

Function Element

NEW						OLD			
Major Function		Minor Function		Detailed Function		Sub-Detail Function			
No.	Description	No.	Description	No.	Description	No.	Description		
01	General Public Service	011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	0111	Executive and Legislative Organs	011101	Parliamentary/Legislative Affairs	01105	Parliamentary Affairs
								01101	National Assembly
								01102	Senate
								01103	Provincial Assembly
								01208	Cabinet Division
								49300	Council of Islamic Ideology
						011102	Federal Executive	01201	President/ President's Secretariat
								01202	Prime Minister/ Prime Minister's Office/ Chief Executive's Office
								01205	Ministers (Federal)
								01206	Special Assistants and Advisors
						011103	Provincial Executive	01203	Governor/ Governor's Secretariat
								01204	Chief Minister/Chief Minister's Secretariat
								01205	Ministers (Provincial)
								01206	Special Assistants and Advisors
						011104	Administrative Inspection	01207	Administrative Inspection
						011105	District Administration	01801	Divisional and District Administration
								01803	Transfer of Sugarcane Fund to Divisional Commissioner
								01804	District Coordination Officer
								32103	City District Municipal Services
								33200	Municipal Services
						011106	Tehsil Administration	01807	Tehsil Municipal Officer
						011107	Union Administration	56100	Admintration
						011108	Local Authority Administration and Regulation	01802	Local Authority Administration and Regulation of Local Bodies
								03901	Municipal Regulation
								01805	Zila Council Administration
								32700	Municipal Regulation
						011109	Provincial Co-ordination	01500	Provincial Co-ordination

Function Element

					011110	General Commission and Enquiries	01600	General Commission and Enquiries
							01304	Public Service Commission
					011120	Others	01999	Others
			0112	Financial and Fiscal Affairs	011201	Currency	02600	Currency
					011202	Mint	02500	Mint
							02601	Cost of One Rupee Coins
							02602	Cost of Two Rupee Coin
							02603	Cost of Five Rupee Coins
							02604	Cost of Ten Rupee Commemorative Coins for Madir Millat year
					011203	National Savings	02700	National Savings
					011204	Administration of Financial Affairs	02100	Finance Division/Department
							89100	Loss by Exchange on Remittances Abroad
							89200	Service Charges
							89400	Re-imburement of T T Charges to Banks of Home Remittances
					011205	Tax Management (Customs, Income Tax, Excise etc)	02300	Tax Management - Board of Revenue, Excise and Taxation Department
							02301	Residential Property and allied matters in Board of Revenue
					011206	Accounting Services	02200	Audit and Accounts
							02401	Departmentalised Accounts Offices (e.g.) CAO Ministry of Foreign Affairs
							02402	Treasuries/District Accounts Offices
							02202	Accounts
					011207	Auditing Services	02200	Audit and Accounts
							02201	Audit
							02403	Local Fund Audit Department
					011208	Foreign Debt Management		
							71901	Sinking Fund
							71902	Other Appropriations
							71300	Interest on Foreign Debt
							71400	Interest on Foreign Debt payable to Federal Government

Function Element

								71800	Repayment of Principal - Foreign Debt payable to Federal Government
								71700	Repayment of Principal - Foreign Debt
						011209	Domestic Debt Management	71200	Interest on Domestic Debt payable to Federal Government
								71100	Interest on Domestic Debt
								71600	Repayment of Principal - Domestic Debt payable to Federal Government
								71500	Repayment of Principal - Domestic Debt
								71502	Floating Debt (Treasury Bills, Ways & Means Cash Credit - Accommodation Advance from Commercial Banks)
								71501	Permanent Debt (Loans bearing Interest, Loans not bearing Interest/Expired Loans)
						011210	Pension Civil	02801	Pension
						011211	Information, Statistics etc	02803	Payment of Pension Contribution Ex
						011212	Subsidies and Miscellaneous Expenditures	69000	Others
						011213	Pension Defence	02802	Pension Defence
						011250	Others	02900	Others
				0113	External Affairs	011301	Administration	04100	Administration
						011302	Diplomatic and Consular Services	04200	Diplomatic and Consular Services
						011303	Other External Affairs Services Abroad	04300	Other External Affairs Services Abroad
						011304	Information Services Abroad	04400	Information Sevices Abroad
						011305	Services to Islamic World	04500	Services to Islamic World
						011306	Other Regional Cooperation	04600	Other Regional Co-operation
						011320	Others	04900	Others
		012	Foreign Economic Aid	0121	Foreign Economic Aid	012101	Technical Assistance and Contributions	05100	Contribution to International Agencies providing Aid

Function Element

							05300	Experts posted to Other Countries
					012102	Foreign Trainees in Pakistan	05200	Foreign Trainees in Pakistan
					012103	Commodity Aid	05400	Commodity Aid
					012120	Others	05900	Others
							82000	Expenditure on Foreign Experts Assistance received from Abroad
		013	Public Debt Transactions	0131	Public Debt Transactions	013101		Intrest Payment
						013102		Repayment of Debts
		014	Transfers	0141	Transfers (Inter-Governmental)	014101	74100	To Provinces (Grants)
							73100	To Provinces (Loans)
						014102	74200	To District Governments To Local Bodies (Grants) & Object Code 6460, 64602 and 64603
							74500	Grants to District Government
							74501	Share from Provincial Allocable
							74502	Special Grants from Provincial Retained Amounts (Projects/Schemes)
							73200	To Local Bodies (Loans)
						014103	74600	To TMAs (Tehsil, Town and Unions) Grants to Tehsils/Town Administration
						014104	Newly Create d	To District Governments - Zillah Tax & Other Transfers
							74601	Share from Provincial Allocable Amount
							74602	Special Grants from Provincial Retained Amount
							74603	Federal Funded Projects/Schemes
							74700	Grants to Union Adminstration
						014110	74900	Others Others (Grants)
							73900	Others (Loans)
				0142	Transfers (Others)	014201	74300	To Financial Institutions (Grants)
							73300	To Financial Institutions (Loans)
						014202	74400	To Non-Financial Institutions (Grants)

Function Element

								73400	To Non-Financial Institutions (Loans)
						014203	Government Servants	73500	To Government Servants
								73501	House Building Advance
								73502	Motor Car Advance
								73503	Motor Cycle Advance
								73504	Cycle Advance
						014204	Private Sector	73600	Private Sector (Cultivators)
				0143	Investments	014301	Financial Institutions	72100	Financial Institutions
						014302	Non-Financial Institutions	72200	Non-Financial Institutions
						014303	International Financial Institutions	72300	International Financial Institutions
						014304	Others	72900	Others
		015	General Services	0151	Personnel Services	015101	Establishment, Services, General Administration	01301	Establishment Division
						015102	Human Resource Management - Planning Services		
								01302	Services and General Administration
								02902	Government contribution to Benevolent Funds for Employees
								02901	Government contribution to Group Insurance for Employees
				0152	Planning Services	015201	Planning	03200	Planning
								03201	Planning and Development (Local Government)
						015202	Population Planning Administration	43100	Administration
						015220	Others	43900	Others
				0153	Statistics	015301	Statistics	06101	General (Statistics Division/Department)
								06102	Statistical Office/Bureau of Statistics
						015302	Population Census	06200	Population Census and Registration
						015303	Statistics Training	06400	Pakistan Institute of Statistical Training and Research
						015320	Others	06900	Others
				0154	Other General Services	015401	Centralized Supply		

Function Element

					015402	Centralized Purchase and Procurement		
					015403	Centralized Printing and Publishing	57500	Stationery and Printing
							57501	Printing at Private Press
					015404	Centralized Motor Vehicle Pool		
					015405	Centralized Data Processing Services		
					015420	Others		
		016	Basic Research	0161	Basic Research	016101	Administration	
					016102	Contributions to Scientific Societies	38901	Contribution to Scientific Societies
					016103	Donations to Scientific Societies	38902	Donation to Scientific Societies.
					016120	Others	38900	Others
		017	Research and Development General Public Services	0171	Research and Development General Public Services	017101	Atomic Energy	38800 Atomic Energy Commission
					017102	Industrial Research, Design and Testing	57200	Industrial Research, Design and Testing
					017103	Marine / Biology / Zoology	38600	Marine / Biology / Zoology
					017104	Survey of Pakistan	38200	Survey of Pakistan
					017105	Pakistan Technology Board	38101	Pakistan Technology Board
					017120	Others (Statistics Research etc)		
		018	Administration of General Public Services	0181	Administration of General Public Services	018101	Voter Registration/Elections	01104 Election Commission
							01108	Provincial Election Authority
		019	General Public Services not elsewhere defined	0191	General Public Services not elsewhere defined	019101	Administrative Training	09100 Administrative Training
					019102	Administrative Research	09200	Administrative Research
					019103	Immigration and Passport	08000	Immigration and Passport
					019120	Others	89300	Demarcation of Indo-Pakistan Boundary.
							89900	Others

Function Element

							01403	States and Frontier Regions, Kashmir Affairs & Administration of FATA and other Special Areas	
							01901	O & M Division	
							01902	Women's Division	
							01904	Ministry of Human Rights	
					021101	Defence Affairs	12100	Defence Affairs	
							12101	Fighting Forces	
							12102	Administrative Services	
							12103	Military Farms (including Stores)	
							12104	General Headquarters etc.	
							12105	Purchase and Sale of Stores, Equipment & Animals	
							12106	Release Benefits & Other Services	
							12107	Transportation, Conservancy, Hot Weather Establishments & Others	
							12108	Military Engineering Services (including Stores) (MES)	
							12109	Auxiliary Territorial Forces	
							12110	Air Force (including Stores & Works)	
							12111	Pakistan Navy (including Stores and Works)	
							12112	Expenditure on certain measures of Inter-Services nature	
							12113	Ordnance Clothing Features (including Stores)	
							12116	Procurement, Research & Product Development	
				0212	Defence Services - Non effective	021201	Defence Services - Non effective	13000	Defence Services - Non effective
							13100	Army	
							13200	Air Force	
							13300	Pakistan Navy	
							13900	Others	
							13901	Pensionary Charges recoverable from Government of Burma	
							14100	Army Works	
							14200	Air Force Works	
							14300	Navy Works	
							14400	Factory Works	

Function Element

								14500	Defence Production Works
								14600	Equipment, Plant and Machinery for Navy
								14700	Equipment, Plant and Machinery for Factories
		022	Civil Defense	0221	Civil Defence	02210	Civil Defence	26300	Civil Defence
		023	Foreign Military Aid	0231	Foreign Military Aid	023101	Foreign Military Aid		
		024	R&D Defense	0241	R&D Defence	024101	R&D Defence		
		025	Defense Administration	0251	Defense Administration	025101	Secretariat (Ministry of Defense)		
								11100	Defence Division
								11200	Defence Production Division
03	Public Order and Safety Affairs	031	Law Courts	0311	Law Courts	031101	Courts/Justice	21100	Courts
								21102	Supreme Court
								01303	Service Tribunal
								01903	Wafaqi Mohtasib
								21103	Federal Shariat Court
								21105	High Court
								21106	Sessions Courts
								21107	Civil Courts
								21108	Criminal Courts
								21109	Labour Courts
								21110	Labour Tribunal
								21111	Courts of Small Causes
								01806	Zila Mohtasib
								02302	Federal Tax Ombudsman (Mohtasib)
						031102	Attorneys/Legal Services		Newly Created
						031103	Training	26400	Law/Justice Training
						031104	Litigation	21200	Litigation
						031105	Legal Advice	21300	Legal Advice
								01109	Legal Advice and Drafting
						031120	Others	21101	Supreme Judicial Council
								21104	Administrative - General and Official Trustee
		032	Police	0321	Police	032101	Federal Police	22100	Federal Police
						032102	Provincial Police	22200	Provincial Police

Function Element

					032103	District Police	22300	Local Police	
					032104	Motorway/Highway Police		Newly Created	
					032105	Provincial Border Forces	22400	Provincial Border Forces	
					032106	Frontier Watch and Ward	22500	Frontier Watch and Ward	
					032107	Coast Gaurds	22600	Coast Guards	
					032108	Economic Crime Investigation	01404	Anticorruption Establishment	
					032109	Immigration and Passport	08000	Immigration and Passport	
					032110	Narcotics Control Administration	25100	Administration	
					032111	Training	26100	Police	
					032112	Police Laboratory		Newly Created	
					032113	Other Civil Armed Forces	22700	Other Civil Armed Forces	
					032114	Anti-Terrorism		Newly Created	
					032115	Provincial Public Safety Commission	22801	Provincial Public Safety Commission	
					032116	District Public Safety Commission	22802	District Public Safety Commission	
					032150	Others	22900	Others	
							29900	Others	
		033	Fire Protection	0331	Fire Protection	033101	Administration	24100	Administration
						033102	Operations	24200	Operational Expenses
								39500	Fire Protection
						033103	Training	26300	Civil Defence Training
						033120	Others	24900	Others
		034	Prison Administration and Operation	0341	Prison Administration and Operation	034101	Jails and Convict Settlement	23100	Jails and Convict Settlements
						034102	Training	26200	Jails
						034120	Others (other places of Detention and Correction)	23200	Other places of Detention and Correction
		035	R&D Public Order and Safety	0351	R&D Public Order and Safety				
		036	Administration of Public Order	0361	Administration	036101	Secretariat/Administration	01402	Home Department
								01401	Interior Division
								01106	Justice Division Law Department

Function Element

		041	General Economic, Commercial and Labor Affairs	0411	General Economic Affairs	041101	Administration of Economic Affairs	03100	Economic Affairs
04	Economic Affairs					041102	Anthropological, Archaeological and other Sociological Survey	38400	Anthropological, Archaeological and other Sociological Survey
						041103	Geological Survey	38500	Geological Survey
						041104	Meteorology	38700	Meteorology
						041150	Others	51900	Others
				0412	Commercial Affairs	041201	Trade Commission and Agents	03302	Trade Commission and Agents
						041202	Import and Export Control	03304	Import and Export Control
						041203	Export Promotion	03305	Export Promotion Bureau
						041204	Cotton Trade Promotion	03306	Cotton Trade Promotion
						041205	External Exhibitions and Fairs	03308	External Exhibition and Fairs
						041206	Rice Export Promotion	03307	Rice Export Promotion
						041207	Other Commercial Functions	03309	Other Commercial Functions
								03303	Trade and Commercial Offices
						041208	Regulation of Insurance	03400	Regulation of Insurance
						041209	Regulation of Companies	03500	Regulation of Companies
						041210	Regulation of Stock Exchange/Security Exchange Authority	03600	Regulation of Stock Exchange/Security Exchange Authority of Pakistan
						041211	Regulation of Restrictive Practices (Monopoly Control)	03700	Regulation of Restrictive Practices (Monopoly Control Authority)
						041212	Trademarks, Patents and Copyrights	03800	Weights and Measures, Trademarks and Patent Rights
						041213	Subsidies	64101	On Cotton Textile Export
								64100	Rebate
								64200	Reimbursement of Losses of Cotton Export
						041214	Administration	03301	Commerce
						041250	Others	03900	Others

Function Element

				0413	General Labour Affairs	041301	General Labor Affairs		
						041302	Employment Exchange	47400	Employment Exchanges
						041303	Manpower and Vocational Training	44500	Vocational and Manpower Training
						041304	Regulation of Man-management Relations	44200	Regulation of Man-management Relations
								44300	Participation in International Labour Forums
						041305	Industrial Safety (Inspection of Boilers, Explosives)	57400	Industrial Safety (Inspection of Boilers, Explosive, etc.)
						041307	Emigration Promotion	44400	Emigration Promotion
						041308	Wage Regulation	44600	Minimum Wages Board
						041309	Labour Welfare Measures	47300	Labour Welfare Activities
						041310	Administration	44100	Administration
						041350	Others	44900	Others
				0414	State Trading	041401	Food (Wheat)	81100	Food (Wheat)
						041402	Fertilizer	81200	Fertilizer
						041403	Medical Stores	81300	Medical Stores
						041404	Coal	81400	Coal
						041405	Diplomatic Cars	81600	Diplomatic Cars
						041406	Tractors	81700	Tractors
						041407	Others	81900	Others
		042	Agriculture, Food, Irrigation, Forestry and Fishing	0422	Agriculture	042101	Administration/Land Commission	51100	Administration/Land Commission
						042102	Land Management (Land Record and Colonization)	51200	Land Management (Land Record and Colonization)
								51202	Land Revenue and Estate Department
						042103	Agricultural Research and Extension Services	51300	Agricultural Research and Extension Services
								51301	Form Water Management
								51302	Soil Fertility
								51303	Soil Conservation
								06300	Agricultural Census/Statistics
						042104	Plants Protection and Locust Control	51400	Plants Protection and Locust Control
						042105	Storage Facilities	51500	Storage Facilities
						042106	Animal Husbandry	51600	Animal Husbandry

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					042107	Co-operation	51901	Co-operation	
					042108	Subsidies	62100	Fertilizer	
							62200	Seeds	
							62400	Cotton	
							62900	Others	
							62300	Tubewells	
							62500	Co-operative Schemes	
					042113	Information and Statistics	51902	Registration Office	
					042150	Other Services			
				0422	Irrigation	042201	Administration	52100	Administration
								52101	Productive
								52102	Unproductive
								37000	DERA Program
								37100	DERA Program (Local Government)
					042202	Irrigation Dams	52200	Irrigation Dams	
								52201	Productive
								52202	Unproductive
					042203	Canal Irrigation	52300	Canal Irrigation	
								52301	Canal Irrigation - Productive
								52302	Canal Irrigation - Unproductive
					042204	Tubewells	52400	Tubewells	
								52401	Tubewells - Productive
								52402	Tubewells - Unproductive
					042205	Equipment Machinery Workshops	52500	Equipment Machinery Workshops	
								52501	Equipment Machinery Workshops - Productive
								52502	Equipment Machinery Workshops -
					042206	Irrigation, Research and Design	52600	Irrigation, Research and Design	
								52601	Irrigation, Research and Design - Productive
								52602	Irrigation, Research and Design - Unproductive
								38300	Botanical/Soil Survey
					042250	Others	52800	Suspense	
								52901	Others Irrigations - Productive
								52902	Unproductive
				0423	Land Reclamation	042301	Administration	53100	Administration

Function Element

					042302	Waterlogging and Salinity Control	53200	Waterlogging and Salinity Control	
					042350	Others	53900	Others	
			0424	Forestry	042401	Preservation of Wildlife and Control of Hunting	47600	Preservation of Wildlife and Control of Hunting	
					042402	Forestry	51700	Forestry	
					042403	Conservancy and Works			
					042450	Others			
			0425	Fishing	042501	Administration	51800	Fisheries	
					042520	Others			
			0426	Food	042601	Administration	31100	Administration	
					042602	Subsidy	61000	Food	
							61100	Wheat	
							61300	Sugar	
							61400	Salt	
							61200	Edible Oil	
							61900	Others	
					042650	Others			
					043101	Administration			
		043	Fuel and Energy	0431	Coal and other Solid Mineral Fuels	043102	Coal and other Solid Mineral Fuels	57601	Exploration of Coal and Mineral
				0432	Petroleum and Natural Gas				
					043201	Administration	54100	Administration	
					043202	Petroleum and Natural Gas	54500	Petroleum and Natural Gas	
			0433	Nuclear Fuels	043301	Administration			
							54400	Electricity - Nuclear	
			0434	Other Fuels	043401	Administration			
					043420	Other Fuels (Kerosine)	63100	Kerosene	
			0435	Electricity - Hydal	043501	Administration			
					043502	Electricity - Hydal	54200	Electricity - Hydel	
			0436	Electricity - Thermal	043601	Administration			
					043602	Electricity - Thermal	54300	Electricity - Thermal	
					043603	Non-Electric Energy			
			0437	Administration	043701	Administration	54100	Administration	
			0438	Others	043801	Other Energy Promotion Programmes	54600	Other Energy Promotion Programmes	
					043820	Others	54900	Others	

Function Element

		044	Mining and Manufacturing	0441	Manufacturing				
						044101	Support for Industrial Development	57300	Industrial Estates and Miscellaneous Support for Industrial Development
						044102	Subsidy on Manufacture	64102	On Manufacture
						044105	Administration	57100	Administration
						044120	Others	57900	Others
								59901	Sindh Small Industries and Handicrafts Development Corporations
				0442	Mining	044201	Mining of Mineral Resources other than mineral fuel	57600	Mineral Resources
						044202	Inspections		
						044203	Administration		
		045	Construction and Transport	0451	Administration	045101	Administration	31100	Administration
				0452	Road Transport				
						045201	Administration		
						045202	Highways, Roads and Bridges	31200	Highways, Roads and Bridges
								31201	Highways
								31202	Roads and Bridges
								31203	District Roads
						045203	Road Transport	58300	Road Transport
						045204	Information and Statistics		
						045205	Grants, Loans, Subsidies for Construction and Operation of Road Transport System		
						045220	Others	31800	Suspense
				0453	Water Transport				
						045301	Ports and Shipping	58700	Ports and Shipping
						045302	Lighthouses and Lightships	58800	Lighthouses and Lightships
						045303	Administration	58100	Administration
								31300	Waterways
				0454	Railway Trasport	045401	Railway Trasport	58200	Railway

Function Element

			0455	Air Transport					
					045501	Civil Aviation	58600	Civil Aviation	
			0456	Pipelines and other Transport					
					045670	Pipelines and other Transport			
			0457	Construction (Works)					
					045701	Administration	31100	Administration	
					045702	Buildings and Structures	31400	Buildings and Structures	
					045720	Others	31800	Suspense	
		046	Communications	0461	Communications	046101	Administration		
					046102	Post Offices	58400	Post Offices	
					046103	Telegraph and Telephone	58500	Telegraph and Telephone	
					046104	Wireless and Satellite Communications			
					046120	Others	58900	Others	
		047	Other Industries	0471	Distributive Trades, Storage, Warehouses				
					047101	Weights and Measures	03800	Weights and Measures Trademarks and Patent Rights	
					047102	Price Control			
					047103	Bonded Warehouse			
				0472	Other Industries				
					047201	Hotels and Restuarants			
					047202	Tourism	59100	Tourism	
					047203	Multipurpose Development Projects			
					047220	Others	59900	Others	
		048	R&D Economic Affairs	0481	R&D Economic Affairs	048101	R&D General Economic		
					048102	R&D Agriculture, Forestry, Fisheries			
					048103	R&D Fuel and Energies			
					048104	R&D Mining, Manufacturing, Construction			
					048105	R&D Transport			

Function Element

						048106	R&D Communications		
						048107	IT Development Department		
						048120	R&D other Industries		
05	Environment Protection	051	Waste Management	0511	Waste Management	051101	Refuse Disposal		
		052	Waste Water Management	0521	Waste Water Management	052101	Sewage System	32400	Public Health Engineering
						052102	Works (Rural)	32300	Works - Rural
						052103	Works (Urban)	32200	Works - Urban
						052104	Grants,Loans and Subsidies for Water Waste Management		
		053	Pollution Abatement	0531	Pollution Abatement	053101	Environment Protection	47700	Environment Control
						053102	Grants,Loans and Subsidies for pollution abatement		
		054	R&D Environment	0541	R&D Environment	054101	R&D Environment		
		055	Administration of Environment Protection	0551	Administration of Environment Protection	055101	Administration		
		056	Others	0561	Others	056101	Others		
06	Housing and Community Amenities	061	Housing Development	0611	Housing Development	061101	Administration	45100	Administration
						061102	Low Cost Housing	45200	Low Cost Housing
						061103	Other Housing Facilities	45300	Other Housing Facilities
						061104	Grants, Loans and Subsidies		
						061120	Others	45900	Others
								45800	Suspense
		062	Community Development	0621	Urban Development				
						062101	Administration	36100	Administration
								39800	Administration (EDO Community Development)
						062102	Planning of Community Services	39901	Community Organization
						062103	Urban Planning	36200	Town Planning

Function Element

					062104	Plantation of Trees in Urban Areas	39200	Plantation and Preservation of Trees in Urban Areas	
					062120	Others	36900	Others	
			0622	Rural Development	062201	Rural Planning			
					062202	Rural Works Programme	56200	Rural Works Programme	
					062203	Integrated Rural Development Programme	56300	Integrated Rural Development Programme	
					062204	Agrovilles	56400	Agrovilles	
					062205	Poverty Alleviation Program	56300		
					062206	Administration	56100	Administration	
					062220	Others	56900	Others	
		063	Water Supply	0631	Water Supply	063101	Administration	32100	Administration
					063102	Works (Construction) and Operations	32400	Public Health Engineering	
					063103	Grants,Loans and Subsidies			
					063120	Others	32900	Others	
							32800	Suspense	
		064	Street Lighting Affairs and Services	0641	Street Lighting Affairs and Services	064101	Administration		
					064102	Street Lighting	33000	Street Lighting and Municipal Services	
		065	R&D in Community Amenities	0651	R&D in Community Amenities				
		066	Administration of Housing and Community Amenities	0661	Administration of Housing and Community Amenities	066101	Administration		
07	Health	071	Medical Products, Appliances and Equipment	0711	Medical Products, Appliances and Equipment	071101	Medical Products, Appliances and Equipment		
					071102	Drug Control	42700	Drug Control	
		072	Outpatients Services	0721	General Medical Services				

Function Element

					072101	General Medical Services			
				0722	Specilized Medical Services				
					072201	Specilized Medical Services			
				0723	Dental Services				
					072301	Dental Services			
				0724	Paramedical Services				
					072401	Paramedical Services			
		073	Hospital Services	0731	General Hospital Services				
					073101	General Hospital Services	42200	General Hospitals and Clinics	
							42203	District Hospitals	
							42204	Basic Health Unit and Rural Health Center	
							42205	Public Health - Local Government	
				0733	Special Hospital Services	073201	Special Hospital Services (Mental Hospital)	42300	Mental Hospitals
				0733	Medical and Maternity Centre Services	073301	Mother and Child Health	42400	Mother and Child Health
				0734	Nursing and Convalescent Home Services	073401	Nursing and Convalescent Home Services		
		074	Public Health Services	0741	Public Health Services	074101	Anti-Malaria	32600	Anti-Malaria Programme
						074102	Nutrition and other Hygiene Programmes	32500	Nutrition and other Hygienic Programmes
						074103	Anti-Tuberculosis		
						074104	Chemical Examiner and Laboratories	42600	Chemical Examiner and Health Laboratories
						074105	EPI (Expanded Program of Immunization)		

Function Element

						074106	Preparation and Dissemination of Information on Public Health matters		
						074120	Others (other Health Facilities and Preventive Measures)	42500	Other Health Facilities and Preventive Measures
								42900	Others
		075	R&D Health	0751	R&D Health	075101	R&D of Unani Medicines	42800	Research and Development of Unani Medicines
						075102	Specific Health Research Projects	42901	Specific Health Research Project
08	Recreation, Culture and Religion	076	Health Administration	0761	Administration	076101	Administration	42100	Administration
		081	Recreational and Sporting Services	0811	Recreational and Sporting Services	081101	Stadium and Sports complexes	46100	Stadium and Sports Complexes
								46303	Sports Department
						081102	Youth Affairs	46302	Youth Affairs
						081103	Zoo and other Entertainments Services	39600	Zoo and other Entertainment Places
						081104	Grants to Sports Organisations	46200	Grants to Sports Organisation
						081105	Administration		
						081120	Others	46900	Others
		082	Cultural Services	0821	Cultural Services	082101	Holding of Fairs and Shows	39100	Holding of Fairs and Shows
						082102	National Celebrations	39300	National Celebrations
						082103	Community Centres	39400	Community Centres
						082104	Administration		
						082105	Promotion of Cultural Activities	46300	Promotion of Cultural Activities
								46301	Culture, Sports
						082120	Others	39900	Others
		083	Broadcasting, Publishing	0831	Broadcasting and Publishing	083101	Grants for Broadcasting and Publishing	34000	Broadcasting Services
								35000	Television Services
						083102	Films, Censorship and Publications	07200	Films, Censorship and Publications
						083103	Publicity	07300	Publicity

Function Element

					083104	Public Relations	07400	Public Relations	
					083120	Others	07900	Others	
		084	Religious Affairs	0841	Religious Affairs	084101	Administration	49100	Administration
						084102	Pilgrimage	49400	Pilgrimage
						084103	Auqaf	49200	Auqaf
						084104	Minority Affairs	49500	Minorities Affairs
						084105	Religious and other Charitable Institutions	49600	Religious and Charitable Institutions
						084120	Others	49900	Others
		085	R&D Recreation, Culutre and Religion	0851	R&D Recreation, Culutre and Religion	085101	R&D Recreation, Culutre and Religion		
		086	Administration of Information, Recreation, Culutre	0861	Administration of Information, Recreation, Culutre	086101	Administration	07100	Information Division/Department
				0862	Information Technology Development	086201	Information Technology Promotion	07501	Information Technology Promotion
						086202	Database	07502	Database
09	Education Affairs and Services	091	Pre-Primary and Primary Education Affairs and Services	0911	Pre-Primary and Primary Education Affairs and Services	091101	Pre-Primary		
						091102	Primary	41500	Primary Education
								41503	Boys Schools District Government
								41504	Girls Schools District Government
						091103	Administration	41100	Administration
						091120	Others	41900	Others
		092	Secondary Education Affairs and Services	0921	Secondary Education Affairs and Services	092101	Secondary Education	41400	Secondary Education
								41401	Middle Schools
								41402	High Schools
								41403	Boys Schools District Government
								41404	Girls Schools District Government
						092102	Administration	41100	Administration
						092120	Others	41900	Others
		093	Tertiary Education Affairs and Services	0931	Tertiary Education Affairs and Services	093101	General Universities / Colleges / Institutes	41200	General Universities / Colleges / Institutes

Function Element

					093102	Professional / Technical Universities / Colleges / Institutes	41300	Professional/Technical Universities/Colleges/Institutes	
					093103	Administration	41100	Administration	
					093120	Others	41900	Others	
		094	Education Services not definable by Level	0941	Education Services not definable by Level	094101	School for Handicapped / Retarded Persons	41600	Schools for Handicapped/Retarded Persons
		095	Subsidiary Services to Education	0951	Subsidiary Services to Education	095101	Archives Library and Museums	41700	Archives Library and Museums
					095102	Student's Hostels	41800	Student's Hostels	
					095120	Others	41900	Others	
		096	Administration	0961	Administration	096101	Secretariat / Policy / Curriculum	41100	Administration
		097	Education Affairs and Services not elsewhere Classified	0971	Education Affairs and Services not elsewhere Classified				
					097120	Others	41900	Others	
				0972	Education Sector Reforms Program (ESRP)	097201	Primary Schools under Education Sector Reforms Program	41505	Primary Schools under Education Sector Reforms Program
					097202	Primary Schools attached with Higher Secondary Schools under ESRP Program	41506	Primary Schools attached with Higher Secondary Schools under ESRP Program	
10	Social Protection	101	Sickness and Disability	1011	Sickness and Disability	101101	Sickness and Disability		
		102	Old age	1021	Old age	102101	Old Age Benefits		
		103	Survivors	1031	Survivors	103101	Survivors		
		104	Family and Children	1041	Family and Children	104101	Shelter for the Homeless (Darul-Aman)		
		105	Unemployment	1051	Unemployment	105101	Unemployment		
		106	Housing	1061	Housing	106101	Housing		
		107	Administration	1071	Administration	107101	Relief Measures	48100	Relief Measures
					107102	Rehabilitation and Resettlement	48200	Rehabilitation and Resettlement	
					107103	Refugees Relief	48300	Refugees Relief	
					107104	Administration	47100	Administration	

Function Element

					107105	Flood Control and Drainage	52700	Flood Control and Drainage
							52701	Flood Control and Drainage - Productive
							52702	Floods control and Drainage - Unproductive
					107106	DERA Progam Local Government	37100	DERA Program Local Government
					107120	Others	48900	Others
		108	Others	1081	Others	108101	47200	Social Welfare Measures and Grants
					108102	Welfare of Pakistanis Abroad	47500	Welfare of Pakistani's Abroad
					108103	Population Welfare Measures	43200	Population Welfare Measures
					108104	Zakat and Ushr	49800	Zakat & Ushr Government of Punjab
					108105	Baitul Mal	49700	Punjab Baitul Mal
					108120	Others (Distribution of Winter Clothes)	47900	Others (e.g. Distribution of Winter Clothing)