



# Budget Call Circular

## FY 2023-24

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

[www.finance.gov.pk](http://www.finance.gov.pk)





D.O.No.F.1(1)/SO(Budget-I)/BCC 2023-24  
**Government of Pakistan**  
**Finance Division**

**Additional Finance Secretary (Budget)**

Islamabad, the 25<sup>th</sup> January, 2023

Subject: **Submission of Actuals FY 2021-22, Revised Estimates FY 2022-23 and Budget Estimates FY 2023-24**

**Dear Sir / Madam,**

In compliance with the Articles of the Constitution of Pakistan 1973, provisions of Rules of Business 1973 and Public Finance Management Act 2019, Finance Division prepares budget for each financial year as a key policy document of the Federal Government.

2. Budget Call Circular containing budget calendar, processes, instructions, forms for preparation and submission of detailed Actuals (FY 2021-22), Revised Estimates (FY 2022-23) and Budget Estimates (FY 2023-24) relating to Receipts, Current & Development Expenditure of the Federal Government, is attached herewith.

3. This Budget Call Circular also contains reporting on gender and green components of Federal Budget in line with international commitments and practices.

4. All the Principal Accounting Officers are requested to ensure submission of Performance Based Budgeting Forms, Revised and Budget Estimates of Receipts and Current and Development Expenditure Forms to Budget Wing, Finance Division before **15<sup>th</sup> March, 2023**. The remaining information may also be provided as per time schedule given in Budget Calendar and written on the forms.

5. Foreign Exchange Budget Actual (FY 2022-23), Revised Estimates (FY 2022-23) and Budget Estimates (FY 2023-24) may also be provided as per attached forms in accordance with the instructions.

6. Before start of Budget Review/Priority Committee Meetings during last week of March 2023, the Budget Wing Finance Division is also planning to conduct Pre-Budget workshops and meetings with relevant officers/officials of all Divisions/Departments/offices and other stakeholders for their awareness and assistance regarding budget preparation processes.

7. The Budget Call Circular FY 2023-24 is also available on the website of Finance Division (<http://finance.gov.pk/downloads.html>).

With best regards,

**Yours Sincerely**

**(Muhammad Tanvir Butt)**

**All Secretaries of the Divisions and PAOs**  
**All Heads of Departments/Subordinate Offices**

Copy forwarded for information and necessary action to:-

1. Special Assistant to Minister for Finance and Revenue.
2. Special Assistant to Minister of State for Finance and Revenue.
3. SA to the SAPM on Finance.
4. SA to the SAPM on Revenue.
5. Secretary, Finance Division, Islamabad.
6. Special Secretary, Finance Division, Islamabad.
7. Special Secretary, Finance Division (Military), Rawalpindi.
8. Secretary, Finance Standing Committee, National Assembly.
9. Secretary, Finance Standing Committee, Senate.
10. Governor, State Bank of Pakistan, Karachi.
11. The Auditor General of Pakistan, Islamabad.
12. The Controller General of Accounts, Islamabad.
13. The Accountant General, Pakistan Revenues, Islamabad.
14. The Military Accountant General, Rawalpindi.
15. All Additional Secretaries, Finance Division, Islamabad.
16. All Joint Secretaries (Expenditure), Finance Division, Islamabad.
17. The Economic Advisor, Finance Division.
18. The Director General Debt, Finance Division.
19. Secretaries, Provincial Finance Department including AJK & GB
20. The Webmaster, Finance Division for uploading on the Finance Division's website.



**(Ayesha Javed)**  
**Deputy Secretary (Budget-I)**  
**Phone: (051) 9209367**

## Table of Contents

<b>S. No.</b>	<b>Description</b>	<b>Page No.</b>
1.	Budget Calendar for FY 2023-24	2-3
2.	Budget Preparation	4
3.	Instructions for preparation and submission of Estimates.	5
4.	Instructions for Performance Based Budgeting	8
5.	Form-I	9
6.	Form-II	10
7.	Instructions for Gender Responsive Budgeting	12
8.	Form-III	13
9.	Instructions for Green Budgeting	16
10.	Form-IV	17-18
11.	Instructions for Federal Receipts	20
12.	Form – V	21
13.	Form – VI	22
14.	Instructions for Bank Accounts, Investments and Assets	24
15.	Form-VII & VIII	25
16.	Instructions for Revised Estimates (Current and Development)	28
17.	Form – IX	29
18.	Instructions for Medium Term Budget Estimates	32

<b>S. No.</b>	<b>Description</b>	<b>Page No.</b>
19.	Form – X Budget Estimates (Current & Development) FY 2023-26	33
20.	Instructions for BO/NIS	34-35
21.	Form – XI Budget Order / New Item Statement	36-37
22.	Instructions for Human Resources	40
23.	Form – XI I Post Proforma	41
24.	Form-XIII Revised Estimates 2022-23	42
25.	Form-XIV Budget Estimates 2023-24	43
26.	Instructions for Quarter Wise Budget Estimates	46
27.	Form-XV Current Expenditure 2023-24	47
28.	Form-XVI Development Expenditure 2023-24	48
29.	Instructions for Foreign Exchange Budget	50
30.	Form-XVII Summary of Foreign Exchange Budget	51
31.	Form-XVIII Current Expenditure – Current Import	52
32.	Form-XIX Current Expenditure – Current Invisible	53
33.	Form-XX Development Expenditure – Development Import	54
34.	Form-XXI Development Expenditure – Development Invisible	55
35.	Form-XXII Foreign Exchange Receipts Estimates	56

## **Part – I**

### **(BUDGET CALENDER, PREPARATION & INSTRUCTIONS)**

## Budget Calendar for FY 2023-24

<b>S #</b>	<b>Activities</b>	<b>Concerned Department</b>	<b>Timeline (Last date)</b>
1.	Mid-Year Review Report	Finance Division	January-February 2023
2.	Issuance of Budget Call Circular	Finance Division	January 2023
3.	Medium Term KPIs and Targets F.Y 2023-26	PAOs	2 <sup>nd</sup> Week of March, 2023
4.	Medium Term Performance Budget by Output F.Y 2023-26	PAO/Finance Divisions	Along with NIS
5.	Submission of Gender Responsive Budgeting	PAO	2 <sup>nd</sup> Week of June, 2023
6.	Submission of Green Budgeting	Finance Division	2nd Week of June, 2023
7.	Revised Estimates (2022-23) and Budget Estimates(2023-24) of Revenue and Public Account Receipts	PAOs	2 <sup>nd</sup> Week of March, 2023
8.	Budget Proposals for new Non-Tax measures for inclusion in Finance Bill 2023-24	PAOs	-do-
9.	Detail of Assets and Investment and Human Resources	PAOs	2 <sup>nd</sup> Week of March, 2023
10.	Submission of Revised (2022-23) Current & Development Expenditure Budget Estimates	PAOs	2 <sup>nd</sup> Week of March, 2023
11.	Submission Proposed (2023-26) Current & Development Expenditure Budget Estimates	PAOs	2 <sup>nd</sup> Week of March, 2023
12.	Recommendations from Expenditure Wing on Revised and Proposed Budget Estimates	Expenditure Wing	3 <sup>rd</sup> week of March, 2023
13.	Preparation of Medium-Term National Macro Economic and Fiscal Frameworks	EA/Budget Wings	3 <sup>rd</sup> Week of March, 2023
14.	Budget Review Committee's meetings	Finance Division	22-31 March 2023
15.	Budget Strategy Paper (BSP) 2023-26	Finance Division	2nd Week of April, 2023



<b>S #</b>	<b>Activities</b>	<b>Concerned Department</b>	<b>Timeline (Last date)</b>
16.	Approval of BSP by the Cabinet	Finance Division	-do-
17.	Issuance of IBCs for current and development budget (one line)	Finance Division	3rd week of April, 2023
18.	Issuance of PAO Wise IBCs for Development	Planning Division	4th Week of April, 2023
19.	Submission of BO/NIS for Current Budget	PAOs	3rd Week of April to 1st Week of May, 2023
20.	APCC Meetings	Planning Division	4th Week of April 2023
21.	NEC Meetings	Planning Division	1st Week of May
22.	Submission of BO/NIS by Ministries / Divisions for Development Budget	PAOs	2nd Week of May, 2023
23.	Completion of all Budget Documents, Schedules and Summaries for the Cabinet etc.	Finance Division	End of May, 2023
24.	Presentation of Budget to the Cabinet and the Parliament	Finance Division	1st Week of June, 2023
25.	Submission of Quarter-Wise Expenditure Estimates Current and Development Budget	PAO	2nd Week of June, 2023
26.	Issuance of Budget Release Strategy	Finance Division	Last Week of June, 2023
27.	Circulation of Exchange Rates	Finance Division	Last week of April, 2023
28.	Submission of Estimates	PAOs	1st week of May, 2023
29.	Budget Review Meeting	Finance Division	2nd week of May, 2023
30.	Finalization and Compilation of Budget	Finance Division	3rd week of May, 2023

# Budget Preparation Steps

Articles 80 to 84 of 1973 Constitution deal with the legal framework on annual budget while Public Finance Management Act (PFMA), 2019 will govern the preparation and compilation of Federal Budget. The same are available on Finance Division's website <http://www.finance.gov.pk>

Steps involved in budget preparation process are as under:—

- 1. Issuance of 'Budget Call Circular 2023-24' to the Principal Accounting Officers(PAOs)**  
Finance Division will issue a "Budget Call Circular" to the PAOs containing instructions, forms and timelines to be followed by the respective PAOs.
- 2. Submission of Budget forecast by the Principal Accounting Officer**  
Performance indicators/output by the Division/Department (as given in the Performance Based Budgeting Proforma 2022-23) and the Indicative Budget Ceilings (IBC), issued by Finance Division in April 2022 for three (03) years to be considered as baseline for submission of Budget Estimates 2023-2026.
- 3. Review of budget estimates and additional demands (current + development) by the Budget Review Committee**  
Budget Review Committee will consider Budget Estimates and Revised Estimates including additional funds requirements of the Divisions/Departments after meetings with the PAOs.
- 4. Preparation of Budget Strategy Paper (BSP) and its presentation in the Cabinet**  
As per Section 3 of PFM Act 2019, Finance Division shall prepare BSP and seek approval of the Federal Government.
- 5. Issuance of Indicative Budget Ceilings to all PAOs**  
On approval of the Budget Strategy Paper by the Cabinet, Finance Division will issue PAOs wise ceilings for current and development budget.
- 6. Filling of the BO/NIS Forms**  
The CF&AOs of the Divisions, in consultation with Expenditure Wing, will submit the BO/NIS Forms to Budget Wing, Finance Division as per specified timeline and instructions.
- 7. Approval of Cabinet, National Assembly and assent by the President**  
Finance Division will present Budget 2023-24 to the Cabinet for approval before submission to the National Assembly and its assent by the President of Pakistan.

# Instructions

## **Actual 2021-22**

1. Actual Expenditure for the FY2021-22 for current and development expenditure must be submitted through BO/NIS Form.

## **Revised Estimates 2022-23**

2. Revised Estimates for the FY 2022-23 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 2023-24**

3. The BO/NIS forms endorsed by the CFAO, PAO and respective Deputy Secretary (Expenditure) to be forwarded to the Budget Wing (Finance Division) for further necessary action.
4. ***Each Demand will have only one Principal Accounting Officer.***
5. Finance Division will issue performance based budget to all PAOs and it is the mandate of the PAO to allocate funds in various cost centres and heads of accounts with the concurrence of Finance Division.
6. AGPR has been instructed not to authorize payment where budget provision does not exist under relevant Head of Accounts including employees related expenditures. **Instructions issued vide letter No.1(3)-CAO(MoF) 2020/ 447 dated 04.12.2020 may be adhered to.**
7. PAO is responsible to keep adequate funds available in all heads of accounts throughout the financial year, especially ERE to avoid any delay in payment of salaries.
8. No lump-sum provision should be made or proposed to be made in the budget.

9. Organizations / entities that use budgetary funds (other than subsidies) will provide detailed budget information (i.e. on detailed object classification) along with details of their own receipts.
10. **As per Section 12 of PFM Act, 2019** all Ministries and Divisions **shall surrender savings** to the Finance Division by 31<sup>st</sup> May, of each year.
11. While setting priorities and targets in the budget 2023-24 due consideration may also be accorded to **gender mainstreaming, green budgeting** and **human rights commitments** in keeping with SDGs goals No.5 (Gender Equality), No. 13 (Climate Action) and under UN conventions respectively.

## **Part-II**

### **PERFORMANCE BASED BUDGETING (FY 2023-24 to FY 2025-2026)**

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

# Instructions

1. Performance-based budget shall be prepared by PAOs in line with the IBCs issued by the Finance Division as per policy/priorities.
2. Performance-based budget involves a period of three financial years i.e. 2023-26.

## **Guidelines for Preparation of Performance Based Budget:**

### **Step 1: Preparation of Strategic Plan:**

- a. As required under Section 5 of PFM Act, 2019, the medium-term strategic plan shall be developed by the relevant Divisions/Entities.
- b. Strategic Plan, as approved by relevant PAOs, shall contain the following as per Section 9 of PFMA, 2019:
  - 1) Goal/timeline
  - 2) Outcomes (effects of services on target population)
  - 3) Outputs (services) to be delivered
  - 4) Key Performance Indicators (KPIs)

### **Step 2: Allocation of IBCs to outputs**

On receipt of an IBC, the concerned PAO shall allocate them to outputs.

### **Step 3: Communication of IBCs to spending units and projects**

- a. PAOs shall forward IBCs to spending units (DDOs) and project directors.
- b. Spending units and projects director shall prepare their detailed budgets (BO/NIS) within these ceilings.
- c. A list of KPIs shall be forwarded to Spending units for them to identify relevant targets.

### **Step 4: Compilation of budgets**

Once detailed budget is prepared by Spending unit, the focal person of the Divisions/Entities shall furnish information on the given format which can be downloaded from website [http://finance.gov.pk/budget\\_wing.html](http://finance.gov.pk/budget_wing.html)

### **Step 5: Approval by PAOs**

The duly filled in format shall be signed by the respective PAOs and communicated to, Budget Wing, Finance Division, Islamabad.

**Note:** Gender Responsive Budgeting and tracking of Medium-Term Outcomes will work as a nucleus for Performance Based Budget FY 2023-24 to FY 2025-26.

**Medium Term Performance Based Budget FYs 2023-24 to 2025-26**

**Principal Accounting Officer:** \_\_\_\_\_

1. **Goal:** Define Goal with Timeline

\_\_\_\_\_

2. **Policy:** Define Policy Direction for Medium Term Years

\_\_\_\_\_

3. **Outcome:** Impact on Target Population

\_\_\_\_\_

4. **Budget by Outputs**

**Rs. In '000**

Outputs	Office Responsible	Actual Expenditure	Budget	Medium Term Budget		
		2021-22	2022-23	2023-24	2024-25	2025-26
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Output 1						
Output 2						
<b>Total</b>						

5. **Key Performance Indicators/Targets**

Outputs (As per Table 4)	Key Performance Indicators*	Target Achieved	Planned Target	Medium Term Target		
		2021-22	2022-23	2023-24	2024-25	2025-26
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Output 1	Indicator 1					
Output 2	Indicator 2					
<b>Total</b>						

\*The KPIs related to Gender and Climate should be exclusively highlighted.

**Last date of submission: 15<sup>th</sup> March, 2023.**

Prepared by: \_\_\_\_\_

Chief Finance & Accounts Officer /  
Head of Finance

Approved by: \_\_\_\_\_  
Principal Accounting Officer

Forwarded to:

**Deputy Secretary B-I**  
**Budget Wing, Finance Division, Islamabad.**  
**Ph. No. (051)9209367**  
**Email [ds.b1@finance.gov.pk](mailto:ds.b1@finance.gov.pk)**

**Form II****Form on Performance of Development Expenditure**

Rs. In million

Sectors	Selected Projects Name	Estimated Total Cost	Completion Date	Revised Cost as per PC-I	Expenditure up to June 2022	B.E 2022-23	2023-24	
							B. E	New Projects
Infrastructure								
Social Sector								
i. Health								
ii. Population								
iii. Education								
iv. Social Protection								
Energy								
Food, Nutrition & Agriculture								
Environment & Climate Change								
<b>Others</b>								
<b>Total</b>								

Last date of submission: 15<sup>th</sup> March, 2023.

Prepared by: \_\_\_\_\_

Ministry of Planning, Development &amp; Special Initiatives

Forwarded to:

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

Ph. No. (051)9209221

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



## **Part-III**

### **GENDER RESPONSIVE BUDGETING (FY 2023-24)**

## Instructions

1. Gender Budgeting is an internationally recognized approach which supports effective public policies and budgeting, strengthens democracy, accountability and transparency. Systematic Gender Budgeting implementation leads to economic growth, employment and sustainable development.
2. To make Gender Budgeting mandatory in the regular budgeting and planning processes, it has been made a regular feature of the BCC; as government priorities and budget strategy is also required to include key gender equality priorities for the budget period.
3. Ministries/Divisions are required to fill the Form specifying the gender-wise planned expenditure/ spending during next year.
4. Any activity, program or project having an impact on Men, Women, Children or transgender for which expenditure is planned to be incurred during FY 2023-24, shall be mentioned along with specific cost center/object head.
5. Examples for gender budgeting include, salaries of male and female employees, day care centers, pick & drop service etc.
6. Similarly, the planned expenditure under Development Budget shall be filled in along with cost centers/object heads etc.
7. The women share of budget has to be mentioned object head-wise in BO/NIS form.

**Gender Responsive Budgeting**

Ministry/Division/Department: \_\_\_\_\_

Name/ Designation of Principal Accounting Officer: \_\_\_\_\_

(Rs/Million)

Description	B.E 2023-24											
	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
Total Budget of Div/PAO												
Development *												
Current Budget *												

\*List of Projects, activities, programs, initiatives along with Cost centers to be attached

**Last date of submission: 14<sup>th</sup> June, 2023.**

Prepared by: \_\_\_\_\_

Chief Finance & Accounts Officer/Head of Finance

Verified by: \_\_\_\_\_  
Principal Accounting Officer

Submitted to:  
Deputy Secretary (Budget-I),  
Budget Wing,  
Finance Division, Islamabad.



## **Part-IV**

### **GREEN BUDGETING (FY 2023-24)**

## Instructions

1. Ministry/Divisions are required to fill the form for Green component 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 Form.
3. There is a mandatory requirement of specifying the 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 to be mentioned in BO/NIS form.
5. The concerned Division/PAO shall map the cost center/project/program with the typology shared in the Form as Part(a).
6. Component wise aggregate of Part (a) is to be equivalent of Program/Project/Cost Centre details in Part (b)

**Green Component in Division's Total Expenditure  
(Current and Development)**

Ministry/Division/Department: \_\_\_\_\_

Name/ Designation of Principal Accounting Officer: \_\_\_\_\_

(Rs/Million)

Description of Typology	Examples of Activities	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
<b>Adaptation</b>				
Water Resources	<ul style="list-style-type: none"> <li>• Water storage and infrastructure</li> <li>• Water conservation strategies</li> <li>• Integrated water resource management</li> <li>• Legislative framework</li> <li>• Capacity enhancement</li> <li>• Awareness raising</li> </ul>			
Agriculture and Livestock	<ul style="list-style-type: none"> <li>• Research</li> <li>• Technology</li> <li>• General management</li> <li>• Risk management</li> </ul>			
Health and Other Social Services	<ul style="list-style-type: none"> <li>• Health capacity building</li> <li>• Health policy and governance</li> <li>• Other social services</li> </ul>			
Forestry	<ul style="list-style-type: none"> <li>• Awareness raising</li> <li>• Research</li> <li>• Reforms in governance</li> <li>• Adaptive capacity enhancement</li> <li>• Forest management</li> </ul>			
Transport	<ul style="list-style-type: none"> <li>• Transport infrastructure</li> <li>• Rural and inter-urban roads and highways</li> </ul>			
Biodiversity	<ul style="list-style-type: none"> <li>• Legal and institutional setup</li> <li>• Biodiversity research and practice enhancement</li> <li>• Enhancement of capacity for conservation</li> </ul>			
Vulnerable Ecosystems	<ul style="list-style-type: none"> <li>• Mountain areas</li> <li>• Rangelands and pastures</li> <li>• Arid and hyper-arid areas</li> <li>• Coastal and marine</li> <li>• Wetlands policy</li> </ul>			
Disaster Preparedness	<ul style="list-style-type: none"> <li>• Risk knowledge and response capacity</li> <li>• Early warning improvements</li> <li>• Climate-resilient infrastructure</li> <li>• Hazard mitigation</li> </ul>			
<b>Mitigation</b>				
Energy	<ul style="list-style-type: none"> <li>• Clean energy technologies</li> <li>• Energy conservation and power efficiency</li> <li>• Hydropower and other renewable</li> <li>• Green growth and fiscal reforms in the energy sector</li> <li>• Electricity transmission and distribution</li> </ul>			

Transport	<ul style="list-style-type: none"> <li>• Research and development</li> <li>• General transportation</li> <li>• Urban transport</li> <li>• Aviation</li> <li>• Railways</li> <li>• Inland waterway transport and ports and shipping</li> </ul>			
Town Planning	<ul style="list-style-type: none"> <li>• Policy and public administration</li> <li>• Research and development</li> <li>• Solid waste and wastewater collection management</li> <li>• Infrastructure</li> </ul>			
Industries	<ul style="list-style-type: none"> <li>• Policies and regulations</li> <li>• Research and development</li> <li>• Capacity building and technology transfer</li> <li>• General industries and trade</li> </ul>			
Agriculture and Livestock	<ul style="list-style-type: none"> <li>• Research</li> <li>• Management practice improvements</li> </ul>			
Carbon sequestration and forestry	<ul style="list-style-type: none"> <li>• Policy and governance</li> <li>• Access to international carbon financing</li> <li>• Reforestation</li> </ul>			
<b>Other Supporting Areas</b>				
Capacity building and Institutional Strengthening	<ul style="list-style-type: none"> <li>• Institutional mechanisms</li> <li>• Capacity enhancement</li> </ul>			
Awareness raising and education	<ul style="list-style-type: none"> <li>• Awareness raising</li> <li>• Education</li> </ul>			
International and Regional Cooperation	<ul style="list-style-type: none"> <li>• CC negotiations</li> <li>• Cooperation in research and development</li> </ul>			
Finance and Technology Transfer	<ul style="list-style-type: none"> <li>• Climate financing</li> <li>• Technology transfers</li> </ul>			
<b>Total (a)</b>				
<b>Description of Current &amp; Development Budget</b>		<b>Budget Estimates 2022-23</b>	<b>Revised Estimates 2022-23</b>	<b>Budget Estimates 2023-24</b>
Program/Project (Relevant Cost Centre/Object head)				
<b>Total (b)*</b>				

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

**Last date of submission: 14<sup>th</sup> June, 2023.**

Prepared by: \_\_\_\_\_  
**CF&AO/Head of Finance**

Verified by: \_\_\_\_\_  
**Principal Accounting Officer**

To be submitted to:  
**Deputy Secretary (Budget-I),  
Budget Wing, Finance Division, Islamabad.**



# **Part - V**

## **FEDERAL RECEIPTS (REVISED ESTIMATES FY 2022-23 & BUDGET ESTIMATES FY 2023-24)**

*(Under Article 78 of the Constitution 1973, Section 21 & 40 of PFMA, 2019)*

## Instructions

1. Administrative Divisions to co-ordinate 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 CFY (2022-23) and budget estimates for 2023-24 to be based on yearly trend.
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. Besides, reasons and causes of shortfall (if any) against Budget Estimates 2022-23 may be elaborated and substantiated. Budget Estimates for 2023-24 vis-a-vis Budget Estimates 2022-23 to be explained with cogent reasons.
4. The estimates of Foreign Aid Resources for 2022-23 (Revised) and 2023-24 (Budget), along with actuals for the years 2020-21 and 2021-22 are required to be furnished by the Economic Affairs Division.
5. The estimating authorities of various Government receipts are indicated below: -

	<b>Heads of Receipts</b>	<b>Estimating Authorities</b>
A.	Tax Revenue	Federal Board of Revenue (FBR)
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.

## Receipts of the Federal Government

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

**FORM-V**

(Rs. Million)

S #	Name of Receipt with Head of Account	Departmental Code	Actual Receipts 2021-22	B.E 2022-23	Actual up to 28-02-23	R.E 2022-23	B.E 2023-24	Reasons for variation

#### **Budget Proposals relating to Non-Tax Revenues for inclusion in Finance Bill 2023-24**

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: -

---

---

---

3. New Levy/Surcharge/Cess (Change of Rate/Fee)

---

**Last date of submission: 15<sup>th</sup> March, 2023.**

Prepared by: \_\_\_\_\_  
Chief Finance & Accounts Officer /  
Head of Finance

Verified by: \_\_\_\_\_  
Principal Accounting Officer

Forwarded to:

**Deputy Secretary (TCM),  
Budget Wing, Finance Division,  
Islamabad.  
Ph. No. (051)9209318  
Email: [ds.ntr@finance.gov.pk](mailto:ds.ntr@finance.gov.pk)**

**B. Public Account Receipts of Federal Government**  
**Estimates of Public Account (Receipts and Expenditure)**

**FORM VI**

(Rs. Million)

S #	Name of Receipt with Head of Account	Departmental Code	Balance on 30-6-22	B.E 2022-23		R.E 2022-23		B.E 2023-24	
				Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure

**Last date of submission: 15<sup>th</sup> March, 2023.**

Prepared by: \_\_\_\_\_  
CF&AO / Head of Finance  
Officer

Verified by:  
Principal Accounting

Forwarded to:  
**Deputy Secretary (Treasury & Cash Management),  
Budget Wing,  
Finance Division, Islamabad.  
Ph. No. (051)9209318  
Email: [ds.ntr@finance.gov.pk](mailto:ds.ntr@finance.gov.pk)**

## **Part – VI**

### **(DETAIL OF BANK ACCOUNTS, INVESTMENT & ASSETS)**

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

## Instructions

1. The provisions of the approved TSA Policy, PFM Act, 2019 and Cash Management & TSA Rules, 2020 are comprehensive and provide specific guidelines with regard to opening and maintaining bank accounts and other deposits/investments by the Federal Government Entities.
2. Federal Government has introduced TSA system in the Ministries/Divisions/ Departments and subordinate offices. Government is also working on extending its scope and mandate to other public entities, organizations and bodies.
3. Details of investment shall include name of accounts(s) date of opening of accounts(s)and type of account(s)
4. In case of change of name and type of account throughout the time of operation, thesaid change shall be indicated too.
5. Each PAO is required to allocate adequate funds for operation and maintenance of physical infrastructure assets under its operation.
6. PAOs shall ensure that the maximum possible returns are achieved on each and every asset falling under their oversights.
7. **The returns on public assets may include utilization of assets for delivery of one or more public services or a financial return accruing to the government for utilization of the potential of the asset.**

**Form-VII**

**Details of Bank Accounts**

Ministry / Division / Department: \_\_\_\_\_

Name / Designation of Principal Accounting Officer: \_\_\_\_\_

Sr. No.	Type/Title of Account	Total Amount As on 28.02.2023		Profit/Mark up as on 28.02.2023	Bank/Account No.	Balance As On 01.07.2022
		Own Sources	Govt Funding			

**Details of Investments**

Sr. No.	*Type/Detail of Investment	Total Amount Invested		Returns on Investment as on 28.02.2023	Bank/Account No.	Balance As On 28.02.2023
		Own Sources	Govt Funding			

Last date of submission: 15<sup>th</sup> March, 2023.

\* Investment in Financial Institutions  
Investment in Capital Market  
Investment in Government Securities  
Misc. Investments

**Form VIII**

**Details of Assets**

Ministry / Division / Department: \_\_\_\_\_

Name / Designation of Principal Accounting Officer: \_\_\_\_\_

Sr. No.	*Type and Kind of Asset	Location of Asset	Value of the Asset	Return/Utilization	Funds for maintenance

Last date of submission: 15<sup>th</sup> March, 2023.

\*Moveable Assets/ Immoveable Assets  
(Minimum Threshold. Rs.1,000,000 and above only)

(\_\_\_\_\_)  
CF&AO/Head Of Finance  
Tele No. \_\_\_\_\_

Forwarded to:  
**Deputy Secretary (Treasury & Cash Management),**  
**Budget Wing, Finance Division, Islamabad.**  
**Ph. No. (051)9209318**





## **Part - VII**

### **REVISED ESTIMATES (CURRENT & DEVELOPMENT) FY 2022-23**

*(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, included in the schedule of authorized expenditures and published by the Finance Division.
2. Finance Division has issued instructions regarding implementation of the budget during the financial year particularly with regard to quarterly budget release strategy and any additional requirements in the form of regular or technical supplementary grants.
3. Finance Division is also preparing mid-year review of the revenues and expenditures during the months of January and February 2023. The discussions held during this exercise always benefit the PAOs and Heads to prepare their revised estimates.
4. Revised Estimates for the FY 2022-23 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.
5. Revised estimates must be based on well-defined plans and approved strategic priorities only.

The expenditures with regards to subsidies and grant-in-aid to various entities /organizations must be targeted, performance and output based.
6. The public money and funds shall be utilized keeping in view the financial propriety including compliance of laws, rules, regulations, prudence and due diligence.
7. All expenditure shall be made for maximizing return and value for money.

**Revised Budget Estimates**  
**(Current and Development Expenditure)**  
**FY 2022-23**

Ministry / Division / Department: \_\_\_\_\_

Name / Designation of Principal Accounting Officer: \_\_\_\_\_

**Current Expenditure**

(Rs/Million)

Demand No. and Description	Nature of Expenditure	Budget Allocation FY 2022-23		* Revised Budget Estimates FY 2022-23		Reasons for Variation
		ERE	Non-ERE	ERE	Non-ERE	
	RoCG					
	Grants					
	Subsidies					

**Development Expenditure**

Demand No. and Description		Budget Allocation FY 2022-23	* Revised Budget Estimates FY 2022-23		Reasons for Variation
			ERE	Non-ERE	
	ERE				
	Non-ERE				

**Cash Development Loans (CDL)**

Demand No. and Description	Nature of CDL	Budget Estimates FY 2022-23	* Revised Budget Estimates FY 2022-23		Reasons for Variation/ Purpose
	External CDL				
	Internal CDL				

Last date of submission: 15<sup>th</sup> March, 2023.

Prepared by: \_\_\_\_\_  
CF&AO/ Head of Finance

Verified by: \_\_\_\_\_  
Principal Accounting Officer

Forwarded to:

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



## **Part - VIII**

### **Medium Term Budget Estimates (FY 2023-2024 to 2025-2026)**

*(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 estimates must be realistic, rationalized and justified.
3. Unforeseen expenditure estimates must be avoided.
4. Austerity measures must be considered while calculating the expenditure estimates.
5. The purpose of grants and subsidies must be indicated along with its rationale and impact.
6. One page brief of each subsidy and grant is to be furnished with detailed justification.
7. Variation in estimates must be justified with proper documentary evidence.
8. All Autonomous Organizations/Entities/Commissions/Authorities etc, receiving funds from the budgetary allocation shall obtain approval of the Competent Authority or Forum for their respective budgets as per their legal framework.
9. 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.
10. 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.
11. All the ERE/Non-ERE expenditure of autonomous bodies/corporations (under Section 32 of Companies Act, 2017) are to be borne by the said entities themselves being revenue generating entities.
12. All defunct/non-performing autonomous bodies/organizations are to be either merged or liquidated to ensure fiscal discipline and to rationalize/economize government expenditure.
13. All foreign subscriptions/contributions are to be reviewed and rationalized in terms of their efficacy and benefits accrued to the concerned Division/ Organization.
14. All accounting offices shall issue pre-audit cheques or adopt assignment account procedures while making payments and issuance of sealed authorities or direct advice for making payments will be discouraged.

**Budget Estimates**  
(Current & Development Expenditure)  
**FY 2023-24 to FY 2025-26**

Ministry/Division/Department: \_\_\_\_\_

Table 1: RoCG

(Rs/Million)

Demand No. & Description	Medium Term IBC FY 2023-24*	Proposed Budget Demand					
		2023-24			Reasons for Additional Demand	2024-25	2025-26
		Total	ERE	Non-ERE			

Table 2: Subsidies and Grants:

Demand No. & Description	Medium Term IBC FY 2023-24*	Nature of Expenditure	Proposed Budget Demand			
			2023-24	Reason for Additional Demand	2024-25	2025-26
		Subsidies				
		Grants				

Table 3: PSDP

Demand No. & Description	B.E FY 2023-24	Nature of Expenditure	2023-24	Reason for Additional Demand	2024-25	2025-26
		PSDP				

\*IBCs already communicated by Budget Wing, Finance Division vide letter No.F.2(1)B-II/2022-23, dated 21<sup>st</sup> April, 2022.

Last date of submission: 15<sup>th</sup> March, 2023.

Prepared by: \_\_\_\_\_

CF&AO /Head of Finance

Verified by: \_\_\_\_\_

Principal Accounting Officer

**Forwarded to:**

**Deputy Secretary (B-1), Budget Wing, Finance Division.**

**Ph. No. 051-9209367**

# 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 2023-24 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. The 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 Programmes, Budget for each Project/ Programme shall be prepared on separate NIS form. Separate Cost Centre may be obtained for each component of expenditure.
6. All autonomous organizations/bodies/entities/commissions etc which are receiving government budgetary funds, shall open dedicated Assignment Accounts as per procedure circulated by Finance Division/CGA. These organizations/entities shall not be allowed to make expenses through pre-audit system of accounting offices.
7. **Autonomous Body's Budget for FY 2023-24 is required to be submitted under following detailed object heads as these are purely related to autonomous bodies: -**

<b>A01111</b>	<b>Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.</b>
<b>A01160</b>	<b>Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.</b>
<b>A0121X</b>	<b>Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.</b>
<b>A01298</b>	<b>Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.</b>
<b>A03985</b>	<b>Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.</b>
<b>A04118</b>	<b>Pension-Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.</b>

### OR relevant head under

A05	Grants, Subsidies and Write off Loans
A052	Grants Domestic A052.....

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



- 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** **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 2021- 22, revised estimates for the year 2022-23 and budget estimates for the year 2023-24) in the BO / NIS form.**
- Serial No. 8** **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 <a href="https://fabs.gov.pk">https://fabs.gov.pk</a>                      |
| b) Object Description  | Write object code description as per Chart of Accounts.   |
| c) Actual Expenditure/<br>Revised Estimates/<br>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. 9** Total Provision (Gross).
- Serial No.10-11** 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.12** 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 (B-1):** Ph # 9209367
- Mr. Muhammad Adnan Azeem, Director (B.C):** 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 2023-24**

1 Type of Document      
 (Tick the Box Applicable) BO Addl. BO NIS Addl. NIS

2 Fund Information: Demand No. \_\_\_\_\_ Fund Code \_\_\_\_\_ Fund Description \_\_\_\_\_  
 \_\_\_\_\_

	Code	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: \_\_\_\_\_

**TO BE FILLED IN ONLY BY BUDGET WING (MoF)**

Category of	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/> E <input type="checkbox"/> F <input type="checkbox"/> G <input type="checkbox"/> H <input type="checkbox"/>
New Diary	_____
Old Diary No.	_____
Checked By (Name)	_____
Entered By (Name)	_____





## **Part IX**

### **DETAIL OF HUMAN RESOURCES (REVISED ESTIMATES FY 2022-23 & BUDGET ESTIMATES FY 2023-24)**

## **INSTRUCTIONS**

1. Human Resource Capital constitutes an important asset of any organization/ entity.
2. For the sustainability and continuity of any organization continuous capacity building and trainings of Human Resource is a key requirement.
3. Human Capital also contributes to a government performance in achieving its performance targets indicators. Therefore, vacancy position needs to be carefully viewed in terms of its occupancy and relevance to meet the organizational targets.
4. Accordingly, 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.
5. No BO/NIS Form will be accepted in which ERE have been claimed unless supported with details of posts Form XII.
6. It may be ensured that the total number of posts reflected in Form XII are same as in BO/NIS.
7. Form XII 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.
8. Finance Division is in process of implementation of Organizational Management (OM) Module in consultation with FABS Directorate of CGA office.
9. All PAOs are requested to keep updated Form VIII of BCC FY 2021-22 which are going to be recalled shortly for implementation of OM Module by the Finance Division.
10. 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 BY B.P.S.**  
**Budget Estimates 2022-23**

Fund Code: \_\_\_\_\_ Fund Description: \_\_\_\_\_

Demand No: \_\_\_\_\_ Description: \_\_\_\_\_

Fund Center Code: \_\_\_\_\_ Description \_\_\_\_\_

(DDO Code): Mode of Payment: \_\_\_\_\_

Post Code	BPS	Designation	Total No. of Sanctioned Posts	Total Budget of Sanctioned Posts	No. of Filled in Posts	Budget of Filled in Posts	No. of Vacant Posts	Budget of Vacant Posts
Total								

Note: List of codes are available on FD's website:[http://www.finance.gov.pk/budget\\_wing.html](http://www.finance.gov.pk/budget_wing.html).

(\_\_\_\_\_)

CF&AO/Head of Finance

Tele No. \_\_\_\_\_

Verified By:

(\_\_\_\_\_)

Deputy Secretary (Exp)  
Finance Division.

**DETAIL OF HUMAN RESOURCES**  
**(FEDERAL GOVERNMENT EMPLOYEES)**  
Revised Estimates 2022-23

**FORM-XIII**

Ministry / Division / Department: \_\_\_\_\_

Name / Designation of Principal Accounting Officer: \_\_\_\_\_

Designation	BPS	Status of the Post (Regular/Contract/ Contingent Paid/Project/ MP)	Total No. Posts	Budget Estimates 2022-23	Revised Estimates 2022-23	Vacant Posts 2022-23	Budget of Vacant Posts 2022-23
<b>Total</b>							

**Last date of submission: 15<sup>th</sup> March, 2023.**

( \_\_\_\_\_ )

CF&AO/Head of Finance

Tele No. \_\_\_\_\_

Verified By:  
 ( \_\_\_\_\_ )  
 Deputy Secretary (Exp)

Forwarded to:  
 Deputy Secretary (B-I),  
 Budget Wing, Finance Division.



**DETAIL OF HUMAN RESOURCES  
(FEDERAL GOVERNMENT EMPLOYEES)**

**Budget Estimates 2023-24**

**FORM-XIV**

Ministry / Division / Department: \_\_\_\_\_

Name / Designation of Principal Accounting Officer: \_\_\_\_\_

Designation	BPS	Status of the Post (Regular/Contract/Project/ MP)	No. Posts	Budget Estimates 2023-24	Posts to be filled in during 2023-24	Budget of the posts to be filled in during 2023-24
<b>Total</b>						

**Last date of submission: 15<sup>th</sup> March, 2023.**

(\_\_\_\_\_)

CF&AO/Head of Finance

Tele No. \_\_\_\_\_

Verified By:  
(\_\_\_\_\_)  
Deputy Secretary (Exp)

Forwarded to:  
Deputy Secretary (B-I),  
Budget Wing, Finance Division.



## **Part - X**

### **QUARTER WISE BUDGET ESTIMATES (FY 2023-24)**

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

## **Instructions**

1. Finance Division issues quarter wise fund release strategy paper
2. FD has to streamline its outflows in line with its inflows so as to ensure an optimum and prudent cash management system
3. Commitment control as per the guidelines issued by Finance Division vide letter No. F.1(6)Budget-II/2021-22/416 dated 14/03/2022.
4. The PAOs concerned shall prepare quarter wise funds requirement plans within allocated budget for the next Financial Year.
5. Finance Division may consider the quarterly requirement plan submitted by the PAOs to frame the Budget Release Strategy for FY 2023-24.
6. However, Finance Division shall consider, inter-alia, fiscal space as well as cash balances availability.

## Quarter Wise Current Budget Estimates 2023-24

Ministry/Division/Department: \_\_\_\_\_

1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> & 4<sup>th</sup> Quarter (concerned ministry division is to fill in the said form on Quarterly Basis

(Rs/Million)

Demand No. and Description	Allocation 2023-24	Heads of Expenditures	Proposed Quarter-Wise Budget Demand FY 2023-24	
			2023-24	
		<b>RoCG</b>	<b>ERE</b>	<b>Non-ERE</b>

Demand No. and Description	Allocation 2023-24	Heads of Expenditures	Proposed Quarter-Wise Budget Demand FY 2023-24	
		<b>Grants</b>		
		<b>Subsidies</b>		

Last date of submission: 14<sup>th</sup> June, 2023.

Prepared by: \_\_\_\_\_

CF&AO /Head of Finance

Verified by: \_\_\_\_\_

Principal Accounting Officer

**Forwarded to:**  
**Section Officer (Fiscal Operations),**  
**Budget Wing, Finance Division.**  
**Ph. No. (051)9202564**  
**Email: [so.fo@finance.gov.pk](mailto:so.fo@finance.gov.pk)**

## Quarter-Wise Development Budget Estimates 2023-24

Ministry/Division/Department: \_\_\_\_\_

1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> & 4<sup>th</sup> Quarter (concerned ministry division is to fill in the said form on Quarterly Basis

(In Million)

Demand No.	Project Cost Centre	Project Name	Allocation 2023-24	Proposed Quarter-Wise Budget Demand FY 2023-24
			Pak Rupee: Foreign Aid: Total:	Amount

**Last date of submission: 14<sup>th</sup> June, 2023.**

Prepared by: \_\_\_\_\_

CF&AO /Head of Finance

Verified by: \_\_\_\_\_

Principal Accounting Officer

**Forwarded to:**  
**Section Officer (Fiscal Operations),**  
**Budget Wing, Finance Division.**  
**Ph. No. (051)9202564**  
**Email: [so.fo@finance.gov.pk](mailto:so.fo@finance.gov.pk)**

## **Part - XI**

### **FOREIGN EXCHANGE BUDGET (REVISED ESTIMATES FY 2022-2023 & BUDGET ESTIMATES 2023-24)**

*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 from the country for informed decision making and 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 the FY 2023-24 on the prescribed formats, (**FEB Form XVII-XXII**). Soft copy of the same can be e-mailed on [soefbiv@gmail.com](mailto:soefbiv@gmail.com) latest by **10<sup>th</sup> May, 2022**.

2. Foreign Exchange Budget (FY 2023-24), Expenditure (FY 2022-23) as well as Revised Estimates for FY 2022-23 shall be prepared on **quarterly basis** in Pak. Rupees at exchange rate to be intimated by Finance Division by last week of April 2023. 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 (XVII- XXII)**.

3. No FE allocation/release will be allowed without provision of equivalent rupee cover.

4. The prescribed **FE Budget forms (Form XVII-XXII)** should be filled in separately for Development Expenditure and Current (Non-Development) 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 2023-24. 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.No	Source (Donor/ Agency/Others)	Accounts details	Amount in Fgn. Currency (in Millions)	Equivalent PKR (in Millions)	Nature of Receipt Grant/loan/ Non-Tax Revenue/Others	Specific purpose/ utilization
<b>Quarter-I</b>						
1						
2						
<b>Sub -Total</b>						
<b>Quarter -II</b>						
1						
2						
<b>Sub -Total</b>						
<b>Quarter -III</b>						
1						
2						
<b>Sub -Total</b>						
<b>Quarter -IV</b>						
1						
2						
3	<b>Sub -Total</b>					
<b>Grand-Total</b>						

Last date of submission: 7<sup>th</sup> May, 2023.

Prepared By CF&amp;AO :- \_\_\_\_\_

Verified By PAO:- \_\_\_\_\_

Forwarded to:

(Shahid Raza)  
Deputy Secretary (EF-B)  
Phone 051-9203237  
e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

**SUMMARY OF ESTIMATES OF FOREIGN EXCHANGE EXPENDITURES  
(QUARTER-WISE)**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/AUTONOMOUS BODIES/PSEs

*(Rs. In Millions)*

S.No	Head of Account	Actual 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-2024	Specific purpose/ utilization with justifications
<b>Quarter-I</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-II</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-III</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-IV</b>					
1					
2					
	<b>Sub -Total</b>				
	<b>Grand-Total</b>				

Last date of submission: 7<sup>th</sup> May, 2023.

Prepared By CF&AO:- \_\_\_\_\_

Verified By PAO:- \_\_\_\_\_

**Forwarded to:**

(Shahid Raza)  
Deputy Secretary (EF-B)  
Phone 051-9203237  
e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

**ESTIMATES OF FOREIGN EXCHANGE CURRENT EXPENDITURES  
(QUARTER-WISE)**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/AUTONOMOUS BODIES/PSEs  
**CURRENT EXPENDITURE-IMPORT**

(Rs. In Millions)

S.No	Head of Account	Actual 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-2024	Specific purpose /utilization with justifications
<b>Quarter-I</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-II</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-III</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-IV</b>					
1					
2					
	<b>Sub -Total</b>				
	<b>Grand-Total</b>				

Last date of submission: 7<sup>th</sup> May, 2023.

Prepared By CF&amp;AO :- \_\_\_\_\_

Verified By PAO:- \_\_\_\_\_

**Forwarded to:**

(Shahid Raza)  
Deputy Secretary (EF-B)  
Phone 051-9203237  
e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

**ESTIMATES OF FOREIGN EXCHANGE DEVELOPMENT EXPENDITURES  
(QUARTER-WISE)**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/AUTONOMOUS BODIES/PSEs

**CURRENT EXPENDITURE-INVISIBLE**

*(Rs. In Millions)*

S.No	Head of Account	Actual 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-2024	Specific purpose/ utilization with justifications
<b>Quarter-I</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-II</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-III</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-IV</b>					
1					
2					
	<b>Sub -Total</b>				
	<b>Grand-Total</b>				

Last date of submission: 7<sup>th</sup> May, 2023.

Prepared By CF&AO:- \_\_\_\_\_ Verified By PAO:- \_\_\_\_\_

**Forwarded to:**

**(Shahid Raza)**  
Deputy Secretary (EF-B)  
Phone 051-9203237  
e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

**ESTIMATES OF FOREIGN EXCHANGE DEVELOPMENT EXPENDITURES  
(QUARTER-WISE)**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/AUTONOMOUS BODIES/PSEs

**DEVELOPMENT EXPENDITURE-IMPORT**

*(Rs. In Millions)*

S.No	Head of Account	Actual 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-2024	Specific purpose /utilization with justifications
<b>Quarter-I</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-II</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-III</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-IV</b>					
1					
2					
	<b>Sub -Total</b>				
	<b>Grand-Total</b>				

Last date of submission: 7<sup>th</sup> May, 2023.

Prepared By CF&AO: - \_\_\_\_\_

Verified By PAO:- \_\_\_\_\_

**Forwarded to:**

(Shahid Raza)  
Deputy Secretary (EF-B)  
Phone 051-9203237  
e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

**ESTIMATES OF FOREIGN EXCHANGE DEVELOPMENT EXPENDITURES  
(QUARTER-WISE)**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/AUTONOMOUS BODIES/PSEs  
**DEVELOPMENT EXPENDITURE-INVISIBLE**

*(Rs. In Millions)*

S.No	Head of Account	Actual 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-2024	Specific purpose /utilization with justifications
<b>Quarter-I</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-II</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-III</b>					
1					
2					
	<b>Sub -Total</b>				
<b>Quarter-IV</b>					
1					
2					
	<b>Sub -Total</b>				
	<b>Grand-Total</b>				

Last date of submission: 7<sup>th</sup> May, 2023.

Prepared By CF&AO:- \_\_\_\_\_

Verified By PAO:- \_\_\_\_\_

**Forwarded to:**

(Shahid Raza)  
Deputy Secretary (EF-B)  
Phone 051-9203237

**post code List 2023-2024 Serial No. 01 to 1403**

Sr.No	POST 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 & CONSTITUTI
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
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

Sr.No	POST CODE	DESCRIPTION
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 SPECIALI
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
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



Sr.No	POST CODE	DESCRIPTION
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
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

Sr.No	POST CODE	DESCRIPTION
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	B01	BUDGET PUBLICATION OFFICER
177	B02	BASIS EXPERT SAP
178	B03	BAILIFF
179	B04	BARBER
180	B05	BRIGADIER
181	B06	BALLOON MAKER
182	B07	BAILDAR
183	B08	BAND MASTER
184	B09	BEARER
185	B10	BURSAR
186	B11	BANKER
187	B12	BASTA BARDAR
188	B13	BINDER
189	B14	BIBLIOGRAPHER

Sr.No	POST CODE	DESCRIPTION
190	B15	BLACK SMITH
191	B16	BOMB DISPOSAL OFFICER
192	B17	BOOK BINDER
193	B18	BUDGET & ACCOUNTS OFFICER
194	B19	BUDGET ADVISOR
195	B20	BUDGET OFFICER
196	B21	BULLION KEEPER
197	B22	BEHISHTI
198	B23	BAKER
199	B24	BRAILLEST
200	B25	BREFING OFFICER
201	B26	BANKING MOHTASIB
202	B27	B.C.G. TECHNICIAN
203	B28	BATH MAN
204	B29	BEARER /COOK
205	B30	BEARER -CUM-MASALCHI
206	B31	BEHISHTI CUM KHAKROB
207	B32	BILL & CASH MESSENGER
208	B33	BINDERD SUPERVISOR
209	B34	BIO-CHEMIST
210	B35	BIOLOGIST
211	B36	BITMAN
212	B37	BLOOD BANK TECHNICIAN
213	B38	BOAT MAN
214	B39	BOILER OPERATOR
215	B40	BOILER SUPERVISOR
216	B41	BOMB DISPOSAL TECHNICIAN
217	B42	BOOK ATTENDENT
218	B43	BOOK BEARER
219	B44	BOOK CLEANER
220	B45	BOOK SORTER
221	B46	BOOKING CLERK
222	B47	BOOM OPERATOR
223	B48	BOOT MAKER
224	B49	BRAIL PRESS MANAGER
225	B50	BRAIL PRESS MECHANIC
226	B51	BRAIL PRESS OPERATOR
227	B52	BRAILE PROOF READER
228	B53	BRAILLE PRESS CLEANER
229	B54	BRAILLE TEACHER
230	B55	BRIAL TEACHER
231	B56	BROMIDE PRINTER
232	B57	BUDDER
233	B58	BUILDING SUPERINTENDENT
234	B59	BULL DOZER OPERATORS
235	B60	BULLDOZER GRAHSER
236	B61	BUS CONDUCTOR
237	B62	BUS DRIVER

Sr.No	POST CODE	DESCRIPTION
238	C01	CHIEF
239	C02	CHIEF ENGINEER
240	C03	CHEIF STATISTICAL OFFICER
241	C04	COMPUTER OPERATOR
242	C05	COST ACCOUNTANT
243	C06	CHOWKIDAR
244	C07	CHAIRMAN
245	C08	COMMUNICATION OFFICER
246	C09	CARPENTER
247	C10	CHIEF ACCOUNTS OFFICER
248	C11	CHIEF JUSTICE
249	C12	CIVIL DEFENCE INSTRUCTOR
250	C13	COMPOSER
251	C14	COMPUTER SPECIALEST
252	C15	CONSTABLE
253	C16	CONTROLLER
254	C17	CORPORAL
255	C18	CASHIER
256	C19	COOK
257	C20	COMPOUNDER
258	C21	CHIEF COMMISSIONER
259	C22	CHIEF INSPECTOR
260	C23	COMMISSIONER
261	C24	COMPUTER LAB INCHARGE
262	C25	CONSUL GENERAL
263	C26	COUNSELLOR
264	C27	CAMERA OPERATOR
265	C28	CAPTAIN
266	C29	CARETAKER
267	C30	CHIEF PETROL OFFICER
268	C31	CLERK
269	C32	COLLECTOR
270	C33	COLONEL
271	C34	COURT ASSOCIATE
272	C35	CENSUS COMMISSIONER
273	C36	COURSE COORDINATOR
274	C37	CATALOGER
275	C38	CONDUCTOR
276	C39	COOLIE
277	C40	CLASSIFIER
278	C41	CONFIDENTIAL OFFICER
279	C42	CLEANER
280	C43	CHIEF COLLECTOR
281	C44	CAMP COMMANDENT
282	C45	COMPUTIST
283	C46	COBBLER
284	C47	CHEMIST
285	C48	CHIEF GEOPHYSICIST

Sr.No	POST CODE	DESCRIPTION
286	C49	CIVIL JUDGE
287	C50	CHIEF FINANCE & ACCOUNTS OFFICER
288	C51	COMPUTER
289	C52	CONSULTANT
290	C53	CAMERAMAN
291	C54	COMMANDANT FC
292	C55	COMPUTER PROGRAMMER
293	C56	COORDINATOR
294	C57	CHIEF SYSTEM ANALYST
295	C58	CHIEF PROGRAMMER
296	C59	CHIEF ECONOMIST
297	C60	CARTOGRAPHER
298	C61	CHIEF ELECTION COMMISSIONER
299	C62	CONTROLLER GENERAL OF ACCOUNTS
300	C63	CALLIGRAPHIST
301	C64	CALL CENTRE INCHARGE
302	C65	CURATOR
303	C66	COMMANDANT
304	C67	CHIEF EDITOR
305	C68	COST ACCOUNT OFFICER
306	C69	COLLECTION TENDER
307	C70	COUNSUL
308	C71	CHIEF STATISTICIAN
309	C72	CASH FORECATING SPECIALIST
310	C73	COMMUNICATION AND CHANGE MANAGEMENT
311	C74	CHIEF COST ACCOUNTS OFFICER
312	C75	C.T TEACHER
313	C76	CHAIR PERSON
314	C77	CHIEF PROOF READER
315	C78	CHIEF RESEARCH OFFICER
316	C79	CHIEF STATISTICAL OFFICER
317	C80	CHIEF TECHNICIAN
318	C81	CHIEF WELFARE OFFICER
319	C82	CIVIL SURGEON
320	C83	COMPUTER OFFICER
321	C84	COST ACCOUNTS OFFICER
322	C85	COMMUNITY WELFARE ATTACHE
323	C86	CHIEF SECRETARY
324	C87	CABINET MAKER
325	C88	CABNIT ATTENDENT
326	C89	CALLERS
327	C90	CAMERA ASSISTANT
328	C91	CAMP ATTENDANT
329	C92	CANAL INSPECTOR
330	C93	CAR PENTIER COOLLY
331	C94	CARDIAC CATH: LAB: TECH:
332	C95	CARDIO TECHNICIAN
333	C96	CARDIOLOGIST

Sr.No	POST CODE	DESCRIPTION
334	C97	CARDIOLOGY TECHNICIAN.
335	C98	CARPAINTER / COOLY
336	D01	DAFTARI
337	D02	DATA CONTROL ASSISTANT
338	D03	DATA ENTRY OPERATOR
339	D04	DATA PROCESSING OFFICER
340	D05	DEPUTY ACCOUNTANT GENERAL
341	D06	DEPUTY CHIEF
342	D07	DEPUTY DIRECTOR
343	D08	DEPUTY SECRETARY
344	D09	DIRECTOR
345	D10	DIRECTOR GENERAL
346	D11	DIVISIONAL ENGINEER
347	D13	DATA BASE ADMINISTRATOR
348	D14	DEPUTY DATA DASE ADMINISTRATOR
349	D15	DAI
350	D16	DDO
351	D17	DEPUTY ECONOMIC ADVISER
352	D18	DIG
353	D19	DATA PROCESSING ASSISTANT
354	D20	DFA
355	D21	DMO
356	D22	DEPUTY ATTORNEY GENERAL
357	D23	DEPUTY COMMISSIONER
358	D24	DEPUTY ASSISTANT DIRECTOR
359	D25	DEPUTY SURVEYOR GENERAL
360	D26	DISTRICT ELECTION COMMISSIONER
361	D27	DOCTOR
362	D28	DCCAO
363	D29	DEPUTY COLLECTOR
364	D30	DEPUTY INSPECTOR GENERAL
365	D31	DEPUTY REGISTRAR
366	D32	DRIVER
367	D33	DESPATCH RIDER
368	D34	DENTER
369	D35	DRAWING MISTRESS
370	D36	DEPUTY CHAIRMAN
371	D37	DEPUTY SPEAKER
372	D38	DRAFTS MAN
373	D39	DISPENSER
374	D40	DHOBI
375	D41	DAY CARE WORKER
376	D42	DEPUTY HEADMISTRESS
377	D43	DIRECTOR PHYSICAL EDUCATION
378	D44	DOCUMENTATION OFFICER
379	D45	FLOWER DECORATOR
380	D46	DEPUTY DIRECTOR GENERAL
381	D47	DOG HANDLER

Sr.No	POST CODE	DESCRIPTION
382	D48	DEPUTY SUPERINTENDENT
383	D49	DRESSER
384	D50	DEPARTMENTAL REPRESENTATIVE
385	D51	DATA CONTROLLER
386	D52	DRAUGHTSMAN
387	D53	DRILLING ASSISTANT
388	D54	DISTRICT & SESSIONS JUDGE
389	D55	DEMONSTRATOR
390	D56	DEPUTY SOLICITOR
391	D57	DEPUTY COMMANDANT
392	D58	DOS FC
393	D60	DISTRICT FOOD CONTROLLER
394	D61	DISTRICT ATTORNEY
395	D62	ASSISTANT DISTRICT ATTORNEY
396	D63	DEPUTY AUDITOR GENERAL
397	D64	DIRECTING STAFF
398	D65	DEAN
399	D66	DEPUTY CGA
400	D67	DEPUTY CENSUS COMMISSIONER
401	D68	DEPUTY ECONOMIC
402	D69	DIETITIAN
403	D70	DENTIST
404	D71	DUTY OFFICER
405	D72	DAFADAR
406	D73	DESIGNER
407	D74	DATA ENTRY SUPERVISOR
408	D75	DEPUTY DRAFTSMAN
409	D76	DIGITAL COMMUNICATION OFFICER
410	D77	DEPUTY ASSISTANT SOLICITOR
411	D78	DEPUTY CHIEF ACCOUNTS
412	D79	DEPUTY CHIEF ACCOUNTS OFFICER
413	D80	DEPUTY CONSULTANT
414	D81	DEPUTY CONTROLLER GENERAL
415	D82	DEPUTY EDUCATIONAL ADVISOR
416	D83	DEPUTY FINANCIAL ANALYST
417	D84	DEPUTY LIBRARIAN
418	D85	DEPUTY MINT MASTER
419	D86	DEVELOPMENT OFFICER
420	D87	DISH WASHER
421	D88	DISTRICT OFFICER
422	D89	DISTRICT ZAKAT OFFICER
423	D90	DIVISIONAL ACCOUNTS OFFICER
424	D91	DATA CONTROL OFFICER
425	D92	DRAWING MASTER
426	D93	DEPUTY EXECUTIVE DIRECTOR
427	D94	DEPUTY PRINCIPAL
428	D95	DRUG INSPECTOR
429	D98	DISASTER RECOVERY MANAGER(DRM)

Sr.No	POST CODE	DESCRIPTION
430	E01	EXECUTIVE ENGINEER
431	E02	ECONOMIC ADVISER
432	E03	ELECTRIC MISTRY
433	E04	ELECTRICIAN
434	E05	EXECUTIVE DIRECTOR
435	E06	ELECTION OFFICER
436	E07	ELEMENTARY SCHOOL TEACHER
437	E08	ESTATE OFFICER
438	E09	EXAMINER
439	E10	ENGINEER
440	E11	ELECTRONIC
441	E12	ECONOMIC MINISTER
442	E13	EDUCATION & MEDIA OFFICER
443	E14	EDUCATION OFFICER
444	E15	EDUCATION STATISTICIAN
445	E16	EDUCATIONAL/ CULTURAL ATTACHE
446	E17	ESTIMATOR
447	E18	EXCISE & TAXATION OFFICER
448	E19	EXECUTIVE OFFICER
449	E20	ENTOMOLOGIST
450	E21	EPIDEMIOLOGIST
451	E22	CONTRACT EMPLOYEES ON MARKET BASE
452	E23	EDITOR
453	E24	ENGRAVER
454	E25	EXECUTIVE DIRECTOR GENERAL
455	E26	E & T CONSTABLE
456	E27	E P I TECH
457	E28	E.C.G TECHNOLOGIST
458	E29	E.E.G.TECHNICIAN
459	E30	E.M. ENGINEER
460	E31	E.N.T.O TECHNICIAN
461	E32	E.P.B
462	E33	ECG OPERATOR
463	E34	ECG TECHNICIAN
464	E35	ECHO CARDIOGRAPHY TECH
465	E36	ECONOMIC CONSULTANT
466	E37	ECONOMIST
467	E38	ELECTION COMMISSIONER
468	E39	ELECTRIC SUPERVISOR
469	E40	ELECTRIC TECHNICIAN
470	E41	ELECTRICAL SUPERVISOR
471	E42	ELECTRICIAN HELPER
472	E43	ELECTRO MEDICAL TECHNCIAN
473	E44	ELECTRO PLATTER
474	E45	ELECTRONIC ENGINEER
475	E46	EMERG. DIESEL GEN. OPT.
476	E47	ENGINE DRIVER
477	E48	ENGINEERING ADVISOR



Sr.No	POST CODE	DESCRIPTION
478	E49	ENGLISH TEACHER
479	E50	EST GENERAL
480	E51	EXAMINATION OFFICER
481	E52	EXC & TAX SUB INSPECTOR
482	F01	FIRST SECRETARY
483	F02	FINANCE COORDINATOR
484	F03	FARASH
485	F04	FISCAL ANALYST
486	F05	FINANCIAL ADVISER
487	F06	FOLLOWER
488	F08	FERO PRINTER
489	F09	FIELD OFFICER
490	F10	FIELD MAN
491	F11	FILM DISTRIBUTION OFFICER
492	F12	FINANCIAL ANALYST
493	F13	FINANCIAL MONITORING AND EXP REV SP
494	F14	FIRE CREW
495	F15	FISHER MAN
496	F16	FITTER MATE
497	F17	FOREMAN
498	F18	FORENSIC EXPERT
499	F19	FEDERAL TREASURY OFFICER
500	F20	FEDERAL LODGE
501	F21	FISHERIES OFFICER
502	F22	FINANCIL MONITORING AND EXP REVIEW
503	F23	FINANCE OFFICER
504	F24	FEDERAL SECRETARIATE PFM SPECIALIST
505	F25	FINANCE ANALYST
506	F26	F W COUNSELOR
507	F27	F W WORKER
508	F28	FAMILY WELAFARE COURSE
509	F29	FAMILY WELFARE ASSTT
510	F30	FAMILY WELFARE CONCELOR
511	F31	FAMILY WELFARE WORKER
512	F32	FARY MAN
513	F34	FEMALE HELPER
514	F35	FEMALE INSTRUCTOR
515	F36	FEMALE MEDICAL TECH
516	F37	FEMALE NURSE
517	F38	FEMALE VOCATIONAL TEACHER
518	F39	FEMALE WELFARE CONUCLAR
519	F40	FEMALE WELFARE WORKER
520	F41	FERO KHALASI
521	F42	FERO MACHINE OPERATOR
522	F43	FERRY MAN
523	F44	FIELD ASSISTANT
524	F45	FIELD ENUMERATOR
525	F46	FIELD EXCH.OFFICER

Sr.No	POST CODE	DESCRIPTION
526	F47	FIELD INVESTIGATOR
527	F48	FIELD OBSERVER
528	F49	FIELD SUPERVISOR
529	F50	FIELD WORKER
530	F51	FILE FETCHER
531	F52	FILM EDITOR
532	F53	FILM INSPECTOR
533	F54	FILT MAN
534	F55	FINANCE & A/C OFFICER
535	F56	FIRE LEADER
536	F57	FIRE MAN
537	F58	FISH WATCHER
538	F59	FISHER SUPERVISOR
539	F60	FISHERIES WATCHER
540	F61	FISHERMAN
541	F62	FITTER
542	F63	FITTER/ PLUMBER
543	F64	FIX BEHSHTI
544	F65	FLOWER MALI
545	F66	FOOD CONSTABLE
546	F67	FOOD CONTROLLER
547	F68	FOOD INSPECTOR
548	F69	FORE MAN
549	F70	FOREMAN WIRELESS
550	F71	FORENSIC ANALYST
551	F72	FUMIGATION COOLIE
552	F73	FUMIGATOR
553	G01	GRAPHIC DESIGNER
554	G02	GESTETNER OPERATOR
555	G03	GROUND MAN
556	G04	GARDNER
557	G05	GENERAL MANAGER
558	G06	GEOCHEMIST
559	G07	GLAZER
560	G08	GUIDE
561	G09	GUNMAN
562	G10	GUTTER MAN
563	G11	GEOPHYSICIST
564	G12	GENERATOR OPERATOR
565	G13	GATE KEEPER
566	G14	GYNECOLOGIST
567	G15	GAS OPERATOR
568	G16	GEOLOGIST
569	G17	G.D NAIK
570	G18	G.D SEPOY
571	G19	GALLERY ATTENDANT
572	G20	GAME ATTENDANT
573	G21	GARAGE SUPERINTENDENT

Sr.No	POST CODE	DESCRIPTION
574	G22	GARDEN COOLY
575	G23	GARDEN MECHANIC
576	G24	GARDEN SUB-OVERSEER
577	G25	GARDEN SUPERINTENDENT
578	G26	GARDEN SUPERVISOR
579	G27	GAS FITTER
580	G28	GAS MISTRY
581	G29	GATE MESSENGER
582	G30	GENERAL STAFF OFFICER
583	G31	GENERAL STORE KEEPER
584	G32	GEOGRAPHER
585	G33	GEOGRAPHICAL ASSISTANT
586	G34	GEOLOGICAL ASSISTANT
587	G35	GEOPHYL ASSITANT
588	G36	GLAZER-CUM-TRIMER
589	G37	GORDAWAR
590	G38	GRADING INSPECTOR
591	G39	GREASER
592	G40	GRINDER MAN
593	G41	GUARD
594	G42	GUARD CHOWKIDAR
595	G43	GUARD DRIVER
596	H01	HEADMASTER/HEADMISTRESS
597	H02	HARDWARE EXPERT
598	H03	HEAD CONSTABLE
599	H04	HAVILDAR
600	H05	HARDWARE ENGINEER
601	H06	H.V.C
602	H07	HAMMAL
603	H08	HAVALDAR
604	H09	HEAD DRAFTSMAN
605	H10	HEAD RADIOGAPHER
606	H11	HEAD SANITARY WORKER
607	H12	HEAD TREASURE
608	H13	HEAD WEIGHMAN
609	H14	HIGH COMMISSIONER
610	H15	HIGHLY SKILLED
611	H16	HORTICUL TURIST
612	H17	HOUSE ATTENDANT OFFICER
613	H18	HEAD CLERK
614	H19	HEAD OF INSPECTION TEAM
615	H20	HORTICULTURIST
616	H21	HOUSE ADC
617	H22	HELPER
618	H23	HEALTH EDUCATION OFFICER
619	H24	HEAD CONSTABLE DRIVER
620	H25	HEAD CHAMBER ATTENDANT
621	H26	HEAD COOK

Sr.No	POST CODE	DESCRIPTION
622	H27	HEAD DRIVER
623	H28	HEAD MALI
624	H29	HEAD MASTRY
625	H30	HEAD SWEEPER
626	H31	HEAD WAITER
627	H32	HAIR CUTTER
628	H33	HAIR DRESSER
629	H34	HAMAL
630	H35	HARDWARE TECHNICIAN
631	H36	HEAD ACCOUNTS CLERK
632	H37	HEAD ASSISTANT
633	H38	HEAD ATTENDANT
634	H39	HEAD BEARER
635	H40	HEAD BINDER
636	H41	HEAD BOTES MAN
637	H42	HEAD BUTLER
638	H43	HEAD CHOWKIDAR
639	H44	HEAD COMPUTER
640	H45	HEAD DAFADAR
641	H46	HEAD DRAFTSMAN.
642	H47	HEAD ELECTRICIAN
643	H48	HEAD EXCHANGER
644	H49	HEAD FISH WATCHER
645	H50	HEAD GAWALA
646	H51	HEAD KHALASI
647	H52	HEAD KHATIB
648	H53	HEAD LIGHT KEEPER
649	H54	HEAD NURSE
650	H55	HEAD OF DEPARTMENT
651	H56	HEAD PORTER
652	H57	HEAD POSTMAN
653	H58	HEAD POSTMASTER
654	H59	HEAD SORTER
655	H60	HEAD TEACHER TRAINER
656	H61	HEAD TECHNICIAN
657	H62	HEAD VERNACULAR CLERK
658	H63	HEAD WARDER
659	H64	HEAD WORK MISTRI
660	H65	HEALTH INSPECTOR
661	H66	HEALTH OFFICER
662	H67	HEALTH TECHNICIAN
663	H68	HELP DESK STAFF
664	H69	HELPER COOK
665	H70	HIGH SCHOOL TEACHER
666	H71	HOME SISTER
667	H72	HOME VISITOR
668	H73	HOMEOPATHIC DOCTOR
669	H74	HOSTEL ATTENDANT

Sr.No	POST CODE	DESCRIPTION
670	H75	HOSTEL WARDEN
671	H76	HOUSE ATTENDANT
672	H77	HOUSE KEEPER
673	H78	HOUSE OFFICER
674	H79	HOUSE SUPERVISOR
675	H80	HUJAM
676	H81	HYDROLOGIST
677	I01	INSPECTOR
678	I02	IT SPECIALIST
679	I03	INFORMATION OFFICER
680	I04	INSPECTOR GENERAL OF POLICE
681	I05	IMAM MASJID
682	I06	INTELLIGENCE OFFICER
683	I07	INLAND REVENUE AUDIT OFFICER
684	I08	INLAND REVENUE OFFICER
685	I09	INK MAN
686	I10	INSTRUCTOR
687	I11	INTERPRETERS
688	I12	INVESTIGATION OFFICER
689	I13	IT EXPERT
690	I14	I.G.FOREST
691	I16	INSPECTION OFFICER
692	I17	INTERNAL AUDIT SPECIALIST
693	I18	INTERNS/ASSOCIATE LAWYER
694	I19	INSPECTOR ENFORCEMENT
695	I20	IT OFFICER
696	I21	IKHLASI
697	I22	IMMUNIZATION TECHNICIAN
698	I23	IN CHARGE PRINTING
699	I24	INCINATOR MAN
700	I25	INCOME TAX INSPECTOR
701	I26	INCOME TAX OFFICER
702	I27	INDUSTRIAL DEV OFFICER
703	I28	INFORMATION ASSISTANT
704	I29	INKER
705	I30	INSPECTOR OF MINES
706	I31	INSPECTOR VECCINATION
707	I32	INSPECTOR CUSTOM
708	I33	INSPECTOR GENERAL
709	I34	INSPECTOR LEGAL
710	I35	INSTRUCTOR SEWING
711	I36	INSTRUMENT MECHANIC
712	I37	INSTRUMENT TECHNICIAN
713	I38	IRRIGATION AGRONOMIST
714	I39	IT ASSISTANT
715	J01	JOINT DIRECTOR
716	J02	JOINT SECRETARY
717	J03	JUNIOR TEACHER

Sr.No	POST CODE	DESCRIPTION
718	J04	JUNIOR INSTRUCTOR
719	J05	JUNIOR ASSISTANT
720	J06	JOINT ECONOMIC ADVISER
721	J07	JUDGE
722	J08	JUDICIAL MEMBER
723	J09	JOINT ESTATE OFFICER
724	J10	JOINT CENSUS COMMISSIONER
725	J11	JOINT PROVINCIAL ELECTION COMMISSIO
726	J12	JUNIOR NATIONAL SAVING OFFICER
727	J13	JUNIOR CLERK
728	J14	JUNIOR PETROLING OFFICER
729	J15	JUNIOR RESEARCH OFFICER
730	J16	JUNIOR PERSONAL ASSISTANT
731	J17	JUSTICE
732	J18	JAMADAR
733	J19	JCO
734	J20	JOINT EDUCATIONAL ADVISOR
735	J21	JOINT ENGINEERING ADVISER
736	J22	JUNIOR LIBRARIAN
737	J23	JUNIOR AUDITOR
738	J24	JUNIOR DRAFTSMAN
739	J25	JUNIOR EXECUTIVE
740	J26	JUNIOR NATIONAL SAVINGS OFFICER
741	J27	JUNIOR STAFF OFFICER
742	J28	JUNIOR TRANSPORT OFFICER
743	J29	JUDICIAL ASSISTANT
744	J30	JOINT CHIEF ECONOMIST
745	J31	JUDICIAL ASSISTANT
746	J32	JUNIOR CONSULTANT
747	J33	JUNIOR PROOF READER
748	J34	JANITOR OPERATOR
749	J35	JUNIOR ACCOUNTANT
750	J36	JUNIOR STATISTICAL CLERK
751	J37	JUNIOR COMPUTER OPERATOR
752	J38	JUNIOR ENGINEER
753	J39	JUNIOR TECHNICIAN
754	J40	JAMHEAD WORKS
755	J41	JEEP DRIVER
756	J42	JOINT DIRECTOR RESEARCH
757	J43	JOINT ELECTRONIC ADVISOR
758	J44	JOINT ENGINEERING ADVISOR
759	J45	JOINT EXECUTIVE DIRECTOR
760	J46	JOINT PROVINCIAL ELECTION COMMS
761	J47	JOINT SCIENTIFIC ADVISOR
762	J48	JOINT TECHNOLOGICAL ADVISOR
763	J49	JUNIOR FIN & ACCOUNTS OFFICER
764	J50	JUNIOR COMMISSIONED OFFICER
765	J51	JUNIORMICR.PHOTO.OFFICER

Sr.No	POST CODE	DESCRIPTION
766	J52	JUNIOR COMPOSITTER
767	J53	JUNIOR MICRO FILMING OFFICER
768	J54	JUDGE ACCOUNTABILITY
769	J55	JUNIOR ACCOUNTS CLERK
770	J56	JUNIOR ASSTT: ENGINEER
771	J57	JUNIOR BINDER
772	J58	JUNIOR COMPUTING CLERK
773	J59	JUNIOR I.T. ASSISTANT
774	J60	JUNIOR LADY TEACHER
775	J61	JUNIOR MECHANIC
776	J62	JUNIOR MESSENGER CLERK
777	J63	JUNIOR PROGRAMMER
778	J64	JUNIOR PROTOCOL ASSISTANT
779	J65	JUNIOR SCALE STENO
780	J66	JUNIOR SECURITY ASSISTANT
781	J67	JUNIOR TECHNICAL ASSISTANT
782	K01	KEY PUNCH OEPRATOR
783	K02	KHATEEB
784	K03	KHADIM
785	K04	KANUNGO
786	K05	KHAKROOB
787	K06	KHALASI
788	K07	KHIDMATGAR
789	K08	KHASADAR
790	K09	KATIB
791	K10	KEY PUNCH SUPERVISOR
792	K11	KITCHEN ATTENDENT
793	K12	KITCHEN SERVANT.
794	K13	KOT LAICE
795	L01	LDC
796	L02	LECTURER
797	L03	LIBRARIAN
798	L04	LADY HEALTH VISITOR
799	L05	LEGAL EXPERT
800	L06	LIBRARY ASSISTANT
801	L07	LIFT OPERATOR
802	L08	LAB ATTENDANT
803	L09	LAW OFFICER
804	L10	LANCE NAIK
805	L11	L.M.P
806	L12	LT COL
807	L13	LEADER OF THE HOUSE
808	L14	LIGHT MAN
809	L15	LINE MAN
810	L16	LABOURER
811	L17	LASKER
812	L18	LASY SEARCH
813	L19	LEGISLATION TRANSLATION OFFICER

Sr.No	POST CODE	DESCRIPTION
814	L20	LIAISON OFFICER
815	L21	LIBRARY OFFICER
816	L22	LT COMMANDER
817	L23	LT
818	L24	LOADER
819	L25	LADY SEARCHER
820	L26	LAB BOY
821	L27	LABORATORY ASSISTANT
822	L28	LAND ACQUIRING OFFICER
823	L29	LEADER OF THE OPPOSITION
824	L30	LABOUR OFFICER
825	L31	LADY HEALTH WORKER
826	L32	LEGAL ADVISER
827	L33	LEGAL OFFICER
828	L34	LIB ATTENDANT
829	L35	LABORATORY TECHNICIAN
830	L36	L.P.P.
831	L37	LAB INCHARGE
832	L38	LAB OPERATOR
833	L39	LAB SUPERVISOR
834	L40	LAB TECH
835	L41	LAB.ASSISTANT
836	L42	LABOR
837	L43	LABORATORY TECHNOLOGIST
838	L44	LAND ACCUSITION COLLECTOR
839	L45	LAND RECLAMATION OFFICER
840	L46	LANGARY
841	L47	LAUNDRY HELPER
842	L48	LAUNDRY SUPERVISOR
843	L49	LAWN MOWER DRIVER
844	L50	LAY OUT EXPERT
845	M01	MEDICAL OFFICER
846	M02	MNA
847	M03	MALI
848	M04	MASON
849	M05	MEDICAL SUPERINTENDENT
850	M06	MEMBER
851	M07	MANAGER
852	M08	MESSENGER
853	M09	MINISTER
854	M10	MONTESSORI TEACHER
855	M11	MAIL PEON
856	M12	MAJOR
857	M13	MAJOR GENERAL
858	M14	MASALCHI
859	M15	MOTOR MECHANIC
860	M16	M.T.T
861	M17	MID WIFE



Sr.No	POST CODE	DESCRIPTION
862	M18	MECHANICAL
863	M19	MECHANIC
864	M20	METEOROLOGIST
865	M21	MACRO ECONOMIST
866	M22	MAGISTRATE
867	M23	MANAGING DIRECTOR
868	M24	MARKETING OFFICER
869	M25	MASTER MARINE
870	M26	MASTER OF THE MINT
871	M27	MATE
872	M28	MATRON
873	M29	MEMBER ELECTION COMMISSION
874	M30	MICRO BIOLOGIST
875	M31	MILITARY SECRETARY
876	M32	MIS OFFICER
877	M33	MOAZZIN
878	M34	MONITORING STAFF
879	M35	MOTIVATOR
880	M36	MRP.OPERATIONAL OFFICER
881	M37	MUSEUM CURATOR
882	M38	MUSIC TEACHER
883	M39	MICROFILMING OFFICER
884	M40	OFF SET MACHINE MAN
885	M41	MINING GEOLOGIST
886	M42	MATITIME COORDINATOR
887	M43	MAID SERVANT
888	M44	MESS STAFF
889	M45	MIROBIOLOGIST
890	M46	MODELLER
891	M47	MUHARAR
892	M48	MICRO FILM CAMERAMAN
893	M49	MEMBER TECHNICAL
894	M50	MIS MANAGER
895	M51	MEDICAL SUPERVISOR
896	M52	MISTRY
897	M53	M.T SEPOY
898	M54	M.T.DRIVER
899	M55	M.T.SUPERVISOR
900	M56	MACHANIC HELPER
901	M57	MACHINE INKER
902	M58	MACHINE MAN
903	M59	MACHINE OPERATOR
904	M60	MAIL GUARD
905	M61	MAIL OVERSEAR
906	M62	MAIL RUNNER
907	M63	MAINTENANCE MECHANIC
908	M64	MAINTENANCE SUPERVISOR
909	M65	MAJOR-2ND IN COMD

Sr.No	POST CODE	DESCRIPTION
910	M66	MALE NURSE
911	M67	MALI BELDAR
912	M68	MALI COOLI
913	M69	MANUSCRIPT ASSISTANT
914	M70	MARKETING INSPECTOR
915	M71	MARKMAN
916	M72	MASON MISTRI
917	M73	MATRIC P.T.C.
918	M74	MECHANIC (AUTO MOBILE)
919	M75	MECHANIC MISTRY
920	M76	MECHANIC SUPERVISOR
921	M77	MECHANICAL TECHNICAL
922	M78	MEDICAL ASSISTANT
923	M79	MEDICAL ATTENDANT
924	M80	MEDICAL GAS ASSISTANT
925	M81	MEDICAL GAS SUPERVISOR
926	M82	MEDICAL LAB TECHNOLOGIST
927	M83	MEDICAL RECORD CLERK
928	M84	MEDICAL SOCIAL OFFICER
929	M85	MEDICAL TECHNICIAN
930	M86	MEDICAL TECHNOLOGIST
931	M87	MEMBER INSPECTION TEAM
932	M88	MEMBER JUDICIAL
933	M89	MEN WAITER
934	M90	MENDER CUM BINDER
935	M91	MESS BOY BEARER
936	M92	MESS WAITER
937	M93	METEOROLOGICAL ASSISTANT
938	M94	METROLOGIST ASSISTANT
939	M95	MICROCOPIST
940	M96	MICRO FILMING ASSISTANT
941	M97	MINES LABOUR OFFICER
942	N01	NAIB QASID
943	N02	NETWORK ADMINISTRATOR
944	N03	NURSE
945	N04	NOTICE SERVIOR
946	N05	NAZIR
947	N06	NATIONAL SAVING OFFICER
948	N07	NAIB SUBEDAR
949	N08	NAIK
950	N09	NAIB NAZIM
951	N10	NAIB TEHSILDAR
952	N11	NOTICE SERVER
953	N12	NURSERY SCHOOL TEACHER
954	N13	NCO
955	N14	NETWORK SYSTEM ENGINEER
956	N15	NON TAXATION SPECIALIST
957	N16	NAIB CONSTABLE

Sr.No	POST CODE	DESCRIPTION
958	N17	NAIB NAZIR
959	N18	NCB
960	N19	NON COMBATANT ENROLLED
961	O01	ORDERLY
962	O02	OSD
963	O03	OVERSEER
964	O04	OFFICE BOY
965	O05	OBSERVER
966	O07	OPERATOR
967	O08	OZLID OPERATOR
968	O09	OMBUDSMAN
969	O10	OFFICE SUPERINTENDENT
970	O11	OCCUPATIONAL THERAPIST
971	O12	OPHTHALMOLOGIST
972	O13	OPTOMETRIST
973	O14	OFFICE ASSISTANT
974	O15	O S D LAW OFFICER
975	O16	O.T. ASSISTANT
976	O17	O.T.TECHNICIAN
977	O18	OCCUPATION THERAPIST
978	O19	OFFICE BORER
979	O20	OFFICE PEON
980	O21	OFFICE SECRETARY
981	O22	OFFICE SUPERVISOR
982	O23	OFFICER INCHARGE
983	O24	OFFSET MACHINE OPERATOR
984	O25	OILER
985	O26	OPERATION PILOT
986	O27	OPERATION THEATRE ASSTT
987	O28	OPERATION THEATRE TECH
988	O29	OPHTHAMALOGIST
989	O30	ORDERLY NAIB QASID
990	O31	ORIENT. & BRIEFING OFFICE
991	O32	ORTHOPEDIC SURGEON
992	O33	ORTHOPIST
993	O34	OSD DECEASED
994	O35	OXYGEN TECNICIAN
995	P01	PHYSICIAN
996	P02	PRINCIPAL
997	P03	PRIVATE SECRETARY
998	P04	PROFESSOR
999	P05	PROGRAMMER
1000	P06	PARLIAMENTARY SECRETARY
1001	P07	PLUMBER
1002	P08	POSTMAN
1003	P09	POSTMASTER
1004	P10	POSTMASTER GENERAL
1005	P11	PAINTER

Sr.No	POST CODE	DESCRIPTION
1006	P12	PROVINCIAL ELECTION COMMISSIONER
1007	P13	PTI
1008	P14	PACKER
1009	P15	PATROL OFFICER
1010	P16	PHOTO GRAPHER
1011	P17	PORTER
1012	P18	PUBLIC RELATION OFFICER
1013	P19	PESH IMAM
1014	P20	P.T MASTER
1015	P21	PHOTOSTATE MACHINE OPERATOR
1016	P22	PATWARI
1017	P23	PERSONAL ASSISTANT
1018	P24	PHYSIOTHERAPIST
1019	P25	PILOT
1020	P26	PLANNING & MONITORING OFFICER
1021	P27	PLANNING OFFICER
1022	P28	PLATE MAKER
1023	P29	PLATOON COMMANDER
1024	P30	POLICY EXPERT
1025	P31	POLITICAL SECRETARY
1026	P32	PPCO
1027	P33	PRESERVER
1028	P34	PRESIDENT IRS
1029	P35	PERSONAL SECRETARY
1030	P36	PRESS ATTACHE
1031	P37	PRESS SECRETARY
1032	P38	PRINCIPAL ACCOUNTS OFFICER
1033	P39	PRINCIPAL LIBRARIAN
1034	P40	PRINCIPAL MEDICAL OFFICER
1035	P41	PRINCIPAL METEOROLOGIST
1036	P42	PRINCIPAL SCIENTIFIC OFFICER
1037	P43	PRINCIPAL SECRETARY
1038	P44	PROCESS SERVER
1039	P45	PROGRAM OFFICER
1040	P46	PROGRESS OFFICER
1041	P47	PROJECT DIRECTOR
1042	P48	PROOF READER
1043	P49	PROJECT FIELD OFFICER
1044	P50	PROTOCOL OFFICER
1045	P51	PROVINCIAL DIRECTOR
1046	P52	PROVINCIAL CENSUS COMMISSIONER
1047	P53	PT MASTER
1048	P54	PUBLIC ANALYST
1049	P55	PUBLICATION OFFICER
1050	P56	P.M.O
1051	P57	P.P
1052	P58	P.T INSTRUCTOR
1053	P59	PETROLING OFFICER

Sr.No	POST CODE	DESCRIPTION
1054	P60	PHOTO COPIER
1055	P61	PHOTOSTAT MACHINE OPERATOR
1056	P62	PHYSIOLOGIST
1057	P63	PLANNING & PROGRESS OFFICER
1058	P64	PMD
1059	P65	PUBLICITY OFFICER
1060	P66	PORT HEALTH OFFICER
1061	P67	PAYCHOLOGIST
1062	P68	PROJECTIONIST
1063	P69	PRESS HELPER
1064	P70	PRESS REGISTRAR
1065	P71	PREVENTIVE
1066	P72	PRINCIPAL CHEMIST
1067	P73	PRINCIPAL ECONOMIST
1068	P74	PURCHASE OFFICER
1069	P75	PRINTING OFFICER
1070	P76	PRINTING STAFF
1071	P77	PUMP OPERATOR
1072	P78	PROBATIONER
1073	P79	PROCESSOR SERVER
1074	P80	PROGRAMME OFFICER
1075	P81	PROJECT MANAGER
1076	P82	PROJECT OFFICER
1077	P83	PRODUCTION OFFICER
1078	P84	PUBLIC RELATING OFFICER
1079	P85	PROTOCOL ASSISTANT
1080	P86	PRINCIPAL APPRAISER
1081	P87	PROSECUTOR GENERAL ACCOUNTABILITY
1082	P88	PSYCHOLOGIST
1083	P89	PETTY OFFICER
1084	P90	PARAMEDICAL STAFF
1085	P91	PRESIDING OFFICER
1086	P92	PHARMACIST
1087	P93	PROCESSING ASSISTANT
1088	P94	PFM STRATEGY SPECIALIST
1089	P95	PRIMARY SCHOOL TEACHER
1090	P96	PUBLIC STAFF OFFICER
1091	P97	PRINCIPAL LIBRARIAN
1092	P98	PROCUREMENT OFFICER
1093	P99	PROGRAMME MANAGER
1094	Q01	QASID
1095	Q02	QUALITY ASSURANCE OFFICER
1096	Q03	QUANTITY SURVEYOR
1097	Q04	QUARANTINE OFFICER
1098	Q06	QARI
1099	Q07	QARIA
1100	Q08	QUALITY CONTROL SPECIALIS
1101	Q09	QUALITY CONTROLLER

Sr.No	POST CODE	DESCRIPTION
1102	Q10	QUARANTINE ASSISTANT
1103	Q11	QUARANTINE LAW ANALYST
1104	R01	RESEARCH OFFICER
1105	R02	RECEPTIONIST
1106	R03	REGISTRAR
1107	R04	READER
1108	R05	REGIONAL ELECTION COMMISSIONER
1109	R06	RECORD KEEPER
1110	R07	REVENUE OFFICER
1111	R08	ROOM BEARER
1112	R09	RUNNER
1113	R10	RESIDENT ADVISOR
1114	R11	RADIO MACHANIC
1115	R12	RADIO OFFICER
1116	R13	REAR ADMIRAL
1117	R14	RECORD LIFTER
1118	R15	RECORD OFFICER
1119	R16	RECORD SORTER
1120	R18	RECTOR
1121	R19	REGIONAL COMMISSIONER
1122	R20	REGULAR FARASH
1123	R21	RESEARCH ASSISTANT
1124	R22	RESEARCH ASSOCIATE OFFICER
1125	R23	RESEARCH FELLOW
1126	R24	RESIDENCE ORDERLY
1127	R25	REGULARIZED CPS
1128	R26	REGIONAL DIRECTOR
1129	R27	RISALDAR
1130	R28	RELIGIOUS TEACHER
1131	R29	REFERENCE OFFICER
1132	R30	REFUGEES VILLAGE ADMINISTRATOR
1133	R31	RADIO GRAPHER
1134	R32	RADIO MECHANIC
1135	R33	RADIOGRAPHER PUBLIC
1136	R34	RADIOLOGIST
1137	R35	RATIONING CONTROLLER
1138	R36	RECAIONIST
1139	R37	RECEPTION OFFICER
1140	R38	RECORD ASSISTANT
1141	R39	RECORD CLERK
1142	R40	RECORD SUPPLIER
1143	R41	RECREATION & YOUTH WORKER
1144	R42	RECRUIT
1145	R43	REGIONAL AUDIT OFFICER
1146	R44	REGIONAL MANAGER
1147	R45	REGULATION BELDER
1148	R46	REHTIN OFFICER
1149	R47	RELIGION TEACHER

Sr.No	POST CODE	DESCRIPTION
1150	R48	RESEARCH AND REF.OFFICER
1151	R49	RESEARCH ASSOCIATE
1152	R50	RESEARCH INVESTIGATOR
1153	R51	RESEARCH SUPERINTENDENT
1154	R52	RESIDENT ADVISER
1155	R53	RETOUCHER PHOTO
1156	R54	REVENUE AUDITOR
1157	R55	REVISER
1158	R56	ROD MAN
1159	R57	ROOM ATTENDENT
1160	S01	SECOND SECRETARY
1161	S02	SECRETARY
1162	S03	SECTION OFFICER
1163	S04	SENIOR CHIEF
1164	S05	SENIOR STATISTICAL OFFICER
1165	S06	STATISTICAL OFFICER
1166	S07	STENO GRAPHER
1167	S08	STENO TYPIST
1168	S09	SUPERINTENDENT
1169	S10	SUPERINTENDING ENGINEER
1170	S11	SURGEON
1171	S12	SYSTEM ANALYST
1172	S13	SUB ENGINEER
1173	S14	SENIOR TEACHER
1174	S15	SYSTEM ADMINISTRATOR
1175	S16	SOFTWARE ENGINEER
1176	S17	SCIENTIFIC OFFICER
1177	S19	SUB INSPECTOR
1178	S20	SENATOR
1179	S21	SECURITY GUARD
1180	S22	SENIOR JOINT SECRETARY
1181	S23	SENIOR AUDITOR
1182	S24	SP
1183	S25	SSP/AIG
1184	S26	STAMP CHECKER
1185	S27	SUPERVISOR
1186	S28	SPECIAL SECRETARY
1187	S29	SERGEANT
1188	S30	SEPOY
1189	S31	SANITARY INSPECTOR
1190	S32	SECONDARY SCHOOL TEACHER
1191	S33	SENIOR COMPUTER TEACHER
1192	S34	SENIOR ELEMENTARY TEACHER
1193	S35	SURVEY OFFICER
1194	S36	SURVEYOR GENERAL OF PAKISTAN
1195	S37	SECURITY OFFICER
1196	S38	SENIOR CLERK
1197	S39	SENIOR PETROLING OFICER

Sr.No	POST CODE	DESCRIPTION
1198	S40	SORTER
1199	S41	STAMP VENDOR
1200	S42	SUBEDAR
1201	S43	SUBEDAR MAJOR
1202	S44	SWEEPER
1203	S45	SPEAKER
1204	S46	SENIOR LAW OFFICER
1205	S47	SENIOR PERSONAL ASSISTANT
1206	S48	SENIOR ASSISTANT
1207	S49	SUB ASSISTANT
1208	S50	STORE KEEPER
1209	S51	SENIOR METEOROLOGIST
1210	S52	SANITARY WORKER
1211	S53	SENIOR PRIVATE SECRETARY
1212	S54	SECTION CUTTER
1213	S55	STORE OFFICER
1214	S56	SURVEYOR
1215	S57	ASSISTANT CONTROLLER
1216	S58	SENIOR RESEARCH ADVISOR
1217	S59	SCANNING EXPERT
1218	S60	SENIOR CIVIL JUDGE
1219	S61	GATE SERGEANT
1220	S62	SPEECH WRITER
1221	S63	SECRETARY TO THE SPEAKER
1222	S64	SOCIAL MEDIA EXECUTIVE
1223	S65	SUBJECT SPECIALIST
1224	S66	SENIOR ACH
1225	S67	STEWARD
1226	S68	SPEECH THERAPIST
1227	S69	SOCIAL CASE WORKER
1228	S70	SYSTEM OPERATOR
1229	S71	SOLICITOR
1230	S72	SECRETARY UNION COUNCIL
1231	S73	SUPPORT STAFF
1232	S74	SENIOR AFC
1233	S75	SAFETY OFFICER
1234	S76	SPECIALIST
1235	S77	SISTER TUTOR
1236	S78	FISCAL FORECASTING SPECIALIST
1237	S79	SAP SPECIALIST BUDGETING REPORTING
1238	S80	SAP SPECIALIST (O&M) MODULE
1239	S81	SENIOR PATROL OFFICER
1240	S82	SENIOR PROOF READER
1241	S83	SENIOR RESEARCH OFFICER
1242	S84	SOLICITOR GENERAL
1243	S85	SUB LIBRARIAN
1244	S86	STATISTICAL ASSISTANT
1245	S87	SANITARY INSPECTOR



Sr.No	POST CODE	DESCRIPTION
1246	S88	SECRETARY GENERAL
1247	S89	SENIOR ACCOUNTANT
1248	S90	SENIOR ADVISOR
1249	S91	SENIOR DIRECTOR
1250	S92	SECURITY INSPECTOR
1251	S93	SENIOR DIRECTOR GENERAL
1252	S94	SENIOR DRAFTS MAN
1253	S95	SENIOR ENGINEER
1254	S96	SENIOR LIBRARIAN
1255	S97	SENIOR MANAGER
1256	S98	SENIOR MEMBER
1257	S99	SENIOR REGISTRAR
1258	T01	TEACHER
1259	T02	THIRD SECRETARY
1260	T03	TYPIST
1261	T04	TELEPHONE OPERATOR
1262	T05	TECHNICIAN
1263	T06	TECHNICAL OFFICER
1264	T07	TUBEWELL OPERATOR
1265	T08	TECHNICAL ASSISTANT
1266	T09	TAILOR
1267	T10	TRANSPORT OFFICER
1268	T11	TGT
1269	T12	TRANSLATOR
1270	T13	TREASURY OFFICER
1271	T14	T.U.G.T
1272	T15	TRACER
1273	T16	TANDOORCHI
1274	T17	TAXI DERMIST
1275	T18	T B ASSISTANT
1276	T19	TEHSILDAR
1277	T20	TRADING CUM SAFTY OFFICER
1278	T21	TRAINING OFFICER
1279	T22	TREASURER
1280	T23	TRIMMER
1281	T24	TRADE & DEVELOPMENT OFFICER
1282	T25	TRADE & INVESTMENT ATTACHE
1283	T27	TECHNICAL EDITOR
1284	T28	TENNIS MAKER
1285	T29	TSA MANAGEMENT SPECIALIST
1286	T30	TRANSLATION OFFICER
1287	T31	TELEX OPERATOR
1288	T32	TENNIS BOY
1289	T33	T,V TECHINICIAN
1290	T34	T.B. TECHNICIAN
1291	T35	T.B.SPECIALIST
1292	T36	TABLE BOY
1293	T37	TAILER TEACHER

Sr.No	POST CODE	DESCRIPTION
1294	T38	TAILOR MASTER
1295	T39	TANDAL
1296	T40	TAPE HOLDER
1297	T41	TAXATION OFFICER
1298	T42	TAXIDERMIST
1299	T43	TEACHER JUNIOR SECTION
1300	T44	TECH: WRITER
1301	T45	TECHNICAL HAVALDAR
1302	T46	TECHNICAL MEMBER
1303	T47	TECHNICAL NAIB SUBEDAR
1304	T48	TECHNICAL NAIK
1305	T49	TECHNICAL SEPOY
1306	T50	TECHNOLOGIST
1307	T51	TEHSIL JAMADAR
1308	T52	TELE.COM.TECHNICIAN
1309	T53	TELEPHONE COMPLAINT CLERK
1310	T54	TELEPHONE MECHANIC
1311	T55	TELEPHONE SUPERVISOR
1312	T56	TELEPHONE TECHNICIAN HELP
1313	T57	TELEPRINTER OPERATOR
1314	T58	TESTING ASSISTANT
1315	T59	THEATER NURSE
1316	T60	TICKET COLLECTOR
1317	T61	TIME KEEPER
1318	T62	TINDAL
1319	T63	TOWN INSPECTOR
1320	T64	TRACTOR DRIVER
1321	T65	TRAINEE APPRENTICE
1322	T66	TRAINEE MEDICAL OFFICER
1323	T67	TRAINING CUM SAFETY OFF.
1324	T68	TRAINING SPECIALIST
1325	T69	TRANSCRIBER
1326	T70	TRANSCRIPTION SUPERVISOR
1327	T71	TRANSLATION ASSISTANT
1328	T72	TRANSPORT ASSISTANT
1329	T73	TRANSPORT SUPERVISOR
1330	T74	TRUCK DRIVER
1331	T75	TYPEWRITER MACHANIC
1332	U01	UDC
1333	U02	UNIT COMMANDER
1334	U03	URDU TYPIST
1335	U04	U.D.C CUM CASHIER
1336	U05	UNICAL PATHOLOGIST
1337	U06	URDU STENOTYPYST
1338	V01	VICE PRINCIPAL
1339	V02	VEHICAL MECHANIC
1340	V03	VOCATIONAL TEACHER
1341	V05	VIDEO ADITOR

Sr.No	POST CODE	DESCRIPTION
1342	V06	VIDEO GRAPHIC
1343	V07	VALET
1344	V08	VICE CHAIRMAN
1345	V09	VETERINARY OFFICER
1346	V10	VECCINATOR
1347	V12	VALUATION OFFICER
1348	V13	VALVE MAN
1349	V14	VAN CLEANER
1350	V15	VARITYPIST
1351	V16	VAULT ASSISTANT
1352	V17	VEHICLE DRIVER
1353	V18	VETERINARY COMPOUNDER
1354	V19	VILLAGE ADMINISTRATOR
1355	V20	VILLAGE POSTMAN
1356	V21	VILLAGE SECRETARY
1357	V22	VOC.TRANING INSTRUCTOR
1358	V23	VOCATIONAL
1359	V24	VOCATIONAL GUIDANCE OFF:
1360	V25	VALCANIZER
1361	W01	WEB DEVELOPER
1362	W02	WARDEN
1363	W03	WELDER
1364	W04	WIREMAN
1365	W05	WATER CARRIER
1366	W06	WAITER
1367	W07	WARD BOY
1368	W08	WASHER MAN
1369	W09	WATER MAN
1370	W10	WEB MASTER
1371	W11	WELFARE OFFICER
1372	W12	WHEAT COMMISSIONER
1373	W13	WOMEN PROGRAMM OFFICER
1374	W14	WARD MASTER
1375	W15	WARDER
1376	W16	WATCH MAN
1377	W17	WIRELESS OPERATOR
1378	W18	WEB MANAGER
1379	W19	WARD ATTENDANT
1380	W20	WARD ORDERLY
1381	W21	WARD PROCESSOR OPT:
1382	W22	WARD SERVANT
1383	W23	WATCH WARDEN ASSISTANT
1384	W24	WATER MANAGMENT ENGINEER
1385	W25	WATER TREATMENT MACHANIC
1386	W26	WELL HAND DRILLING
1387	W27	WILDLIFE SUPERVISOR
1388	W28	WIRE MAN
1389	W29	WOMEN MEDICAL OFFICER

Sr.No	POST CODE	DESCRIPTION
1390	W30	WORK MISTRY
1391	W31	WORK MUNSHI
1392	W32	WORK SHOP ASSISTANT
1393	W33	WORKER
1394	W34	WORKSHOP ATTENDANT
1395	W35	WORKSHOP CLERK
1396	W36	WORKSHOP SUPDT:
1397	W37	WORKSHOP TECHNICIAN
1398	W38	W.I.
1399	X01	XEN
1400	X02	X-RAY TECHNICIAN
1401	X03	X-RAY OPERATOR
1402	Z01	ZOOLOGIST
1403	Z99	OTHERS