



Budget Call Circular FY 2025-26

Government of Pakistan
Finance Division
www.finance.gov.pk



No.1(10/SO (Budget-I)/BCC 2025-26
Government of Pakistan
Finance Division

Additional Secretary
(Budget)

January 8th, 2025

Subject: **Submission of FY2023-24 Actuals, FY2024-25 Revised Estimates and FY2025-26 Budget Estimates**


In terms of financial procedures laid down in Articles 78 to 88 of the Constitution of the Islamic Republic of Pakistan, the Rules of Business 1973, and the Public Finance Management Act 2019, Finance Division is mandated with preparation of the annual budget as a key policy document of the Federal Government.

2. Enclosed herewith is the Budget Call Circular (BCC) for FY2025-26. The document calls for submission of data on FY2023-24 actuals, FY2024-25 revised estimates and FY2025-26 budget estimates besides other templates covering an array of information with instructions. All principal accounting officers are requested to kindly submit the BCC information as per the timeline mentioned against each form.

3. While the BCC for FY2025-26 remains largely on last year's pattern, it calls for a new set of information to identify and tag green/climate components of revenues for which instructions have been provided. Instructions on gender budgeting have also been updated for the purpose of clarify.

4. Pre-budget workshops and demand review committee meetings will be scheduled by Finance Division in due course. For any clarification, kindly contact **Ms. Ayesha Javed**, Deputy Secretary (Budget-I) (051-9208121, ds.budget1@finance.gov.pk).

5. FY2025-26 BCC is also accessible on Finance Division's website.

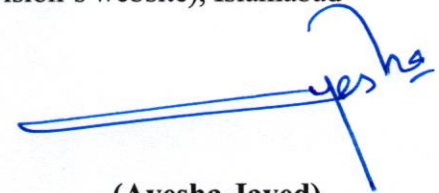

(Iftekhar Amjad)

All Secretaries of Divisions & PAOs

All Heads of Departments/Subordinate Offices

Copy for information and necessary action to:

1. Minister for Finance and Revenue, Islamabad
2. Minister of State for Finance and Revenue, Islamabad
3. Secretary, Finance Division, Islamabad
4. Special Secretary, Finance Division, Islamabad
5. The Governor, State Bank of Pakistan, Karachi
6. The Auditor General of Pakistan, Islamabad
7. The Controller General of Accounts, Islamabad
8. The Accountant General Pakistan Revenues, Islamabad
9. The Military Accountant General, Rawalpindi
10. All Additional Secretaries, Finance Division, Islamabad
11. All Joint Secretaries (Expenditure), Finance Division, Islamabad
12. Economic Advisor, Finance Division, Islamabad
13. Director General Debt, Finance Division, Islamabad
14. Secretaries, Provincial Finance Departments including AJ&K and Gilgit Baltistan
15. Webmaster, Finance Division (for uploading on Finance Division's website), Islamabad



(Ayesha Javed)
Deputy Secretary (Budget-I)
Phone: (051) 9208121

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Part – I

(Budget Calendar, Preparation and Instructions)

Budget Calendar FY2025-26

S#	Activity	Concerned Office	Timeline
1.	Issuance of Budget Call Circular	Finance Division	January 2025
2.	Laying of Mid-Year Review Report before NA	Finance Division	February 2025
3.	Submission of Form I i. Medium Term KPIs and Targets FY2025-26 to 2027-2028 ii. Medium Term Performance Based Budget FY2025-26 to 2027-2028	PAOs	i. 6 th February 2025 ii. Along with BO/NIS
4.	Submission of Gender Responsive Budgeting – Form II and Form II-A	PAOs	Last Week April 2025 (along with BO/NIS)
5.	Submission of Green Budgeting – Form III (A&B)	PAOs/Revenue Collecting entities	Last Week April 2025 (along with BO/NIS)
6.	Federal Receipts (Non-Tax Revenue) Revised Estimates (FY2024-25) and Budget Estimates (FY2025-26) including proposals for new non-tax measures – Form IV	PAOs	6 th February 2025
7.	Public Accounts Receipts and Expenditure, Revised Estimates (FY2024-25) and Budget Estimates (FY2025-26) – Form V	PAOs	6 th February 2025
8.	Details of Bank Accounts/Investments – Form VI	PAOs	6 th February 2025
9.	Submission of Revised Estimates (FY2024-25) Current and Development Expenditure – Form VII	PAOs	6 th February 2025
10.	Submission of Medium-Term Budget Estimates (FY2025-26 to 2027-2028) Current & Development Expenditure – Form VIII	PAOs	6 th February 2025
11.	Submission of Posts Proforma Federal Government Employees – Form X and/or XI	PAOs	6 th February 2025
12.	Submission of Quarter-Wise Budget Estimates (FY2025-26) Current and Development Expenditure – Form XII and XIII	PAOs	30 th June 2025
13.	Details of Assets – Form XIV	PAOs	6 th February 2025
14.	Sector-wise Details of Development Projects – Form XV	Planning Division	6 th February 2025
15.	Submission of Foreign Exchange Revised Estimates (FY2024-25) and Budget Estimates (FY2025-26) – Form XVI to XXI	PAOs	7 th May 2025

S#	Activity	Concerned Office	Timeline
16.	Recommendations from Expenditure Wing on Revised and Proposed Budget Estimates	Expenditure Wing	10 th Feb, 2025
17.	Budget Review Committee meetings	Finance Division	11 th Feb till 28 th Feb 2025
18.	Preparation of Medium-Term National Macroeconomic and Fiscal Framework	EA Wing	2 nd Week Feb 2025
19.	Intimation of Exchange Rate	Finance Division	15 th April 2025
20.	Approval of Budget Strategy Paper (BSP) FY2025-28	Finance Division	18 th April 2025
21.	Issuance of IBCs for current and development budget (one line to M/o PD&SI)	Finance Division	21 st April 2025
22.	Issuance of PAO Wise IBCs for Development	Planning Division	25 th April 2025
23.	Submission of BO/NIS for Current Budget	PAOs	23 rd to 30 th April 2025
24.	APCC Meetings	Planning Division	1 st week May 2025
25.	Submission of BO/NIS for Development Budget	PAOs	2 nd week May 2025
26.	NEC Meetings	Planning Division	2 nd week May 2025
27.	Completion of all Budget Documents, Schedules and Summaries for the Cabinet etc.	Finance Division	End May 2025
28.	Presentation of Budget to the Cabinet and the Parliament	Finance Division	1 st week June 2025

Budget Preparation Steps

1. Issuance of Budget Call Circular FY2025-26
2. Submission of budget proposals by Principal Accounting Officers
3. Review of budget estimates and demands (current and development) in Demand Review Committee meetings
4. Preparation of Budget Strategy Paper (BSP) and its approval by the Cabinet (as per Section 3 of the Public Finance Management Act, 2019)
5. Issuance of Indicative Budget Ceilings
6. Submission of BO/NIS forms
7. Approval of the FY2025-26 Budget by the Cabinet and the National Assembly, and assent by the President

Instructions for Preparation and Submission of Actuals and Estimates

Actuals FY2023-24

1. Actual expenditure for FY2023-24 for current and development expenditure must be submitted through BO/NIS form

Revised Estimates FY2024-25

2. Revised Estimates for FY2024-25 for current and development expenditure must include the following:
 - A Appropriations or re-appropriations within the sanctioned grants;
 - B New items of expenditure sanctioned through supplementary grants; and
 - C Surrenders made or likely to be made during the year

Budget Estimates FY2025-26

3. BO/NIS forms endorsed by the CF&AO, PAO and respective Deputy Secretary (Expenditure) are to be forwarded to Budget Wing, Finance Division
4. *Each Demand will have only one Principal Accounting Officer*
5. Finance Division will issue performance-based budget to all PAOs and it is the mandate of PAO to allocate funds to various cost centers and heads of accounts with concurrence of Finance Division
6. AGPR has been instructed not to authorize payment where budget provision does not exist under relevant head of account including employees related expenditures. **Instructions issued vide letter No.1(3)-CAO(MoF)2020/447 dated 04.12.2020 may be adhered to**
7. PAO is responsible to keep adequate funds available in all heads of accounts throughout the financial year, especially ERE to avoid any delay in payment of salaries
8. No lump provision should be made or proposed to be made in the budget
9. Organizations/entities that use budgetary funds (other than subsidies) will provide detailed budget information (i.e. detailed object classification) along with details of their own receipts
10. **As per Section 12 of PFM Act, 2019**, all Ministries and Divisions **shall surrender savings** to Finance Division by 31st of May each year
11. While setting priorities and targets in FY2025-26 budget, due consideration may be accorded to **gender mainstreaming, green budgeting and human rights commitments** in line with SDGs goals No.5 (Gender Equality), No. 13 (Climate Action) and the UN conventions

Part-II

Performance Based Budgeting (FY2025-26 to FY2027-2028)

(Under Sections 9, 34 and 35 of Public Finance Management (PFM) Act, 2019)

Instructions

1. 'Performance-based budget', as required under Section 9 of PFM Act, 2019, is also known as 'MTBF (Medium-term Budgetary Framework) Green Book'. The book is presented before the Parliament each year as part of the annual budget
2. The next preparation cycle relates to medium-term fiscal years 2025-26 (which will be the same as the annual budget), and two forward years (2026-27 and 2027-28)
3. Performance-based budgets shall be prepared within the medium-term IBCs to be issued by Finance Division. The process of issuance of IBCs is defined under Section 3 of the PFM Act, 2019
4. Performance-based budgets shall be prepared by PAOs
5. Preparation of 'performance-based budgets' shall be based on the following process:

Step 1: Preparation of Strategic Plan:

- a. As required under Section 5 of PFM Act, 2019 which states that 'all government expenditures, whether from a recurrent or development demand for grant, shall be based on well-defined plans', each PAO shall prepare a medium-term strategic plan
- b. The medium-term strategic plan shall be developed by 'MTBF Core-Team'.
- c. The strategic plan shall contain:
 - i. **Goals** to be achieved e.g. % out of school children to be provided schooling by --
 - ii. **Outcomes** (planned effects of services on target population) e.g. improved literacy rate
- d. **Outputs** (services) to be delivered to achieve the goal. Outputs shall be mapped with relevant spending units and projects e.g. primary and secondary education services
 - i. **Responsible Organization** that will achieve required outputs. e.g. (Federal Directorate of Education)
 - ii. **Key Performance Indicators** and targets for each output. e.g. number of students enrolled
- e. The strategic plan shall be approved by relevant PAO

Step 2: Allocation of IBCs to outputs

Once IBCs are received, PAOs shall make allocations to outputs (as defined in the strategic plan) as per policy priorities. Mapping (output to spending units and projects) can be used to distribute these ceilings

Step 3: Communication of IBCs to spending units and projects

After completion of step 2, PAOs shall forward IBCs to spending units (DDOs) and projects. Spending

units and projects shall prepare their detailed budgets (BO/NIS) within these ceilings. In addition to IBCs, organizations responsible for KPIs (as defined in the strategic plan) shall be requested to provide targets

Step 4: Compilation of budgets by outputs

Once detailed budgets are prepared by spending units and projects, the MTBF core-team shall consolidate the information and fill in relevant forms.

Step 5: Approval by PAOs

Filled form shall be signed by respective PAOs and communicated to Budget Wing, Finance Division

Step 6: Discussion of Performance Based Budgets in ‘Demand Review/Priorities Committee’ meetings

Performance Based Budget prepared by PAOs shall be discussed during ‘Demand Review/Priorities Committee’ meetings

6. Please note:

- a. Performance based budget for FY2024-25 for PAOs is available on: https://www.finance.gov.pk/budget/Budget_2024_25/Medium_Term_Performance_Based_Budget.pdf. All necessary steps may be taken to review and update 1) goals 2) outcomes and outputs, and 3) KPIs.
- b. Where possible, the targets should reflect *gender*. This can be done in two ways. Firstly, indicators relating to individuals can be disaggregated into male and female. For example, primary education being an output (service) can have two indicators/measures namely, number of male students enrolled, and number of female students enrolled. These two can be assigned different targets. Secondly, indicators relating to gender-relevant issues can be included, such as number of trainings attended
- c. Where possible, the target should reflect *climate*. This can be done by identifying the relevance of a given target with Climate. The climate classification in different categories & subcategories and criteria for determining the climate relevance are given in Form-III (Green Budget Form) and BO/NIS.

Medium Term Performance Based Budget FY 2025-26 to FY 2027-28**Principal Accounting Officer: _____****1. Goal:** Define Goal along with specified target/timeline

2. Policy: Name of the Policy Document and Key Parameters of the Policy

3. Outcome: Impact on Target Population

4. Budget by Outputs**Rs. In '000**

Outputs	Office Responsible of Output	Actual Expenditure	Budget	Medium Term Budget		
		2023-24	2024-25	2025-26	2026-27	2027-28
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Output 1						
Output 2						
Total						

5. Budget by Demand**Rs. In '000**

Demand No.	Demand Description	Budget 2025-26

6. Key Performance Indicators/Targets

Outputs (As per Table 4)	Key Performance Indicators	Target Achieved	Planned Target	Medium Term Target		
		2023-24	2024-25	2025-26	2026-27	2027-28
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Output 1	Indicator 1					
Output 2	Indicator 2					
Total						

Last date of submission Sr. No. 6: 6th February, 2025, Sr. 1 to 5 along with BO/NISPrepared by: _____
Chief Finance & Accounts Officer / Head of FinanceApproved by: _____
Principal Accounting Officer

Forwarded to:

Ayesha Javed
Deputy Secretary (Budget-I),
Finance Division, Islamabad.

Part-III

Gender Responsive Budgeting (FY2025-26)

Instructions

1. Gender budgeting is a regular feature of the BCC. Ministries/Divisions are required to fill the relevant form specifying gender-wise planned expenditure/spending during FY2025-26
2. Any activity, program or project having an impact on men, women, children or transgenders for which expenditure is planned to be incurred during FY2025-26, shall be mentioned along with specific cost center/object head
3. Examples for gender budgeting include salaries of male and female employees, expenditures on daycare centers, pick and drop service etc.
4. Similarly, planned expenditure under development budget shall be filled in along with cost centers/object heads
5. Women share of budget has to be mentioned object head-wise in BO/NIS forms

Gender Responsive Budgeting

Ministry/Division/Department: _____

Name/Designation of Principal Accounting Officer: _____

(Rs. Million)

Description of Typology	Cost Center	Examples of Activities	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
Equality and Quality in Education		<ul style="list-style-type: none"> • Deterring drop-out and accelerate enrolment of out of school children with particular focus on girl students • Advancing digital skills and employability for girls • Incentivizing and supporting higher qualification pathways with focus on female youth • Institutionalizing gender-transformative education • Providing career counselling, training, and guidance • Generating Employability skills to ensure financial inclusion 			
Health & Well-being		<ul style="list-style-type: none"> • Contextualizing available health services for female • Integrating personal health and reproductive health in formal education streams • Protecting and promoting female mental health • Striving for gender equality in health leadership • Providing hygiene and sanitation facilities in educational institutions, workplaces, and markets • Implementing Occupation safety and health (OSH) at the workplace (Convention C 176 of ILO) 			
Governance		<ul style="list-style-type: none"> • Promoting gender-responsive data analysis, planning, programming, budgeting, and monitoring across all programs and all ministries • Advocating for accountability at highest levels • Promoting gender-responsive leadership • Standardizing, collating, and harmonizing collection of data on gender development • Convening holistic multi-sectoral partnerships • Stimulating evidence guided gender mainstreaming initiatives 			
Employment and Economic Opportunity		<ul style="list-style-type: none"> • Providing relevant employment opportunities by matching skilled female applicants to employers who are scaling up • Providing local working experiences to near-graduating female students to 			

		<p>equip them with sectoral experience and sensitizing around employable/growing skills</p> <ul style="list-style-type: none"> • Creating Entrepreneurship opportunities for females by enhancing local capacities and generating synergies across the ecosystem • Tacking gender stereotypes in the workplace to promote female-friendly policies 			
Safety & Security		<ul style="list-style-type: none"> • Providing gender conducive work environments for women to operate in • Ensuing women’s vulnerability are addressed in climate policies and programs • Integrating gender protection and support across the system, including law manifesting entities • Raising awareness on women protection, discrimination, GBV and gender-equitable masculinities • Enhancing access to justice for women and less privileged/marginalized gender group through establishing gender-responsive infrastructure • Promoting women’s active role in initiatives to promote peace and social cohesion in erstwhile conflict. Strengthening institutional compliance with laws to counter harassment at workplaces and cyber spaces in the government offices and ministries 			
		<ul style="list-style-type: none"> • Accelerating female voter registration to ensure female political participation • Facilitating women’s access to micro-finance institutions and promote financial inclusion • Advancing mentorship and leadership for females in enterprise development and entrepreneurship • Addressing harmful social norms and attitudes through advocacy 			
Agency, Political Participation, & Meaningful Engagement		<ul style="list-style-type: none"> • Activities and engaging men and boys (work with social influencers and mobilizers, including youth, men, community, religious leaders, men parliamentarians) for gender equality • Creating safe public and digital spaces for women to encourage dialogue and sharing of views and opinions on social, political, and economic issues • Eliminating violence and harassment at the workplace. 			
Total (a)					

Description of Current & Development Budget			Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
Program/Project (Relevant Cost Center/Object head)					
Total (b)*					

*Component wise aggregate of Part (a) is to be equivalent of Program/Project/Cost Center details in Part(b)

Last date of submission: Last week of April, 2025 along with BO/NIS

Prepared by: _____
CF&AO/Head of Finance

Verified by: _____
Principal Accounting Officer

Forwarded to:
Ayesha Javed
Deputy Secretary (B-I)
Budget Wing, Finance Division, Islamabad.
Ph. No. (051) 9208121
Email: ds.budget1@finance.gov.pk

Gender Responsive Budgeting

Ministry/Division/Department: _____

Name/ Designation of Principal Accounting Officer: _____

(Rs/Million)

Description	B.E 2025-26											
	Budget Estimate	Men's		Budget Estimate	Women		Budget Estimate	Transgender		Budget Estimate	Children	
		Men related Budget	%age		Women related Budget	%age		Transgender related Budget	%age		Children related Budget	%age
Demand Name & No.												
Development *												
Current Budget *												

*List of projects, activities, programs, initiatives along with cost centers to be attached

Last date of submission: Last week of April, 2025 along with BO/NIS

Prepared by: _____

Chief Finance & Accounts Officer/Head of Finance

Verified by: _____
Principal Accounting Officer

Forwarded to:
Ayesha Javed
Deputy Secretary (Budget-I),
Budget Wing, Finance Division
Islamabad.
Ph. No. (051) 9208121
Email ds.budget1@finance.gov.pk

Part-IV
Green Budgeting
(FY2025-26)

Instructions

1. Ministry/Divisions are required to fill the form for green component of budget as part of fiscal risk management
2. Any expenditure incurred under any area related to green component (climate, alternate energy, agricultural, industries, environment etc.) shall be mentioned in the form
3. There is mandatory requirement of specifying respective cost center and object head
4. The concerned Division/PAO is to identify the cost centers/projects/programs that fall under the green component and mention that in BO/NIS form
5. The concerned Division/PAO shall map the cost center/project/program with the typology shared in the form
6. Component wise aggregate is to be equivalent of program/project/cost center details

**Green Component in Public Expenditure
(Current and Development)**

Ministry/Division/Department: _____

Name/ Designation of Principal Accounting Officer: _____

(Rs/Million)

Description of Typology	Cost Center	Examples of Activities	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
Adaptation					
Water Resources		<ul style="list-style-type: none"> Water storage and infrastructure Water conservation strategies Integrated water resource management Legislative framework Capacity enhancement Awareness raising 			
Agriculture and Livestock		<ul style="list-style-type: none"> Research Technology General management Risk management 			
Health and Other Social Services		<ul style="list-style-type: none"> Health capacity building Health policy and governance Other social services 			
Transport		<ul style="list-style-type: none"> Transport infrastructure Rural and inter-urban roads and highways 			
Biodiversity		<ul style="list-style-type: none"> Legal and institutional setup Biodiversity research and practice enhancement Enhancement of capacity for conservation 			
Vulnerable Ecosystems		<ul style="list-style-type: none"> Mountain areas Rangelands and pastures Arid and hyper-arid areas Coastal and marine Wetlands policy 			
Disaster Preparedness		<ul style="list-style-type: none"> Risk knowledge and response capacity Early warning improvements Climate-resilient infrastructure Hazard mitigation 			
Fisheries and Aquaculture		<ul style="list-style-type: none"> Ecosystem-Based Fisheries Management Aquaculture Best Practices Marine Protected Areas Climate-Resilient Aquaculture Infrastructure 			
Costal and marine management		<ul style="list-style-type: none"> Mangrove Restoration and Conservation Artificial Reefs Integrated Coastal Zone Management Climate-Resilient Infrastructure 			

Infrastructure		<ul style="list-style-type: none"> • Green Roofs and Walls • Permeable Pavements • Climate-Resilient Buildings • Smart Grids and Sustainable Energy Infrastructure 			
Ecosystems		<ul style="list-style-type: none"> • Habitat Restoration • Climate-Resilient Land Use Planning • Biodiversity Conservation • Water Resource Management 			
Human Settlement		<ul style="list-style-type: none"> • Green Urban Planning • Low-Impact Development • Sustainable Transportation • Energy-Efficient Buildings 			
Food Security		<ul style="list-style-type: none"> • Agroecological Farming Practices • Water-Efficient Integration • Crop Diversity and Rotation • Climate-Smart Agriculture 			
Tourism		<ul style="list-style-type: none"> • Ecotourism Development • Community-Based Tourism • Sustainable Infrastructure • Visitor Education and Awareness 			
Insurance		<ul style="list-style-type: none"> • Climate Risk Assessment • Green Insurance Products • Disaster Resilience Programs • Support for Renewable Energy 			
Land use and Land use planning		<ul style="list-style-type: none"> • Smart Growth Policies • Green Infrastructure • Climate-Resilient Zoning • Brownfield Redevelopment 			
Mitigation					
Energy		<ul style="list-style-type: none"> • Clean energy technologies • Energy conservation and power efficiency • Hydropower and other renewable • Green growth and fiscal reforms in the energy sector • Electricity transmission and distribution 			
Transport		<ul style="list-style-type: none"> • Research and development • General transportation • Urban transport • Aviation • Railways • Inland waterway transport and ports and shipping 			
Town Planning		<ul style="list-style-type: none"> • Policy and public administration • Research and development • Solid waste and wastewater collection management • Infrastructure 			
Industries		<ul style="list-style-type: none"> • Policies and regulations • Research and development • Capacity building and technology transfer • General industries and trade 			
Agriculture and Livestock		<ul style="list-style-type: none"> • Research • Management practice improvements 			

Carbon sequestration and forestry		<ul style="list-style-type: none"> • Policy and governance • Access to international carbon financing • Reforestation 			
Forestry		<ul style="list-style-type: none"> • Awareness raising • Research • Reforms in governance • Adaptive capacity enhancement • Forest management 			
Industry, manufacturing processes, oil fields, etc.		<ul style="list-style-type: none"> • Renewable Energy Integration • Resource Efficiency • Emission Reduction Technologies • Circular Economy Practices 			
Sustainable farming practices for methane reduction		<ul style="list-style-type: none"> • Rotational Grazing • Feed Additives • Manure Management • Agroforestry 			
Carbon credit and voluntary market		<ul style="list-style-type: none"> • Renewable Energy Projects • Afforestation and Reforestation • Energy Efficiency Initiatives • Methane Capture 			
Waste Management		<ul style="list-style-type: none"> • Waste-to-Energy Projects • Landfill Gas Capture • Recycling Initiatives • Composting Programs 			
Technology and Innovation		<ul style="list-style-type: none"> • Precision Agriculture • Green Building Technologies • Circular Economy Solutions • Smart Transportation Systems 			
Other Supporting Areas					
Capacity building and Institutional Strengthening		<ul style="list-style-type: none"> • Institutional mechanisms • Capacity enhancement 			
Awareness raising and education		<ul style="list-style-type: none"> • Awareness raising • Education 			
International and Regional Cooperation		<ul style="list-style-type: none"> • CC negotiations • Cooperation in research and development 			
Finance and Technology Transfer		<ul style="list-style-type: none"> • Climate financing • Technology transfers 			
Finance		<ul style="list-style-type: none"> • Green Investments and Funds • Carbon Markets and Trading 			
Governance and Policy		<ul style="list-style-type: none"> • Environmental Regulations and Standards • Incentive Programs for Green Practices 			
Health and Social Services		<ul style="list-style-type: none"> • Public Health Awareness Programs • Green Healthcare Practices 			
Research and Development		<ul style="list-style-type: none"> • Green Technologies Innovation • Lifecycle Assessments 			
Circular Economy		<ul style="list-style-type: none"> • Resource Recovery and Recycling Infrastructure • Circular Design Innovation 			
Sustainable Consumption and Production		<ul style="list-style-type: none"> • Consumer Education and Awareness Programs • Green Certification Standards 			

Urban Planning and Development		<ul style="list-style-type: none"> Green Infrastructure Integration Transit-Oriented Development 			
Information and Communication Technologies (ICT)		<ul style="list-style-type: none"> Green Data Centers E-Waste Management Solutions 			
Total (a)					
Description of Current & Development Budget			Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
Program/Project (Relevant Cost Center/Object head)					
Total (b)					

*Component wise aggregate of Part (a) is to be equivalent of program/project/cost center details in Part (b)

Last date of submission: Last Week of April, 2025 along with BO/NIS

Prepared by: _____
CF&AO/Head of Finance

Verified by: _____
Principal Accounting Officer

Forwarded to:
Ayesha Javed
Deputy Secretary (Budget-I),
Budget Wing, Finance Division
Islamabad.
Ph. No. (051) 9208121
Email ds.budget1@finance.gov.pk

Green Component in Federal Revenues (Tax and Non-Tax Revenues)

Name of Revenue Collecting/Administrative Entity.....

Relevant Ministry/Div./Department

Note: Please indicate only those proceeds (Taxes and NTRs) which are related to Climate or Environment.

Category*	Specification*	Description of Tax or Non-tax Revenue with climate relevance	Budget allocation FY 2024-25	Budget Estimates FY 2025-26

**The detail of determining the categories, specifications and examples etc. are given in instruction part of this form.*

Last date of submission: Last Week of April, 2025 along with BO/NIS

Prepared by: _____

Verified by: _____

CF&AO/Head of Finance

Principal Accounting Officer

Forwarded to:

Ayesha Javed

**Deputy Secretary (Budget-I),
Budget Wing, Finance Division
Islamabad.**

Ph. No. (051) 9208121

Email ds.budget1@finance.gov.pk

Instructions for Green Component of Tax and Non-Tax Revenues

1. There are two kinds of revenue resources in federal government of Pakistan i.e. Tax revenue which falls in the domain of FBR and Non-tax revenue which is with Finance Division.
2. The relevance of a non-tax revenue to climate and environment can be determined by assessing the nature of the activity on which this non-tax has been levied upon. If an activity has specific proven negative impact on environment and climate, then the tax imposed on such activity is having positive correlation with climate.
3. For example, the use of fossil fuels is impacting climate and environment. If government places a levy on use of fossil fuels, that levy will be considered climate or environment related. Another example could be collecting a fine or any other fee on use of plastics, or harmful wastes.
4. In order to determine if the tax or non-tax is climate or environmentally friendly, tax base has to be identified. Following four main base categories have been identified for federal government, under which the tax or non-tax revenue can be classified. This classification has been designed in line with global practices. Some of these categories may not exist in Pakistan at the moment but considering the exponential momentum in reforms for climate change in the country, these new categories may be introduced in near future or in long run. This list will evolve as we move towards strengthening of our adaption and mitigation measures.
5. The following base categories can be used by the entities dealing with collection and administration of tax and non-tax revenues;

Sr.No.	Base Category for Non-Tax Revenue	Specification of category	Description
1	Energy (including fuel for transport)	Energy products used for transport	The proceeds related to levy, fee, cess, surcharge etc. on gas, diesel, other energy products for transport such as liquified petroleum gas, natural gas, kerosene, or fuel oil. Examples; petroleum levy, levy on LPG etc.
		Energy products for stationary Purposes (non-transport industry)	This include proceeds collected as levy, fee on Fossil fuels other than transport. Such as light fuel oil, heavy fuel oil, natural gas, coal, coke), biofuels, electricity, district heat or other energy products for stationary.
		Energy-related (GHG) emissions	This may include proceeds from permit schemes, fines to limit Energy-related carbon content, energy-related emissions of CO ₂ and other GHGs.
		Motor vehicles	It includes revenue collection through <ol style="list-style-type: none"> i. Taxes on production, trade or sale of motor vehicles. These taxes are usually one off.

2	Transport (excluding fuel for transport)		<ul style="list-style-type: none"> ii. Taxes/fee on Registration or use of moto vehicles which may be recurrent, for example, annual registration fee and taxes. iii. Fee on specific vehicle insurance, excluding general insurance taxes.
		Road usage	The revenue associated with use of Roads, for example, motorway taxes or any other form of road tax.
		Congestion	The fee placed on Congestion for example, congestion charges and city tolls.
		Other transport tax	<p>Revenues collected through other means of transport such as;</p> <ul style="list-style-type: none"> i. Railways, waterways. For example, taxes on ships. These may include taxes equipment and tools. ii. Air, for example, flights and flight tickets. This can reduce no. of flights and emissions.
3	Pollution	Non-energy-related GHG emissions	<p>This category broadly includes taxes, fees, fines, permit schemes or any other form of revenue on estimated emission of GHG emissions to air and water, solid waste management and controlling noise pollution. For example, non-energy-related carbon content (such as peat), emissions of CO₂ and other GHGs not related to energy. Such as cattle breeding, rice cultivation, synthetic fertilizer application, meat diets, cement etc.</p>
		Pollutant emissions to air	Revenue collected through fee or permit schemes for Nitrogen or sulfur oxide emissions and other air pollutants (excluding GHGs)
		Ozone-depleting substances	Taxes, fees, fines or permit schemes to control or reduce Ozone-depleting substances such as chlorofluorocarbons, halons, hydrochlorofluorocarbons etc.
		Effluents to water	Taxes on effluents of oxidizable matter and other effluents to water. These receipts may include charges and taxes on effluent collection and treatment. These may be annual fixed taxes.
		Nonpoint sources of water pollution	Based on chemical content or volume of certain harmful chemicals, the taxes may be placed on Pesticides. All Such proceeds will be considered in this category. Other sources can be taxes on artificial fertilizers (based on phosphorus or nitrogen content or price) and manure (based on quantum of nitrogen released).
		Waste management	These taxes, fees etc. are levied on households and

			businesses when they dispose of solid waste, or at the landfill or incinerator. These may also include taxes on polluting items, such as single-use plastics and batteries, at the production, importation, or retail level. Another type is a form of taxation on packaging, for example, beverage containers, plastic bags etc.
		Noise	Noise pollution can have negative health, social, and economic effects therefore, Environmental taxes are considered an effective way to encourage environmentally friendly choices by taxing activities generating Noise. For example, aviation sector (for aircraft take-offs and landings), non-aviation sector, construction sites and entertainment venues etc. All proceeds through these taxations, fees, fines will be considered in this category.
		Radiation	Taxation, fee and other proceeds to reduce radiation and radioactive substances.
4	Natural Resources	Extraction	This category includes taxes linked to the extraction or to the use of natural resources, such as water, forests, wild flora and fauna, etc., as these activities deplete natural resources. Examples include levies, fees, surcharges, cess on extraction of raw materials excluding oil and natural gas, including exploration activity such as windfall levy.
		Abstraction	Freshwater abstraction such as measures through taxations and fees etc. to protect water level, quality and equality in distribution.
		Harvesting	Proceeds collected through taxations, fees etc. to protect harvesting of biological resources, such as, timber, meat, hunted and fished species, wild plants and animals.
		Landscape change	Such fees, fines, permit schemes to protect landscape, for example, cutting of trees.

Part - V

Federal Receipts

(Revised Estimates FY2024-25 & Budget Estimates FY 2025-26)

(Under Article 78 of the Constitution 1973, Section 21 & 40 of PFM Act, 2019)

Instructions

1. Administrative Divisions are to coordinate with their respective Authorities/Subordinate Offices and submit duly verified and consolidated estimates by object classification as given in the New Accounting Module (NAM) along with explanatory notes
2. The baseline of estimates will be eight months actuals of current financial year. Revised estimates for FY2024-25 and budget estimates for FY2025-26 are to be based on yearly trends
3. Copies of relevant SROs, Notifications, Circulars etc. specifying the categories, rates on the basis of which collection of receipts is made may also be enclosed. Reasons and causes of shortfall (if any) against Budget Estimates FY2024-25 may be elaborated and substantiated. Budget Estimates for FY2025-26 vis-a-vis Budget Estimates for FY2024-25 are to be explained with cogent reasons
4. The estimates of foreign aid resources for FY2024-25 (Revised) and FY2025-26 (Budget), along with actuals for FY2022-23 and FY2023-24 are required to be furnished by the Economic Affairs Division
5. The estimating authorities of various Government receipts are indicated below:

	Head of Receipts	Estimating Authorities
A.	Tax Revenue	Federal Board of Revenue
B.	Non-Tax Revenue	Administrative Divisions
C.	Domestic Capital Receipts	Administrative Divisions
D.	Foreign Loans and Grants	Economic Affairs Division and External Finance Wing of Finance Division
E.	Debt, Deposits and Reserves	Director General (Debt), Central Directorate of National Savings, Administrative Divisions

6. Sample Format of Form-IV

							(Rs/Million)
Sr. No.	Name of Receipt with Head of Account	Actual Receipts 2023-24	Budget Estimates 2024-25	Actual up to 31-01-25	Revised Estimates 2024-25	Budget Estimates 2025-26	Reasons for variation
1	C0382- Receipts of Tourist Department						
2	C03905- Royalty on Crude Oil						

7. Sample Format of Additional Information Form

(Rs/Million)

Sr. No.	Name of Receipt with Head of Account	Budget Estimates 2024-25	Date of Last Revision of Rates of Receipts	Status of Revision of Rate of Receipts (if applicable)
1	C02638- Traffic Fines			
2	C03571- Light Dues of Lighthouses & Lightship Dept			

A. Non-Tax Revenue Receipts of the Federal Government

Estimates of Federal Receipts-Federal Consolidated Fund (Non-Tax)

(Rs/Million)

Sr. No.	Name of Receipt with Head of Account	Actual Receipts 2023-24	Budget Estimates 2024-25	Actual up-to 31-01-25	Revised Estimates 2024-25	Budget Estimates 2025-26	Reasons for variation

Budget Proposals relating to Non-Tax Revenues for inclusion in Finance Bill 2025-26

1. Imposition of a new tax or non-tax with draft legislation:

2. Revision of existing provision of law (tax and non-tax) with detailed justification and revenue impact per annum with draft amendment:

Additional Information:

Sr. No.	Name of Receipt with Head of Account	Budget Estimates 2024-25	Date of Last Revision of Rates of Receipts	Status of Revision of Rate of Receipts (if applicable)

Last date of submission: 6th February, 2025

Prepared by: _____
Chief Finance & Accounts Officer /
Head of Finance

Verified by: _____
Principal Accounting Officer

Forwarded to:

**Deputy Secretary (N.T.R),
Budget Wing, Finance Division
Islamabad.
Ph. No. (051) 9206528
Email: ds.ntr@finance.gov.pk**

B. Public Account Receipts & Expenditure of Federal Government

Estimates of Public Account (Receipts and Expenditure)

(Rs/Million)

S. No.	Name of Public Account with Head of Account	Closing Balance as on 30-06-2024	Budget Estimates 2024-25		Revised Estimates 2024-25		Budget Estimates 2025-26	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure

Last date of submission: 6th February, 2025

Prepared by: _____
CF&AO / Head of Finance

Verified by: _____
Principal Accounting Officer

Forwarded to:
Mr. Kafil Rizwan
Section Officer (Budget-1),
Budget Wing, Finance Division
Islamabad.
Ph. No. (051) 9217855
Email: so.b1@finance.gov.pk

Part – VI

(Details of Bank Accounts/Investments)

(Under Cash Management and Treasury Single Account Rules 2020, Section 30 & Section 42(1) of PFM Act, 2019)

Instructions

1. The provisions of TSA Policy, PFM Act, 2019 and Cash Management & TSA Rules, 2024 are comprehensive and provide specific guidelines with regard to opening and maintaining bank accounts and other deposits/investments by Federal Government entities.
2. Federal Government has introduced TSA system in the Ministries/Divisions/Departments and Subordinate Offices. Work is in progress to extend the scope to other public entities, organizations and bodies.
3. Details of investments shall include name of accounts(s), date of opening of account(s) and type of account(s).
4. In case of change of name and type of account through the time of operation, the said change shall also be indicated.

Form-VI**Details of Bank Accounts/Investments**Ministry/ Division / Department: _

Name / Designation of Principal Accounting Officer: _

Sr. No.	Title of Account	Type of Account (Current/Saving/TDR)	Bank Account No.	Profit / Markup	Source of Total Amount		Balance
					Govt Funding	Private Money	

(Rs/Million)

Last date of submission: 6th February, 2025

Prepared By:

(_____)
CF&AO/Head of Finance
Tele No.

Forwarded to:
Mr. Fahad Ahmed
Deputy Secretary (Treasury & Cash Management),
Budget Wing, Finance Division
Islamabad.
Ph. No. (051) 9209318
Email: ds.tcm@finance.gov.pk

Part - VII
Revised Budget Estimates
(Current & Development) FY2024-25

(Under Article 80(2) of the Constitution 1973, Section 4 of PFM Act, 2019)

Instructions

1. All PAOs are required to sanction and spend public money in accordance with the budget approved by the National Assembly.
2. Finance Division has issued instructions regarding implementation of the budget particularly with regard to quarterly budget release strategy, and any additional requirements in the form of regular or technical supplementary grants.
3. Revised estimates for FY2024-25 for current and development expenditure must include the following:
 - A Appropriations or re-appropriations within the sanctioned grants;
 - B New items of expenditure sanctioned through supplementary grants; and
 - C Surrenders made or likely to be made during the year
4. Revised estimates must be based on well-defined plans and approved strategic priorities.
5. Expenditures on subsidies and grants-in-aid must be targeted, and performance/output based.
6. Public funds shall be utilized keeping in view financial propriety including compliance to laws, rules and regulations

**Revised Estimates
(Current and Development Expenditure)
FY 2024-25**

Ministry/ Division / Department: _____

Name / Designation of Principal Accounting Officer: _____

A. Current Expenditure**Running of Civil Government (RoCG)**

(Rs/Million)

Demand No. and Description	Nature of Expenditure	Budget Estimates FY 2024-25			Revised Estimates FY 2024-25			Reasons for Variation
		ERE	Non-ERE	Total	ERE	Non-ERE	Total	
	MDAS*							
	Grant-in-Aid**							
	International Contributions							
	Demand Total							

*Ministries/Divisions/ Attached Departments/ Subordinate Offices (MDAS)

** Any Grant allocated by the PAO to Autonomous Bodies or Administratively Controlled Departments/NGOs

Subsidies and Grants

Demand No. and Description	Nature of Expenditure	Budget Estimates FY 2024-25	Revised Estimates FY 2024-25	Reasons for Variation
	Subsidies			
	Grants			
	Of which Rupee Cover			
	Total			

B. Development Expenditure

(Rs/Million)

Demand No. and Description	Nature of Expenditure	Budget Estimates FY 2024-25	Revised Estimates FY 2024-25	Reasons for Variation

Last date of submission: 6th February, 2025

Prepared by: _____
CF&AO/ Head of Finance

Verified by: _____
Principal Accounting Officer

Forwarded to:
Ayesha Javed
Deputy Secretary (Budget-I), Budget Wing,
Finance Division, Islamabad.
Ph. No. (051) 9208121

Part - VIII

Medium Term Budget Estimates (FY2025-2026 to 2027-2028)

(Under Article 80(2) of the Constitution 1973 and Section 3 of PFM Act, 2019)

Instructions

1. The component of Running of Civil Government (RoCG), Grant and Subsidy should be mentioned in each demand.
2. The budget for ministry/division and its attached department should be mentioned separately from the budget provided by PAO (as grant in aid) to autonomous organizations within same demand.
3. Rupee cover and international contributions should be explicitly mentioned within the demand.
4. Budget estimates must be realistic, rationalized and justified.
5. Austerity measures must be considered while calculating expenditure estimates.
6. Purpose of grants and subsidies must be indicated along with rationale and impact.
7. One-page brief of each subsidy and grant is to be furnished with justification.
8. Variation in estimates must be justified with proper documentary evidence.
9. All autonomous organizations/entities/commissions/authorities etc., receiving funds from budgetary allocation shall obtain approval of the Competent Authority or Forum for their respective budgets as per their legal framework.
10. Grant-in-aid is to be considered as a one-time dispensation and not a recurring feature. All autonomous organizations/bodies/entities/commissions shall open dedicated Assignment Accounts as per procedure circulated by Finance Division/CGA. These organizations/entities shall not be allowed to make expenses through pre-audit system of accounting offices.
11. All PAOs are being provided budget to meet expenditure of Division/Department/Subordinate Offices under their administrative control. Whereas, autonomous bodies/commissions are to become self-sustaining entities with no further provision of funds from the Federal Government to meet their recurring/operating expenses/retirement benefits.
12. All ERE/Non-ERE expenditure of autonomous bodies/corporations are to be borne by the said entities themselves being revenue generating entities.
13. All defunct/non-performing autonomous bodies/organizations are to be either merged or liquidated to ensure fiscal discipline and to rationalize/economize government expenditure.
14. All foreign subscriptions/contributions are to be reviewed and rationalized in terms of their efficacy and benefits accrued.
15. All accounting offices shall issue pre-audit cheques or adopt assignment account procedures while making payments; issuance of sealed authorities or direct advice for making payments will be discouraged.

**Medium Term Budget Estimates
(Current & Development Expenditure)
FY 2025-26 to FY 2027-2028**

Ministry/Division/Department: _____

Table 1: Running of Civil Government (RoCG)

(Rs/Million)

Demand No. & Description	Budget Estimates 2024-25	Proposed Budget Demand by PAO				Justification for Demand
		Offices	FY 2025-26			
			Total	ERE	Non-ERE	
		MDAS*				
		Grant-in-Aid**				
		International Contributions***				
		Demand Total				

*Ministries/Divisions/ Attached Departments/ Subordinate Offices (MDAS)

** Any Grant allocated by the PAO to Autonomous Bodies or Administratively Controlled Departments/NGOs

***International Contributions must be in line with table 5

Table 2: Subsidies and Grants:

(Rs/Million)

Demand No. & Description	Nature of Expenditure	Proposed Budget Demand by PAO	
		FY 2025-26	Reason for Demand*
	Subsidies		
	Grants		
	Of which Rupee Cover		
	Total		

*Cost Centers wise list for specific increase may be attached

Table 3: PSDP

(Rs/Million)

Demand No. & Description	Proposed Budget Demand by PAO	
	FY 2025-26	Reason for Demand

Table 4: Rupee Requirement

(Rs/Million)

Program Name	Donor	Anticipated Foreign Exchange Inflow	Rupee Cover Required

Note: Amount shown in Table 4 must be included in Table 2 as Subsidies/Grants total.

Table 5: Annual Contributions for International Subscriptions

(Rs/Million)

Name of International Agency	Date since subscription started	Amount required as subscription fee or contribution (in USD)	Intended impact of subscription or contribution

Note: Amounts shown in table 5 must be included in MDAS total of table 1

Note: Separate Form must be used for each Demand

Last date of submission: 6th February, 2025

Prepared by: _____
CF&AO /Head of Finance

Verified by: _____
Principal Accounting Officer

Forwarded to:
Ayesha Javed
Deputy Secretary (Budget-I),
Budget Wing, Finance Division, Islamabad.
Ph. No. (051) 9208121
Email ds.budget1@finance.gov.pk

Budget Order / New Item Statement

Instructions

1. Ministries/Divisions/Departments are required to submit one Budget Order (BO) and one New Item Statement (NIS), if necessary, for each Cost Centre for Charged and Voted Expenditure separately.
2. The Estimates of Development Expenditure FY2025-26 should not include any scheme which has not been approved in accordance with the prescribed procedure and PFM Act, 2019.
3. Foreign exchange component of Development Expenditure – The foreign exchange component of estimates of development expenditure is required to be shown distinctly together with the source from which it will be met (i.e., whether from own resources or from foreign resources).
4. Provision made for foreign exchange expenditure would not be available for rupee component expenditure or vice versa and no re-appropriation is permissible between the provision for rupee and foreign exchange expenditure.
5. In case of Development Projects or Programs, budget for each Project/Program shall be prepared on separate NIS form. Separate Cost Centre may be obtained for each component of expenditure.
6. All autonomous organizations/bodies/entities/commissions etc. which are receiving government budgetary funds, shall open dedicated Assignment Accounts as per procedure circulated by Finance Division/CGA. These organizations/entities shall not be allowed to make expenses through pre-audit system of accounting offices.
7. **Autonomous Body's Budget for FY 2025-26 is required to be submitted under following detailed object heads as these are purely related to autonomous bodies:**

A01111 **Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.**

A01160 **Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.**

A0121X **Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.**

A01298 **Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.**

A03985 **Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.**

OR relevant head under

A05 Grants, Subsidies and Write off Loans

A052 Grants Domestic

A052

8. Instructions to fill out BO/NIS Form are as follows:

- Serial No. 1** Budget Document Type (Tick the relevant box).
- Serial No. 2** **Fund information** i.e. **Demand No., Fund Code** and **Description**.
- Serial No. 3** Attached Department and Sub Detailed Function (Code and Description)
- Serial No. 4** **Fund Centre / DDO Code and description**. In case of New Office / Department, the word "NEW" should be written in braces after the nomenclature.
- Serial No. 5** **District (location) and Circle of Account**.
- Serial No. 6(v)** **Mode of Payment may be specified as Pre-Audit System or Assignment Account**
- Serial No. 7** **Select the category in given in your IBC letter by Finance Division**.
- Serial No. 8** **Write all the Function levels i.e. Major, Minor, Detailed and Sub-Detailed codes with the descriptions and total amount of budget against each level (actual 2023-24, revised estimates for the year 2024-25 and budget estimates for the year 2025-26) in the BO / NIS form.**
- Serial No. 9** **This has been bifurcated into following details:**
- a) Object code Budget should be entered at all Major, Minor and Detailed Objects starting with A. Fill all the required six digits carefully using Chart of Accounts available on website <https://fabs.gov.pk>
 - b) Object Description Write object code description as per Chart of Accounts.
 - c) Actual Expenditure/
Revised Estimates/
Budget Estimates Mention amount of object item in thousands. If Rs. 10,000 is to be filled, write 10 only.
 - d) No. of Posts Mention the number of posts for the salary budget (these should match with the posts details as mentioned in Posts Proforma).
 - e) Female Share A new column of Female share has been added against the object codes to distinguish and report the amount of budget allocated to the Female under each object code between 0-100 Percent. However, percentage figure may be entered without (%) sign.

Serial No. 10 Total Provision (Gross).

Serial No.11-12 Foreign Exchange component should be shown (wherever necessary). Foreign Exchange bifurcation is also required against the space provided separately for (i) Foreign Resources and (ii) Own Resources.

Certain agreements of foreign-aid state that the Government of Pakistan should initially incur the expenditure in local currency and thereafter the equivalent amount would be reimbursed on actual basis by the donor agency. In such cases in respect of a foreign aided scheme/project, the amount to be spent in local currency out of the foreign aid (reimbursable) should be clearly indicated under the scheme/project on the NIS.

Serial No. 13 Green Budget Tagging

Note: The initial budget tagging/mapping for climate and gender for all cost centers has been shared with all PAOs for FY 2023-24 and FY 2024-25. The same will be repeated unless there is any change suggested by concerned ministries/division/department. For new cost centers, following instructions given below will be followed by all DDOs.

- For Green Budget Tagging, every cost center has to be categorized into one of five categories (High, Medium, Low, Marginal, Nil).
- The criteria for these categories are as follows:

High (75% and above)	If the cost center has clear primary objective related to climate.
Medium (50-74%)	If the secondary objective of activity/cost center is related to climate or if the programmes/activities are such that they cannot be easily separated.
Low (25-49%)	If the cost center is having indirect contributions to climate.
Marginal (Less than 25%)	If the cost center cannot be identified at the moment for direct or indirect relevance but has the potential to be considered under climate.
Nil (0%)	If the cost center has no relevance to climate at all.

- For identification & selection of category of the cost center, the typology and examples given in Form-III may be followed.

Serial No.14 Gender Budgeting Tagging

- There are following six categories under which a cost center has to be tagged Gender relevance. The code against each category has been mentioned in table below.

Sr. No.	Description	Code
1	Equality and Quality in Education	GEQEN
2	Health & Well-being	GHWBG
3	Governance & Data System	GGVDS
4	Employment & Economic Opportunity	GEEYOY
5	Safety & Security	GSSTY
6	Agency, Political Participation, & Meaningful Engagement	GAPME

- The DDO will identify the classification of cost center from the above six categories. The cost center may be having relevance with two or more categories, however, only one category can be selected at one time. Therefore, select only the most relevant category. The relevance can be determined by looking at the examples against each category given in Form IIA in BCC.
- Mention the code for cost center. For example, if cost center falls under the education category, indicate “GEQEN” code and so on.

Determining the percentage relevance of Gender in Cost Center

- The percentage is determined based on assumptions that how much of total budget of a cost center is related to gender related area. For example, if the cost center is “establishing of Gynae hospital or maternal care hospital” it means the 100% budget gender relevance.
- If the cost center is related to “vocational trainings”, the DDO may determine how many females are projected to be trained. If the observation or data suggests that at least 30% will be female participants in this vocational training, then 30% weightage may be identified as gender relevance.

Note: The detailed orientation will be provided during Annual Pre-Budget Workshops organized by Finance Division. The concerned officials should ensure their participation.

Serial No.15 Recoveries, if any, should also be shown in a separate sheet at the end of every BO / NIS form.

ENQUIRIES: For clarification or additional information, if required, please do not hesitate to contact the following:

Ms. Ayesha Javed, Deputy Secretary (Budget-I): Ph # 9208121

Mr. Gul Muhammad Shah, Director (BC): Ph # 9209587

Government of Pakistan
BUDGET ORDER / NEW ITEM STATEMENT

Ministry: _____
 Division: _____
 Department/Office: _____

No. _____ Date: _____

From: _____

To: _____
 The Director (Budget Computerization) Budget
 Wing, Finance Division, Islamabad.

BUDGET YEAR 2025-26

1 Type of Document (Tick the Box Applicable)

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BO	Addl. BO	NIS	Addl. NIS

2 Fund Information: Demand No. _____ Fund Code _____ Fund Description _____

	Code	
3 Department / office _____		_____
Sub-Detailed Function _____		_____

4 Fund Centre / DDO _____

5 District _____ Accounting Circle _____

6 DDO Information (i). Name & Official Address: _____

(ii). Official Email: _____ (iii) Contact No. (Off) _____ (Fax) _____

(iv) Notes (if any): _____

(v). Mode of Payment: _____

7. Please tick the relevant box as per information indicated in IBCs letter

Category: A B C D E F G H I J K

TO BE FILLED IN ONLY BY BUDGET WING (MoF)

New Diary No. _____

15. For Recoveries Only (If Any)

(Rupees in Thousands)

Recovery Code	Source of Recovery (Must be indicated)	Actual Expenditure 2023-24	Revised Estimates 2024-25	Budget Estimates 2025-26

16. Recoveries are also being reported on Form-IV under Receipt Heads to Deputy Secretary (N.T.R), Finance Division.

Note: - Additional sheets / rows can be added as per requirement. b) Separate form must be used for each Fund Centre / DDO.

* For MOF's (Budget Wing) use only

Prepared by:

(.....)
CFAO/Authorized Officer
Telephone No.....

Verified by:

(.....)
Deputy Secretary (Exp), Finance Division
Telephone No.....

Forwarded to:

Mr. Gul Muhammad Shah
Director (Budget Computerization),
Budget Wing, Finance Division, Islamabad.

Part-IX

Details of Human Resources

INSTRUCTIONS

1. All vacant/redundant posts (lying vacant/idle for more than three years) are required to be indicated and abolished as per Financial Management & Powers of PAOs Regulations, 2021.
2. No BO/NIS form will be accepted in which ERE has been claimed unless supported with details of posts.
3. It may be ensured that the total number of posts reflected in Form-X are same as in BO/NIS.
4. Form-X shall be endorsed by the Expenditure Wing, Finance Division. All Divisions/Departments/Sub-ordinate Offices/Organizations/Entities are required to submit copies of the Sanction Letters along with the Approving Authority.
5. No new post shall be created in the Divisions/Departments/Sub-ordinate Offices/Organizations/Entities except with the prior approval of Finance Division.

Part - X
Quarter Wise Budget Estimates
(FY 2025-26)

(Under Section 30(2)(e) of PFM Act, 2019, Rule 3(9) of the Cash Management and Treasury Single Account Rules 2020 and Financial Management and Powers of Principal Accounting Officers Regulations, 2021)

Instructions

1. Finance Division issues quarter-wise Strategy for Release of Funds every financial year.
2. PAOs shall prepare quarter-wise funds requirement plan within the allocated budget.
3. Finance Division would consider the quarterly requirement plans submitted by PAOs to frame the Budget Release Strategy for FY2025-26.

**Quarter Wise Budget Estimates (Current)
F Y 2025-26**

Ministry/Division/Department: _____

(Rs/Million)

Demand No. and Description	Approved Budget 2025-26	Heads of Expenditures Type	Proposed Quarter-Wise Budget Demand							
			FY2025-26							
			Q1		Q2		Q3		Q4	
			ERE	Non ERE	ERE	Non ERE	ERE	Non ERE	ERE	Non ERE
		i. Ministries/Divisions/ Attached Depts./ Subordinate Offices								
		ii. Grant-in-Aid								
		iii. Contribution & Subscription								
		Total RoCG (i+ii+iii)								

(Rs/Million)

Demand No. and Description	Approved Budget 2025-26	Heads of Expenditures	Proposed Quarter-Wise Budget Demand FY2025-26			
			Q1	Q2	Q3	Q4
		Grants				
		Subsidies				

Last date of submission: 30th June, 2025

Prepared by: _____

CF&AO /Head of Finance

Approved by: _____

Principal Accounting Officer

Forwarded to:

Mr. Fahad Ahmed
Deputy Secretary (Treasury & Cash Management), Budget
Wing, Finance Division,
Islamabad.

Ph. No. (051)9209318

Email: ds.tcm@finance.gov.pk

Quarter-Wise Budget Estimates (Development)

FY 2025-26

Ministry/Division/Department: _____

(Rs/Million)

Demand No.	Project Cost Centre	Project Name	Approved Budget 2025-26	Proposed Quarter-Wise Budget Demand FY 2025-26			
				Amount			
				Q1	Q2	Q3	Q4
Pak Rupee:							
Foreign Aid:							
Total:							

Last date of submission: 30th June, 2025

Prepared by: _____

CF&AO /Head of Finance

Approved by: _____

Principal Accounting Officer

Forwarded to:

Mr. Fahad Ahmed

Deputy Secretary (Treasury & Cash Management),

Budget Wing, Finance Division, Islamabad.

Ph. No. (051)9209318

Email: ds.tcm@finance.gov.pk

Part-XI

Details of Assets and Sector-Wise Details of Development Projects

Instructions

1. Each PAO is required to allocate adequate funds for operation and maintenance of physical infrastructure/assets.
2. PAOs shall ensure that maximum possible returns are achieved on each and every asset falling under their oversight.

Details of Assets

Ministry/ Division / Department: _____

Name / Designation of Principal Accounting Officer: _____

(Rs/Million)

S#	Type and Kind of Asset*	Location of Asset	Value of the Asset **	Return/ Utilization	Funds for maintenance

Last date of submission: 6th February, 2025***Moveable Assets/ Immoveable Assets****(Minimum threshold Rs.1,000,000/- or above per item only)****** Assets may be recorded at cost without depreciation**

Prepared By:

CF&AO/Head of Finance (_____)

Tele No. _____

Forwarded to:

Miss. Sherin Tariq**Deputy Secretary (Budget-II),****Budget Wing, Finance Division****Islamabad.****Ph. No. (051) 9221963****[Email: ds.b2@finance.gov.pk](mailto:ds.b2@finance.gov.pk)**

Sector-Wise Details of Development Projects

(Rs/Million)

Sector	Number of Projects	Total Cost	Expenditure up to February 2025	Budget Estimates 2025-26
Infrastructure				
Social				
Science and IT				
Provinces and Special Areas				
Food, Agriculture and Industries				
Environment and Climate				
Governance				

Last date of submission: 6th February, 2025

Prepared by: _____

Ministry of Planning, Development & Special Initiatives

Forwarded to:

Miss. Sherin Tariq

Deputy Secretary (Budget-II),

Budget Wing, Finance Division,

Islamabad.

Ph. No. (051) 9221963

[Email: ds.b2@finance.gov.pk](mailto:ds.b2@finance.gov.pk)

Part - XII

Foreign Exchange Budget (Revised Estimates FY 2024-2025 & Budget Estimates FY 2025-26)

(Under Sections 7(1) & (2), 21(2) & 30(2)(c) of PFM Act, 2019)

INSTRUCTIONS

Foreign exchange (FE) budgeting aims to have a fair estimate of outflows for streamlining the process of releases.

1. All Ministries/Divisions/Attached Departments/Subordinate Offices/Autonomous bodies & Semi-autonomous bodies/PSEs of Federal Government as well as Provincial Governments are required to provide FE budget estimates for FY2025-26 on the prescribed formats, (**FEB Forms XVI-XXI**). Soft copy of the same may be e-mailed on so.efcivil@finance.gov.pk latest by **07th May, 2025**.
2. Foreign Exchange Budget (FY2025-26), Expenditure (FY2024-25) as well as Revised Estimates (FY2024-25) shall be prepared on **quarterly basis** in Pak Rupees at exchange rate to be intimated by Finance Division. Request for FE Budget should also contain justification/purpose and item wise details of exact amount and date of requirement in foreign currency as provided in column 5 of **FE Budget forms (XVI- XXI)**.
3. No FE allocation/release will be allowed without provision of equivalent rupee cover.
4. The prescribed **FE Budget forms (Form XVI-XXI)** should be filled in separately for Development Expenditure and Current Expenditure.
5. **Invisible Expenditure** may include: delegations going abroad, trainees sent/proposed to be sent abroad, salaries and associated expenditure of missions abroad, official donations, subscription fees, salaries of officers abroad on leave, legal fees, demurrage charges, freight charges, payments to consultants/experts working on development projects, preparation of feasibility studies of development projects etc. whereas **Import Expenditure** may include import of machinery, equipment, raw material, spare parts, etc.
6. FE allocation should be requested for only those development programs/schemes which are included in the Public Sector Development Program (PSDP) and Annual Development Programs (in provinces) after approval of the competent forum.
7. No lump sum provision should be proposed and detail of all items included in a demand should be given by each organization/entity, as per prescribed formats.
8. No provision for expenditure in foreign exchange should be proposed for import of items which are available or are manufactured in the country.
9. Provincial Finance Departments will co-ordinate the foreign exchange requirements for the whole Province and certify that; the Development Schemes included in the estimates are duly approved by competent authorities; and that corresponding rupee cover shall be made available.
10. Provincial Finance Departments must hold preliminary meeting with all provincial

departments/entities to discuss the proposed FE Budget Estimates and convey the final estimates in consolidated form to Finance Division.

11. Once FE releases are made subsequent to budgeting, the bona fides, probity and transparency of the decision to utilize public funds and ensuing transaction is the responsibility of Ministry/Division/Department concerned.
12. Proposal received after the due date or lacking in any manner shall not be entertained and no provision to that effect will be made in the foreign exchange budget for FY2025-26. The responsibility for the same will entirely rest with the Division/Department concerned.

**Estimates of Foreign Exchange Receipts
(Quarter-Wise)**

Ministries/Divisions/Attached Departments/Autonomous Bodies/PSEs

S#	Source (Donor/ Agency/Others)	Account Details	Amount in Foreign Currency (in Millions)	Equivalent PKR (in Millions)	Nature of Receipt Grant/Loan/Non- Tax Revenue/Others	Specific Purpose/Utilization
Quarter-I						
1						
2						
	Sub-Total					
Quarter-II						
1						
2						
	Sub-Total					
Quarter-III						
1						
2						
	Sub-Total					
Quarter-IV						
1						
2						
	Sub-Total					
	Grand-Total					

Last date of submission: 7th May, 2025

Prepared By CF&AO: _____

Verified By PAO: _____

Forwarded to:

**Deputy Secretary (EF-B),
External Finance Wing,
Finance Division**

Islamabad

Phone: (051) 9203237

e-mail so.efcivil@finance.gov.pk

**Summary of Estimates of Foreign Exchange Expenditures
(Quarter-Wise)**

Ministries/Divisions/Attached Departments/Autonomous Bodies/PSEs

(Rs/Millions)

S #	Head of Account	Actual 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2025

Prepared By CF&AO: _____

Verified By PAO: _____

Forwarded to:

Deputy Secretary (EF-B),

External Finance Wing,

Finance Division

Islamabad

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e-mail so.efcivil@finance.gov.pk

**Estimates of Foreign Exchange Current Expenditures
(Quarter-Wise)**

**Ministries/Divisions/Attached Departments/Autonomous Bodies/PSEs
Current Expenditure -Imports**

(Rs/Millions)

S #	Head of Account	Actual 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2025

Prepared By CF&AO: _____

Verified By PAO: _____

Forwarded to:

Deputy Secretary (EF-B),

External Finance Wing,

Finance Division

Islamabad

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e-mail so.efcivil@finance.gov.pk

**Estimates of Foreign Exchange Current Expenditures
(Quarter-Wise)**

**Ministries/Divisions/Attached Departments/Autonomous Bodies/PSEs
Current Expenditure -Invisible**

(Rs/Millions)

S #	Head of Account	Actual 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2025

Prepared By CF&AO: _____

Verified By PAO: _____

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Islamabad

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**Estimates of Foreign Exchange Development Expenditures
(Quarter-Wise)**

**Ministries/Divisions/Attached Departments/Autonomous Bodies/PSEs
Development Expenditure -Import**

(Rs/Millions)

S #	Head of Account	Actual 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2025

Prepared By CF&AO: _____

Verified By PAO: _____

Forwarded to:

**Deputy Secretary (EF-B),
External Finance Wing,
Finance Division
Islamabad
Phone: (051) 9203237
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FEB Form-XXI**Estimates of Foreign Exchange Development
Expenditures(Quarter-Wise)****Ministries/Divisions/Attached Departments/Autonomous
Bodies/PSEs Development Expenditure -Invisible****(Rs/Millions)**

S #	Head of Account	Actual 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2025

Prepared By CF&AO: _____

Verified By PAO: _____

Forwarded to:

**Deputy Secretary (EF-B),
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