



Budget Call Circular

FY2026-27

**Government of Pakistan
Finance Division
(Budget Wing)**

www.finance.gov.pk



No.1/ 10/SO (Budget-I)/BCC 2026-27
Government of Pakistan
Finance Division

Additional Secretary
(Budget)

27th January, 2026

Subject: **Submission of FY2024-25 Actuals, FY2025-26 Revised Estimates and FY2026-27 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 FY2026-27. The document calls for submission of data on FY2024-25 actuals, FY2025-26 revised estimates and FY2026-27 budget estimates besides data/information requirement on several other forms. A new proforma has been added this year to identify and tag 'disaster' budget.

3. BCC also provides provisional indicative budget ceilings for FY2026-27 for discussions during demand review committee meetings. These provisional indicative ceilings have been prepared on the basis of H1 CFY spending levels and inflation projection for FY2026-27. The provisional ceilings are inclusive of the December increment but do not include the likely increase in pay to be announced at the time of budget. PAOs are requested to work out their budget proposals within these provisional indicative ceilings.

4. All principal accounting officers are requested to kindly submit the BCC information as per the timelines mentioned against each form.

5. 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).

6. FY2026-27 BCC is also accessible on Finance Division's website.

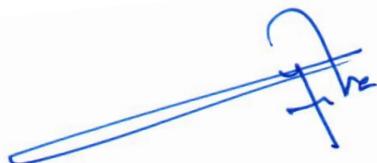
(Iftikhar Amjad)

All Secretaries of Divisions and 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

A handwritten signature in blue ink, appearing to read "Ayesha Javed".

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

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Part – I

(Budget Calendar, Preparation and Instructions)

Budget Calendar FY2026-27

S#	Activity	Concerned Office	Timeline
1.	Issuance of Budget Call Circular	Budget Wing	January 2026
2.	Preparation of Provisional Macroeconomic Framework FY2026-27	EA Wing	January, 2026
3.	Laying of Mid-Year Review Report before National Assembly	Budget Wing	February 2026
4.	Submission of Form I i. Medium Term KPIs and Targets FY2026-27 to 2028-2029 ii. Medium Term Performance Based Budget FY2026-27 to 2028-2029	PAOs	i. 20 th February 2026 ii. Along with BO/NIS
5.	Submission of Gender Responsive Budgeting – Form II-A and Form II-B	PAOs	Along with BO/NIS
6.	Submission of Green Budgeting – Form III (A, B&C) and Disaster Budgeting Form III-D	PAOs/Revenue Collecting Entities	Along with BO/NIS
7.	Federal Receipts (Non-Tax Revenue) Revised Estimates (FY2025-26) and Budget Estimates (FY2026-27) including proposals for new non-tax measures – Form IV	PAOs	20 th February 2026
8.	Public Accounts Receipts and Expenditure, Revised Estimates (FY2025-26) and Budget Estimates (FY2026-27) – Form V	PAOs	20 th February 2026
9.	Details of Bank Accounts/Investments – Form VI	PAOs	20 th February 2026
10.	Submission of Revised Estimates (FY2025-26) Current and Development Expenditure – Form VII	PAOs	20 th February 2026
11.	Submission of Medium-Term Budget Estimates (FY2026-27 to 2028-2029) Current & DevelopmentExpenditure – Form VIII	PAOs	20 th February 2026
12.	Recommendations from Expenditure Wing on Revised and Proposed Budget Estimates	Expenditure Wing	27 th Feb, 2026
13.	Submission of Posts Proforma Federal Government Employees – Form X and OM Module – Form XI	PAOs	20 th February 2026
14.	Submission of Quarter-Wise Budget Estimates (FY2026-27) Current and Development Expenditure – Form XII and XIII	PAOs	30 th June 2026
15.	Details of Assets – Form XIV	PAOs	20 th February 2026

S#	Activity	Concerned Office	Timeline
16.	Sector-wise Details of Development Projects – Form XV	Planning Division	20 th February 2026
17.	Submission of Foreign Exchange Revised Estimates (FY2025-26) and Budget Estimates (FY2026-27) – Form XVI to XXI	PAOs	7 th May 2026
18.	Budget Review Committee meetings	Budget Wing	30 th March till 12 th April 2026
19.	Intimation of Exchange Rate	External Finance Wing	15 th April 2026
20.	Approval of Budget Strategy Paper (BSP) FY2027-29	Budget Wing	20 th April 2026
21.	Issuance of IBCs for current and development budget (one line to M/o PD&SI)	Budget Wing	21 st April 2026
22.	Issuance of PAO Wise IBCs for Development	Planning Division	25 th April 2026
23.	Submission of BO/NIS for Current Budget	PAOs	23 rd to 30 th April 2026
24.	APCC Meetings	Planning Division	1 st week May 2026
25.	Submission of BO/NIS for Development Budget	PAOs	2 nd week May 2026
26.	NEC Meetings	Planning Division	2 nd week May 2026
27.	Completion of all Budget Documents, Schedules and Summaries for the Cabinet etc.	Budget Wing	End May 2026

Budget Preparation Steps

1. Issuance of Budget Call Circular FY2026-27
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 FY2026-27 Budget by the Cabinet and the National Assembly, and assent by the President

Instructions for Preparation and Submission of Actuals and Estimates

Actuals FY2024-25

1. Actual expenditure for FY2024-25 for current and development expenditure must be submitted through BO/NIS form

Revised Estimates FY2025-26

2. Revised Estimates for FY2025-26 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 FY2026-27

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. 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
5. 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**
6. 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
7. No lump provision should be made or proposed to be made in the budget
8. 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
9. **As per Section 12 of PFM Act, 2019**, all Ministries and Divisions **shall surrender savings** to Finance Division by 31st of May each year
10. While setting priorities and targets in FY2026-27 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 (FY2026-27 to FY2028-2029)

(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 2026-27 (which will be the same as the annual budget), and two forward years (2027-28 and 2028-29)
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

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 FY2025-26 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 2026-27 to FY 2028-29**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 (Services to be delivered)	Office Responsible of each Output	Actual Expenditure	Budget	Medium Term Budget		
				2024-25	2025-26	2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
Total				Total (As per IBCs)	Total (As per IBCs)	Total (As per IBCs)

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

Demand No.	Demand Description	Budget 2026-27 (As per IBCs)

6. Key Performance Indicators/Targets

Outputs (As per Table 4)	Key Performance Indicators	Target Achieved	Planned Target	Medium Term Target		
				2024-25	2025-26	2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	1.1					
2.	2.1					
Total						

Last date of submission Sr. No. 1,2,3&6: 20th February 2026, Sr. 4&5 along with BO/NIS**Approved by:** _____
Principal Accounting Officer**Prepared by:** _____

Chief Finance & Accounts Officer/ Head of Finance

Forwarded to: Umar Sharif (Budget Management Specialist), Budget Wing, Finance Division, Islamabad.

Part-III

Gender Responsive Budgeting (FY2026-27)

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 FY2026-27
2. Any activity, program or project having an impact on men, women, children or transgenders for which expenditure is planned to be incurred during FY2026-27, 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

Form-II-A

Ministry/Division/Department: _____

Name/Designation of Principal Accounting Officer: _____

(Rs. Million)

Description of Typology	Cost Centre	Examples of Activities	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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 equip them with sectoral experience and sensitizing around employable/growing skills • Creating Entrepreneurship opportunities for females by 			

		<ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 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 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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: 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.b1@finance.gov.pk

Form-II-B**Gender Responsive Budgeting**

Ministry/Division/Department: _____

Name/ Designation of Principal Accounting Officer: _____

(Rs/Million)

Description	B.E 2026-27											
	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: 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.b1@finance.gov.pk

Part-IV
Green and Disaster Budgeting
(FY2026-27)

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 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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"> • Polices 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 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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: 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.b1@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 CO2 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

2	Transport (excluding fuel for transport)		<p>usually one off.</p> <ul style="list-style-type: none"> ii. Taxes/fee on Registration or use of motor vehicles which may be recurrent, for example, annual registration fee and taxes. iii. Fee on specific vehicle insurance, excluding general insurance taxes. <p>Road usage</p> <p>Congestion</p> <p>Other transport tax</p> <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.

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 FY2025-26	Budget Estimates FY2026-27

The detail of determining the categories, specifications and examples etc. are given in instruction part of this form.*Last date of submission: 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.b1@finance.gov.pk

Instructions for Climate Budget Tagging of Subsidies

Background:

Federal Government of Pakistan started Climate Budgeting from FY2023-24 whereby the federal budget has been mapped for climate relevance in three categories of Adaptation, Mitigation and Transition. At first stage, the public expenditure under Running of Civil Government (RoCG) and Development (PSDP) has been tagged. Now, this tagging exercise has been extended to other expenditures such as grants and subsidies to identify the overall climate related public expenditure. Subsidies are considerable portion of federal budget and it is often defined as a form of a government support that confers an advantage on consumers or producers, in order to supplement their income or lower their costs. From FY2025-26, these subsidies are being tagged for their relevance with climate. Finance Division has designed a methodology to tag subsidies. The Form III-C has been designed which has to be filled by using following instructions.

Instructions to fill the Form III-C

1. First of all, mention cost center ID and description of subsidies. For example, Tariff Differential Subsidy, "Metro-Bus Subsidy" etc.
2. Please mention the category in which this subsidy expenditure falls. For example, Energy Sector, Transport Sector, Agriculture Sector etc.
3. Please provide Budget Estimates for next Financial Year.
4. Choose the Classification for subsidy expenditure, if the expenditure falls in Climate Adaptation or mitigation domain.

Classification	Description and Examples*
Adaptation	Agriculture and Livestock: Research, technology, risk management. Example: Subsidies for crop loan insurance schemes etc. Infrastructure: Green Roofs and walls, climate resilient buildings, Smart Grids and Energy infrastructure. Example: Subsidy for Solar panels, subsidy for climate/ disaster resilient buildings and infrastructure etc.
Mitigation	Energy: Clean energy technologies, Energy conservation and power efficiency, Hydropower and Renewable energy, Green growth and fiscal reforms in the energy sector and Electricity transmission and distribution etc. Example: Subsidy for Power sector- hydropower, subsidy for power transmission etc. Transport: General transportation, Urban transport etc. Example: Subsidy for mass transport to reduce pressure of individual vehicles on environmental pollution. Subsidy for electric vehicles etc.

***Note: For Broader Classification and list of areas in Climate and Environment, please refer to Form-III-A in BCC.**

5. The following categories can be used to tag the subsidies for climate;

Tag	Description
Directly Favourable	This expenditure is focused on, or will contribute, in a tangible and in a specific way to an improvement in one or more areas related to climate and environmental listed in Form III-A.
Indirectly Favourable	This subsidy expenditure is not specifically targeted for a particular outcome or directed to achieve climate and environment related goal. However, the implementation of this measure is likely to contribute to an Overall improvement in one or more climate and environmental area.
Neutral or not Assessed	This expenditure is not likely to result in a significant impact on the climate and environmental related listed areas, or has not been assessed in this iteration, or it has not been possible to determine the impact of the expenditure due to lack of data or current state of scientific knowledge.
Mixed	This expenditure has impacts that are likely to be both simultaneously favourable and unfavourable to one or more areas of climate and environment, and expenditure cannot be proportionally divided between favourable and unfavourable amounts.
Potentially unfavourable	This expenditure is likely to lead to an increase in activity or encourage behaviours that would contribute to a worsening of performance in one or more areas of climate and environment, and/or any positive intended impacts the expenditure may have to be at risk of being offset by negative impacts or potential rebound effects, which may contribute to worsening of performance in one or more areas of climate and environment.

****Note: For Broader Classification and list of areas in Climate and Environment, please refer to Form III-A in BCC.**

Climate Budget Tagging of Subsidies

Demand No. _____

Ministry/Division: _____

Department: _____

Cost Centre No.	Cost Centre Description	Sector	Budget Estimates 2026-27	Classification Mitigation/Adaptation	Category* A, B, C, D, E

**Choose one of the following categories:*

- A. Directly Favorable
- B. Indirectly Favorable
- C. Neutral or not assessed
- D. Mixed
- E. Potentially unfavorable

*Note: The detail of determining the categories, specifications and examples etc. are given in instructions part of this form.***Last date of submission: Along with BO/NIS**Prepared by: _____
CF&AO/ Head of FinanceVerified by: _____
Principal Accounting OfficerVetted and endorsed by: _____
Deputy Secretary (CF) concerned, Corporate Finance Wing, Finance Division.

Forwarded to:

Ayesha Javed,
Deputy Secretary (Budget-I), Budget
Wing, Finance DivisionIslamabad.
Ph. No. (051) 9208121
Email ds.b1@finance.gov.pk

Instructions for Disaster Budgeting

Considering the Pakistan's vulnerability to natural disasters, building disaster responsive budget planning and execution is critical. Therefore, Ministry of Finance initiated the Disaster Budgeting few years ago. The disaster budget tagging has been done for the federal budget.

Disaster Budget Tagging - Methodology

Tracking disaster-related spending is a more nascent field but practices are emerging in various forms. These experiences underscore that disaster related spending can range from;

- **Pre-disaster risk reduction expenditures** (prevention, mitigation, preparedness) to
- **Post-disaster expenditures** (response, recovery, reconstruction)

Based on this, disaster responsive budget allocations have identified in federal budget. These allocations have been classified into four categories. Federal Budget has been tagged at each cost center level within each demand under these classifications. Each class has been assigned a specific code.

Classification	Code
Disaster Preparedness	DRPPS
Disaster Response	DRRSE
Recovery & Rehabilitation	DRRRN
Reconstruction	DRRCN

For each cost center, Percentage relevance to disaster has been determined in following manner;

Group I (Weight 75-100%)	Group II (Weight 50-74%)	Group III (Weight 25-49%)	Group IV (Weight <25%)
Activities whose objectives are directly linked to the NDMP's key objectives	Activities whose objectives are indirectly associated with the NDMP's key objectives and where a major portion of the activity's expenditure has disaster risk reduction and effective management impacts	Activities whose objectives are indirectly associated with the NDMP's key objectives and where a minor portion of the activity's expenditure has disaster risk reduction and effective management impacts	Activities whose objectives are not linked to the policy objectives or measures given in the NDMP's key objectives but have some marginal disaster risk reduction and effective management impacts

For next year's budget, the same methodology will be used to tag the budget allocation for new cost centers.

Disaster Budgeting

Ministry/Division/Department: _____
Name/Designation of Principle Accounting Officer (PAO): _____

Sr. No.	Cost Centre Name & Description	Classification	Code	Group	Budget Estimates 2026-27	%age relevance to disaster
1.						
2.						
3.						
Total						

Last date of submission: 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.b1@finance.gov.pk

Part - V

Federal Receipts

**(Revised Estimates FY2025-26 & Budget Estimates
FY2026-27)**

(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 FY2025-26 and budget estimates for FY2026-27 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 FY2025-26 may be elaborated and substantiated. Budget Estimates for FY2026-27 vis-a-vis Budget Estimates for FY2025-26 are to be explained with cogent reasons
4. The estimates of foreign aid resources for FY2025-26 (Revised) and FY2026-27 (Budget), along with actuals for FY2023-24 and FY2024-25 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	Department/ Organization Responsible for Collection	Actual Receipts 2024-25	Budget Estimates 2025-26	Actual up to 31-01-26	Revised Estimates 2025-26	Budget Estimates 2026-27	Reasons for variation
1	C03560-Survey Fees	Mercantile Marine Depart.						
2	C03565-Registration and Other Fees	Pakistan Marine Academy, Karachi						

7. Sample Format of Additional Information Form

(Rs/Million)

Sr. No.	Name of Receipt with Head of Account	Budget Estimates 2025-26	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			

Form-IV**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	Department/ Organization Responsible for Collection	Actual Receipts 2024-25	Budget Estimates 2025-26	Actual up-to 31-01-26	Revised Estimates 2025-26	Budget Estimates 2026-27	Reasons for variation

Budget Proposals relating to Non-Tax Revenues for inclusion in Finance Bill 2026-27

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 2025-26	Date of Last Revision of Rates of Receipts	Status of Revision of Rate of Receipts (if applicable)

Last date of submission: 20th February 2026

Prepared by: _____
CF&AO / Head of Finance

Verified by: _____
Principal Accounting Officer

Forwarded to:
Mr. Shahid Ali,
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**C. Estimates of Public Account (Receipts and Expenditure)**

(Rs/Million)

S. No.	Name of Public Account with Head of Account	Closing Balance as on 30-06-2025	Budget Estimates 2025-26		Revised Estimates 2025-26		Budget Estimates 2026-27	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure

Last date of submission: 20th February 2026

Prepared by: _____
 CF&AO / Head of Finance

Verified by: _____
 Principal Accounting Officer

Forwarded to:

**Mr. Muhammad 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 (Updated 2024),
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.

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	

Last date of submission: 20th February 2026

Prepared By:

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

Forwarded to:

**Ms. Mariah Nawaz Qaisrani,
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) FY2025-26

(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 FY2025-26 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)
FY2025-26**

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 FY2025-26			Revised Estimates FY2025-26			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 FY2025-26	Revised Estimates FY2025-26	Reasons for Variation
	Subsidies			
	Grants			
	Of which Rupee Cover			
	Total			

B. Development Expenditure

(Rs/Million)

Demand No. and Description	Nature of Expenditure	Budget Estimates FY2025-26	Revised Estimates FY2025-26	Reasons for Variation

Last date of submission: 20th February 2026

Prepared by: _____

CF&AO/ Head of Finance

Forwarded to:

Ayesha Javed,

**Deputy Secretary (Budget-I), Budget Wing, Finance Division,
Islamabad. Ph. No. (051) 9208121.**

Verified by: _____

Principal Accounting Officer

¹ Copy of this form may also be submitted to Expenditure wing for independent analysis

Part - VIII

Medium Term Budget Estimates (FY2026-2027 to 2028-2029)

(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.

Form-VIII²

**Medium Term Budget Estimates
(Current & Development Expenditure)
FY2026-27 to FY2028-29**

Ministry/Division/Department: _____

Table 1: Running of Civil Government (RoCG) (Rs/Million)

Demand No. & Description	Budget Estimates 2025-26	Proposed Budget Demand by PAO			
		Offices	FY2026-27		Justification for Demand
			Total	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	
		FY2026-27	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	
	FY2026-27	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

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

²Note: Separate Form must be used for each Demand

Last date of submission: 20th February 2026

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.b1@finance.gov.pk**

² Copy of this form may also be submitted to Expenditure wing for independent analysis

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 FY2026-27 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 FY2026-27 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 2024-25, revised estimates for the year 2025-26 and budget estimates for the year 2026-27) 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 FY2024-25 and FY2025-26. 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	GEEOY
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 2026-27

1 Type of Document
(Tick the Box Applicable)

BO Addl. BO NIS Addl. NIS

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

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. _____

(Rupees in Thousands)

13. Green Budget Tagging

Cost Center Category based on relevance to climate*	1	2	3	4	5
	High (75% and above)	Medium (50-74%)	Low (25-49%)	Marginal (less than 25%)	Nil (0%)

*Guidelines for filling out this table are provided in Instructions of Form-IX

14. Gender Budgeting

Budget Allocation	Gender Relevance* (Yes/No)	GDR Type (code)**	%age relevance	Gender sensitive budget

* Guidance to determine the relevance of cost center with Gender is given in instruction part of BO/NIS and Form-II A.

** The details on Codes is given in Instructions of this forms.

15. For Recoveries Only (If Any)

(Rupees in Thousands)

Recovery Code	Source of Recovery (Must be indicated)	Actual Expenditure 2024-25	Revised Estimates 2025-26	Budget Estimates 2026-27

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.

POSTS PROFORMA
FEDERAL GOVERNMENT EMPLOYEES
Budget Estimates 2026-27

Demand No.: _____ **Description:** _____

Fund Code: _____ **Description:** _____

Fund Center (DDO):_____ **Description:**_____

Mode of Payment: Pre-Audit AGPR/DAO **Assignment Account** **Please tick relevant.**

Last date of submission: 20th Feb, 2026

Notes:

1. Please fill in all columns including Post Code column.
2. List of codes are available on FD's website: http://www.finance.gov.pk/budget_wing.html.
3. Kindly submit soft copy in one Excel Sheet of all Fund Centers on email: copost@finance.gov.pk.
4. Hard copy may be submitted along with BOs/NISs.
5. In case of Payment Mode is Pre-Audit of AGPR/DAO, then OM Module Proforma must be attached.

Signed By:

Verified By:

Head of Finance/CF&AO Division/Office

(_____)

Deputy Secretary (Exp)
Finance Division

Forwarded to:

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

Organizational Management (OM) Module Proforma

Demand No: _____

Description: _____

Last date of submission: 20th Feb, 2026

()

(Name & Designation)

Forwarded to:

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

Part - X

Quarter Wise Budget Estimates (FY2026-27)

(Under Section 30(2)(e) of PFM Act, 2019, Rule 3(9) of the Cash Management and Treasury Single Account Rules 2020 (Updated 2024) 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 FY2026-27.

FORM-XII**Quarter Wise Budget Estimates (Current)
FY2026-27**

Ministry/Division/Department: _____

(Rs/Million)

Demand No. and Description	Approved Budget 2026-27	Heads of Expenditure Type	Proposed Quarter-Wise Budget Demand FY2026-27							
			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 2026-27	Heads of Expenditure	Proposed Quarter-Wise Budget Demand FY2026-27			
			Q1	Q2	Q3	Q4
		Grants				
		Subsidies				

Last date of submission: 30th June, 2026

Prepared by: _____

CF&AO /Head of Finance

Forwarded to:

**Ms. Mariah Nawaz Qaisrani,
Deputy Secretary (Treasury & Cash Management),
Budget Wing, Finance Division,
Islamabad.**

**Ph. No. (051)9209318
Email: ds.tcm@finance.gov.pk**

Approved by: _____

Principal Accounting Officer

Form-XIII**Quarter-Wise Budget Estimates (Development)
F Y 2026-27**

Ministry/Division/Department: _____

Demand No.	Project Cost Centre	Project Name	Approved Budget 2026-27	Proposed Quarter-Wise Budget Demand FY2026-27				(Rs/Million)	
				Amount					
				Q1	Q2	Q3	Q4		
Pak Rupee:									
Foreign Aid:									
Total:									

Last date of submission: 30th June, 2026Prepared by: _____
CF&AO /Head of FinanceApproved by: _____
Principal Accounting Officer

Forwarded to:

Mr. Mariah Nawaz Qaisrani,
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

Form-XIV

Ministry/ Division / Department: _____

Name / Designation of Principal Accounting Officer: _____

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

Last date of submission: 20th February, 2026

***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:

**Ms. 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)**

Form-XV**Sector-Wise Details of Development Projects**

(Rs/Million)

Sector	Number of Projects	Total Cost	Expenditure up to January 2026	Budget Estimates 2026-27
Infrastructure				
Social				
Science and IT				
Provinces and Special Areas				
Food, Agriculture and Industries				
Environment and Climate				
Governance				

Last date of submission: 20th February, 2026

Prepared by: _____

Ministry of Planning, Development & Special Initiatives

Forwarded to:

**Ms. 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 FY2025-2026 & Budget Estimates FY2026-27)

(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 FY2026-27 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, 2026**.
2. Foreign Exchange Budget (FY2026-27), Expenditure (FY2025-26) as well as Revised Estimates (FY2025-26) 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 FY2026-27. 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, 2026

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**

FEB Form-XVII**Summary of Estimates of Foreign Exchange Expenditures
(Quarter-Wise)****Ministries/Divisions/Attached Departments/Autonomous Bodies/PSEs**

(Rs/Millions)					
S #	Head of Account	Actual 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27	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, 2026

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**

**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 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27	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, 2026**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**

**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 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27	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, 2026

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**

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

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

S #	Head of Account	Actual 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27	(Rs/Millions)	
					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, 2026

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**

**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 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
	Grand-Total				
Quarter-IV					
1					
2					
	Sub-Total				

Last date of submission: 7th May, 2026

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**

Provisional Macroeconomic Framework FY2026-27

Pakistan's economy stands to benefit from the growth prospects in its major trading partners, supporting exports and remittances. The easing of global inflation, particularly in commodity prices, will help reduce imported price pressures, fostering a more stable economic environment. Continued reforms, especially in agriculture, industry, and services, alongside financial support from international financial institutions will boost economic resilience. Government's focus on structural reforms and climate resilience positions the country well for sustainable growth.

During Q1 of FY2026, GDP growth is estimated at 3.71% (up from 1.56% last year), driven by a 2.9% increase in agriculture, 9.4% growth in industry, and 2.4% growth in the services sector. Building on this initial momentum, signs of further improvement in economic activity are expected from Q2 onward, supported by easing monetary policy, which is expected to facilitate expansion of credit to the private sector. Further growth in PSDP spending (21% in H1 of FY2026), an increase in company incorporations (29% in H1 of FY2026), and a significant rise in agricultural machinery imports (27.3% from Jul-Nov FY2026) indicate expansion and scaling up of production capacity. Large-Scale Manufacturing (LSM) registered a growth of 5.02 percent during Jul-Oct FY2026 with 16 sectors recording growth, including textile, wearing apparel, non-metallic mineral products, food, coke and petroleum products, electrical equipment, automobile and tobacco. The services sector is likely to strengthen on the back of trade and transport, finance, digitalization, e-commerce, and fast-growing ICT exports. On the supply side, in the agriculture sector, the major crops of Rice, Maize, and Sugarcane have observed growth compared to last year, and wheat is also expected to achieve the target. In Q1 of FY2026, livestock also grew by 6.3 percent compared to last year. These sectors are expected to perform consistently in the upcoming quarters.

Anticipating continued positive momentum in domestic economic activities, the economy is expected to grow at 4.0 percent during FY2026 and 5.1 percent during FY2027.

Inflation

The declining trend in global commodity prices is expected to ease inflationary pressures over the medium term. According to the World Bank Group's latest Commodity Markets Outlook, global commodity prices are projected to reach their lowest level in six years in 2026, marking the fourth consecutive year of decline.

An increase in agricultural productivity will ensure a stable domestic food supply, reducing dependency on imports and preventing food shortages will help to control food prices. Additionally, a stable exchange rate is expected in the medium term driven by an increase in remittances, exports and FDI along with better inflows from multilateral and bilateral partners. Furthermore, the government administrative measures, improving supply chain efficiency, and implementing targeted subsidies to alleviate the impact of rising costs on

consumers. Moreover, SBP will remain vigilant to address inflation in the country over the medium term. Thus, Inflation is projected at 6.1 percent during FY2026, while with developments, both at the external and domestic levels, inflation is expected to remain at 6.5 percent in upcoming fiscal year.

Indicator	2024-25	2025-26	2026-27
GDP at Constant Basic Prices (%)	3.1	4.0	5.1
Inflation (Average %)	4.5	6.1	6.5
GDP at Current Market Prices (Rs bn)	113,935	126,195	141,663

Provisional IBCs Projections FY2026-27

D.N	Demand Description	Provisional IBCs FY26-27		
		ERE	Non-ERE	Total
1	CABINET	559,348,100	140,617,243	699,965,343
2	CABINET DIVISION	2,450,479,170	2,521,571,707	4,972,050,877
3	EMERGENCY RELIEF AND REPATRIATION	142,410,000	817,545,069	959,955,069
4	ATOMIC ENERGY	14,836,724,260	5,620,082,985	20,456,807,245
5	PAKISTAN NUCLEAR REGULATORY AUTHORITY	1,851,793,590	441,423,100	2,293,216,690
6	NAYA PAKISTAN HOUSING DEVELOPMENT AUTHORITY	497,942,120	98,549,949	596,492,069
7	PRIME MINISTER'S OFFICE (INTERNAL)	565,944,410	309,944,305	875,888,715
8	PRIME MINISTER'S OFFICE (PUBLIC)	711,667,210	200,029,662	911,696,872
9	NATIONAL DISASTER MANAGEMENT AUTHORITY	627,337,260	299,299,806	926,637,066
10	BOARD OF INVESTMENT	369,259,030	459,194,505	828,453,535
11	PRIME MINISTER'S INSPECTION COMMISSION	123,949,220	31,597,893	155,547,113
12	SPECIAL TECHNOLOGY ZONE AUTHORITY	443,277,890	358,842,506	802,120,396
13	NATIONAL ANTI-MONEY LAUNDERING & COUNTER FINANCING OF TERRORISM AUTHORITY	101,000,000	104,225,000	205,225,000
14	CANNABIS CONTROL & REGULATORY AUTHORITY	101,000,000	104,225,000	205,225,000
15	ESTABLISHMENT DIVISION	2,441,484,543	6,667,811,646	9,109,296,189
16	FEDERAL PUBLIC SERVICE COMMISSION	811,587,520	597,189,447	1,408,776,967
17	NATIONAL SCHOOL OF PUBLIC POLICY	1,925,163,020	1,547,684,969	3,472,847,989
18	CIVIL SERVICES ACADEMY	1,088,266,920	961,778,920	2,050,045,840
19	NATIONAL SECURITY DIVISION	184,746,170	320,701,367	505,447,537
20	COUNCIL OF COMMON INTEREST (SECRETARIAT)	71,561,530	43,862,049	115,423,579
21	SPECIAL INVESTMENT FACILITATION COUNCIL DIVISION (SIFCD)	0	354,365,000	354,365,000
22	INTELLIGENCE BUREAU DIVISION	11,675,619,190	7,880,425,152	19,556,044,342
23	CLIMATE CHANGE AND ENVIRONMENTAL COORDINATION DIVISION	678,998,760	412,893,591	1,091,892,351
24	COMMERCE DIVISION	6,074,382,400	6,185,059,612	12,259,442,012
25	COMMUNICATIONS DIVISION	234,980,540	84,449,349	319,429,889
26	OTHER EXPENDITURE OF COMMUNICATIONS DIVISION	14,475,074,570	18,159,137,384	32,634,211,954
27	PAKISTAN POST OFFICE DEPARTMENT	19,809,694,590	5,044,512,930	24,854,207,520
28	DEFENCE DIVISION	7,141,878,670	6,065,846,659	13,207,725,329

		Provisional IBCs FY26-27		
D.N	Demand Description	ERE	Non-ERE	Total
29	FEDERAL GOVERNMENT EDUCATIONAL INSTITUTIONS IN CANTONMENTS AND GARRISONS	13,107,262,880	2,012,197,033	15,119,459,913
30	AIRPORTS SECURITY FORCE	15,127,342,670	2,499,157,078	17,626,499,748
32	DEFENCE PRODUCTION DIVISION	301,253,710	828,362,582	1,129,616,292
33	ECONOMIC AFFAIRS DIVISION	685,203,190	276,354,672	961,557,862
34	MISCELLANEOUS EXPENDITURE OF ECONOMIC AFFAIRS DIVISION	0	17,010,562,250	17,010,562,250
35	POWER DIVISION	473,200,150	311,827,651	785,027,801
36	PETROLEUM DIVISION	713,816,490	273,114,317	986,930,807
37	GEOLOGICAL SURVEY OF PAKISTAN	863,956,124	307,041,531	1,170,997,655
38	FEDERAL EDUCATION AND PROFESSIONAL TRAINING DIVISION	22,939,309,880	11,811,403,392	34,750,713,272
39	HIGHER EDUCATION COMMISSION (HEC)	1,070,000,000	351,363,320	1,421,363,320
40	NATIONAL RAHMATUL-LIL-AALAMEEN WA KHATAMUN NABIYYIN AUTHORITY	35,760,060	78,784,720	114,544,780
41	NATIONAL VOCATIONAL & TECHNICAL TRAINING COMMISSION (NAVTTC)	479,689,400	492,018,084	971,707,484
42	NATIONAL HERITAGE AND CULTURE DIVISION	1,311,386,020	1,247,805,672	2,559,191,692
43	FINANCE DIVISION	3,182,116,100	1,741,786,313	4,923,902,413
44	OTHER EXPENDITURE OF FINANCE DIVISION	4,282,796,930	4,638,313,710	8,921,110,640
45	CONTROLLER GENERAL OF ACCOUNTS	8,735,197,100	5,381,402,524	14,116,599,624
48	REVENUE DIVISION	76,175,210	27,198,556	103,373,766
49	FEDERAL BOARD OF REVENUE	28,681,252,800	54,929,020,119	83,610,272,919
50	FOREIGN AFFAIRS DIVISION	2,693,094,300	1,915,282,375	4,608,376,675
51	FOREIGN MISSIONS	25,850,534,890	33,858,648,148	59,709,183,038
52	HOUSING AND WORKS DIVISION	4,630,422,770	2,634,404,649	7,264,827,419
53	HUMAN RIGHTS DIVISION	791,848,034	509,817,678	1,301,665,711
54	NATIONAL COMISSION FOR HUMAN RIGHTS	148,835,620	92,191,182	241,026,802
55	NATIONAL COMMISSION ON THE RIGHTS OF CHILD	77,828,580	16,395,635	94,224,215
56	NATIONAL COMMISSION ON THE STATUS OF WOM EN	73,528,000	47,891,388	121,419,388
57	INDUSTRIES AND PRODUCTION DIVISION	1,921,708,820	993,727,009	2,915,435,829
58	INFORMATION AND BROADCASTING DIVISION	3,497,925,425	2,391,010,612	5,888,936,037
59	MISCELLANEOUS EXPENDITURE OF INFORMATION AND BROADCASTING DIVISION	9,435,743,200	5,494,111,439	14,929,854,639
60	INFORMATION TECHNOLOGY AND TELECOMMUNICATION	5,716,648,480	7,579,738,111	13,296,386,591

		Provisional IBCs FY26-27		
D.N	Demand Description	ERE	Non-ERE	Total
	DIVISION			
61	INTERIOR AND NARCOTICS CONTROL DIVISION	6,688,800,750	13,482,465,747	20,171,266,497
62	OTHER EXPENDITURE OF INTERIOR DIVISION	12,374,527,070	9,321,773,522	21,696,300,592
63	ISLAMABAD CAPITAL TERRITORY (ICT)	17,135,463,050	4,480,134,555	21,615,597,605
64	COMBINED CIVIL ARMED FORCES	200,266,010,790	78,855,137,287	279,121,148,077
65	NATIONAL COUNTER TERRORISM AUTHORITY	667,348,410	415,350,174	1,082,698,584
66	INTER-PROVINCIAL COORDINATION DIVISION	1,032,201,820	1,583,444,566	2,615,646,386
67	KASHMIR AFFAIRS, GILGIT-BALTISTAN AND STATES AND FRONTIER REGIONS DIVISION	1,854,451,910	642,555,463	2,497,007,373
68	LAW AND JUSTICE DIVISION	7,395,333,960	3,407,393,706	10,802,727,666
69	FEDERAL JUDICIAL ACADEMY	253,388,800	92,401,716	345,790,516
70	FEDERAL SHARIAT COURT	873,189,440	202,466,443	1,075,655,883
71	COUNCIL OF ISLAMIC IDEOLOGY	204,575,500	56,982,934	261,558,434
72	NATIONAL ACCOUNTABILITY BUREAU	5,367,145,050	2,186,602,979	7,553,748,029
73	DISTRICT JUDICIARY, ISLAMABAD CAPITAL TERRITORY	1,324,543,290	476,987,797	1,801,531,087
74	MARITIME AFFAIRS DIVISION	1,132,742,270	1,171,833,985	2,304,576,255
75	NATIONAL ASSEMBLY	9,658,615,860	7,011,360,623	16,669,976,483
76	THE SENATE	5,741,502,560	3,512,407,514	9,253,910,074
77	NATIONAL FOOD SECURITY AND RESEARCH DIVISION	2,040,910,230	1,120,302,854	3,161,213,084
78	PAKISTAN AGRICULTURAL RESEARCH COUNCIL	5,753,796,280	1,071,114,072	6,824,910,352
79	NATIONAL HEALTH SERVICES, REGULATIONS AND COORDINATION DIVISION	12,682,159,940	20,007,896,068	32,690,056,008
80	OVERSEAS PAKISTANIS AND HUMAN RESOURCE DEVELOPMENT DIVISION	2,068,821,380	1,711,598,584	3,780,419,964
81	PARLIAMENTARY AFFAIRS DIVISION	552,476,060	293,661,233	846,137,293
82	PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DIVISION	5,525,561,530	3,427,405,773	8,952,967,303
83	POVERTY ALLEVIATION AND SOCIAL SAFETY DIVISION	177,515,580	132,044,737	309,560,317
84	BENAZIR INCOME SUPPORT PROGRAMME (BISP)	5,930,474,570	644,166,782	6,574,641,352
85	PAKISTAN BAIT- UL -MAL	3,814,380,140	443,533,657	4,257,913,797
86	PRIVATIZATION DIVISION	263,740,290	117,196,844	380,937,134
87	RAILWAYS DIVISION	358,889,360	106,826,456	465,715,816
88	RELIGIOUS AFFAIRS AND INTER-FAITH HARMONY DIVISION	1,077,916,440	975,190,593	2,053,107,033
89	SCIENCE AND TECHNOLOGY	12,418,011,257	2,832,594,063	15,250,605,319

Provisional IBCs FY26-27				
D.N	Demand Description	ERE	Non-ERE	Total
	DIVISION			
90	WATER RESOURCES DIVISION	965,159,030	3,242,891,044	4,208,050,074
A	STAFF HOUSEHOLD AND ALLOWANCES OF THE PRESIDENT (PUBLIC)	695,645,580	255,338,743	950,984,323
B	STAFF HOUSEHOLD AND ALLOWANCES OF THE PRESIDENT (PERSONAL)	933,104,660	871,234,493	1,804,339,153
F	AUDIT	6,253,401,254	2,936,142,914	9,189,544,167
I	SUPREME COURT	4,466,722,980	2,316,610,117	6,783,333,097
J	ISLAMABAD HIGH COURT	1,801,907,670	402,583,654	2,204,491,324
K	ELECTION	6,540,022,844	3,537,493,280	10,077,516,125
L	FEDERAL OMBUDSMAN SECRETARIAT FOR PROTECTION AGAINST HARASSMENT OF WOMEN AT WORK PLACE	100,642,460	141,412,480	242,054,940
M	WAFAQI MOHTASIB	782,923,720	905,244,153	1,688,167,873
N	FEDERAL TAX OMBUDSMAN	304,261,490	315,464,061	619,725,551
P	FEDERAL CONSTITUTIONAL COURT OF PAKISTAN	847,107,200	689,219,080	1,536,326,280

**LIST OF POSTS CODE
(2026-27)**

Sr.No	CODE	DESCRIPTION
1	100	ADVISOR TO FINANCE DIVISION
2	101	MP-I
3	102	MP-I CHAIRPERSON
4	103	MP-I TEAM LEADER
5	104	MP-I CHAIRMAN
6	105	MP-I MEMBER
7	106	MP-I EXECUTIVE DIRECTOR
8	107	MP-I TECHNICAL ADVISOR
9	108	MP-I DIRECTOR GENERAL
10	109	MP-I ADVISER ON LEGAL & CONSTITUTION
11	110	MP-I ADVISER ON FINANCE & INTERNAL
12	111	MP-I ADVISER ON E-PARLIAMENT
13	112	MP-I SENIOR LEGISLATIVE ADVISER
14	113	MP-I SENIOR CONSULTANT
15	114	MP-I CHIEF CHANCELLOR
16	115	MP-I LEGAL CONSULTANT
17	116	MP-I ACTUARY FELLOW
18	117	MP-I LEGAL ADVISOR
19	118	MP-I CHIEF INFORMATION COMMISSIONER
20	119	CHIEF EXECUTIVE
21	200	MP-II
22	201	MP-II POLITICAL SECRETARY
23	202	MP-II SENIOR ASSOCIATE
24	203	MP-II DIRECTOR GENERAL CONSULTANT
25	204	MP-II TECHNICAL MEMBER
26	205	MP-II DIRECTOR GENERAL
27	206	MP-II PRINCIPAL OFFICER
28	207	MP-II CHIEF ENGG & SHIP SURVEYOR
29	208	MP-II CHIEF NAUTICAL SURVEYOR
30	209	MP-II MANAGING DIRECTOR
31	210	MP-II DIRECTOR
32	211	MP-II CONSULTANT
33	212	MP-II LEGISLATIVE ADVISER
34	213	MP-II LEGAL OFFICER
35	214	MP-II MEMBER
36	215	MP-II DIRECTOR EXPOSURE MANAGEMENT
37	216	MP-II LEGAL EXPERT
38	217	MP-II ACTUARY ASSOCIATE
39	218	MP-II PUBLIC SECTOR DEVELOPMENT SPE
40	219	MP-II DEPUTY LEGAL ADVISOR

Sr.No	CODE	DESCRIPTION
41	220	MP-II INFORMATION COMMISSIONER
42	221	MP-II PROJECT DIRECTOR
43	223	MP-II UNIT HEAD
44	224	MP-II PROGRAMME DIRECTOR
45	300	MP-III
46	301	MP-III RESEARCH ASSOCIATE
47	302	MP-III SENIOR MANAGER
48	303	MP-III DIRECTOR
49	304	MP-III ENGINEER & SHIPS SURVEYOR
50	305	MP-III DY CHIEF NAUTICAL SURVEYOR
51	306	MP-III NAUTICAL SURVEYOR
52	307	MP-III MANAGER
53	308	MP-III TECHNICAL ADVISOR
54	309	SECRETARY NTC
55	310	MP-III DIRECTOR GENERAL
56	311	MP-III ASSISTANT CONSULTANT
57	312	MP-III DY.LEGISLATIVE ADVISER
58	313	MP-III CONSULTANT
59	314	MP-III SENIOR ASSISTANT ACTUARY
60	315	MP-III FISCAL/FINANCIAL ANALYST
61	316	MP-III INDUSTRIAL POLICY ADVISOR
62	317	MP-III NON-FINANCIAL SERVICE SECTOR
63	318	PRIVATE SECTOR DEVELOPMENT SPECIALIST
64	319	MP-III ADVISER CIVIL WORKS
65	320	MP-III ADVISER STUDENT AFFAIRS
66	321	ENERGY SPECIALIST
67	322	LONG TERM PLAN PROFESSIONAL
68	323	GAWADAR GROUP PROFESSIONAL
69	324	TRANSPORT INFRASTRUCTURE PROFESSION
70	325	INVESTMENT INDUSTRIAL BUSINESS COOP
71	326	MP-III ASSISTANT DIRECTOR
72	327	MP-III PROTFOLIO MANAGER
73	328	MP-III COORDINATOR
74	329	MP-III CHIEF INFORMATION OFFICER
75	330	MP-III FINANCE MANAGER
76	331	MP-III MIS OFFICER
77	332	MP-III PROGRAMME DIRECTOR
78	A01	ACCOUNTANT
79	A02	ACCOUNTS OFFICER
80	A03	ADDITIONAL SECRETARY
81	A04	ADMINISTRATIVE OFFICER
82	A05	ASSISTANT ACCOUNTS OFFICER
83	A06	ASSISTANT
84	A07	ASSISTANT CHIEF
85	A08	ASSISTANT DIRECTOR
86	A09	ASSISTANT ENGINEER

Sr.No	CODE	DESCRIPTION
87	A10	ASSISTANT PROGRAMMER
88	A11	ASSISTANT SECRETARY
89	A12	AUDITOR
90	A13	ACCOUNTANT GENERAL
91	A14	ASSISTANT STORE KEEPER
92	A15	ASSISTANT HEADMISTRESS
93	A16	ASSOCIATE PROFESSOR
94	A17	AYA
95	A18	ASSISTANT PRIVATE SECRETARY
96	A19	ACCOUNTS CLERK
97	A20	ACTUARY ASSOCIATE
98	A21	ADDITIONAL DIRECTOR GENERAL
99	A22	ATTENDANT
100	A23	ASP/DSP
101	A24	ASSISTANT ECONOMIC ADVISER
102	A25	ASSISTANT SUB INSPECTOR
103	A26	ADVISER
104	A27	ASSISTANT ATTORNEY GENERAL
105	A28	ACCOUNTANT MEMBER
106	A29	ADDITIONAL COMMISSIONER
107	A30	ADDITIONAL DIRECTOR
108	A31	ADDITIONAL ESTATE OFFICER
109	A32	AMBASSADOR
110	A33	ASSISTANT AUDIT OFFICER
111	A34	ASSISTANT PHARMACIST
112	A35	ASSISTANT NATIONAL SAVING OFFICER
113	A36	AUDIT OFFICER
114	A37	ADDITIONAL COLLECTOR
115	A38	ADDITIONAL JUDGE
116	A39	ADDITIONAL REGISTRAR
117	A40	ADO
118	A41	APM
119	A42	APO
120	A43	APPRAISING OFFICER
121	A44	ARTIST
122	A45	ASPO
123	A46	ASSISTANT COLLECTOR
124	A47	ASSTT. PETROLING OFFICER
125	A48	ACCOUNTS ASSISTANT
126	A49	ASSISTANT LIBRARIAN
127	A50	ASSISTANT PROFESSOR
128	A51	ASSISTANT REGISTRAR
129	A52	ASSISTANT METEOROLOGIST
130	A53	ASSISTANT DIRECTOR PHYSICAL EDUCATI
131	A54	ASSISTANT EDUCATION ADVISOR
132	A55	ARMOURER

Sr.No	CODE	DESCRIPTION
133	A56	ASSISTANT GEOPHYSICIST
134	A57	AUTO ELECTRICIAN
135	A58	ASSISTANT LEGAL ADVISER
136	A59	ASSISTANT FINANCIAL ADVISOR
137	A60	ARCHITECT
138	A61	ACH
139	A62	AE TRAFFIC
140	A63	ARMY PERSONAL
141	A64	ASSISTANT SUPERVISOR
142	A65	ASSISTANT SOLICITOR
143	A66	ADOS FC
144	A67	ADDITIONAL INSPECTOR GENERAL
145	A68	ASSISTANT COMMISSIONER
146	A69	AUDITOR GENERAL
147	A70	ASSISTANT ACCOUNTANT GENERAL
148	A71	ADDITIONAL ACCOUNTANT GENERAL
149	A72	ADVOCATE GENERAL
150	A73	ADDITIONAL ADVOCATE GENERAL
151	A74	ASSISTANT ADVOCATE GENERAL
152	A75	ASSISTANT CENSUS COMMISSIONER
153	A76	ADDITIONAL ATTORNEY GENERAL
154	A77	ASSOCIATE SURGEON
155	A78	ASSOCIATE PHYSICIAN
156	A79	ASSOCIATE ANESTHETIST
157	A80	ASSOCIATE RADIOLOGIST
158	A81	ASSOCIATE RADIOLOGIST
159	A83	ACTURALL ASSISTANT
160	A84	ASSISTANT WEB MASTER
161	A85	AUDIOLOGIST
162	A86	ASSTT. CARETAKER
163	A87	ARMED GUARD
164	A88	ASSIST AUDIT OFFICER
165	A89	ASSISTANT CLERK
166	A90	ASSISTANT INCHARGE
167	A91	ASSTT ELEC COMMISSIONER
168	A92	ACTING DIRECTOR
169	A93	ADMN OFFICER
170	A94	ADDITIONAL DRAFTSMAN
171	A95	ASSISTANT NETWORK ADMINISTRATOR
172	A96	ASSISTANT DRAFTSMAN
173	A97	ASSISTANT PUBLICATION OFFICER
174	A98	ASSISTANT ARCHIVIST
175	A99	ATTORNEY GENERAL FOR PAK
176	AA1	AAPPRENTIC ACCOUNTANT
177	AC1	ASSISTANT CATERING SUPERVISOR
178	AF1	ARMAMENT FITTER

Sr.No	CODE	DESCRIPTION
179	AG1	ASSISTANT AUDITOR GENERAL
180	AG2	ADDITIONAL AUDITOR GENERAL
181	AG3	AERIAL GUNNER
182	AM1	AUTO MECHANIC
183	AM2	AUTO MECHANIC SUPERVISOR
184	AR1	ARCHIVIST
185	AS1	ADDITIONAL SECURITY OFFICER
186	B01	BUDGET PUBLICATION OFFICER
187	B02	BASIS EXPERT SAP
188	B03	BAILIFF
189	B04	BARBER
190	B05	BRIGADIER
191	B06	BALOON MAKER
192	B07	BAILDAR
193	B08	BAND MASTER
194	B09	BEARER
195	B10	BURSAR
196	B11	BANKER
197	B12	BASTA BARDAR
198	B13	BINDER
199	B14	BIBLIOGRAPHER
200	B15	BLACK SMITH
201	B16	BOMB DISPOSAL OFFICER
202	B17	BOOK BINDER
203	B18	BUDGET & ACCOUNTS OFFICER
204	B19	BUDGET ADVISOR
205	B20	BUDGET OFFICER
206	B21	BULLION KEEPER
207	B22	BEHISHTI
208	B23	BAKER
209	B24	BRAILLEST
210	B25	BREFING OFFICER
211	B26	BANKING MOHTASIB
212	B27	B.C.G. TECHNICIAN
213	B28	BATH MAN
214	B29	BEARER /COOK
215	B30	BEARER -CUM-MASALCHI
216	B31	BEHISHTI CUM KHAKROB
217	B32	BILL & CASH MESSENGER
218	B33	BINDERD SUPERVISOR
219	B34	BIO-CHEMIST
220	B35	BIOLOGIST
221	B36	BITMAN
222	B37	BLOOD BANK TECHNICIAN
223	B38	BOAT MAN
224	B39	BOILER OPERATOR

Sr.No	CODE	DESCRIPTION
225	B40	BOILER SUPERVISOR
226	B41	BOMB DISPOSAL TECHNICIAN
227	B42	BOOK ATTENDENT
228	B43	BOOK BEARER
229	B44	BOOK CLEANER
230	B45	BOOK SORTER
231	B46	BOOKING CLERK
232	B47	BOOM OPERATOR
233	B48	BOOT MAKER
234	B49	BRAIL PRESS MANAGER
235	B50	BRAIL PRESS MECHANIC
236	B51	BRAIL PRESS OPERATOR
237	B52	BRAILE PROOF READER
238	B53	BRAILLE PRESS CLEANER
239	B54	BRAILLE TEACHER
240	B55	BRIAL TEACHER
241	B56	BROMIDE PRINTER
242	B57	BUDDER
243	B58	BUILDING SUPERINTENDENT
244	B59	BULL DOZER OPERATORS
245	B60	BULLDOZER GRAHSER
246	B61	BUS CONDUCTOR
247	B62	BUS DRIVER
248	C01	CHIEF
249	C02	CHIEF ENGINEER
250	C03	CHEIF STATISTICAL OFFICER
251	C04	COMPUTER OPERATOR
252	C05	COST ACCOUNTANT
253	C06	CHOWKIDAR
254	C07	CHAIRMAN
255	C08	COMMUNICATION OFFICER
256	C09	CARPENTER
257	C10	CHIEF ACCOUNTS OFFICER
258	C11	CHIEF JUSTICE
259	C12	CIVIL DEFENCE INSTRUCTOR
260	C13	COMPOSER
261	C14	COMPUTER SPECIALEST
262	C15	CONSTABLE
263	C16	CONTROLLER
264	C17	CORPORAL
265	C18	CASHIER
266	C19	COOK
267	C20	COMPOUNDER
268	C21	CHIEF COMMISSIONER
269	C22	CHIEF INSPECTOR
270	C23	COMMISSIONER

Sr.No	CODE	DESCRIPTION
271	C24	COMPUTER LAB INCHARGE
272	C25	CONSUL GENERAL
273	C26	COUNSELLOR
274	C27	CAMERA OPERATOR
275	C28	CAPTAIN
276	C29	CARETAKER
277	C30	CHIEF PETROL OFFICER
278	C31	CLERK
279	C32	COLLECTOR
280	C33	COLONEL
281	C34	COURT ASSOCIATE
282	C35	CENSUS COMMISSIONER
283	C36	COURSE COORDINATOR
284	C37	CATALOGER
285	C38	CONDUCTOR
286	C39	COOLIE
287	C40	CLASSIFIER
288	C41	CONFIDENTIAL OFFICER
289	C42	CLEANER
290	C43	CHIEF COLLECTOR
291	C44	CAMP COMMANDENT
292	C45	COMPUTIST
293	C46	COBBLER
294	C47	CHEMIST
295	C48	CHIEF GEOPHYSICIST
296	C49	CIVIL JUDGE
297	C50	CHIEF FINANCE & ACCOUNTS OFFICER
298	C51	COMPUTER
299	C52	CONSULTANT
300	C53	CAMERAMAN
301	C54	COMMANDANT FC
302	C55	COMPUTER PROGRAMMER
303	C56	COORDINATOR
304	C57	CHIEF SYSTEM ANALYST
305	C58	CHIEF PROGRAMMER
306	C59	CHIEF ECONOMIST
307	C60	CARTOGRAPHER
308	C61	CHIEF ELECTION COMMISSIONER
309	C62	CONTROLLER GENERAL OF ACCOUNTS
310	C63	CALLIGRAPHIST
311	C64	CALL CENTRE INCHARGE
312	C65	CURATOR
313	C66	COMMANDANT
314	C67	CHIEF EDITOR
315	C68	COST ACCOUNT OFFICER
316	C69	COLLECTION TENDER

Sr.No	CODE	DESCRIPTION
317	C70	COUNSUL
318	C71	CHIEF STATISTICIAN
319	C72	CASH FORECATING SPECIALIST
320	C73	COMMUNICATION AND CHANGE MANAGEMENT
321	C74	CHIEF COST ACCOUNTS OFFICER
322	C75	C.T TEACHER
323	C76	CHAIR PERSON
324	C77	CHIEF PROOF READER
325	C78	CHIEF RESEARCH OFFICER
326	C79	CHIEF STATISTICAL OFFICER
327	C80	CHIEF TECHNICIAN
328	C81	CHIEF WELFARE OFFICER
329	C82	CIVIL SURGEON
330	C83	COMPUTER OFFICER
331	C84	COST ACCOUNTS OFFICER
332	C85	COMMUNITY WELFARE ATTACHE
333	C86	CHIEF SECRETARY
334	C87	CABINET MAKER
335	C88	CABNIT ATTENDENT
336	C89	CALLERS
337	C90	CAMERA ASSISTANT
338	C91	CAMP ATTENDANT
339	C92	CANAL INSPECTOR
340	C93	CAR PENTIER COOLY
341	C94	CARDIAC CATH: LAB: TECH:
342	C95	CARDIO TECHNICIAN
343	C96	CARDIOLOGIST
344	C97	CARDIOLOGY TECHNICIAN.
345	C98	CARPAINTER / COOLY
346	CC1	CREW SHIEF
347	CP1	CONTINGENT PAID STAFF
348	D01	DAFTARI
349	D02	DATA CONTROL ASSISTANT
350	D03	DATA ENTRY OPERATOR
351	D04	DATA PROCESSING OFFICER
352	D05	DEPUTY ACCOUNTANT GENERAL
353	D06	DEPUTY CHIEF
354	D07	DEPUTY DIRECTOR
355	D08	DEPUTY SECRETARY
356	D09	DIRECTOR
357	D10	DIRECTOR GENERAL
358	D11	DIVISIONAL ENGINEER
359	D13	DATA BASE ADMINISTRATOR
360	D14	DEPUTY DATA DASE ADMINISTRATOR
361	D15	DAI
362	D16	DDO

Sr.No	CODE	DESCRIPTION
363	D17	DEPUTY ECONOMIC ADVISER
364	D18	DIG
365	D19	DATA PROCESSING ASSISTANT
366	D20	DFA
367	D21	DMO
368	D22	DEPUTY ATTORNEY GENERAL
369	D23	DEPUTY COMMISSIONER
370	D24	DEPUTY ASSISTANT DIRECTOR
371	D25	DEPUTY SURVEYOR GENERAL
372	D26	DISTRICT ELECTION COMMISSIONER
373	D27	DOCTOR
374	D28	DCCAO
375	D29	DEPUTY COLLECTOR
376	D30	DEPUTY INSPECTOR GENERAL
377	D31	DEPUTY REGISTRAR
378	D32	DRIVER
379	D33	DESPATCH RIDER
380	D34	DENTER
381	D35	DRAWING MISTRESS
382	D36	DEPUTY CHAIRMAN
383	D37	DEPUTY SPEAKER
384	D38	DRAFTS MAN
385	D39	DISPENSER
386	D40	DHOBI
387	D41	DAY CARE WORKER
388	D42	DEPUTY HEADMISTRESS
389	D43	DIRECTOR PHYSICAL EDUCATION
390	D44	DOCUMENTATION OFFICER
391	D45	DECORATOR FLOWER
392	D46	DEPUTY DIRECTOR GENERAL
393	D47	DOG HANDLER
394	D48	DEPUTY SUPERINTENDENT
395	D49	DRESSER
396	D50	DEPARTMENTAL REPRESENTATIVE
397	D51	DATA CONTROLLER
398	D52	DRAUGHTSMAN
399	D53	DRILLING ASSISTANT
400	D54	DISTRICT & SESSIONS JUDGE
401	D55	DEMONSTRATOR
402	D56	DEPUTY SOLICITOR
403	D57	DEPUTY COMMANDANT
404	D58	DOS FC
405	D60	DISTRICT FOOD CONTROLLER
406	D61	DISTRICT ATTORNEY
407	D62	ASSISTANT DISTRICT ATTORNEY
408	D63	DEPUTY AUDITOR GENERAL

Sr.No	CODE	DESCRIPTION
409	D64	DIRECTING STAFF
410	D65	DEAN
411	D66	DEPUTY CGA
412	D67	DEPUTY CENSUS COMMISSIONER
413	D68	DEPUTY ECONOMIC
414	D69	DIETITIAN
415	D70	DENTIST
416	D71	DUTY OFFICER
417	D72	DAFADAR
418	D73	DESIGNER
419	D74	DATA ENTRY SUPERVISOR
420	D75	DEPUTY DRAFTSMAN
421	D76	DIGITAL COMMUNICATION OFFICER
422	D77	DEPUTY ASSISTANT SOLICITOR
423	D78	DEPUTY CHIEF ACCOUNTS
424	D79	DEPUTY CHIEF ACCOUNTS OFFICER
425	D80	DEPUTY CONSULTANT
426	D81	DEPUTY CONTROLLER GENERAL
427	D82	DEPUTY EDUCATIONAL ADVISOR
428	D83	DEPUTY FINANCIAL ANALYST
429	D84	DEPUTY LIBRARIAN
430	D85	DEPUTY MINT MASTER
431	D86	DEVELOPMENT OFFICER
432	D87	DISH WASHER
433	D88	DISTRICT OFFICER
434	D89	DISTRICT ZAKAT OFFICER
435	D90	DIVISIONAL ACCOUNTS OFFICER
436	D91	DATA CONTROL OFFICER
437	D92	DRAWAING MASTER
438	D93	DEPUTY EXECUTIVE DIRECTOR
439	D94	DEPUTY PRINCIPAL
440	D95	DRUG INSPECTOR
441	D98	DISASTER RECOVERY MANAGER(DRM)
442	D99	DEPUTY MANAGER
443	DU1	DUSTING COOLIE
444	E01	EXECUTIVE ENGINEER
445	E02	ECONOMIC ADVISER
446	E03	ELECTRIC MISTRY
447	E04	ELECTRICIAN
448	E05	EXECUTIVE DIRECTOR
449	E06	ELECTION OFFICER
450	E07	ELEMENTARY SCHOOL TEACHER
451	E08	ESTATE OFFICER
452	E09	EXAMINER
453	E10	ENGINEER
454	E11	ELECTRONIC

Sr.No	CODE	DESCRIPTION
455	E12	ECONOMIC MINISTER
456	E13	EDUCATION & MEDIA OFFICER
457	E14	EDUCATION OFFICER
458	E15	EDUCATION STATISTICIAN
459	E16	EDUCATIONAL/ CULTURAL ATTACHE
460	E17	ESTIMATOR
461	E18	EXCISE & TAXATION OFFICER
462	E19	EXECUTIVE OFFICER
463	E20	ENTOMOLOGIST
464	E21	EPIDEMIOLOGIST
465	E22	CONTRACT EMPLOYEES ON MARKET BASE
466	E23	EDITOR
467	E24	ENGRAVER
468	E25	EXECUTIVE DIRECTOR GENERAL
469	E26	E & T CONSTABLE
470	E27	E P I TECH
471	E28	E.C.G TECHNOLOGIST
472	E29	E.E.G.TECHNICIAN
473	E30	E.M. ENGINEER
474	E31	E.N.T.O TECHNICIAN
475	E32	E.P.B
476	E33	ECG OPERATOR
477	E34	ECG TECHNICIAN
478	E35	ECHO CARDIOGRAPHY TECH
479	E36	ECONOMIC CONSULTANT
480	E37	ECONOMIST
481	E38	ELECTION COMMISSIONER
482	E39	ELECTRIC SUPERVISOR
483	E40	ELECTRIC TECHNICIAN
484	E41	ELECTRICAL SUPERVISOR
485	E42	ELECTRICIAN HELPER
486	E43	ELECTRO MEDICAL TECHNCIAN
487	E44	ELECTRO PLATTER
488	E45	ELECTRONIC ENGINEER
489	E46	EMERG. DIESEL GEN. OPT.
490	E47	ENGINE DRIVER
491	E48	ENGINEERING ADVISOR
492	E49	ENGLISH TEACHER
493	E50	EST GENERAL
494	E51	EXAMINATION OFFICER
495	E52	EXC & TAX SUB INSPECTOR
496	E53	ELECTRICIAN SUPERVISOR
497	F01	FIRST SECRETARY
498	F02	FINANCE COORDINATOR
499	F03	FARASH
500	F04	FISCAL ANALYST

Sr.No	CODE	DESCRIPTION
501	F05	FINANCIAL ADVISER
502	F06	FOLLOWER
503	F08	FERO PRINTER
504	F09	FIELD OFFICER
505	F10	FIELD MAN
506	F11	FILM DISTRIBUTION OFFICER
507	F12	FINANCIAL ANALYST
508	F13	FINANCIAL MONITORING AND EXP REV SP
509	F14	FIRE CREW
510	F15	FISHER MAN
511	F16	FITTER MATE
512	F17	FOREMAN
513	F18	FORENSIC EXPERT
514	F19	FEDERAL TREASURY OFFICER
515	F20	FEDERAL LODGE
516	F21	FISHERIES OFFICER
517	F22	FINANCIL MONITORING AND EXP REVIEW
518	F23	FINANCE OFFICER
519	F24	FEDERAL SECRETARIATE PFM SPECIALIST
520	F25	FINANCE ANALYST
521	F26	F W COUNSELOR
522	F27	F W WORKER
523	F28	FAMILY WELFARE COURSE
524	F29	FAMILY WELFARE ASSTT
525	F30	FAMILY WELFARE CONCELOR
526	F31	FAMILY WELFARE WORKER
527	F32	FARY MAN
528	F34	FEMALE HELPER
529	F35	FEMALE INSTRUCTOR
530	F36	FEMALE MEDICAL TECH
531	F37	FEMALE NURSE
532	F38	FEMALE VOCATIONAL TEACHER
533	F39	FEMALE WELFARE CONUCLAR
534	F40	FEMALE WELFARE WORKER
535	F41	FERO KHALASI
536	F42	FERO MACHINE OPERATOR
537	F43	FERRY MAN
538	F44	FIELD ASSISTANT
539	F45	FIELD ENUMERATOR
540	F46	FIELD EXCH.OFFICER
541	F47	FIELD INVESTIGATOR
542	F48	FIELD OBSERVER
543	F49	FIELD SUPERVISOR
544	F50	FIELD WORKER
545	F51	FILE FETCHER
546	F52	FILM EDITOR

Sr.No	CODE	DESCRIPTION
547	F53	FILM INSPECTOR
548	F54	FILT MAN
549	F55	FINANCE & A/C OFFICER
550	F56	FIRE LEADER
551	F57	FIRE MAN
552	F58	FISH WATCHER
553	F59	FISHER SUPERVISOR
554	F60	FISHERIES WATCHER
555	F61	FISHERMAN
556	F62	FITTER
557	F63	FITTER/ PLUMBER
558	F64	FIX BEHSHTI
559	F65	FLOWER MALI
560	F66	FOOD CONSTABLE
561	F67	FOOD CONTROLLER
562	F68	FOOD INSPECTOR
563	F69	FORE MAN
564	F70	FOREMAN WIRELESS
565	F71	FORENSIC ANALYST
566	F72	FUMIGATION COOLIE
567	F73	FUMIGATOR
568	F74	FIRE INCHARGE
569	F75	FIRE GIGHTER
570	F76	FAMILY ATTENDANT
571	G01	GRAPHIC DESIGNER
572	G02	GESTETNER OPERATOR
573	G03	GROUND MAN
574	G04	GARDNER
575	G05	GENERAL MANAGER
576	G06	GEOCHEMIST
577	G07	GLAZER
578	G08	GUIDE
579	G09	GUNMAN
580	G10	GUTTER MAN
581	G11	GEOPHYSICIST
582	G12	GENERATOR OPERATOR
583	G13	GATE KEEPER
584	G14	GYNECOLOGIST
585	G15	GAS OPERATOR
586	G16	GEOLOGIST
587	G17	G.D NAIK
588	G18	G.D SEPOY
589	G19	GALLERY ATTENDANT
590	G20	GAME ATTENDANT
591	G21	GARAGE SUPERINTENDENT
592	G22	GARDEN COOLY

Sr.No	CODE	DESCRIPTION
593	G23	GARDEN MECHANIC
594	G24	GARDEN SUB-OVERSEER
595	G25	GARDEN SUPERINTENDENT
596	G26	GARDEN SUPERVISOR
597	G27	GAS FITTER
598	G28	GAS MISTRY
599	G29	GATE MESSENGER
600	G30	GENERAL STAFF OFFICER
601	G31	GENERAL STORE KEEPER
602	G32	GEOGRAPHER
603	G33	GEOGRAPHICAL ASSISTANT
604	G34	GEOLOGICAL ASSISTANT
605	G35	GEOPHYL ASSITANT
606	G36	GLAZER-CUM-TRIMER
607	G37	GORDAWAR
608	G38	GRADING INSPECTOR
609	G39	GREASER
610	G40	GRINDER MAN
611	G41	GUARD
612	G42	GUARD CHOWKIDAR
613	G43	GUARD DRIVER
614	H01	HEADMASTER/HEADMISTRESS
615	H02	HARDWARE EXPERT
616	H03	HEAD CONSTABLE
617	H04	HAVILDAR
618	H05	HARDWARE ENGINEER
619	H06	H.V.C
620	H07	HAMMAL
621	H08	HAVALDAR
622	H09	HEAD DRAFTSMAN
623	H10	HEAD RADIOGAPER
624	H11	HEAD SANITARY WORKER
625	H12	HEAD TREASURE
626	H13	HEAD WEIGHMAN
627	H14	HIGH COMMISSIONER
628	H15	HIGHLY SKILLED
629	H16	HORTICUL TURIST
630	H17	HOUSE ATTENDANT OFFICER
631	H18	HEAD CLERK
632	H19	HEAD OF INSPECTION TEAM
633	H20	HORTICULTURIST
634	H21	HOUSE ADC
635	H22	HELPER
636	H23	HEALTH EDUCATION OFFICER
637	H24	HEAD CONSTABLE DRIVER
638	H25	HEAD CHAMBER ATTENDANT

Sr.No	CODE	DESCRIPTION
639	H26	HEAD COOK
640	H27	HEAD DRIVER
641	H28	HEAD MALI
642	H29	HEAD MASTRY
643	H30	HEAD SWEEPER
644	H31	HEAD WAITER
645	H32	HAIR CUTTER
646	H33	HAIR DRESSER
647	H34	HAMAL
648	H35	HARDWARE TECHNICIAN
649	H36	HEAD ACCOUNTS CLERK
650	H37	HEAD ASSISTANT
651	H38	HEAD ATTENDANT
652	H39	HEAD BEARER
653	H40	HEAD BINDER
654	H41	HEAD BOTES MAN
655	H42	HEAD BUTLER
656	H43	HEAD CHOWKIDAR
657	H44	HEAD COMPUTER
658	H45	HEAD DAFADAR
659	H46	HEAD DRAFTSMAN.
660	H47	HEAD ELECTRICIAN
661	H48	HEAD EXCHANGER
662	H49	HEAD FISH WATCHER
663	H50	HEAD GAWALA
664	H51	HEAD KHALASI
665	H52	HEAD KHATIB
666	H53	HEAD LIGHT KEEPER
667	H54	HEAD NURSE
668	H55	HEAD OF DEPARTMENT
669	H56	HEAD PORTER
670	H57	HEAD POSTMAN
671	H58	HEAD POSTMASTER
672	H59	HEAD SORTER
673	H60	HEAD TEACHER TRAINER
674	H61	HEAD TECHNICIAN
675	H62	HEAD VERNACULAR CLERK
676	H63	HEAD WARDER
677	H64	HEAD WORK MISTRI
678	H65	HEALTH INSPECTOR
679	H66	HEALTH OFFICER
680	H67	HEALTH TECHNICIAN
681	H68	HELP DESK STAFF
682	H69	HELPER COOK
683	H70	HIGH SCHOOL TEACHER
684	H71	HOME SISTER

Sr.No	CODE	DESCRIPTION
685	H72	HOME VISITOR
686	H73	HOME PATHIC DOCTOR
687	H74	HOSTEL ATTENDANT
688	H75	HOSTEL WARDEN
689	H76	HOUSE ATTENDANT
690	H77	HOUSE KEEPER
691	H78	HOUSE OFFICER
692	H79	HOUSE SUPERVISOR
693	H80	HUJAM
694	H81	HYDROLOGIST
695	H82	HOUSE BOY
696	H83	HEAD AUTO MECHANIC
697	H84	HEAD PLUMBER
698	I01	INSPECTOR
699	I02	IT SPECIALIST
700	I03	INFORMATION OFFICER
701	I04	INSPECTOR GENERAL OF POLICE
702	I05	IMAM MASJID
703	I06	INTELLIGENCE OFFICER
704	I07	INLAND REVENUE AUDIT OFFICER
705	I08	INLAND REVENUE OFFICER
706	I09	INK MAN
707	I10	INSTRUCTOR
708	I11	INTERPRETERS
709	I12	INVESTIGATION OFFICER
710	I13	IT EXPERT
711	I14	I.G.FOREST
712	I16	INSPECTION OFFICER
713	I17	INTERNAL AUDIT SPECIALIST
714	I18	INTERNS/ASSOCIATE LAWYER
715	I19	INSPECTOR ENFORCEMENT
716	I20	IT OFFICER
717	I21	IKHLASI
718	I22	IMMUNIZATION TECHNICIAN
719	I23	IN CHARGE PRINTING
720	I24	INCINATOR MAN
721	I25	INCOME TAX INSPECTOR
722	I26	INCOME TAX OFFICER
723	I27	INDUSTRIAL DEV OFFICER
724	I28	INFORMATION ASSISTANT
725	I29	INKER
726	I30	INSPECTOR OF MINES
727	I31	INSPECTOR VECCINATION
728	I32	INSPECTOR CUSTOM
729	I33	INSPECTOR GENERAL
730	I34	INSPECTOR LEGAL

Sr.No	CODE	DESCRIPTION
731	I35	INSTRUCTOR SEWING
732	I36	INSTRUMENT MECHANIC
733	I37	INSTRUMENT TECHNICIAN
734	I38	IRRIGATION AGRONOMIST
735	I39	IT ASSISTANT
736	J01	JOINT DIRECTOR
737	J02	JOINT SECRETARY
738	J03	JUNIOR TEACHER
739	J04	JUNIOR INSTRUCTOR
740	J05	JUNIOR ASSISTANT
741	J06	JOINT ECONOMIC ADVISER
742	J07	JUDGE
743	J08	JUDICIAL MEMBER
744	J09	JOINT ESTATE OFFICER
745	J10	JOINT CENSUS COMMISSIONER
746	J11	JOINT PROVINCIAL ELECTION COMMISSIONER
747	J12	JUNIOR NATIONAL SAVING OFFICER
748	J13	JUNIOR CLERK
749	J14	JUNIOR PETROLING OFFICER
750	J15	JUNIOR RESEARCH OFFICER
751	J16	JUNIOR PERSONAL ASSISTANT
752	J17	JUSTICE
753	J18	JAMADAR
754	J19	JCO
755	J20	JOINT EDUCATIONAL ADVISOR
756	J21	JOINT ENGINEERING ADVISER
757	J22	JUNIOR LIBRARIAN
758	J23	JUNIOR AUDITOR
759	J24	JUNIOR DRAFTSMAN
760	J25	JUNIOR EXECUTIVE
761	J26	JUNIOR NATIONAL SAVINGS OFFICER
762	J27	JUNIOR STAFF OFFICER
763	J28	JUNIOR TRANSPORT OFFICER
764	J29	JUDICIAL ASSISTANT
765	J30	JOINT CHIEF ECONOMIST
766	J31	JUDICIAL ASSISTANT
767	J32	JUNIOR CONSULTANT
768	J33	JUNIOR PROOF READER
769	J34	JANITOR OPERATOR
770	J35	JUNIOR ACCOUNTANT
771	J36	JUNIOR STATISTICAL CLERK
772	J37	JUNIOR COMPUTER OPERATOR
773	J38	JUNIOR ENGINEER
774	J39	JUNIOR TECHNICIAN
775	J40	JAMHEAD WORKS
776	J41	JEEP DRIVER

Sr.No	CODE	DESCRIPTION
777	J42	JOINT DIRECTOR RESEARCH
778	J43	JOINT ELECTRONIC ADVISOR
779	J44	JOINT ENGINEERING ADVISOR
780	J45	JOINT EXECUTIVE DIRECTOR
781	J46	JOINT PROVINCIAL ELECTION COMMS
782	J47	JOINT SCIENTIFIC ADVISOR
783	J48	JOINT TECHNOLOGICAL ADVISOR
784	J49	JUNIOR FIN & ACCOUNTS OFFICER
785	J50	JUNIOR COMMISSIONED OFFICER
786	J51	JUNIOR MICR.PHOTO.OFFICER
787	J52	JUNIOR COMPOSITTER
788	J53	JUNIOR MICRO FILMING OFFICER
789	J54	JUDGE ACCOUNTABILITY
790	J55	JUNIOR ACCOUNTS CLERK
791	J56	JUNIOR ASSTT: ENGINEER
792	J57	JUNIOR BINDER
793	J58	JUNIOR COMPUTING CLERK
794	J59	JUNIOR I.T. ASSISTANT
795	J60	JUNIOR LADY TEACHER
796	J61	JUNIOR MECHANIC
797	J62	JUNIOR MESSENGER CLERK
798	J63	JUNIOR PROGRAMMER
799	J64	JUNIOR PROTOCOL ASSISTANT
800	J65	JUNIOR SCALE STENO
801	J66	JUNIOR SECURITY ASSISTANT
802	J67	JUNIOR TECHNICAL ASSISTANT
803	K01	KEY PUNCH OEPATOR
804	K02	KHATEEB
805	K03	KHADIM
806	K04	KANUNGO
807	K05	KHAKROOB
808	K06	KHALASI
809	K07	KHIDMATGAR
810	K08	KHASADAR
811	K09	KATIB
812	K10	KEY PUNCH SUPERVISOR
813	K11	KITCHEN ATTENDENT
814	K12	KITCHEN SERVANT.
815	K13	KOT LAICE
816	L01	LDC
817	L02	LECTURER
818	L03	LIBRARIAN
819	L04	LADY HEALTH VISITOR
820	L05	LEGAL EXPERT
821	L06	LIBRARY ASSISTANT
822	L07	LIFT OPERATOR

Sr.No	CODE	DESCRIPTION
823	L08	LAB ATTENDANT
824	L09	LAW OFFICER
825	L10	LANCE NAIK
826	L11	L.M.P
827	L12	LT COL
828	L13	LEADER OF THE HOUSE
829	L14	LIGHT MAN
830	L15	LINE MAN
831	L16	LABOURER
832	L17	LASKER
833	L18	LASY SEARCH
834	L19	LEGISLATION TRANSLATION OFFICER
835	L20	LIAISON OFFICER
836	L21	LIBRARY OFFICER
837	L22	LT COMMANDER
838	L23	LT
839	L24	LOADER
840	L25	LADY SEARCHER
841	L26	LAB BOY
842	L27	LABORATORY ASSISTANT
843	L28	LAND ACQUIRING OFFICER
844	L29	LEADER OF THE OPPOSITION
845	L30	LABOUR OFFICER
846	L31	LADY HEALTH WORKER
847	L32	LEGAL ADVISER
848	L33	LEGAL OFFICER
849	L34	LIB ATTENDANT
850	L35	LABORATORY TECHNICIAN
851	L36	L.P.P.
852	L37	LAB INCHARGE
853	L38	LAB OPERATOR
854	L39	LAB SUPERVISOR
855	L40	LAB TECH
856	L41	LAB.ASSISTANT
857	L42	LABOR
858	L43	LABORATORY TECHNOLOGIST
859	L44	LAND ACCUSITION COLLECTOR
860	L45	LAND RECLAMATION OFFICER
861	L46	LANGARY
862	L47	LAUNDRY HELPER
863	L48	LAUNDRY SUPERVISOR
864	L49	LAWN MOWER DRIVER
865	L50	LAY OUT EXPERT
866	L51	LITIGATION OFFICER
867	M01	MEDICAL OFFICER
868	M02	MNA

Sr.No	CODE	DESCRIPTION
869	M03	MALI
870	M04	MASON
871	M05	MEDICAL SUPERINTENDENT
872	M06	MEMBER
873	M07	MANAGER
874	M08	MESSENGER
875	M09	MINISTER
876	M10	MONTESSORI TEACHER
877	M11	MAIL PEON
878	M12	MAJOR
879	M13	MAJOR GENERAL
880	M14	MASALCHI
881	M15	MOTOR MECHANIC
882	M16	M.T.T
883	M17	MID WIFE
884	M18	MECHANICAL
885	M19	MECHANIC
886	M20	METEOROLOGIST
887	M21	MACRO ECONOMIST
888	M22	MAGISTRATE
889	M23	MANAGING DIRECTOR
890	M24	MARKETING OFFICER
891	M25	MASTER MARINE
892	M26	MASTER OF THE MINT
893	M27	MATE
894	M28	MATRON
895	M29	MEMBER ELECTION COMMISSION
896	M30	MICRO BIOLOGIST
897	M31	MILITARY SECRETARY
898	M32	MIS OFFICER
899	M33	MOAZZIN
900	M34	MONITORING STAFF
901	M35	MOTIVATOR
902	M36	MRP.OPERATIONAL OFFICER
903	M37	MUSEUM CURATOR
904	M38	MUSIC TEACHER
905	M39	MICROFILMING OFFICER
906	M40	OFF SET MACHINE MAN
907	M41	MINING GEOLOGIST
908	M42	MATITIME COORDINATOR
909	M43	MAID SERVANT
910	M44	MESS STAFF
911	M45	MIROBIOLOGIST
912	M46	MODELLER
913	M47	MUHARAR
914	M48	MICRO FILM CAMERAMAN

Sr.No	CODE	DESCRIPTION
915	M49	MEMBER TECHNICAL
916	M50	MIS MANAGER
917	M51	MEDICAL SUPERVISOR
918	M52	MISTRY
919	M53	M.T SEPOY
920	M54	M.T.DRIVER
921	M55	M.T.SUPERVISOR
922	M56	MACHANIC HELPER
923	M57	MACHINE INKER
924	M58	MACHINE MAN
925	M59	MACHINE OPERATOR
926	M60	MAIL GUARD
927	M61	MAIL OVERSEAR
928	M62	MAIL RUNNER
929	M63	MAINTENANCE MECHANIC
930	M64	MAINTENANCE SUPERVISOR
931	M65	MAJOR-2ND IN COMD
932	M66	MALE NURSE
933	M67	MALI BELDAR
934	M68	MALI COOLI
935	M69	MANUSCRIPT ASSISTANT
936	M70	MARKETING INSPECTOR
937	M71	MARKMAN
938	M72	MASON MISTRI
939	M73	MATRIC P.T.C.
940	M74	MECHANIC (AUTO MOBILE)
941	M75	MECHANIC MISTRY
942	M76	MECHANIC SUPERVISOR
943	M77	MECHANICAL TECHNICAL
944	M78	MEDICAL ASSISTANT
945	M79	MEDICAL ATTENDANT
946	M80	MEDICAL GAS ASSISTANT
947	M81	MEDICAL GAS SUPERVISOR
948	M82	MEDICAL LAB TECHNOLOGIST
949	M83	MEDICAL RECORD CLERK
950	M84	MEDICAL SOCIAL OFFICER
951	M85	MEDICAL TECHNICIAN
952	M86	MEDICAL TECHNOLOGIST
953	M87	MEMBER INSPECTION TEAM
954	M88	MEMBER JUDICIAL
955	M89	MEN WAITER
956	M90	MENDER CUM BINDER
957	M91	MESS BOY BEARER
958	M92	MESS WAITER
959	M93	METEOROLOGICAL ASSISTANT
960	M94	METROLOGIST ASSISTANT

Sr.No	CODE	DESCRIPTION
961	M95	MICROCOPIST
962	M96	MICRO FILMING ASSISTANT
963	M97	MINES LABOUR OFFICER
964	N01	NAIB QASID
965	N02	NETWORK ADMINISTRATOR
966	N03	NURSE
967	N04	NOTICE SERVIOR
968	N05	NAZIR
969	N06	NATIONAL SAVING OFFICER
970	N07	NAIB SUBEDAR
971	N08	NAIK
972	N09	NAIB NAZIM
973	N10	NAIB TEHSILDAR
974	N11	NOTICE SERVER
975	N12	NURSERY SCHOOL TEACHER
976	N13	NCO
977	N14	NETWORK SYSTEM ENGINEER
978	N15	NON TAXATION SPECIALIST
979	N16	NAIB CONSTABLE
980	N17	NAIB NAZIR
981	N18	NCB
982	N19	NON COMBATANT ENROLLED
983	N20	NURSING ASSISTANT
984	O01	ORDERLY
985	O02	OSD
986	O03	OVERSEER
987	O04	OFFICE BOY
988	O05	OBSERVER
989	O07	OPERATOR
990	O08	OZLID OPERATOR
991	O09	OMBUDSMAN
992	O10	OFFICE SUPERINTENDENT
993	O11	OCCUPATIONAL THERAPIST
994	O12	OPHTHALMOLOGIST
995	O13	OPTOMETRIST
996	O14	OFFICE ASSISTANT
997	O15	O S D LAW OFFICER
998	O16	O.T. ASSISTANT
999	O17	O.T.TECHNICIAN
1000	O18	OCCUPATION THERAPIST
1001	O19	OFFICE BORER
1002	O20	OFFICE PEON
1003	O21	OFFICE SECRETARY
1004	O22	OFFICE SUPERVISOR
1005	O23	OFFICER INCHARGE
1006	O24	OFFSET MACHINE OPERATOR

Sr.No	CODE	DESCRIPTION
1007	O25	OILER
1008	O26	OPERATION PILOT
1009	O27	OPERATION THEATRE ASSTT
1010	O28	OPERATION THEATRE TECH
1011	O29	OPHTHAMALOGIST
1012	O30	ORDERLY NAIB QASID
1013	O31	ORIENT. & BRIEFING OFFICE
1014	O32	ORTHOPEDIC SURGEON
1015	O33	ORTHOPIST
1016	O34	OSD DECEASED
1017	O35	OXYGEN TECNICIAN
1018	P01	PHYSIAN
1019	P02	PRINCIPAL
1020	P03	PRIVATE SECRETARY
1021	P04	PROFESSOR
1022	P05	PROGRAMMER
1023	P06	PARLIAMENTARY SECRETARY
1024	P07	PLUMBER
1025	P08	POSTMAN
1026	P09	POSTMASTER
1027	P10	POSTMASTER GENERAL
1028	P11	PAINTER
1029	P12	PROVINCIAL ELECTION COMMISSIONER
1030	P13	PTI
1031	P14	PACKER
1032	P15	PATROL OFFICER
1033	P16	PHOTO GRAPHER
1034	P17	PORTER
1035	P18	PUBLIC RELATION OFFICER
1036	P19	PESH IMAM
1037	P20	P.T MASTER
1038	P21	PHOTOSTATE MACHINE OPERATOR
1039	P22	PATWARI
1040	P23	PERSONAL ASSISTANT
1041	P24	PHYSIOTHERAPIST
1042	P25	PILOT
1043	P26	PLANNING & MONITORING OFFICER
1044	P27	PLANNING OFFICER
1045	P28	PLATE MAKER
1046	P29	PLATOON COMMANDER
1047	P30	POLICY EXPERT
1048	P31	POLITICAL SECRETARY
1049	P32	PPCO
1050	P33	PRESERVER
1051	P34	PRESIDENT IRS
1052	P35	PERSONAL SECRETARY

Sr.No	CODE	DESCRIPTION
1053	P36	PRESS ATTACHE
1054	P37	PRESS SECRETARY
1055	P38	PRINCIPAL ACCOUNTS OFFICER
1056	P39	PRINCIPAL LIBRARIAN
1057	P40	PRINCIPAL MEDICAL OFFICER
1058	P41	PRINCIPAL METEOROLOGIST
1059	P42	PRINCIPAL SCIENTIFIC OFFICER
1060	P43	PRINCIPAL SECRETARY
1061	P44	PROCESS SERVER
1062	P45	PROGRAM OFFICER
1063	P46	PROGRESS OFFICER
1064	P47	PROJECT DIRECTOR
1065	P48	PROOF READER
1066	P49	PROJECT FIELD OFFICER
1067	P50	PROTOCOL OFFICER
1068	P51	PROVINCIAL DIRECTOR
1069	P52	PROVINCIAL CENSUS COMMISSIONER
1070	P53	PT MASTER
1071	P54	PUBLIC ANALYST
1072	P55	PUBLICATION OFFICER
1073	P56	P.M.O
1074	P57	P.P
1075	P58	P.T INSTRUCTOR
1076	P59	PETROLING OFFICER
1077	P60	PHOTO COPIER
1078	P61	PHOTOSTAT MACHINE OPERATOR
1079	P62	PHYSIOLOGIST
1080	P63	PLANNING & PROGRESS OFFICER
1081	P64	PMD
1082	P65	PUBLICITY OFFICER
1083	P66	PORT HEALTH OFFICER
1084	P67	PAYCHOLOGIST
1085	P68	PROJECTIONIST
1086	P69	PRESS HELPER
1087	P70	PRESS REGISTRAR
1088	P71	PREVENTIVE
1089	P72	PRINCIPAL CHEMIST
1090	P73	PRINCIPAL ECONOMIST
1091	P74	PURCHASE OFFICER
1092	P75	PRINTING OFFICER
1093	P76	PRINTING STAFF
1094	P77	PUMP OPERATOR
1095	P78	PROBATIONER
1096	P79	PROCESSOR SERVER
1097	P80	PROGRAMME OFFICER
1098	P81	PROJECT MANAGER

Sr.No	CODE	DESCRIPTION
1099	P82	PROJECT OFFICER
1100	P83	PRODUCTION OFFICER
1101	P84	PUBLIC RELATING OFFICER
1102	P85	PROTOCOL ASSISTANT
1103	P86	PRINCIPAL APPRAISER
1104	P87	PROSECUTOR GENERAL ACCOUNTABILITY
1105	P88	PSYCHOLOGIST
1106	P89	PETTY OFFICER
1107	P90	PARAMEDICAL STAFF
1108	P91	PRESIDING OFFICER
1109	P92	PHARMACIST
1110	P93	PROCESSING ASSISTANT
1111	P94	PFM STRATEGY SPECIALIST
1112	P95	PRIMARY SCHOOL TEACHER
1113	P96	PUBLIC STAFF OFFICER
1114	P97	PRINCIPAL LIBRARION
1115	P98	PROCUREMENT OFFICER
1116	P99	PROGRAMME MANAGER
1117	PM1	PAPERMAN
1118	PS1	PLUMBER SUPERVISOR
1119	Q01	QASID
1120	Q02	QUALITY ASSURANCE OFFICER
1121	Q03	QUANTITY SURVEYOR
1122	Q04	QUARANTINE OFFICER
1123	Q06	QARI
1124	Q07	QARIA
1125	Q08	QUALITY CONTROL SPECIALIS
1126	Q09	QUALITY CONTROLLER
1127	Q10	QUARANTINE ASSISTANT
1128	Q11	QUARANTINE LAW ANALYST
1129	R01	RESEARCH OFFICER
1130	R02	RECEPTIONIST
1131	R03	REGISTRAR
1132	R04	READER
1133	R05	REGIONAL ELECTION COMMISSIONER
1134	R06	RECORD KEEPER
1135	R07	REVENUE OFFICER
1136	R08	ROOM BEARER
1137	R09	RUNNER
1138	R10	RESIDENT ADVISOR
1139	R11	RADIO MACHANIC
1140	R12	RADIO OFFICER
1141	R13	REAR ADMIRAL
1142	R14	RECORD LIFTER
1143	R15	RECORD OFFICER
1144	R16	RECORD SORTER

Sr.No	CODE	DESCRIPTION
1145	R18	RECTOR
1146	R19	REGIONAL COMMISSIONER
1147	R20	REGULAR FARASH
1148	R21	RESEARCH ASSISTANT
1149	R22	RESEARCH ASSOCIATE OFFICER
1150	R23	RESEARCH FELLOW
1151	R24	RESIDENCE ORDERLY
1152	R25	REGULARIZED CPS
1153	R26	REGIONAL DIRECTOR
1154	R27	RISALDAR
1155	R28	RELIGIOUS TEACHER
1156	R29	REFERENCE OFFICER
1157	R30	REFUGEES VILLAGE ADMINISTRATOR
1158	R31	RADIO GRAPHER
1159	R32	RADIO MECHANIC
1160	R33	RADIOGRAPHER PUBLIC
1161	R34	RADIOLOGIST
1162	R35	RATIONING CONTROLLER
1163	R36	RECATIONIST
1164	R37	RECEPTION OFFICER
1165	R38	RECORD ASSISTANT
1166	R39	RECORD CLERK
1167	R40	RECORD SUPPLIER
1168	R41	RECREATION & YOUTH WORKER
1169	R42	RECRUIT
1170	R43	REGIONAL AUDIT OFFICER
1171	R44	REGIONAL MANAGER
1172	R45	REGULATION BELDER
1173	R46	REHTIN OFFICER
1174	R47	RELIGION TEACHER
1175	R48	RESEARCH AND REF.OFFICER
1176	R49	RESEARCH ASSOCIATE
1177	R50	RESEARCH INVESTIGATOR
1178	R51	RESEARCH SUPERINTENDENT
1179	R52	RESIDENT ADVISER
1180	R53	RETOUCHER PHOTO
1181	R54	REVENUE AUDITOR
1182	R55	REVISER
1183	R56	ROD MAN
1184	R57	ROOM ATTENDENT
1185	R58	RISK ASSESSMENT EXPERT
1186	S01	SECOND SECRETARY
1187	S02	SECRETARY
1188	S03	SECTION OFFICER
1189	S04	SENIOR CHIEF
1190	S05	SENIOR STATISTICAL OFFICER

Sr.No	CODE	DESCRIPTION
1191	S06	STATISTICAL OFFICER
1192	S07	STENO GRAPHER
1193	S08	STENO TYPIST
1194	S09	SUPERINTENDENT
1195	S10	SUPERINTENDING ENGINEER
1196	S11	SURGEON
1197	S12	SYSTEM ANALYST
1198	S13	SUB ENGINEER
1199	S14	SENIOR TEACHER
1200	S15	SYSTEM ADMINISTRATOR
1201	S16	SOFTWARE ENGINEER
1202	S17	SCIENTIFIC OFFICER
1203	S19	SUB INSPECTOR
1204	S20	SENATOR
1205	S21	SECURITY GUARD
1206	S22	SENIOR JOINT SECRETARY
1207	S23	SENIOR AUDITOR
1208	S24	SP
1209	S25	SSP/AIG
1210	S26	STAMP CHECKER
1211	S27	SUPERVISOR
1212	S28	SPECIAL SECRETARY
1213	S29	SERGEANT
1214	S30	SEPOY
1215	S31	SANITARY INSPECTOR
1216	S32	SECONDARY SCHOOL TEACHER
1217	S33	SENIOR COMPUTER TEACHER
1218	S34	SENIOR ELEMENTARY TEACHER
1219	S35	SURVEY OFFICER
1220	S36	SURVEYOR GENERAL OF PAKISTAN
1221	S37	SECURITY OFFICER
1222	S38	SENIOR CLERK
1223	S39	SENIOR PETROLING OFICER
1224	S40	SORTER
1225	S41	STAMP VENDAR
1226	S42	SUBEDAR
1227	S43	SUBEDAR MAJOR
1228	S44	SWEEPER
1229	S45	SPEAKER
1230	S46	SENIOR LAW OFFICER
1231	S47	SENIOR PERSONAL ASSISTANT
1232	S48	SENIOR ASSISTANT
1233	S49	SUB ASSISTANT
1234	S50	STORE KEEPER
1235	S51	SENIOR METEOROLOGIST
1236	S52	SANITARY WORKER

Sr.No	CODE	DESCRIPTION
1237	S53	SENIOR PRIVATE SECRETARY
1238	S54	SECTION CUTTER
1239	S55	STORE OFFICER
1240	S56	SURVEYOR
1241	S57	ASSISTANT CONTROLLER
1242	S58	SENIOR RESEARCH ADVISOR
1243	S59	SCANNING EXPERT
1244	S60	SENIOR CIVIL JUDGE
1245	S61	GATE SERGEANT
1246	S62	SPEECH WRITER
1247	S63	SECRETARY TO THE SPEAKER
1248	S64	SOCIAL MEDIA EXECUTIVE
1249	S65	SUBJECT SPECIALIST
1250	S66	SENIOR ACH
1251	S67	STEWARD
1252	S68	SPEECH THERAPIST
1253	S69	SOCIAL CASE WORKER
1254	S70	SYSTEM OPERATOR
1255	S71	SOLICITOR
1256	S72	SECRETARY UNION COUNCIL
1257	S73	SUPPORT STAFF
1258	S74	SENIOR AFC
1259	S75	SAFETY OFFICER
1260	S76	SPECIALIST
1261	S77	SISTER TUTOR
1262	S78	FISCAL FORECASTING SPECIALIST
1263	S79	SAP SPECIALIST BUDGETING REPORTING
1264	S80	SAP SPECIALIST (O&M) MODULE
1265	S81	SENIOR PATROL OFFICER
1266	S82	SENIOR PROOF READER
1267	S83	SENIOR RESEARCH OFFICER
1268	S84	SOLICITOR GERENRAL
1269	S85	SUB LIBRARIAN
1270	S86	STATISTICAL ASSISTANT
1271	S87	SANITORY INSPECTOR
1272	S88	SECREATRY GENERAL
1273	S89	SENIOR ACCOUNTANT
1274	S90	SENIOR ADVISOR
1275	S91	SENIOR DIRECTOR
1276	S92	SECURITY INSPECTOR
1277	S93	SENIOR DIRECTOR GENERAL
1278	S94	SENIOR DRAFTS MAN
1279	S95	SENIOR ENGINEER
1280	S96	SENIOR LIBRARIAN
1281	S97	SENIOR MANAGER
1282	S98	SENIOR MEMBER

Sr.No	CODE	DESCRIPTION
1283	S99	SENIOR REGISTRAR
1284	SA1	SENIOR ACCOUNTS OFFICER
1285	SA2	SENIOR ACCOUNTS CLERK
1286	SH1	STORE HELPER
1287	SM1	SQUADRON MAINT
1288	SM2	SANITARY MONITOR
1289	SO1	STAFF OFFICER
1290	SS2	SENIOR/SPACE CAR DRIVER
1291	T01	TEACHER
1292	T02	THIRD SECRETARY
1293	T03	TYPIST
1294	T04	TELEPHONE OPERATOR
1295	T05	TECHNICIAN
1296	T06	TECHNICAL OFFICER
1297	T07	TUBEWELL OPERATOR
1298	T08	TECHNICAL ASSISTANT
1299	T09	TAILOR
1300	T10	TRANSPORT OFFICER
1301	T11	TGT
1302	T12	TRANSLATOR
1303	T13	TREASURY OFFICER
1304	T14	T.U.G.T
1305	T15	TRACER
1306	T16	TANDOORCHI
1307	T17	TAXI DERMIST
1308	T18	T B ASSISTANT
1309	T19	TEHSILDAR
1310	T20	TRADING CUM SAFTY OFFICER
1311	T21	TRAINING OFFICER
1312	T22	TREASURER
1313	T23	TRIMMER
1314	T24	TRADE & DEVELOPMENT OFFICER
1315	T25	TRADE & INVESTMENT ATTACHE
1316	T27	TECHNICAL EDITOR
1317	T28	TENNIS MAKER
1318	T29	TSA MANAGEMENT SPECIALIST
1319	T30	TRANSLATION OFFICER
1320	T31	TELEX OPERATOR
1321	T32	TENNIS BOY
1322	T33	T,V TECHINICIAN
1323	T34	T.B. TECHNICIAN
1324	T35	T.B.SPECIALIST
1325	T36	TABLE BOY
1326	T37	TAILER TEACHER
1327	T38	TAILOR MASTER
1328	T39	TANDAL

Sr.No	CODE	DESCRIPTION
1329	T40	TAPE HOLDER
1330	T41	TAXATION OFFICER
1331	T42	TAXIDERMIST
1332	T43	TEACHER JUNIOR SECTION
1333	T44	TECH: WRITER
1334	T45	TECHNICAL HAVALDAR
1335	T46	TECHNICAL MEMBER
1336	T47	TECHNICAL NAIB SUBEDAR
1337	T48	TECHNICAL NAIK
1338	T49	TECHNICAL SEPOY
1339	T50	TECHNOLOGIST
1340	T51	TEHSIL JAMADAR
1341	T52	TELE.COM.TECHNICIAN
1342	T53	TELEPHONE COMPLAINT CLERK
1343	T54	TELEPHONE MECHANIC
1344	T55	TELEPHONE SUPERVISOR
1345	T56	TELEPHONE TECHNICIAN HELP
1346	T57	TELEPRINTER OPERATOR
1347	T58	TESTING ASSISTANT
1348	T59	THEATER NURSE
1349	T60	TICKET COLLECTOR
1350	T61	TIME KEEPER
1351	T62	TINDAL
1352	T63	TOWN INSPECTOR
1353	T64	TRACTOR DRIVER
1354	T65	TRAINEE APPRENTICE
1355	T66	TRAINEE MEDICAL OFFICER
1356	T67	TRAINING CUM SAFETY OFF.
1357	T68	TRAINING SPECIALIST
1358	T69	TRANSCRIBER
1359	T70	TRANSCRIPTION SUPERVISOR
1360	T71	TRANSLATION ASSISTANT
1361	T72	TRANSPORT ASSISTANT
1362	T73	TRANSPORT SUPERVISOR
1363	T74	TRUCK DRIVER
1364	T75	TYPEWRITER MACHANIC
1365	T76	TECHNICAL ADVISOR
1366	U01	UDC
1367	U02	UNIT COMMANDER
1368	U03	URDU TYPIST
1369	U04	U.D.C CUM CASHIER
1370	U05	UNICAL PATHOLOGIST
1371	U06	URDU STENOTYPIST
1372	V01	VICE PRINCIPAL
1373	V02	VEHICAL MECHANIC
1374	V03	VOCATIONAL TEACHER

Sr.No	CODE	DESCRIPTION
1375	V05	VIDEO ADITOR
1376	V06	VIDEO GRAPHIC
1377	V07	VALET
1378	V08	VICE CHAIRMAN
1379	V09	VETERINARY OFFICER
1380	V10	VECCINATOR
1381	V12	VALUATION OFFICER
1382	V13	VALVE MAN
1383	V14	VAN CLEANER
1384	V15	VARTYPIST
1385	V16	VAULT ASSISTANT
1386	V17	VEHICLE DRIVER
1387	V18	VETERINARY COMPOUNDER
1388	V19	VILLAGE ADMINISTRATOR
1389	V20	VILLAGE POSTMAN
1390	V21	VILLAGE SECRETARY
1391	V22	VOC. TRANING INSTRUCTOR
1392	V23	VOCATIONAL
1393	V24	VOCATIONAL GUIDANCE OFF:
1394	V25	VALCANIZER
1395	W01	WEB DEVELOPER
1396	W02	WARDEN
1397	W03	WELDER
1398	W04	WIREMAN
1399	W05	WATER CARRIER
1400	W06	WAITER
1401	W07	WARD BOY
1402	W08	WASHER MAN
1403	W09	WATER MAN
1404	W10	WEB MASTER
1405	W11	WELFARE OFFICER
1406	W12	WHEAT COMMISSIONER
1407	W13	WOMEN PROGRAMM OFFICER
1408	W14	WARD MASTER
1409	W15	WARDER
1410	W16	WATCH MAN
1411	W17	WIRELESS OPERATOR
1412	W18	WEB MANAGER
1413	W19	WARD ATTENDANT
1414	W20	WARD ORDERLY
1415	W21	WARD PROCESSOR OPT:
1416	W22	WARD SERVANT
1417	W23	WATCH WARDEN ASSISTANT
1418	W24	WATER MANAGMENT ENGINEER
1419	W25	WATER TREATMENT MACHANIC
1420	W26	WELL HAND DRILLING

Sr.No	CODE	DESCRIPTION
1421	W27	WILDLIFE SUPERVISOR
1422	W28	WIRE MAN
1423	W29	WOMEN MEDICAL OFFICER
1424	W30	WORK MISTRY
1425	W31	WORK MUNSHI
1426	W32	WORK SHOP ASSISTANT
1427	W33	WORKER
1428	W34	WORKSHOP ATTENDANT
1429	W35	WORKSHOP CLERK
1430	W36	WORKSHOP SUPDT:
1431	W37	WORKSHOP TECHNICIAN
1432	W38	W.I.
1433	W39	WAFAQI MOHTASIB
1434	X01	XEN
1435	X02	X-RAY TECHNICIAN
1436	X03	X-RAY OPERATOR
1437	Z01	ZOOLOGIST
1438	Z99	OTHERS