treasury bills	330	-			
		Interest payments - foreign permanent	Other gov't	331	USA U.K. Japan Netherlands Others	1 2 3 4 9		
			Multinational bodies	332	IDA ADB EEC Others	1 2 3 9		
		410-510	Revenue Budget - capital					
		Capital outlays on currency Acquisition of capital assets		410				
			Land	411	Agricultural Urban Others	1 2 3		
			Buildings	412	Residential Office Others	1 2 3		
			Equipment	413	Transport Furniture & Fixtures Others	1 2 3		
	Investment		Machinery	414	-			
			Enterprises	415	Industrial Commercial Others	1 2 3		
			Others	416				
			Financial Institution	417	Nationalised Banks D's Others	1 2 3		
			Non-Financial Institutions	418	Autonomous bodies Research Inst. Industrial Enterprises Others	1 2 3 4		
			Contributions to international institutions	419	IMF World Bank Others	1 2 9		
			State Trading	420	Food Operation Coal Operation Railway T&T	1 2 3 4		
			511-610 Development Budget					
					Goods and services	Pay of officers	510	Basic pay Personal pay Special pay Technical pay Others

**Economic Codes - detailed classification**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #
			Pay of staff	511	Basic pay	1
					Personal pay	2
					Special pay	3
					Technical pay	4
					Others	9
			Regular Allowances	512	House Rent	1
					Conveyance allow.	2
					Sumptuary allow.	3
					Dearness allow.	4
					Washing allow	5
					Medical allow.	6
					Hill allow.	7
					L.C.A.	8
					Others	9
			Other Allowances	513	Overtime	1
					Honorarium	2
					Rest and Recreation	3
					Out fit allow.	4
					Travelling allow.	5
					Qualification allow.	6
					Entertainment allow	7
					Others	8
			Contingencies	514	Contingent Staff	1
					Telephone bills	2
					POL	3
					Water, Electricity & Gas	4
					Printing & Publications	5
					Liveries	6
					Postage etc.	7
					Repairs of Transport	8
					Others	9
			Rents Rates & Taxes	515	As in revenue budget code	
			Other expenditure on services	516	As in revenue budget code	
			Other expenditure on commodities	517	As in revenue budget code	
			Preinvestment Project	518	Feasibility Studies	1
					Research & Surveys	2
					Exploratory Operations	3
			Construction Works	519	Roads	1
					Bridges	2
					Irrigation Structure	3
					Drainage Works	4
					Building Structure	5
					Telecommunication	6
					Others	9
			Repair & Maintenance of durable goods and works	510	Machinery & Equipment	1
					Building Structure	2
					Irrigation Structure	3
					Drainage Works	4
					Roads	5
					Bridges	6
					Telecommunications	7
					Others	9
			Purchase of capital goods	521	Machinery and equipment	1
					Land	2
					Buildings	3
					Others	9
			Purchase of services	522	Expatriate Consultancy	1
					Local Consultancy	2
					Patterns & rights	3
					Advisory services	4
					Technical Assistance	5
					Others	9

**Economic Codes - detailed classification**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #
611-650	<b>Loans &amp; advances - domestic</b>					
		Local Bodies	District Councils	611	Cash loans	1
					Foreign Loans	2
			Municipal Councils	612	Cash loans	1
					Foreign Loans	2
		Non Financial Institu	Autonomous bodies	613	Cash loans	1
					Foreign Loans	2
					Others	3
			Research Inst.	614	Cash Loans	1
					Foreign Loans	2
					Others	3
			Industrial Enterprises	615	Cash Loans	1
					Foreign Loans	2
					Others	3
		Financial Inst.	Nationalised Banks	616	Cash Loans	1
					Foreign Loans	2
					Others	3
			DFIs	617	Cash Loans	1
			Others	618	Foreign Loans	2
					Others	3
					Cash Loans	1
		Govt Servants		619	House Building	1
					Motor Car Advance	2
					Motor Cycle	3
					Cycle Adv.	4
					Others	5
		Domestic Debt	Bonds	620	Same as on receipt side	
			Special Treasury Bonds	621	Same as on receipt side	
			Other Instruments	621	Same as on receipt side	
		Domestic Debt - float	Ways and means	622	Same as on receipt side	
			Promissory Notes	624	Same as on receipt side	
			Ad-hoc treasury bills	625	Same as on receipt side	
		Foreign debts - perm	Other Gov'ts	626	Same as on receipt side	
			Multinational Bodies	627	- do -	



Economic Codes - detailed classification

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #
651-750	<b>PUBLIC ACCOUNT</b>					
More funds could be identified	Receipts	Deferred liabilities	Savings bank deposits	651	Defence Certificates	1
			National Savings		3 years Saving Certificate	2
					Others	9
			Postal Savings Scheme	652	Postal life	1
					Postal Saving Bank A/c.	2
					Others	9
			State Provident funds	653	General P.F.	1
					Railway P.F.	2
					Contributory Railway P.F.	3
					Defence Saving Provident fund	4
					Other P.F.	5
		Deposits and reserves (institutional)	Resvenue fund	654	P&T Reserve Fund	1
					Railway Reserve Fund	2
					Others	9
		Deposits and reserves (not bearing interest)	Depreciation Fund	655	Railway Depreciation Fund	1
					Others	9
		More funds could be identified	Sinking funds	656	Sinking fund for loans to Local Bodies	1
					Other Sinking fund	2
		More funds could be identified	Reserve funds	657	Post Office Welfare Fund	1
					T&T improvement Fund	2
		More funds could be identified			T&T Depreciation Fund	3
					Others	9
		More funds could be identified	Prime Minister's Fund	658	Discretionary Fund	1
					Welfare Fund	2
		More funds could be identified	President's Fund	659	-	
			Relief Funds	660	Flood Relief Fund	1
		More funds could be identified			Cyclone Relief Fund	2
			Special funds	661	-	
		More funds could be identified	Benevolent fund	662		
			Cess Fund	663	Tea Cess fund	1
		More funds could be identified			Sugarcane Development Cess Fund	2
			Deposits of Local Funds	664	District Fund	1
		More funds could be identified			Municipal Fund	2
					Cantonment Fund	3
		More funds could be identified	Departmental Deposits	665	Forest Deposits	1
					PWD Deposits	4
		More funds could be identified			Railway Deposits	3
					Food Department Deposits	4
		More funds could be identified			Other Deposits	9
			Judicial Deposits	666	Revenue Deposit	1
		More funds could be identified			Civil Court Deposit	2
					Criminal Court Deposit	3
		More funds could be identified			Other Court Deposit	4
			Other deposits	667		
		More funds could be identified	Personal Ledger Deposit	668		
			Foreign Aid Deposit	669	Deposit A/C of EEC for sale proceeds of	1
		More funds could be identified			Deposit A/C for sale proceeds of	
			Special Deposit Account	670	Food Grains under PL-480	
		Current Liabilities	Cheques and bills	680	Pre-audit cheques (civil)	1
					Pre-audit Cheques (Railway)	2
		More funds could be identified			Post Office Cheques	3
					T & T Cheques	4
		More funds could be identified			P.W.D. Cheques	5
					Forest Cheques	6
		More funds could be identified			Others	0
			Liability on legal tender	681	One Tk. Note	1
		More funds could be identified			Two Tk. Note	2



**Economic Codes - detailed classification**

Code range	Main Categories	Subsidiary categories	Individual Categories	Code #	Detailed categories	Code #
		Current Assets	Permanent Advances	685	Civil Defence Railways Post Office T&T P.W.D. Foreign Affairs Food Others	1 2 3 4 5 6 7 8 0
			Advances Repayable	687	OB Advance (Civil) OB Advance (Rail) Special Advance Forest Advance G.P. Fund Advance Others	1 2 6 7 8 0
			Account with other govt	688	India Burma	1 2
			Account with Bangladesh B	689	Bangladesh Bank deposit - railway Bangladesh Bank Deposits - Others	1 2
			Coinage A/Cs.	689		
		Suspense	Bangladesh Bank Suspense	700		
			District Accounts suspense	701		
			Letter of Credit Suspense	702		
			Foreign Aid suspense	703		
			General suspense A/C.	704		
		Remittance	Transfer between Treasuries and Departments	705	Forest Railway P. Works P. Office MES	1 2 3 4 5
			Transfer between departmental officers	706	Between post officers T&T Officers Railway Officers Forest Officers MES Officers P.W. Officer	1 2 3 4 5 6
			Cash and Bank	707	Money orders Cash remittance between treasuries B.B. Remittance Foreign Remittance Railway	1 2 3 4 5
			Exchange A/Cs	708		
		Miscellaneous accounts	Departmental and similar accounts	709	Civil Public Works Forest Mission Abroad Defence food Others	1 2 3 4 5 6 0
			Balance Account	710	B.B. (Civil) B.B. (Rail) B.B. (T&T)	1 2 3
			General Closing A/C Cash Balance	711 712	Miscellaneous Accounts Cash in Treasuries Remittance in Transit Cash in B.B.	 1 2 3
751-850	Payments	As in Case of receipts				