

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE

No.1(1)/SO(TSA)/2024

Islamabad, the 06th May, 2026

NOTIFICATION

Constitutional and Legal Provisions

Public Finance Management Act, 2019 defines the Treasury Single Account as an arrangement for consolidation of government financial resources in one or multiple bank accounts linked to one main account through which the government transacts all its receipts and payments. This consolidation stems from Article 78 of the Constitution of the Islamic Republic of Pakistan which states that all revenues, loans and moneys received by the Federal Government shall form part of a consolidated fund.

Section 36 of the Public Finance Management Act, 2019 provides an understanding on public entities as any board, commission, company, corporation, trust, fund or account established by law which is fully or substantially funded either by the Federal Government or by way of taxes or levies accruing to it in terms of any law, or any entity other than a state enterprise established by law the activities of which may result in a financial commitment or a liability being incurred by the Government. The section also offers a broad classification of public entities as those which are business enterprises or those which run on non-commercial basis.

While the Treasury Single Account initiative of the Government has made substantial progress over years, a new set of rules, 'Cash Management & Treasury Single Account Rules' were notified in 2024 to further streamline the Government's cash management operations. These rules introduced the 'sweeping arrangement' through which funds lying in bank accounts are swept out and made part of the Federal Government's consolidated fund at the close of banking hours each day and then swept back to bank accounts before the start of banking hours. Rule 5(1) of the said Rules empowers Finance Division to extend the coverage of the Treasury Single Account initiative through notifications while Rule 6 (7) calls for implementation of the sweeping arrangement in a phased manner starting from current accounts and its extension to other types of bank accounts if found feasible as a policy matter.

Coverage of Treasury Single Account

The initiative is being taken forward keeping various sensitivities in view, primarily the operability and autonomy of public entities and of entities related to defence and security. Although the canvas of the Federal Government per se consists of ministries, divisions, attached department and subordinate offices, there are a number of entities established through their respective statutes or with approval of the Federal Government. Such entities include autonomous

bodies, authorities, trusts, corporations etc. having financial, operational and administrative autonomy. Till date 221 entities have been notified by Finance Division for coverage under the Treasury Single Account arrangement. A list of these entities is at Annex-I.

Extension of Treasury Single Account


Extension of the initiative is being conducted on a regular basis in consultation with the State Bank of Pakistan and the Controller General of Accounts, and under the next phase of extension 66 entities have been identified for sweeping arrangement coverage (Annex-II).

Principles of Extension of Treasury Single Account

Going forward, the scope of extension will remain founded on the principles laid out in the Cash Management & Treasury Single Account Rules, 2024 with current accounts of entities, with the exception of accounts of entities related to defence and security, being brought under the Treasury Single Account. This principle will be applied across the board to the current accounts of all public entities irrespective of their nature unless these accounts are allowed under law, approved by the Federal Government or specifically allowed so by Finance Division under Rule 4(8) of the Cash Management & Treasury Single Account Rules, 2024.

Cashless Economy Initiative

The 'Cashless Economy' initiative of the Government is complementing the Treasury Single Account drive. Under this initiative, all government-to-person payment and person-to-government receipts are being digitized under strict timelines. Payments of salaries and pension, social protection benefits, vendor payments, receipt of taxes and utility bills to name a few are being shifted to online mode. The scope of 'Cashless Economy' also proposes opening of sub-accounts of public entities at the State Bank of Pakistan through which all receipts and payments will be managed eliminating the need for having accounts in commercial banks.


(Zain Muneer Kiyani)
Section Officer (TSA)

	Entity
1	Aviation Division
2	Pakistan Meteorological Department
3	Airport Security Force
4	Cabinet Division
5	Department of Communications Security
6	National Archives of Pakistan
7	Department of Stationery and Forms
8	Climate Change Division
9	Pakistan Environmental Protection Agency
10	Zoological Survey of Pakistan
11	Commerce Division
12	Directorate General of Trade Organization
13	Trade Dispute Resolution Organization
14	Cotton Board
15	Textile Commissioner's Organization
16	Communications Division
17	National Highways and Pakistan Motorways Police Department
18	Pakistan Post Office Department
19	Defence Division
20	Directorate of Military Land and Cantonments
21	Federal Government Educational Institutions (Cantonments/Garrisons) Directorate
22	Pakistan Military Accounts Department
23	Office of the Surveyor General of Pakistan
24	Pakistan Maritime Security Agency
25	Defence Production Division
26	Directorate General Munitions Production (DGMP)
27	Directorate General of Defence Purchase (DGDP)
28	Establishment Division
29	Staff Welfare Organization
30	Secretariat Training Institute
31	Federal Public Service Commission
32	Akhtar Hameed Khan National Centre for Rural Development
33	Economic Affairs Division
34	Federal Education and Professional Training
35	National endowment Scholarship for Talents (NEST)
36	Inter Boards Coordination Commission (IBCC)
37	National Training Bureau
38	Pakistan Manpower Institute
39	Federal Directorate of Education, Islamabad
40	Directorate General of Special Education

41	Pakistan National Commission for UNESCO
42	Finance Division
43	Office of the Auditor General of Pakistan
44	Office of the Controller General of Accounts
45	Pakistan Mint, Lahore
46	Federal Treasury Offices (FTOs), Islamabad and Karachi
47	Central Directorate of National Savings
48	Foreign Affairs Division
49	All Pakistan Missions Abroad
50	Afghan Trade Development Cell
51	Housing and Works Division
52	Estate Office Management
53	Pakistan Public Works Department
54	National Housing Authority
55	Human Rights Division
56	Family Protection & Rehabilitation Centre for Women
57	National Commission for Child Welfare & Development (NCCWD)
58	National Child Protection Centre
59	Implementation of National Plan of Action (INPAC)
60	Industries and Production Division
61	Information and Broadcasting Division
62	Press Information Department (PID)
63	Directorate of Electronic Media and Publications (DEMP)
64	Implementation Tribunal for Newspaper Employees
65	Central Board of Film Censors Islamabad
66	Information Service Academy
67	Information Technology and Telecommunication Division
68	National Information Technology Board
69	Interior Division
70	Directorate General of Immigration and Passports
71	Directorate General of Civil Defence
72	Pakistan Rangers (Punjab), Lahore
73	Pakistan Coast Guards, Karachi
74	Frontier Corps (North), Khyber Pakhtunkhwa Peshawar
75	Frontier Corps (South), Khyber Pakhtunkhwa Peshawar
76	Frontier Corps (North), Baluchistan, Quetta
77	Frontier Corps (South), Baluchistan, Quetta
78	Office of the Chief Commissioner, Islamabad Capital Territory
79	Pakistan Rangers Sindh, Karachi
80	Federal Investigation Agency (FIA)
81	Office of the Commandant Frontier Constabulary, Khyber Pakhtunkhwa
82	Gilgit Baltistan Scouts, Gilgit
83	National Academy for Prisons Administration Lahore.

84	National Police Bureau
85	Inter Provincial Coordination Division
86	Department of Tourist Service, Islamabad
87	Inter Board Committee of Chairman
88	Kashmir Affairs & Gilgit Baltistan Division
89	J&K State Property in Pakistan, Lahore
90	J&K Refugees Rehabilitation Organization Islamabad
91	Law & Justice Division
92	Maritime Affairs Division
93	Marine Fisheries Department, Karachi
94	Directorate of Dock workers' Safety, Karachi
95	Pakistan Marine Academy, Karachi
96	Marine Biological Laboratory, Karachi
97	Directorate of Seamen's Welfare & Seamen Hostel, Karachi
98	Government Shipping Office, Karachi
99	Narcotics Control Division
100	Anti-Narcotics Force
101	National Food Security and Research Division
102	Federal Seed Certification and Registration Department (FSC&RD)
103	Department of Plant Protection (DPP)
104	Animal Quarantine Department (AQD)
105	Federal Water Management Cell (FWMC)
106	National Veterinary Laboratory (NVL)
107	Plant Breeders' Rights Registry
108	National Health Services, Regulations and Coordination Division
109	Directorate of Central Health Establishment
110	Federal Government Services Hospital (FGH)
111	Pakistan Institute of Medical Science (PIMS)
112	Directorate of Malaria Control (DoMC)
113	Federal General Hospital
114	National Institute of Rehabilitative Medicine (NIRM)
115	National Health Emergency Preparedness & Response Network (NHEPRN)
116	Directorate of Central Warehouse of Supplies
117	District Population Office
118	National History and Literary Heritage Division
119	Department of Archaeology and Museums (DOAM)
120	National Language Promotion Department
121	National Library of Pakistan (NLP)
122	Department of Libraries
123	Urdu Science Board, Lahore
124	Aiwan-e-Qaid Building, Islamabad
125	Quaid-e-Azam Academy, Karachi
126	National Security Division

127	Overseas Pakistanis & Human Resource Development Division
128	Bureau of Emigration & Overseas Employment
129	National Industrial Relations Commission
130	Directorate of Workers Education
131	Parliamentary Affairs Division
132	Petroleum Division
133	Geological Survey of Pakistan
134	Department of Explosives
135	M/O Planning, Development & Special Initiatives
136	Pakistan Bureau of Statistics (PBS)
137	Pakistan Planning & Management Institute
138	Poverty Alleviation & Social Protection Division
139	Pakistan Bait-ul-Mal Department
140	Power Division
141	Privatization Division
142	Railways Division
143	Pakistan Railways Department & Board
144	Pakistan Railways Police
145	Federal Government Inspector of Railways
146	Religious Affairs & Inter Faith Harmony Division
147	Directorate General of Hajj & Umrah
148	Office of Pilgrims Affairs, Jeddah, Kingdom of Saudi Arabia
149	Revenue Division
150	Federal Board of Revenue
151	Directorate General Trainings Customs
152	Directorate General Inland Revenue
153	Science & Technology Division
154	States & Frontier Regions Division
155	Chief Commissionerate for Afghan Refugees
156	Water Resources Division
157	Office of the Chief Engineering Advisor and Chairman Federal Flood Commission
158	Office of the Pakistan Commissioner for Indus Water
159	President Secretariat
160	Prime Minister's office
161	Senate Secretariat
162	National Assembly Secretariat
163	Board of Investment
164	Oil and Gas Regulatory Authority
165	National Electric Power Regulatory Authority
166	Pakistan Electronic Media Regulatory Authority
167	Public Procurement Regulatory Authority
168	Pakistan Telecommunication Authority

169	Pakistan Standards and Quality Control
170	Civil Aviation Authority
171	National Highway Authority
172	Capital Development Authority
173	Port Qasim Authority
174	Karachi Port Trust
175	Gwadar Port Authority
176	Korangi Fisheries Harbour Authority
177	Pakistan Housing Authority
178	Federal Government Employees Housing Authority
179	Pakistan Agricultural Research Council
180	Pakistan Council of Scientific & Industrial Research (PCSIR)
181	Pakistan Central Cotton Research Institute
182	Federal Employees Benevolent & Group Insurance Funds
183	Universal Service Fund
184	Workers Welfare Fund
185	Pakistan Population Fund
186	Minority Welfare Fund
187	Pakistan Poverty Alleviation Fund
188	Export Development Fund
189	General Provident Fund
190	Higher Education Commission
191	Allama Iqbal Open University
192	COMSATS Institute of Information Technology
193	National Institute of Modern Language
194	International Islamic University, Islamabad
195	Virtual University
196	Sheikh Zayed Post graduate Medical College
197	Quaid-e-Azam University, Islamabad
198	Federal Urdu University of Arts, Sciences and Technology
199	National College of Arts
200	National College of Textile Engineering
201	Pakistan Institute of Development Economics, Islamabad
202	National Institute of Public Administration
203	Civil Services Academy
204	Pakistan Administrative Staff College, Lahore
205	Federal Board of Intermediate & Secondary Education
206	National Vocational and Technical Training Commission
207	National Textile University Faisalabad
208	National Database and Registration Authority
209	Workers Welfare Board
210	Municipal Corporation Islamabad
211	Pakistan tobacco Board

212	Export Promotion Bureau
213	National Commission for Human Development
214	Evacuee Trust Property Board
215	Private Power and Infrastructure Board
216	Election Commission of Pakistan
217	National Tariff Commission
218	Competition Commission of Pakistan (Monopoly Control Authority)
219	National Disaster Management Authority
220	National Institute of Cardiovascular Diseases
221	National Electric Power Regulatory Authority

	Entity
1	Abandoned Properties Organization
2	National Documentation Centre
3	Central Copyright Office
4	Pakistan Institute of Tourism & Hotel Management
5	National Education Foundation
6	Academy of Education Planning & Management
7	Pakistan Academy of Sciences
8	Securities & Exchange Commission of Pakistan
9	Institute of Strategic Studies
10	Foreign Services Training Institute
11	Institute of Regional Studies
12	National Council for Rehabilitation of Disabled Persons
13	Small and Medium Enterprises Development Authority
14	Telecom Foundation
15	Special Technology Zones Authority
16	Pakistan Sports Board
17	Pakistan Council of Research in Water Resources
18	Federal Land Commission
19	National Police Academy
20	Office of Chief Commissioner, Northern Areas
21	Federal Tax Ombudsman Secretariat
22	Wafaqi Mohtasib
23	Federal Ombudsman Secretariat for Protection Against Harassment
24	Inspectorate of Drugs
25	Assistant Drugs Controller
26	Livestock Division
27	Pakistan Central Cotton Committee
28	Pakistan Oilseed Development
29	National Agricultural Research Centre
30	Agricultural Research Division
31	Pakistan Forest Institute
32	National Institute of Health
33	Drug Regulatory Authority of Pakistan
34	National Council of Homeopathy
35	Pakistan Nursing Council
36	Pharmacy Council of Pakistan
37	College of Physicians & Surgeons
38	Pakistan Medical & Dental Council
39	Directorate of TB Control
40	National Fund for Cultural Heritage
41	Pakistan National Council of Arts
42	Pakistan Academy of Letters

43	Quaid-e-Azam Mazar Management Board
44	National Institute of Folk & Traditional Heritage
45	COMSTECH
46	Directorate General of Oil
47	Department of Petroleum and Energy Resources
48	Director General of Petroleum Concessions
49	Directorate General of Minerals
50	Population Census Organization
51	Benazir Income Support Programme
52	Privatization Commission
53	Directorate Hajj (Hajj Wing)
54	Indus River System Authority
55	Collectorates of Customs
56	Collectorates of Sales Tax and Income Tax
57	Director General of Intelligence & Investigation
58	Regional Commissioners of Income Tax
59	Pakistan Engineering Council
60	Pakistan National Accreditation Council
61	Pakistan Council of Science and Technology
62	Council for Works and Housing Research
63	Pakistan Council of Renewable Energy Technologies
64	National Institute of Electronics
65	Pakistan Museum of Natural History
66	Pakistan Science Foundation