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সিদ্ধান্ত অফিসের আন্সআরইউ শাখার

বইয়ের নম্বর: ১৯

তারিখ: _____

(Appendix to the Account Code, Volume 1, Second Edition)

PROVISIONAL REVISED CODE LIST
OF
MAJOR HEADS OF ACCOUNTS
OF
RECEIPTS AND DISBURSEMENTS
OF
GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

(This Revised Code List of Major Heads of Accounts is provisional which supersedes only those existing Major Heads of Accounts that are shown within against the provisionally Revised Codes of Major Heads with English numerals. So all receipts in to and draws from the Government exchequer so far as these are related to the existing Major Heads of Account are to be reflected in the Revised Codes of the Major Heads with effect from first July, 1983).

Issued provisionally by the Comptroller & Auditor-General of Bangladesh in consultation with the Ministry of Finance & Planning, Finance Division, Budget Wing, Government of Bangladesh.

**PREFACE TO THE PROVISIONAL CODE LIST
OF
MAJOR HEADS OF ACCOUNTS**

The existing list of Major and Minor Heads of Accounts now in operation was first published in 1938. Since then there have been substantial changes in the Government activities as well as growth of public-expenditure. As a result, it has been noticed that in some cases, the existing heads have either become obsolete or were found not properly related to the present day functional activities of the Government. Besides, simplification of budgetary process and accounting indicating financial classification is also felt necessary with the object of determining the manner in which financial data are to be aggregated for preparation of the budget and to provide necessary information so as to indicate the nature and composition of revenue grants expenditure, financing and debt of the Government.

In order to identify easily the Revised Codes, the corresponding existing heads are shown side by side. The entire Government transactions have been grouped into six sections as shown at page one of this book. The first phase of this revision is designed to recast the Major Heads only so that budgetary and accounting processes are not hindered at present. The task of revising the existing Minor Heads will be taken up next.

May 5, 1983.

(A. K. AZIZUL HUQ)
*Comptroller and Auditor-
General of Bangladesh.*



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CODE LIST OF MAJOR HEADS

Identification of Codes :—

Index.	Code limit.	No. of Major Heads.	
		Revised.	Existing.
Section 1 : Revenue and Grants :			
Tax Revenue	1-19	14	10
Non-Tax Revenue	20-66	33	33
Capital Revenue	67-70	3	1
Grants	71-73	1	1
Section 2 : Capital Receipts :			
Public Debt and Advances	74-79	5	2
Public Account	80-99	12	8
Total Receipts	1-99	68	55
Section 3 : Revenue Expenditure :	100-179	61	56
Section 4 : Capital Expenditure (Non-Development) ..	180-190	9	7
Public Debt and Advances	191-199
Section 5 : Development Expenditure :	200-299	42	42
Section 6 : Public Account (Expenditure) :	300-320	12	8

Section I : REVENUE RECEIPTS

Revised.	Existing
TAX REVENUE	
Taxes on Income and Profit. (1-3)	
1. Corporation Tax	III. Corporaton Tax.
2. Taxes on Income other than Corporation Tax.	IV. Taxes on Income other than Corporation Tax.
3. Taxes realised under Martial Law Regulations	IV-D&IVE—Taxes on Income Realised under M.L. Regulations VI of 1976/V of 1982.
Taxes on Property and Capital transfer. (4-10)	
4. Estate Duty and Gift Tax	XIII. Other Taxes and Duties-D
5. Wealth Tax	XIII. Other Taxes and Duties-E
7. Land Revenue	VII. Land Revenue.
8. Stamp duty (Non-Judicial)	IX. Stamps—A. Non-Judicial.
10. Registration	XI. Registration.
Taxes on Goods and Services. (12-18)	
12. Customs Duties	I. Customs.
14. Excise Duties	II. Excise duties.
15. Sales Tax	IVA. Sales Tax.
16. Taxes on Vehicles	XII. Receipts under Motor Vehicles Act.
17. Electricity Duties	XIII. Other Taxes and Duties-B
18. Other taxes and Duties	XIII. Entertainment, Betting and Foreign travel tax. XIII-G. Other Items. (XII-A. Taxes and Duties in connection with rehabilitation of displaced persons.
NON-TAX REVENUE. (22-24).	
Interest, Dividend and Profit.	
22. Dividend and Profit from Public Financial Institutions.	XXXVII. Currency.
23. Dividend and Profit from Non-Financial Public Enterprises.	XXXII-A. Nationalised Industries and Corporations.
24. Interest Income	XX. Interest.
25. Mint	XXXVIII. Mint.

Section 1—REVENUE RECEIPTS—*contd.*

Revised.	Existing. (P-part).
General Administration and Services. (26—36).	TAX REVENUE
26. Administration of Justice	XXI. Administration of Justice.
27. Jails	IX. Court fee realised in stamps. (P).
28. Police	XXII. Jails and Convict Settlement.
29. Civil Defence and Fire Service	XXIII. Police.
31. Supply and Inspection	LII. Civil Defence.
32. Stationery and Printing	XXXVI. Fire Services.
34. Defence Receipts	XXXV. Department of Supply and Inspection.
35. Education	XLV. Stationery and Printing.
36. Health and Population Control	XLVII. Defence Receipts—Effective.
Social and Community Service. (38—40)	XLVIII. Defence Receipts—Non-effective.
38. Public Health, Sanitation and Water	XXVI. Education.
39. Rent on Government Housing	XXVIIA. Health.
40. Broadcasting, Press and Publication	XXVIII. Public Health.
Economic Service. (42—43).	C. Works (Residential). (P)
42. Trade and Commerce	XXXIV. Broadcasting and Television
43. Co-operation	XLVI. Import-Export Fee etc. (P).
Agriculture and Allied Services. (45—48).	XXXI. Co-operation.
45. Agriculture	XXIX. Agriculture.
46. Fisheries	XXIX-B. Fisheries.
47. Livestock	XXX. Veterinary.
48. Forest	X. Forest.
Industry and Mining. (50—51).	XXXII. Industries (P)
50. Industries	XLVI. Miscellaneous (P)
51. Mines and Minerals	

Section 1—REVENUE RECEIPTS—concl'd.

Revised.	Existing. (P-Part.)
53. Irrigation, navigation, etc.	XVIII. Irrigation, navigation, embankment, etc.
Transport and Communications. (55—62)	
55. Ports, Lighthouses and Shipping,	XXIV & XXV. Ports, Pilotage, Lighthouse.
56. Roads, Bridges, Ferry	XXXIX.(P) Civil works, Ferry, toll etc.
57. Aviation	XXXIII. Aviation.
60. Railways.	{ XV. State Railway { XVI. Misc. Receipts
61. Post Office Department	XIX. Post Office Department.
62. Telegraph and Telephone Board	XIXA. Telegraph and Telephone Department.
Other Non-tax Revenue. (64—65).	
64. Contribution for Pension and Gratuities	XLIV-A. Contribution for Pension and Gratuities.
65. Miscellaneous Non-tax Revenue	XXXVI, Miscellaneous Deptt.
Capital Revenue. (67—69)	XLVI. Miscellaneous Receipt (P)
67. Sale of Government assets	LI. Extraordinary Receipts. (P)
68. Receipts from Disinvested Industrial Units.	XXXII Industries. (P)
69. Receipts from Abandoned Units.	XXXII Industries. (P)
GRANTS.	
71. Foreign Aid grants	XLIXA. Foreign Aid grants.

Section 2--CAPITAL RECEIPTS.

Revised.	Existing.
PUBLIC DEBT AND ADVANCES. (74--78)	
74. Domestic Debt: Permanent	N--Public Debt.
75. Foreign Debt: Permanent	N--Public Debt.
76. Floating Debt	N--Public Debt.
78. Loans and Advances (Non-Development)	R.--Loans and Advances.
PUBLIC ACCOUNT: (81=99)	
81. State Provident Fund	O--Unfunded Debt.
83. Deposits in National Savings Scheme.	O--Unfunded Debt.
85. Reserve Fund	P--Deposits and Advances.
87. Deposits of Local Fund	P--Deposits and Advances.
88. Departmental and Judicial Deposit	P--Deposits and Advances.
90. Foreign Aid Deposit	P--Deposits and Advances.
92. Advances not bearing interest	P--Deposits and Advances.
✓ 94. Suspense	P--Deposits and Advances.
95. Special Deposit Account	P--Deposits and Advances.
96. Remittances.	S--Remittances.
97. Bangladesh Bank Deposits.	U--Bangladesh Bank Deposit.
99. Cash Balance	V--Cash Balance.

Section-3. ESTIMATES OF REVENUE EXPENDITURE MET FROM REVENUE BY BROAD CATEGORIES.

(For Budget Summary only, not for accounts).

	Covering Accounts Head.	
	Revised.	Existing (P-part).
Organs of Government	101	25(P)
Administration of Justice	102	27
Audit	103	26
Fiscal Services	105-115	25(P), 1-4 7, 9, 11-13, 48, 49
Secretariat	118	25(P)
Foreign Affairs	119	35
Public order and Safety	121-127	25, 28, 29A, 29B, 29C, 63.
General Services	130-133	46, 56, 50(P), 36(P)
Defence	135	58-59
Education	137	37
Health and Population Control	138	38A
Pension and Retirement Benefit	140	55, 55A
Social and Community Services	141-148	39, 57(P), 50(P), 37A, 37B, 47(P), 25(P), 45.
General Economic Services	150-153	25(P), 47(P), 42
Agriculture and Allied Services	155-158	40, 40B, 41, 10
Industry and Mining	160-161	43, 36(P)
Water and Energy	163-164	18, 36(P)
Transport and Communication	166-171	30, 31, 44, 50, 15A, XIX, XIX-A.
Subsidies grants in aid	174-175	57(P)
Interest and commission payments	177-178	22
Unexpected Expenditure	179	Nil.
Total accounts heads under Revenue expenditure met from Revenue.	(61)	(56)

Section 3—REVENUE EXPENDITURE.

Major Head of Account.

Revised.	Existing. (P=Part).
101. Organs of Government	25. General Administration: (P) President. Vice President. Ministers. Parliament. Election. Public Service Commission.
102. Administration of Justice	27. Administration of Justice.
103. Audit	26. Audit.
Fiscal Services (105—115).	
105. National Board of Revenue	25. General Administration, National Board of Revenue.
106. Customs	1. Customs (Sea Customs). 1. Customs (Land Customs). 2. Excise Duties.
107. Excise	3. Corporation Tax.
108. Income Tax and Sales Tax	4. Taxes on Income other than Corporation Tax. 4A. Sales Tax.
109. Land Revenue	7. Land Revenue.
110. Stamps	9. Stamps.
111. Registration	11. Registration.
112. Taxes on Vehicles	12. Charges on account of Motor Vehicles Act.
113. Other Taxes and Duties	13. Other taxes and duties.
114. Currency	48. Currency.
115. Coinage and Mint	49. Mint.
118. Secretariat	25. (P) General Administration. Civil Secretariat.
119. Foreign Affairs	35. Foreign Affairs.

Section 3—REVENUE EXPENDITURE —Contd.

Major Head of Account

Revised.	Existing. (P=Part)
Public order and Safety (121—128).	
121. Division, District and Thana Administration.	25. General Administration (P). Commissioners of Divisions District Administration, Circuit-House Staging Bungalow etc.
122. Jails	28. Jails and Convict Settlement.
123. Police	29. Police.
124. Bangladesh Rifles	29A. Bangladesh Rifles.
125. Bangladesh Ansars.	29B. Bangladesh Ansars.
126. Anti-corruption Deptt.	29C. Anti-corruption Deptt.
127. Civil Defence and Fire Services	63. Civil Defence and Fire Services.
128. Passport and Immigration	25. General Administration.
General Services (130—133).	
130. Supplies and Inspection	46. Deptt. of Supply and Inspection.
131. Stationery and Printing	56. Printing and Stationery.
132. Civil Works—Non-Residential Buildings	50. Civil Works—Building (P) (Non-residential office Buildings maintenance).
133. Common Services and Miscellaneous Departments.	36. Scientific Departments (P).
135. Defence	25. General Administrations (P), 57-Misc. (P.)
137. Education	58—59 Defence Services.
138. Health and Population Control	37—Education, 25-General Administration (P).
140. Pension and Retirement Benefit	38A. Health Services. and 25 General Administration (P) Drugs Administration
	55. Superannuation allowances and pensions.
	55A. Commutation of pensions.

Section 3—REVENUE EXPENDITURE —Contd.

Revised.	Existing. (P=Part)
Social and Community Services (141—148).	39. Public Health Engineering.
141. Public Health, Sanitation and water supply	37. Miscellaneous (P).
142. Housing and Urban Development	50. Civil works Building: (P).
	Repairs of Residential Buildings.
	Housing and Settlement Branch.
	Director of Government accommodation.
	Housing Estate.
	Urban Development Directorate.
	Management of Abandoned Houses.
	Directorate of Architecture.
	Department of Architecture.
143. Cultural Affairs and Sports	37B. Cultural Affairs and Sports.
144. Religious Affairs.	37A. Religious Affairs.
145. Relief	54. Relief.
146. Social Service and Welfare	25. General Administration Directorate of Staff Welfare
	47. Miscellaneous Departments (P)
	E-3 Directorate of Social Welfare.
	E-4 Directorate of Womens Affairs
147. Scientific Services and Research	36. Scientific Deptt.
148. Broadcasting, Press and Publication	25. General Administration (P)
	Film Censor Board.
	Deptt. of Film and Publication.
	Press Information Deptt.
	Research and Reference Section.
	Deptt. of Mass Communication.
	Press Institute.
	Film Archives and Training Institute.
	Bengali Translator, Registrar of Publication.
	45. Broadcasting and T.V.

Section 3—REVENUE EXPENDITURE—Contd.

Revised.	Existing. (P=Part)
General Economic Services (150—153).	
150. Trade and Commerce	25. General Administration. (P) Trade and Commercial Offices in Foreign Countries.
151. Labour and Manpower	47—Miscellaneous Departments. (P) 47. Miscellaneous Departments. (P) Labour, Manpower and employment exchange etc.
152. Co-operation	42—Co-operation.
153. Other General Economic Services	25. General Administration. (P) Economic Sections abroad. 47. Miscellaneous Departments. (P) D—Bureau of Statistics.
Agriculture and allied Services (155—158)	
155. Agriculture	40. Agriculture.
156. Fisheries	40B. Fisheries.
157. Livestock	41. Veterinary.
158. Forest	10. Forests.
Industry and Mining (160—161).	
160. Industries	43. Industries.
161. Mines and Minerals	36. Scientific Deptt. (P) Bureau of Mineral Development, Geological Survey of Bangladesh.
Water and Energy (163—164).	
163. Irrigation, Navigation, Drainage and Flood Control,	18. Irrigation, Navigation. (P)
164. Energy	36. Scientific Departments (P) Atomic Energy.

Section 3—REVENUE EXPENDITURE —*Concl'd.*

Revised.	Existing. (P=Part)
Transport and Communication (166—171)	
166. Ports, Lighthouse and Shipping	30. Ports and Pilotage.
167. Aviation	31. Light house and Lightships.
168. Roads, Bridges and Ferry	44. Aviation.
169. Railways	50(P) Civil Works Communication.
170. Post Office Department	15A. State Railways.
171. Telegraph and Telephone Board	XIX. Post Office Deptt.—working expenses
Subsidies, grants-in-aid (174—175).	
174. Subsidies	57. (P) Misc. Food Subsidy and related items.
175. Grants-in-aid, contribution	57(P) Miscellaneous.
177. Interest on Domestic Debt	22—Interst.
178. Interest on Foreign Debt	22—Interest.
179. Unexpected Expenditure.	(Nil) Unexpected Expenditure.

Section 4: CAPITAL EXPENDITURE (NON-DEVELOPMENT)

Revised.	Existing.
Capital Expenditure (Non-Development) (180-190)	
181. Capital outlay on Currency (I.M.F.)	77. Currency capital account outside revenue account.
184. Capital outlay on State Trading (Food)	85A. Capital outlay on State Trading (Food stuff).
185. Capital outlay on State Trading (Miscellaneous).	85. Capital outlay on State Trading (Miscellaneous).
187. Miscellaneous Investment (Non-Development).	90. Miscellaneous Investment.
188. Extraordinary Charges	92. Extraordinary charges.
Public Debt and Advances (191-195).	
191. Repayment of Domestic Debt : Permanent	N. Public Debt.
192. Repayment of Foreign Debt : Permanent	N. Public Debt.
193. Floating Debt	N. Public Debt.
194. Loans and Advances (Non-Development)	R. Loans and Advances.

Section 5 : DEVELOPMENT EXPENDITURE.

Revised	Existing.
200-299-DEVELOPMENT EXPENDITURE.	
201. Development (Agriculture)	64. Development (Agriculture).
202. Development (Forests)	64. Development (Forests).
203. Development (Fisheries)	64. Development (Fisheries).
204. Development (Livestock)	64. Development (Livestock).
205. Development (Education)	64. Development (Education).
206. Development (Sports and Cultural Affairs)	64. Development (Sports and Cultural Affairs).
207. Development (Religious Affairs)	64. Development (Religious Affairs).
208. Development (Scientific Research)	64. Development (Scientific Research).
209. Development (Women Affairs).	64. Development (Women Affairs).
210. Development (Medical)	64. Development (Medical).
211. Development (Social Welfare)	64. Development (Social Welfare).
212. Development (Labour and Training)	64. Development (Labour and Training).
213. Development (Rural Development)	64. Development (Rural Development).
214. Development (Transport)	64. Development (Transport).
215. Development (Industries)	64. Development (Industries).
216. Development (Textile)	64. Development (Textile).
217. Development (Irrigation)	64. Development (Irrigation).
218. Development (Population Planning)	64. Development (Population and Planning).
219. Development (Miscellaneous)	64. Development (Miscellaneous).I
220.	
248. Expenditure on Capital	78. Expenditure on Capital.
249. Capital Outlay on Religious Affairs	70-D. Capital Outlay on Religious Affairs.
250. Capital outlay on Forests	65A. Capital Outlay on Forests.
251. Capital outlay on Post Office Department	69. Capital outlay on Post Office Department.
252. Capital outlay on Telegraph and Telephone Department.	69A. Capital outlay on Telegraph and Department.
253. Capital outlay on Education	70A. Capital outlay on Education.
254. Capital outlay on Health Services	70B. Capital outlay on Health Services.

Section 5 : DEVELOPMENT EXPENDITURE.

Revised.	Existing.
255. Capital outlay on Sports and Cultural Affairs.	70C. Capital outlay on Sports and Cultural Affairs.
256. Capital outlay on Schemes of Agril. Improvement and Research.	71. Capital outlay on Schemes of Agril. Improvement and Research.
257. Capital outlay on Veterinary Dev. Schemes.	71A. Capital outlay on Veterinary Dev. Schemes.
258. Capital outlay on Fisheries Development Schemes.	71B. Capital outlay on Fisheries Development Schemes.
259. Capital outlay on Rural Dev. Schemes	71C. Capital outlay on Rural Development Schemes.
260. Capital outlay on Industrial Development	72. Capital outlay on Industrial Development.
261. Capital outlay on Civil Aviation	72A. Capital outlay on Civil Aviation.
262. Capital outlay on Broadcasting	72B. Capital outlay on Broadcasting.
263. Capital outlay on Labour and Training	73. Capital outlay on Labour and Training.
264. Capital outlay on Social Welfare	73A. Capital outlay on Social Welfare.
265. Town Development Schemes	80. Town Development Schemes.
266. Capital accounts of Civil Works outside the Revenue Account—Roads.	81. Capital Accounts of Civil Works outside the Revenue Account—Roads.
267. Capital Accounts of Civil Works outside the Revenue Account—Buildings.	81. Capital Accounts of Civil Works outside the Revenue Account—Buildings.
268. Capital Account of other works outside the Revenue Account.	82. Capital Account of other Works outside the Revenue Account.
269. Capital outlay on Schemes of State Trading.	87. Capital outlay on Schemes of State Trading.
270. Miscellaneous Investment (Development)	89. Miscellaneous Investment.
271. Capital outlay on Schemes for Rehabilitation.	91—Capital Outlay on Schemes for Rehabilitation.
272. —Loans and Advances by Govt.—Loans and Advances bearing interest (Development).	R—Loans and Advances by Govt.—Loans and Advances bearing interest (Development)

Section 6: PUBLIC ACCOUNTS OF THE REPUBLIC (EXPENDITURE).

Revised.	Existing.
301. State Provident Fund	O Unfunded Debt—State Provident Fund
303. Deposits in National Savings Schemes	O Unfunded Debt—National Savings Schemes.
305. Reserve Fund	P Deposits and Advances—Reserve Fund
307. Deposit of Local Fund	P Deposits Part II C—Other Deposit Account.
308. Departmental and Judicial Deposit	P Deposits Part II C—Other Deposit Account.
310 Foreign Aid Deposit Account	P Deposits Part II Foreign Aid Deposit. Account.
312. Advances not bearing interest	P Deposits Part III—Advances not bearing interest.
314. Suspense	P Deposit Part IV—Suspense.
315. Special Deposit Account	P Deposit Part V—Miscellaneous.
316. Remittances	S. Remittances.
317. Bangladesh Bank Deposits	U. Bangladesh Bank Deposit.
319. Cash balance	V. Cash balance.

