



Budget Call Circular FY 2024-25

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



No.F.1(1)/SO(Budget-I)/BCC 2024-25
Government of Pakistan
Finance Division

Additional Finance Secretary
(Budget)

February, 2024

Subject: **Submission of Actuals FY2022-23, Revised Estimates FY2023-24 and Budget Estimates FY2024-25**

Dear Sir / Madam,

In terms of Financial Procedures laid down in Article 78 to 88 of the Constitution of Pakistan, 1973, the Rules of Business, 1973, and the Public Finance Management Act, 2019, Finance Division is tasked with preparing the budget as a key policy document for the Federal Government.

2. Attached herewith is the Budget Call Circular (BCC) for FY2024-25. The document includes the budget calendar, preparation steps and instructions, forms for Actuals (FY2022-23), Revised Estimates (FY2023-24), Budget Estimates (FY2024-25), besides other forms requiring information related to receipts, current and development expenditures of the Federal Government.

3. The BCC also requires reporting on gender and green components of the Federal Budget to align revenues and expenditures with international best practices and commitments.

4. All Principal Accounting Officers (PAOs) are requested to kindly submit the Performance Based Budgeting Forms, Revised and Budget Estimates of Receipts, Current and Development Expenditure Forms as well as other forms to the Budget Wing, Finance Division latest by **11th March, 2024**. The remaining information may also be provided as per the timeline indicated against each, including details of Foreign Exchange Budget.

5. In preparation for Budget Review/Priority Committee meetings, the Budget Wing, Finance Division plans to conduct Pre-Budget workshops and meetings with relevant officers/officials of all Divisions, Departments and other offices.

6. The BCC FY2024-25 is also accessible on Finance Division's website.

Regards,

(Iftikhar Amjad)

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

Copy for information and necessary action to:

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

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

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Part – I

(Budget Calendar, Preparation and Instructions)

Budget Calendar FY2024-25

S#	Activity	Concerned Office	Timeline
1.	Issuance of Budget Call Circular	Finance Division	February 2024
2.	Laying of Mid-Year Review Report before NA	Finance Division	February 2024
3.	Submission of Form I i. Medium Term KPIs and Targets FY2024-25 to 2026-27 ii. Medium Term Performance Based Budget FY2024-25 to 2026-27	PAOs	i. 11 th March 2024 ii. Along with BO/NIS
4.	Submission of Gender Responsive Budgeting – Form II	PAOs	14 th June 2024
5.	Submission of Green Budgeting – Form III	PAOs	14 th June 2024
6.	Federal Receipts (Non-Tax Revenue) Revised Estimates (FY2023-24) and Budget Estimates (FY2024-25) including proposals for new non-tax measures – Form IV	PAOs	11 th March 2024
7.	Public Accounts Receipts and Expenditure, Revised Estimates (FY2023-24) and Budget Estimates (FY2024-25) – Form V	PAOs	11 th March 2024
8.	Details of Bank Accounts/Investments – Form VI	PAOs	11 th March 2024
9.	Submission of Revised Estimates (FY2023-24) Current and Development Expenditure – Form VII	PAOs	11 th March 2024
10.	Submission of Medium-Term Budget Estimates (FY2024-25 to 2026-27) Current & Development Expenditure – Form VIII	PAOs	11 th March 2024
11.	Submission of Posts Proforma Federal Government Employees – Form X and/or XI	PAOs	5 th April 2024
12.	Submission of Quarter-Wise Budget Estimates (FY2024-25) Current and Development Expenditure – Form XII and XIII	PAOs	30 th June 2024
13.	Details of Assets – Form XIV	PAOs	11 th March 2024
14.	Sector-wise Details of Development Projects – Form XV	Planning Division	11 th March 2024
15.	Submission of Foreign Exchange Revised Estimates (FY2023-24) and Budget Estimates (FY2024-25) – Form XVI to XXI	PAOs	7 th May 2024

S#	Activity	Concerned Office	Timeline
16.	Recommendations from Expenditure Wing on Revised and Proposed Budget Estimates	Expenditure Wing	17 th March 2024
17.	Preparation of Medium-Term National Macroeconomic and Fiscal Framework	EA Wing	3 rd week March 2024
18.	Budget Review Committee meetings	Finance Division	22 nd March till 5 th April 2024
19.	Intimation of Exchange Rate	Finance Division	18 th April 2024
20.	Approval of Budget Strategy Paper (BSP) FY2024-27	Finance Division	22 nd April 2024
21.	Issuance of IBCs for current and development budget (one line to M/o PD&SI)	Finance Division	24 th April 2024
22.	Issuance of PAO Wise IBCs for Development	Planning Division	30 th April 2024
23.	Submission of BO/NIS for Current Budget	PAOs	29 th April to 6 th May 2024
24.	APCC Meetings	Planning Division	1 st week May 2024
25.	NEC Meetings	Planning Division	2 nd week May 2024
26.	Submission of BO/NIS for Development Budget	PAOs	3 rd week May 2024
27.	Completion of all Budget Documents, Schedules and Summaries for the Cabinet etc.	Finance Division	End May 2024
28.	Presentation of Budget to the Cabinet and the Parliament	Finance Division	1 st week June 2024

Budget Preparation Steps

1. Issuance of Budget Call Circular FY2024-25
2. Submission of budget proposals by Principal Accounting Officers
3. Review of budget estimates and demands (current and development) in demand review committee meetings
4. Preparation of Budget Strategy Paper (BSP) and its approval by the Cabinet (as per Section 3 of the Public Finance Management Act, 2019)
5. Issuance of Indicative Budget Ceilings
6. Submission of BO/NIS forms
7. Approval of the FY2024-25 Budget by the Cabinet and the National Assembly, and assent by the President

Instructions for Preparation and Submission of Actuals and Estimates

Actuals FY2022-23

1. Actual expenditure for FY2022-23 for current and development expenditure must be submitted through BO/NIS form

Revised Estimates FY2023-24

2. Revised Estimates for FY2023-24 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 FY2024-25

3. BO/NIS forms endorsed by the CF&AO, PAO and respective Deputy Secretary (Expenditure) are to be forwarded to Budget Wing, Finance Division
4. *Each Demand will have only one Principal Accounting Officer*
5. Finance Division will issue performance-based budget to all PAOs and it is the mandate of PAO to allocate funds to various cost centers and heads of accounts with concurrence of Finance Division
6. AGPR has been instructed not to authorize payment where budget provision does not exist under relevant head of account including employees related expenditures. **Instructions issued vide letter No.1(3)-CAO(MoF)2020/447 dated 04.12.2020 may be adhered to**
7. PAO is responsible to keep adequate funds available in all heads of accounts throughout the financial year, especially ERE to avoid any delay in payment of salaries
8. No lump provision should be made or proposed to be made in the budget
9. Organizations/entities that use budgetary funds (other than subsidies) will provide detailed budget information (i.e. detailed object classification) along with details of their own receipts
10. **As per Section 12 of PFM Act, 2019**, all Ministries and Divisions **shall surrender savings** to Finance Division by 31st of May each year
11. While setting priorities and targets in FY2024-25 budget, due consideration may be accorded to **gender mainstreaming, green budgeting and human rights commitments** in line with SDGs goals No.5 (Gender Equality), No. 13 (Climate Action) and the UN conventions

Part-II

Performance Based Budgeting (FY2024-25 to FY2026-2027)

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

Instructions

1. 'Performance-based budget', as required under Section 9 of PFM Act, 2019, is also known as 'MTBF (Medium-term Budgetary Framework) Green Book'. The book is presented before the Parliament each year as part of the annual budget
2. The next preparation cycle relates to medium-term fiscal years 2024-25 (which will be the same as the annual budget), and two forward years (2025-26 and 2026-27)
3. Performance-based budgets shall be prepared within the medium-term IBCs to be issued by Finance Division. The process of issuance of IBCs is defined under Section 3 of the PFM Act, 2019
4. Performance-based budgets shall be prepared by PAOs
5. Preparation of 'performance-based budgets' shall be based on the following process:

Step 1: Preparation of Strategic Plan:

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

Step 2: Allocation of IBCs to outputs

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

Step 3: Communication of IBCs to spending units and projects

After completion of step 2, PAOs shall forward IBCs to spending units (DDOs) and projects. Spending units and projects shall prepare their detailed budgets (BO/NIS) within these ceilings.

In addition to IBCs, organizations responsible for KPIs (as defined in the strategic plan) shall be requested to provide targets

Step 4: Compilation of budgets by outputs

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

Step 5: Approval by PAOs

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

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

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

6. Please note:

- a. Performance based budget for FY2023-24 for PAOs is available on: https://www.finance.gov.pk/budget/Budget_2023_24/Medium_Term_Performance_Based_Budget.pdf. All necessary steps may be taken to review and update 1) goals 2) outcomes and outputs, and 3) KPIs.
- b. Where possible, the targets should reflect *gender*. This can be done in two ways. Firstly, indicators relating to individuals can be disaggregated into male and female. For example, primary education being an output (service) can have two indicators/measures namely, number of male students enrolled, and number of female students enrolled. These two can be assigned different targets. Secondly, indicators relating to gender-relevant issues can be included, such as number of trainings attended

Medium Term Performance Based Budget FY 2024-25 to FY 2026-27**Principal Accounting Officer:** _____**1. Goal:** Define Goal along with specified target/timeline

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

3. Outcome: Impact on Target Population

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

Outputs	Office Responsible of Output	Actual Expenditure	Budget	Medium Term Budget		
		2022-23	2023-24	2024-25	2025-26	2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Output 1						
Output 2						
Total						

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

Demand No.	Demand Description	Budget 2024-25

6. Key Performance Indicators/Targets

Outputs (As per Table 4)	Key Performance Indicators	Target Achieved	Planned Target	Medium Term Target		
		2022-23	2023-24	2024-25	2025-26	2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Output 1	Indicator 1					
Output 2	Indicator 2					
Total						

Last date of submission Sr. No. 6: 11th March, 2024, Sr. 1 to 5 along with BO/NISPrepared by: _____
Chief Finance & Accounts Officer / Head of FinanceApproved by: _____
Principal Accounting OfficerForwarded to:
**Deputy Secretary (Budget-I),
Finance Division, Islamabad.**

Part-III

Gender Responsive Budgeting (FY2024-25)

Instructions

1. Gender budgeting is a regular feature of the BCC. Ministries/Divisions are required to fill the relevant form specifying gender-wise planned expenditure/spending during FY2024-25
2. Any activity, program or project having an impact on men, women, children or transgenders for which expenditure is planned to be incurred during FY2024-25, shall be mentioned along with specific cost center/object head
3. Examples for gender budgeting include salaries of male and female employees, expenditures on daycare centers, pick and drop service etc.
4. Similarly, planned expenditure under development budget shall be filled in along with cost centers/object heads
5. Women share of budget has to be mentioned object head-wise in BO/NIS forms

Gender Responsive Budgeting

Ministry/Division/Department: _____

Name/ Designation of Principal Accounting Officer: _____

(Rs/Million)

Description	B.E 2024-25											
	Budget Estimate	Men's		Budget Estimate	Women		Budget Estimate	Transgender		Budget Estimate	Children	
		Men related Budget	%age		Women related Budget	%age		Transgender related Budget	%age		Children related Budget	%age
Demand Name & No.												
Development *												
Current Budget *												

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

Last date of submission: 14th June, 2024

Prepared by: _____

Chief Finance & Accounts Officer/Head of Finance

Verified by: _____
Principal Accounting Officer

Forwarded to:

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

Part-IV
Green Budgeting
(FY2024-25)

Instructions

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

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

Ministry/Division/Department: _____

Name/ Designation of Principal Accounting Officer: _____

(Rs/Million)

Description of Typology	Cost Center	Examples of Activities	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
Adaptation					
Water Resources		<ul style="list-style-type: none"> • Water storage and infrastructure • Water conservation strategies • Integrated water resource management • Legislative framework • Capacity enhancement • Awareness raising 			
Agriculture and Livestock		<ul style="list-style-type: none"> • Research • Technology • General management • Risk management 			
Health and Other Social Services		<ul style="list-style-type: none"> • Health capacity building • Health policy and governance • Other social services 			
Transport		<ul style="list-style-type: none"> • Transport infrastructure • Rural and inter-urban roads and highways 			
Biodiversity		<ul style="list-style-type: none"> • Legal and institutional setup • Biodiversity research and practice enhancement • Enhancement of capacity for conservation 			
Vulnerable Ecosystems		<ul style="list-style-type: none"> • Mountain areas • Rangelands and pastures • Arid and hyper-arid areas • Coastal and marine • Wetlands policy 			
Disaster Preparedness		<ul style="list-style-type: none"> • Risk knowledge and response capacity • Early warning improvements • Climate-resilient infrastructure • Hazard mitigation 			
Fisheries and Aquaculture		<ul style="list-style-type: none"> • Ecosystem-Based Fisheries Management • Aquaculture Best Practices • Marine Protected Areas • Climate-Resilient Aquaculture Infrastructure 			
Costal and marine management		<ul style="list-style-type: none"> • Mangrove Restoration and Conservation • Artificial Reefs • Integrated Coastal Zone Management • Climate-Resilient Infrastructure 			

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

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

Urban Planning and Development		<ul style="list-style-type: none"> • Green Infrastructure Integration • Transit-Oriented Development 			
Information and Communication Technologies (ICT)		<ul style="list-style-type: none"> • Green Data Centers • E-Waste Management Solutions 			
Total (a)					
Description of Current & Development Budget			Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
Program/Project (Relevant Cost Center/Object head)					
Total (b)					

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

Last date of submission: 14th June, 2024

Prepared by: _____ Verified by: _____

CF&AO/Head of Finance

Principal Accounting Officer

Forwarded to:

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

Ph. No. (051) 9209367

Email ds.b1@finance.gov.pk

Part - V

Federal Receipts

(Revised Estimates FY2023-24 & Budget Estimates FY 2024-25)

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

Instructions

1. Administrative Divisions are to coordinate with their respective Authorities/Subordinate Offices and submit duly verified and consolidated estimates by object classification as given in the New Accounting Module (NAM) along with explanatory notes
2. The baseline of estimates will be eight months actuals of current financial year. Revised estimates for FY2023-24 and budget estimates for FY2024-25 are to be based on yearly trends
3. Copies of relevant SROs, Notifications, Circulars etc. specifying the categories, rates on the basis of which collection of receipts is made may also be enclosed. Reasons and causes of shortfall (if any) against Budget Estimates FY2023-24 may be elaborated and substantiated. Budget Estimates for FY2024-25 vis-a-vis Budget Estimates for FY2023-24 are to be explained with cogent reasons
4. The estimates of foreign aid resources for FY2023-24 (Revised) and FY2024-25 (Budget), along with actuals for FY2021-22 and FY2022-23 are required to be furnished by the Economic Affairs Division
5. The estimating authorities of various Government receipts are indicated below:

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

6. Sample Format of Form-IV

							(Rs/Million)
Sr. No.	Name of Receipt with Head of Account	Actual Receipts 2022-23	Budget Estimates 2023-24	Actual up to 28-02-24	Revised Estimates 2023-24	Budget Estimates 2024-25	Reasons for variation
1	C0382- Receipts of Tourist Department						
2	C03905- Royalty on Crude Oil						

7. Sample Format of Additional Information Form

(Rs/Million)

Sr. No.	Name of Receipt with Head of Account	Budget Estimates 2023-24	Date of Last Revision of Rates of Receipts	Status of Revision of Rate of Receipts (if applicable)
1	C02638- Traffic Fines			
2	C03571- Light Dues of Lighthouses & Lightship Dept			

A. Non-Tax Revenue Receipts of the Federal Government

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

(Rs/Million)

Sr. No.	Name of Receipt with Head of Account	Actual Receipts 2022-23	Budget Estimates 2023-24	Actual up to 28-02-24	Revised Estimates 2023-24	Budget Estimates 2024-25	Reasons for variation

Budget Proposals relating to Non-Tax Revenues for inclusion in Finance Bill 2024-25

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

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

Additional Information:

Sr. No.	Name of Receipt with Head of Account	Budget Estimates 2023-24	Date of Last Revision of Rates of Receipts	Status of Revision of Rate of Receipts (if applicable)

Last date of submission: 11th March, 2024

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

Verified by: _____
Principal Accounting Officer

Forwarded to:

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

B. Public Account Receipts & Expenditure of Federal Government

Estimates of Public Account (Receipts and Expenditure)

(Rs/Million)

S. No.	Name of Public Account with Head of Account	Closing Balance as on 30-06-2023	Budget Estimates 2023-24		Revised Estimates 2023-24		Budget Estimates 2024-25	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure

Last date of submission: 11th March, 2024

Prepared by: _____ Verified by: _____
CF&AO / Head of Finance Principal Accounting Officer

Forwarded to:

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

Part – VI

(Details of Bank Accounts/Investments)

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

Instructions

1. The provisions of TSA Policy, PFM Act, 2019 and Cash Management & TSA Rules, 2020 are comprehensive and provide specific guidelines with regard to opening and maintaining bank accounts and other deposits/investments by Federal Government entities.
2. Federal Government has introduced TSA system in the Ministries/Divisions/Departments and Subordinate Offices. Work is in progress to extend the scope to other public entities, organizations and bodies.
3. Details of investments shall include name of accounts(s), date of opening of account(s) and type of account(s).
4. In case of change of name and type of account through the time of operation, the said change shall also be indicated.

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

Name / Designation of Principal Accounting Officer: __

Sr. No.	Type / Title of Account	Total Amount as on 28.02.2024		Profit/Mark up as on 28.02.2024	Bank/Account No.	Balance as on 01.07.2023
		Own Sources	Govt Funding			

Last date of submission: 11th March, 2024

Prepared By:

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

Forwarded to:

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

Part - VII
Revised Budget Estimates
(Current & Development) FY2023-24

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

Instructions

1. All PAOs are required to sanction and spend public money in accordance with the budget approved by the National Assembly.
 2. Finance Division has issued instructions regarding implementation of the budget particularly with regard to quarterly budget release strategy, and any additional requirements in the form of regular or technical supplementary grants.
 3. Revised estimates for FY2023-24 for current and development expenditure must include the following:
 - A Appropriations or re-appropriations within the sanctioned grants;
 - B New items of expenditure sanctioned through supplementary grants; and
 - C Surrenders made or likely to be made during the year
 4. Revised estimates must be based on well-defined plans and approved strategic priorities

Expenditures on subsidies and grants-in-aid must be targeted, and performance/output based.
 5. Public funds shall be utilized keeping in view financial propriety including compliance to laws, rules and regulations
-

**Revised Estimates
(Current and Development Expenditure)
FY 2023-24**

Ministry / Division / Department: _____

Name / Designation of Principal Accounting Officer: _____

A. Current Expenditure

Running of Civil Government (RoCG)

(Rs/Million)

Demand No. and Description	Nature of Expenditure	Budget Estimates FY 2023-24		Revised Estimates FY 2023-24		Reasons for Variation
		ERE	Non-ERE	ERE	Non-ERE	
	RoCG					

Subsidies and Grants

Demand No. and Description	Nature of Expenditure	Budget Estimates FY 2023-24	Revised Estimates FY 2023-24	Reasons for Variation
	Subsidies			
	Grants			

B. Development Expenditure

(Rs/Million)

Demand No. and Description	Nature of Expenditure	Budget Estimates FY 2023-24	Revised Estimates FY 2023-24	Reasons for Variation

Last date of submission: 11th March, 2024

Prepared by: _____ Verified by: _____
CF&AO/ Head of Finance Principal Accounting Officer

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

Part - VIII

Medium Term Budget Estimates (FY2024-2025 to 2026-2027)

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

**Medium Term Budget Estimates
(Current & Development Expenditure)
FY 2024-25 to FY 2026-27**

Ministry/Division/Department: _____

Table 1: Running of Civil Government (RoCG)

(Rs/Million)

Demand No. & Description	Budget Estimates 2023-24	Proposed Budget Demand by PAO				Justification for Demand
		Offices	FY 2024-25			
			Total	ERE		
		MDAS*				
		Autonomous Bodies				
		International Contributions**				
		Demand Total				

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

**International Contributions must be in line with table 5

Table 2: Subsidies and Grants:

(Rs/Million)

Demand No. & Description	Nature of Expenditure	Proposed Budget Demand by PAO	
		FY 2024-25	Reason for Demand*
	Subsidies		
	Of which Rupee Cover		
	Grants		
	Of which Rupee Cover		

*Cost Centers wise list for specific increase may be attached

Table 3: PSDP

(Rs/Million)

Demand No. & Description	Proposed Budget Demand by PAO	
	FY 2024-25	Reason for Demand

Table 4: Rupee Requirement

(Rs/Million)

Program Name	Donor	Anticipated Foreign Exchange Inflow	Rupee Cover Required

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

Table 5: Annual Contributions for International Subscriptions

(Rs/Million)

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

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

Note: Separate Form must be used for each Demand

Last date of submission: 11th March, 2024

Prepared by: _____ Verified by: _____
CF&AO /Head of Finance Principal Accounting Officer

Forwarded to:

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

Budget Order / New Item Statement

Instructions

1. Ministries/Divisions/Departments are required to submit one Budget Order (BO) and one New Item Statement (NIS), if necessary, for each Cost Centre for Charged and Voted Expenditure separately.
2. The Estimates of Development Expenditure FY2024-25 should not include any scheme which has not been approved in accordance with the prescribed procedure and PFM Act, 2019.
3. Foreign exchange component of Development Expenditure – The foreign exchange component of estimates of development expenditure is required to be shown distinctly together with the source from which it will be met (i.e., whether from own resources or from foreign resources).
4. Provision made for foreign exchange expenditure would not be available for rupee component expenditure or vice versa and no re-appropriation is permissible between the provision for rupee and foreign exchange expenditure.
5. In case of Development Projects or Programs, budget for each Project/Program shall be prepared on separate NIS form. Separate Cost Centre may be obtained for each component of expenditure.
6. All autonomous organizations/bodies/entities/commissions etc. which are receiving government budgetary funds, shall open dedicated Assignment Accounts as per procedure circulated by Finance Division/CGA. These organizations/entities shall not be allowed to make expenses through pre-audit system of accounting offices.
7. **Autonomous Body's Budget for FY 2024-25 is required to be submitted under following detailed object heads as these are purely related to autonomous bodies:**

A01111	Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.
A01160	Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.
A0121X	Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.
A01298	Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.
A03985	Autonomous/Semi-Autonomous/Local Bodies/GOEs etc.

OR relevant head under

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

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

- Serial No. 1** Budget Document Type (Tick the relevant box).
- Serial No. 2** **Fund information** i.e. **Demand No., Fund Code and Description.**
- Serial No. 3** Attached Department and Sub Detailed Function (Code and Description)
- Serial No. 4** **Fund Centre / DDO Code and description.** In case of New Office / Department, the word "NEW" should be written in braces after the nomenclature.
- Serial No. 5** **District (location) and Circle of Account.**
- Serial No. 6(v)** **Mode of Payment may be specified as Pre-Audit System or Assignment Account**
- Serial No. 8** **Write all the Function levels i.e. Major, Minor, Detailed and Sub-Detailed codes with the descriptions and total amount of budget against each level (actual 2022-23, revised estimates for the year 2023-24 and budget estimates for the year 2024-25) in the BO / NIS form.**
- Serial No. 9** **This has been bifurcated into following details:**
- a) Object code Budget should be entered at all Major, Minor and Detailed Objects starting with A. Fill all the required six digits carefully using Chart of Accounts available on website <https://fabs.gov.pk>
 - b) Object Description Write object code description as per Chart of Accounts.
 - c) Actual Expenditure/
Revised Estimates/
Budget Estimates Mention amount of object item in thousands. If Rs. 10,000 is to be filled, write 10 only.
 - d) No. of Posts Mention the number of posts for the salary budget (these should match with the posts details as mentioned in Posts Proforma).
 - e) Female Share A new column of Female share has been added against the object codes to distinguish and report the amount of budget allocated to the Female under each object code between 0-100 Percent. However, percentage figure may be entered without (%) sign.

Serial No. 10 Total Provision (Gross).

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

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

Serial No. 13 Green Budget Tagging

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

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

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

Serial No.14 Recoveries, if any, should also be shown in a separate sheet at the end of every BO / NIS form.

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

Ms. Ayesha Javed, Deputy Secretary (Budget-I): Ph # 9209367

Mr. Muhammad Adnan Azeem, Director (BC): Ph # 9209587

Government of Pakistan
BUDGET ORDER / NEW ITEM STATEMENT

Ministry: _____
 Division: _____
 Department/Office: _____

No. _____ Date: _____

From: _____

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

BUDGET YEAR 2024-25

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: _____

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

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

TO BE FILLED IN ONLY BY BUDGET WING (MoF)

New Diary No. _____

Prepared by:
(.....)
CFAO/Authorized Officer
Telephone No.....

Verified by:
(.....)
Deputy Secretary (Exp), Finance Division
Telephone No.....

Forwarded to:

**Director (Budget Computerization),
Budget Wing, Finance Division, Islamabad.**

Part-IX

Details of Human Resources

INSTRUCTIONS

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

POSTS PERFORMA
FEDERAL GOVERNMENT EMPLOYEES
Budget Estimates 2024-25

Demand No.: _____ Description: _____

Fund Code: _____ Description: _____

Fund Center (DDO): _____ Description: _____

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

Pay Scale	Post Code	Designation	Total No. of Sanctioned Posts (Submitted Last Year)	Change During CFY (+) (-)	Total No. of Sanctioned Posts as on 31.03.2024	No. of Filled Posts	No. of Vacant Posts
Total							

Last date of submission: 5th April, 2024

Notes:

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

Signed By:

Verified By:

(_____)
 Head of Finance/CF&AO
 Division/Office _____

(_____)
 Deputy Secretary (Exp)
 Finance Division

Forwarded to:

**Director (Budget Computerization),
 Budget Wing, Finance Division
 Islamabad.**

Part - X
Quarter Wise Budget Estimates
(FY 2024-25)

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

Instructions

1. Finance Division issues quarter-wise Strategy for Release of Funds every financial year.
2. PAOs shall prepare quarter-wise funds requirement plan within the allocated budget
3. Finance Division would consider the quarterly requirement plans submitted by PAOs to frame the Budget Release Strategy for FY2024-25.

**Quarter Wise Budget Estimates (Current)
F Y 2024-25**

Ministry/Division/Department: _____

(Rs/Million)

Demand No. and Description	Approved Budget 2024-25	Heads of Expenditures Type	Proposed Quarter-Wise Budget Demand							
			FY2024-25							
			Q1		Q2		Q3		Q4	
			ERE	Non ERE	ERE	Non ERE	ERE	Non ERE	ERE	Non ERE
		i. Ministries/Divisions/ Attached Deptts/ Subordinate Offices								
		ii. Grant-in-Aid								
		iii. Contribution & Subscription								
		Total RoCG (i+ii+iii)								

(Rs/Million)

Demand No. and Description	Approved Budget 2024-25	Heads of Expenditures	Proposed Quarter-Wise Budget Demand			
			FY2024-25			
			Q1	Q2	Q3	Q4
		Grants				
		Subsidies				

Last date of submission: 30th June, 2024.

Prepared by: _____

CF&AO /Head of Finance

Approved by: _____

Principal Accounting Officer

Forwarded to:

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

Ph. No. (051)9209318

Email: ds.tcm@finance.gov.pk

Quarter-Wise Budget Estimates (Development)

F Y 2024-25

Ministry/Division/Department: _____

(Rs/Million)

Demand No.	Project Cost Centre	Project Name	Approved Budget 2024-25	Proposed Quarter-Wise Budget Demand FY 2024-25			
				Amount			
				Q1	Q2	Q3	Q4
Pak Rupee:							
ForeignAid:							
Total:							

Last date of submission: 30th June, 2024.

Prepared by: _____

Approved by: _____

CF&AO /Head of Finance

Principal Accounting Officer

Forwarded to:

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

Ph. No. (051)9209318

Email: ds.tcm@finance.gov.pk

Part-XI

Details of Assets and Sector-Wise Details of Development Projects

Instructions

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

Details of Assets

Ministry / Division / Department: _____

Name / Designation of Principal Accounting Officer: _____

(Rs/Million)

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

Last date of submission: 11th March, 2024

***Moveable Assets/ Immoveable Assets**

(Minimum threshold Rs.1,000,000/- or above per item only)

**** Assets may be recorded at cost without depreciation**

Prepared By:

CF&AO/Head of Finance (_____)

Tele No. _____

Forwarded to:

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

Ph. No. (051) 9221963

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

Sector-Wise Details of Development Projects

(Rs/Million)

Sector	Number of Projects	Total Cost	Expenditure up to February 2024	Budget Estimates 2024-25
Infrastructure				
Social				
Science and IT				
Provinces and Special Areas				
Food, Agriculture and Industries				
Environment and Climate				
Governance				

Last date of submission: 11th March, 2024

Prepared by: _____

Ministry of Planning, Development & Special Initiatives

Forwarded to:

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

Ph. No. (051) 9221963

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

Part - XII

Foreign Exchange Budget (Revised Estimates FY 2023-2024 & Budget Estimates FY 2024-25)

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

INSTRUCTIONS

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

1. All Ministries/Divisions/Attached Departments/Subordinate Offices/Autonomous bodies & Semi-autonomous bodies/PSEs of Federal Government as well as Provincial Governments are required to provide FE budget estimates for FY2024-25 on the prescribed formats, (**FEB Forms XVI-XXI**). Soft copy of the same may be e-mailed on so.efcivil@finance.gov.pk latest by **07th May, 2024**.
2. Foreign Exchange Budget (FY2024-25), Expenditure (FY2023-24) as well as Revised Estimates (FY2023-24) shall be prepared on **quarterly basis** in Pak Rupees at exchange rate to be intimated by Finance Division. Request for FE Budget should also contain justification/purpose and item wise details of exact amount and date of requirement in foreign currency as provided in column 5 of **FE Budget forms (XVI- XXI)**.
3. No FE allocation/release will be allowed without provision of equivalent rupee cover.
4. The prescribed **FE Budget forms (Form XVI-XXI)** should be filled in separately for Development Expenditure and Current Expenditure.
5. **Invisible Expenditure** may include: delegations going abroad, trainees sent/proposed to be sent abroad, salaries and associated expenditure of missions abroad, official donations, subscription fees, salaries of officers abroad on leave, legal fees, demurrage charges, freight charges, payments to consultants/experts working on development projects, preparation of feasibility studies of development projects etc. whereas **Import Expenditure** may include import of machinery, equipment, raw material, spare parts, etc.
6. FE allocation should be requested for only those development programs/schemes which are included in the Public Sector Development Program (PSDP) and Annual Development Programs (in provinces) after approval of the competent forum.
7. No lump sum provision should be proposed and detail of all items included in a demand should be given by each organization/entity, as per prescribed formats.
8. No provision for expenditure in foreign exchange should be proposed for import of items which are available or are manufactured in the country.
9. Provincial Finance Departments will co-ordinate the foreign exchange requirements for the whole Province and certify that; the Development Schemes included in the estimates are duly approved by competent authorities; and that corresponding rupee cover shall be made available.
10. Provincial Finance Departments must hold preliminary meeting with all provincial

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

11. Once FE releases are made subsequent to budgeting, the bona fides, probity and transparency of the decision to utilize public funds and ensuing transaction is the responsibility of Ministry/Division/Department concerned.
12. Proposal received after the due date or lacking in any manner shall not be entertained and no provision to that effect will be made in the foreign exchange budget for FY2024-25. The responsibility for the same will entirely rest with the Division/Department concerned.

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

Ministries/Divisions/Attached Departments/Autonomous Bodies/PSEs

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

Last date of submission: 7th May, 2024

Prepared By CF&AO: _____ Verified By PAO: _____

Forwarded to:

**(Shahid Raza)
Deputy Secretary (EF-B),
External Finance Wing,
Finance Division
Islamabad
Phone: (051) 9203237
e-mail so.efcivil@finance.gov.pk**

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

Ministries/Divisions/Attached Departments/Autonomous Bodies/PSEs

(Rs/Millions)

S #	Head of Account	Actual 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2024

Prepared By CF&AO: _____ Verified By PAO: _____

Forwarded to:

(Shahid Raza)
Deputy Secretary (EF-B),
External Finance Wing,
Finance Division
Islamabad
Phone: (051) 9203237
e-mail so.efcivil@finance.gov.pk

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

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

(Rs/Millions)

S #	Head of Account	Actual 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2024

Prepared By CF&AO: _____ Verified By PAO: _____

Forwarded to:

**(Shahid Raza)
Deputy Secretary (EF-B),
External Finance Wing,
Finance Division
Islamabad
Phone: (051) 9203237
e-mail so.efcivil@finance.gov.pk**

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

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

(Rs/Millions)

S #	Head of Account	Actual 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2024

Prepared By CF&AO: _____ Verified By PAO: _____

Forwarded to:

**(Shahid Raza)
Deputy Secretary (EF-B),
External Finance Wing,
Finance Division
Islamabad
Phone: (051) 9203237
e-mail so.efcivil@finance.gov.pk**

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

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

(Rs/Millions)

S #	Head of Account	Actual 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2024

Prepared By CF&AO: _____ Verified By PAO: _____

Forwarded to:

**(Shahid Raza)
Deputy Secretary (EF-B),
External Finance Wing,
Finance Division
Islamabad
Phone: (051) 9203237
e-mail so.efcivil@finance.gov.pk**

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

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

(Rs/Millions)

S #	Head of Account	Actual 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	Specific purpose utilization with justifications
Quarter-I					
1					
2					
	Sub-Total				
Quarter-II					
1					
2					
	Sub-Total				
Quarter-III					
1					
2					
	Sub-Total				
Quarter-IV					
1					
2					
	Sub-Total				
	Grand-Total				

Last date of submission: 7th May, 2024

Prepared By CF&AO: _____ Verified By PAO: _____

Forwarded to:

**(Shahid Raza)
Deputy Secretary (EF-B),
External Finance Wing,
Finance Division
Islamabad
Phone: (051) 9203237
e-mail so.efcivil@finance.gov.pk**

Serial No. 1 to 1427 code list if any problems post code use
please contact 9209587 & 03215093823

LIST OF ALL POSTS Code (2024-25)

S.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
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
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
142	A65	ASSISTANT SOLICITOR
143	A66	ADOS FC
144	A67	ADDITIONAL INSPECTOR GENERAL
145	A68	ASSISTANT COMMISSIONER
146	A69	AUDITOR GENERAL
147	A70	ASSISTANT ACCOUNTANT GENERAL

148	A71	ADDITIONAL ACCOUNTANT GENERAL
149	A72	ADVOCATE GENERAL
150	A73	ADDITIONAL ADVOCATE GENERAL
151	A74	ASSISTANT ADVOCATE GENERAL
152	A75	ASSISTANT CENSUS COMMISSIONER
153	A76	ADDITIONAL ATTORNEY GENERAL
154	A77	ASSOCIATE SURGEON
155	A78	ASSOCIATE PHYSICIAN
156	A79	ASSOCIATE ANESTHETIST
157	A80	ASSOCIATE RADIOLOGIST
158	A81	ASSOCIATE RADIOLOGIST
159	A83	ACTURALL ASSISTANT
160	A84	ASSISTANT WEB MASTER
161	A85	AUDIOLOGIST
162	A86	ASSTT. CARETAKER
163	A87	ARMED GUARD
164	A88	ASSIST AUDIT OFFICER
165	A89	ASSISTANT CLERK
166	A90	ASSISTANT INCHARGE
167	A91	ASSTT ELEC COMMISSIONER
168	A92	ACTING DIRECTOR
169	A93	ADMN OFFICER
170	A94	ADDITIONAL DRAFTSMAN
171	A95	ASSISTANT NETWORK ADMINISTRATOR
172	A96	ASSISTANT DRAFTSMAN
173	A97	ASSISTANT PUBLICATION OFFICER
174	A98	ASSISTANT ARCHIVIST
175	A99	ATTORNEY GENERAL FOR PAK
176	AA1	AAPPRENTIC ACCOUNTANT
177	AC1	ASSISTANT CATERING SUPERVISOR

178	AF1	ARMAMENT FITTER
179	AG1	ASSISTANT AUDITOR GENERAL
180	AG2	ADDITIONAL AUDITOR GENERAL
181	AG3	AERIAL GUNNER
182	AR1	ARCHIVIST
183	AS1	ADDITIONAL SECURITY OFFICER
184	B01	BUDGET PUBLICATION OFFICER
185	B02	BASIS EXPERT SAP
186	B03	BAILIFF
187	B04	BARBER
188	B05	BRIGADIER
189	B06	BALLOON MAKER
190	B07	BAILDAR
191	B08	BAND MASTER
192	B09	BEARER
193	B10	BURSAR
194	B11	BANKER
195	B12	BASTA BARDAR
196	B13	BINDER
197	B14	BIBLIOGRAPHER
198	B15	BLACK SMITH
199	B16	BOMB DISPOSAL OFFICER
200	B17	BOOK BINDER
201	B18	BUDGET & ACCOUNTS OFFICER
202	B19	BUDGET ADVISOR
203	B20	BUDGET OFFICER
204	B21	BULLION KEEPER
205	B22	BEHISHTI
206	B23	BAKER
207	B24	BRAILLEST

208	B25	BREFING OFFICER
209	B26	BANKING MOHTASIB
210	B27	B.C.G. TECHNICIAN
211	B28	BATH MAN
212	B29	BEARER /COOK
213	B30	BEARER -CUM-MASALCHI
214	B31	BEHISHTI CUM KHAKROB
215	B32	BILL & CASH MESSENGER
216	B33	BINDERD SUPERVISOR
217	B34	BIO-CHEMIST
218	B35	BIOLOGIST
219	B36	BITMAN
220	B37	BLOOD BANK TECHNICIAN
221	B38	BOAT MAN
222	B39	BOILER OPERATOR
223	B40	BOILER SUPERVISOR
224	B41	BOMB DISPOSAL TECHNICIAN
225	B42	BOOK ATTENDENT
226	B43	BOOK BEARER
227	B44	BOOK CLEANER
228	B45	BOOK SORTER
229	B46	BOOKING CLERK
230	B47	BOOM OPERATOR
231	B48	BOOT MAKER
232	B49	BRAIL PRESS MANAGER
233	B50	BRAIL PRESS MECHANIC
234	B51	BRAIL PRESS OPERATOR
235	B52	BRAILE PROOF READER
236	B53	BRAILLE PRESS CLEANER
237	B54	BRAILLE TEACHER

238	B55	BRIAL TEACHER
239	B56	BROMIDE PRINTER
240	B57	BUDDER
241	B58	BUILDING SUPERINTENDENT
242	B59	BULL DOZER OPERATORS
243	B60	BULLDOZER GRAHSER
244	B61	BUS CONDUCTOR
245	B62	BUS DRIVER
246	C01	CHIEF
247	C02	CHIEF ENGINEER
248	C03	CHEIF STATISTICAL OFFICER
249	C04	COMPUTER OPERATOR
250	C05	COST ACCOUNTANT
251	C06	CHOWKIDAR
252	C07	CHAIRMAN
253	C08	COMMUNICATION OFFICER
254	C09	CARPENTER
255	C10	CHIEF ACCOUNTS OFFICER
256	C11	CHIEF JUSTICE
257	C12	CIVIL DEFENCE INSTRUCTOR
258	C13	COMPOSER
259	C14	COMPUTER SPECIALEST
260	C15	CONSTABLE
261	C16	CONTROLLER
262	C17	CORPORAL
263	C18	CASHIER
264	C19	COOK
265	C20	COMPOUNDER
266	C21	CHIEF COMMISSIONER
267	C22	CHIEF INSPECTOR

268	C23	COMMISSIONER
269	C24	COMPUTER LAB INCHARGE
270	C25	CONSUL GENERAL
271	C26	COUNSELLOR
272	C27	CAMERA OPERATOR
273	C28	CAPTAIN
274	C29	CARETAKER
275	C30	CHIEF PETROL OFFICER
276	C31	CLERK
277	C32	COLLECTOR
278	C33	COLONEL
279	C34	COURT ASSOCIATE
280	C35	CENSUS COMMISSIONER
281	C36	COURSE COORDINATOR
282	C37	CATALOGER
283	C38	CONDUCTOR
284	C39	COOLIE
285	C40	CLASSIFIER
286	C41	CONFIDENTIAL OFFICER
287	C42	CLEANER
288	C43	CHIEF COLLECTOR
289	C44	CAMP COMMANDENT
290	C45	COMPUTIST
291	C46	COBBLER
292	C47	CHEMIST
293	C48	CHIEF GEOPHYSICIST
294	C49	CIVIL JUDGE
295	C50	CHIEF FINANCE & ACCOUNTS OFFICER
296	C51	COMPUTER
297	C52	CONSULTANT

298	C53	CAMERAMAN
299	C54	COMMANDANT FC
300	C55	COMPUTER PROGRAMMER
301	C56	COORDINATOR
302	C57	CHIEF SYSTEM ANALYST
303	C58	CHIEF PROGRAMMER
304	C59	CHIEF ECONOMIST
305	C60	CARTOGRAPHER
306	C61	CHIEF ELECTION COMMISSIONER
307	C62	CONTROLLER GENERAL OF ACCOUNTS
308	C63	CALLIGRAPHIST
309	C64	CALL CENTRE INCHARGE
310	C65	CURATOR
311	C66	COMMANDANT
312	C67	CHIEF EDITOR
313	C68	COST ACCOUNT OFFICER
314	C69	COLLECTION TENDER
315	C70	COUNSUL
316	C71	CHIEF STATISTICIAN
317	C72	CASH FORECATING SPECIALIST
318	C73	COMMUNICATION AND CHANGE MANAGEMENT
319	C74	CHIEF COST ACCOUNTS OFFICER
320	C75	C.T TEACHER
321	C76	CHAIR PERSON
322	C77	CHIEF PROOF READER
323	C78	CHIEF RESEARCH OFFICER
324	C79	CHIEF STATISTICAL OFFICER
325	C80	CHIEF TECHNICIAN
326	C81	CHIEF WELFARE OFFICER
327	C82	CIVIL SURGEON

328	C83	COMPUTER OFFICER
329	C84	COST ACCOUNTS OFFICER
330	C85	COMMUNITY WELFARE ATTACHE
331	C86	CHIEF SECRETARY
332	C87	CABINET MAKER
333	C88	CABNIT ATTENDENT
334	C89	CALLERS
335	C90	CAMERA ASSISTANT
336	C91	CAMP ATTENDANT
337	C92	CANAL INSPECTOR
338	C93	CAR PENTIER COOLLY
339	C94	CARDIAC CATH: LAB: TECH:
340	C95	CARDIO TECHNICIAN
341	C96	CARDIOLOGIST
342	C97	CARDIOLOGY TECHNICIAN.
343	C98	CARPainter / COOLY
344	CC1	CREW SHIEF
345	CP1	CONTINGENT PAID STAFF
346	D01	DAFTARI
347	D02	DATA CONTROL ASSISTANT
348	D03	DATA ENTRY OPERATOR
349	D04	DATA PROCESSING OFFICER
350	D05	DEPUTY ACCOUNTANT GENERAL
351	D06	DEPUTY CHIEF
352	D07	DEPUTY DIRECTOR
353	D08	DEPUTY SECRETARY
354	D09	DIRECTOR
355	D10	DIRECTOR GENERAL
356	D11	DIVISIONAL ENGINEER
357	D13	DATA BASE ADMINISTRATOR

358	D14	DEPUTY DATA DASE ADMINISTRATOR
359	D15	DAI
360	D16	DDO
361	D17	DEPUTY ECONOMIC ADVISER
362	D18	DIG
363	D19	DATA PROCESSING ASSISTANT
364	D20	DFA
365	D21	DMO
366	D22	DEPUTY ATTORNEY GENERAL
367	D23	DEPUTY COMMISSIONER
368	D24	DEPUTY ASSISTANT DIRECTOR
369	D25	DEPUTY SURVEYOR GENERAL
370	D26	DISTRICT ELECTION COMMISSIONER
371	D27	DOCTOR
372	D28	DCCAO
373	D29	DEPUTY COLLECTOR
374	D30	DEPUTY INSPECTOR GENERAL
375	D31	DEPUTY REGISTRAR
376	D32	DRIVER
377	D33	DESPATCH RIDER
378	D34	DENTER
379	D35	DRAWING MISTRESS
380	D36	DEPUTY CHAIRMAN
381	D37	DEPUTY SPEAKER
382	D38	DRAFTS MAN
383	D39	DISPENSER
384	D40	DHOBI
385	D41	DAY CARE WORKER
386	D42	DEPUTY HEADMISTRESS
387	D43	DIRECTOR PHYSICAL EDUCATION

388	D44	DOCUMENTATION OFFICER
389	D45	DECORATOR FLOWER
390	D46	DEPUTY DIRECTOR GENERAL
391	D47	DOG HANDLER
392	D48	DEPUTY SUPERINTENDENT
393	D49	DRESSER
394	D50	DEPARTMENTAL REPRESENTATIVE
395	D51	DATA CONTROLLER
396	D52	DRAUGHTSMAN
397	D53	DRILLING ASSISTANT
398	D54	DISTRICT & SESSIONS JUDGE
399	D55	DEMONSTRATOR
400	D56	DEPUTY SOLICITOR
401	D57	DEPUTY COMMANDANT
402	D58	DOS FC
403	D60	DISTRICT FOOD CONTROLLER
404	D61	DISTRICT ATTORNEY
405	D62	ASSISTANT DISTRICT ATTORNEY
406	D63	DEPUTY AUDITOR GENERAL
407	D64	DIRECTING STAFF
408	D65	DEAN
409	D66	DEPUTY CGA
410	D67	DEPUTY CENSUS COMMISSIONER
411	D68	DEPUTY ECONOMIC
412	D69	DIETITIAN
413	D70	DENTIST
414	D71	DUTY OFFICER
415	D72	DAFADAR
416	D73	DESIGNER
417	D74	DATA ENTRY SUPERVISOR

418	D75	DEPUTY DRAFTSMAN
419	D76	DIGITAL COMMUNICATION OFFICER
420	D77	DEPUTY ASSISTANT SOLICITOR
421	D78	DEPUTY CHIEF ACCOUNTS
422	D79	DEPUTY CHIEF ACCOUNTS OFFICER
423	D80	DEPUTY CONSULTANT
424	D81	DEPUTY CONTROLLER GENERAL
425	D82	DEPUTY EDUCATIONAL ADVISOR
426	D83	DEPUTY FINANCIAL ANALYST
427	D84	DEPUTY LIBRARIAN
428	D85	DEPUTY MINT MASTER
429	D86	DEVELOPMENT OFFICER
430	D87	DISH WASHER
431	D88	DISTRICT OFFICER
432	D89	DISTRICT ZAKAT OFFICER
433	D90	DIVISIONAL ACCOUNTS OFFICER
434	D91	DATA CONTROL OFFICER
435	D92	DRAWAING MASTER
436	D93	DEPUTY EXECUTIVE DIRECTOR
437	D94	DEPUTY PRINCIPAL
438	D95	DRUG INSPECTOR
439	D98	DISASTER RECOVERY MANAGER(DRM)
440	D99	DEPUTY MANAGER
441	E01	EXECUTIVE ENGINEER
442	E02	ECONOMIC ADVISER
443	E03	ELECTRIC MISTRY
444	E04	ELECTRICIAN
445	E05	EXECUTIVE DIRECTOR
446	E06	ELECTION OFFICER
447	E07	ELEMENTARY SCHOOL TEACHER

448	E08	ESTATE OFFICER
449	E09	EXAMINER
450	E10	ENGINEER
451	E11	ELECTRONIC
452	E12	ECONOMIC MINISTER
453	E13	EDUCATION & MEDIA OFFICER
454	E14	EDUCATION OFFICER
455	E15	EDUCATION STATISTICIAN
456	E16	EDUCATIONAL/ CULTURAL ATTACHE
457	E17	ESTIMATOR
458	E18	EXCISE & TAXATION OFFICER
459	E19	EXECUTIVE OFFICER
460	E20	ENTOMOLOGIST
461	E21	EPIDEMIOLOGIST
462	E22	CONTRACT EMPLOYEES ON MARKET BASE
463	E23	EDITOR
464	E24	ENGRAVER
465	E25	EXECUTIVE DIRECTOR GENERAL
466	E26	E & T CONSTABLE
467	E27	E P I TECH
468	E28	E.C.G TECHNOLOGIST
469	E29	E.E.G.TECHNICIAN
470	E30	E.M. ENGINEER
471	E31	E.N.T.O TECHNICIAN
472	E32	E.P.B
473	E33	ECG OPERATOR
474	E34	ECG TECHNICIAN
475	E35	ECHO CARDIOGRAPHY TECH
476	E36	ECONOMIC CONSULTANT
477	E37	ECONOMIST

478	E38	ELECTION COMMISSIONER
479	E39	ELECTRIC SUPERVISOR
480	E40	ELECTRIC TECHNICIAN
481	E41	ELECTRICAL SUPERVISOR
482	E42	ELECTRICIAN HELPER
483	E43	ELECTRO MEDICAL TECHNCIAN
484	E44	ELECTRO PLATTER
485	E45	ELECTRONIC ENGINEER
486	E46	EMERG. DIESEL GEN. OPT.
487	E47	ENGINE DRIVER
488	E48	ENGINEERING ADVISOR
489	E49	ENGLISH TEACHER
490	E50	EST GENERAL
491	E51	EXAMINATION OFFICER
492	E52	EXC & TAX SUB INSPECTOR
493	F01	FIRST SECRETARY
494	F02	FINANCE COORDINATOR
495	F03	FARASH
496	F04	FISCAL ANALYST
497	F05	FINANCIAL ADVISER
498	F06	FOLLOWER
499	F08	FERO PRINTER
500	F09	FIELD OFFICER
501	F10	FIELD MAN
502	F11	FILM DISTRIBUTION OFFICER
503	F12	FINANCIAL ANALYST
504	F13	FINANCIAL MONITORING AND EXP REV SP
505	F14	FIRE CREW
506	F15	FISHER MAN
507	F16	FITTER MATE

508	F17	FOREMAN
509	F18	FORENSIC EXPERT
510	F19	FEDERAL TREASURY OFFICER
511	F20	FEDERAL LODGE
512	F21	FISHERIES OFFICER
513	F22	FINANCIL MONITORING AND EXP REVIEW
514	F23	FINANCE OFFICER
515	F24	FEDERAL SECRETARIATE PFM SPECIALIST
516	F25	FINANCE ANALYST
517	F26	F W COUNSELOR
518	F27	F W WORKER
519	F28	FAMILY WELAFARE COURSE
520	F29	FAMILY WELFARE ASSTT
521	F30	FAMILY WELFARE CONCELOR
522	F31	FAMILY WELFARE WORKER
523	F32	FARY MAN
524	F34	FEMALE HELPER
525	F35	FEMALE INSTRUCTOR
526	F36	FEMALE MEDICAL TECH
527	F37	FEMALE NURSE
528	F38	FEMALE VOCATIONAL TEACHER
529	F39	FEMALE WELFARE CONUCLAR
530	F40	FEMALE WELFARE WORKER
531	F41	FERO KHALASI
532	F42	FERO MACHINE OPERATOR
533	F43	FERRY MAN
534	F44	FIELD ASSISTANT
535	F45	FIELD ENUMERATOR
536	F46	FIELD EXCH.OFFICER
537	F47	FIELD INVESTIGATOR

538	F48	FIELD OBSERVER
539	F49	FIELD SUPERVISOR
540	F50	FIELD WORKER
541	F51	FILE FETCHER
542	F52	FILM EDITOR
543	F53	FILM INSPECTOR
544	F54	FILT MAN
545	F55	FINANCE & A/C OFFICER
546	F56	FIRE LEADER
547	F57	FIRE MAN
548	F58	FISH WATCHER
549	F59	FISHER SUPERVISOR
550	F60	FISHERIES WATCHER
551	F61	FISHERMAN
552	F62	FITTER
553	F63	FITTER/ PLUMBER
554	F64	FIX BEHSHTI
555	F65	FLOWER MALI
556	F66	FOOD CONSTABLE
557	F67	FOOD CONTROLLER
558	F68	FOOD INSPECTOR
559	F69	FORE MAN
560	F70	FOREMAN WIRELESS
561	F71	FORENSIC ANALYST
562	F72	FUMIGATION COOLIE
563	F73	FUMIGATOR
564	F74	FIRE INCHARGE
565	F75	FIRE GIGHTER
566	F76	FAMILY ATTENDANT
567	G01	GRAPHIC DESIGNER

568	G02	GESTETNER OPERATOR
569	G03	GROUND MAN
570	G04	GARDNER
571	G05	GENERAL MANAGER
572	G06	GEOCHEMIST
573	G07	GLAZER
574	G08	GUIDE
575	G09	GUNMAN
576	G10	GUTTER MAN
577	G11	GEOPHYSICIST
578	G12	GENERATOR OPERATOR
579	G13	GATE KEEPER
580	G14	GYNECOLOGIST
581	G15	GAS OPERATOR
582	G16	GEOLOGIST
583	G17	G.D NAIK
584	G18	G.D SEPOY
585	G19	GALLERY ATTENDANT
586	G20	GAME ATTENDANT
587	G21	GARAGE SUPERINTENDENT
588	G22	GARDEN COOLY
589	G23	GARDEN MECHANIC
590	G24	GARDEN SUB-OVERSEER
591	G25	GARDEN SUPERINTENDENT
592	G26	GARDEN SUPERVISOR
593	G27	GAS FITTER
594	G28	GAS MISTRY
595	G29	GATE MESSENGER
596	G30	GENERAL STAFF OFFICER
597	G31	GENERAL STORE KEEPER

598	G32	GEOGRAPHER
599	G33	GEOGRAPHICAL ASSISTANT
600	G34	GEOLOGICAL ASSISTANT
601	G35	GEOPHYL ASSITANT
602	G36	GLAZER-CUM-TRIMER
603	G37	GORDAWAR
604	G38	GRADING INSPECTOR
605	G39	GREASER
606	G40	GRINDER MAN
607	G41	GUARD
608	G42	GUARD CHOWKIDAR
609	G43	GUARD DRIVER
610	H01	HEADMASTER/HEADMISTRESS
611	H02	HARDWARE EXPERT
612	H03	HEAD CONSTABLE
613	H04	HAVILDAR
614	H05	HARDWARE ENGINEER
615	H06	H.V.C
616	H07	HAMMAL
617	H08	HAVALDAR
618	H09	HEAD DRAFTSMAN
619	H10	HEAD RADIOGAPHER
620	H11	HEAD SANITARY WORKER
621	H12	HEAD TREASURE
622	H13	HEAD WEIGHMAN
623	H14	HIGH COMMISSIONER
624	H15	HIGHLY SKILLED
625	H16	HORTICUL TURIST
626	H17	HOUSE ATTENDANT OFFICER
627	H18	HEAD CLERK

628	H19	HEAD OF INSPECTION TEAM
629	H20	HORTICULTURIST
630	H21	HOUSE ADC
631	H22	HELPER
632	H23	HEALTH EDUCATION OFFICER
633	H24	HEAD CONSTABLE DRIVER
634	H25	HEAD CHAMBER ATTENDANT
635	H26	HEAD COOK
636	H27	HEAD DRIVER
637	H28	HEAD MALI
638	H29	HEAD MASTRY
639	H30	HEAD SWEEPER
640	H31	HEAD WAITER
641	H32	HAIR CUTTER
642	H33	HAIR DRESSER
643	H34	HAMAL
644	H35	HARDWARE TECHNICIAN
645	H36	HEAD ACCOUNTS CLERK
646	H37	HEAD ASSISTANT
647	H38	HEAD ATTENDANT
648	H39	HEAD BEARER
649	H40	HEAD BINDER
650	H41	HEAD BOTES MAN
651	H42	HEAD BUTLER
652	H43	HEAD CHOWKIDAR
653	H44	HEAD COMPUTER
654	H45	HEAD DAFADAR
655	H46	HEAD DRAFTSMAN.
656	H47	HEAD ELECTRICIAN
657	H48	HEAD EXCHANGER

658	H49	HEAD FISH WATCHER
659	H50	HEAD GAWALA
660	H51	HEAD KHALASI
661	H52	HEAD KHATIB
662	H53	HEAD LIGHT KEEPER
663	H54	HEAD NURSE
664	H55	HEAD OF DEPARTMENT
665	H56	HEAD PORTER
666	H57	HEAD POSTMAN
667	H58	HEAD POSTMASTER
668	H59	HEAD SORTER
669	H60	HEAD TEACHER TRAINER
670	H61	HEAD TECHNICIAN
671	H62	HEAD VERNACULAR CLERK
672	H63	HEAD WARDER
673	H64	HEAD WORK MISTRI
674	H65	HEALTH INSPECTOR
675	H66	HEALTH OFFICER
676	H67	HEALTH TECHNICIAN
677	H68	HELP DESK STAFF
678	H69	HELPER COOK
679	H70	HIGH SCHOOL TEACHER
680	H71	HOME SISTER
681	H72	HOME VISITOR
682	H73	HOMEO PATHIC DOCTOR
683	H74	HOSTEL ATTENDANT
684	H75	HOSTEL WARDEN
685	H76	HOUSE ATTENDANT
686	H77	HOUSE KEEPER
687	H78	HOUSE OFFICER

688	H79	HOUSE SUPERVISOR
689	H80	HUJAM
690	H81	HYDROLOGIST
691	H82	HOUSE BOY
692	I01	INSPECTOR
693	I02	IT SPECIALIST
694	I03	INFORMATION OFFICER
695	I04	INSPECTOR GENERAL OF POLICE
696	I05	IMAM MASJID
697	I06	INTELLIGENCE OFFICER
698	I07	INLAND REVENUE AUDIT OFFICER
699	I08	INLAND REVENUE OFFICER
700	I09	INK MAN
701	I10	INSTRUCTOR
702	I11	INTERPRETERS
703	I12	INVESTIGATION OFFICER
704	I13	IT EXPERT
705	I14	I.G.FOREST
706	I16	INSPECTION OFFICER
707	I17	INTERNAL AUDIT SPECIALIST
708	I18	INTERNS/ASSOCIATE LAWYER
709	I19	INSPECTOR ENFORCEMENT
710	I20	IT OFFICER
711	I21	IKHLASI
712	I22	IMMUNIZATION TECHNICIAN
713	I23	IN CHARGE PRINTING
714	I24	INCINATOR MAN
715	I25	INCOME TAX INSPECTOR
716	I26	INCOME TAX OFFICER
717	I27	INDUSTRIAL DEV OFFICER

718	I28	INFORMATION ASSISTANT
719	I29	INKER
720	I30	INSPECTOR OF MINES
721	I31	INSPECTOR VECCINATION
722	I32	INSPECTOR CUSTOM
723	I33	INSPECTOR GENERAL
724	I34	INSPECTOR LEGAL
725	I35	INSTRUCTOR SEWING
726	I36	INSTRUMENT MECHANIC
727	I37	INSTRUMENT TECHNICIAN
728	I38	IRRIGATION AGRONOMIST
729	I39	IT ASSISTANT
730	J01	JOINT DIRECTOR
731	J02	JOINT SECRETARY
732	J03	JUNIOR TEACHER
733	J04	JUNIOR INSTRUCTOR
734	J05	JUNIOR ASSISTANT
735	J06	JOINT ECONOMIC ADVISER
736	J07	JUDGE
737	J08	JUDICIAL MEMBER
738	J09	JOINT ESTATE OFFICER
739	J10	JOINT CENSUS COMMISSIONER
740	J11	JOINT PROVINCIAL ELECTION COMMISSIO
741	J12	JUNIOR NATIONAL SAVING OFFICER
742	J13	JUNIOR CLERK
743	J14	JUNIOR PETROLING OFFICER
744	J15	JUNIOR RESEARCH OFFICER
745	J16	JUNIOR PERSONAL ASSISTANT
746	J17	JUSTICE
747	J18	JAMADAR

748	J19	JCO
749	J20	JOINT EDUCATIONAL ADVISOR
750	J21	JOINT ENGINEERING ADVISER
751	J22	JUNIOR LIBRARIAN
752	J23	JUNIOR AUDITOR
753	J24	JUNIOR DRAFTSMAN
754	J25	JUNIOR EXECUTIVE
755	J26	JUNIOR NATIONAL SAVINGS OFFICER
756	J27	JUNIOR STAFF OFFICER
757	J28	JUNIOR TRANSPORT OFFICER
758	J29	JUDICIAL ASSISTANT
759	J30	JOINT CHIEF ECONOMIST
760	J31	JUDICIAL ASSISTANT
761	J32	JUNIOR CONSULTANT
762	J33	JUNIOR PROOF READER
763	J34	JANITOR OPERATOR
764	J35	JUNIOR ACCOUNTANT
765	J36	JUNIOR STATISTICAL CLERK
766	J37	JUNIOR COMPUTER OPERATOR
767	J38	JUNIOR ENGINEER
768	J39	JUNIOR TECHNICIAN
769	J40	JAMHEAD WORKS
770	J41	JEEP DRIVER
771	J42	JOINT DIRECTOR RESEARCH
772	J43	JOINT ELECTRONIC ADVISOR
773	J44	JOINT ENGINEERING ADVISOR
774	J45	JOINT EXECUTIVE DIRECTOR
775	J46	JOINT PROVINCIAL ELECTION COMMS
776	J47	JOINT SCIENTIFIC ADVISOR
777	J48	JOINT TECHNOLOGICAL ADVISOR

778	J49	JUNIOR FIN & ACCOUNTS OFFICER
779	J50	JUNIOR COMMISSIONED OFFICER
780	J51	JUNIORMICR.PHOTO.OFFICER
781	J52	JUNIOR COMPOSITTER
782	J53	JUNIOR MICRO FILMING OFFICER
783	J54	JUDGE ACCOUNTABILITY
784	J55	JUNIOR ACCOUNTS CLERK
785	J56	JUNIOR ASSTT: ENGINEER
786	J57	JUNIOR BINDER
787	J58	JUNIOR COMPUTING CLERK
788	J59	JUNIOR I.T. ASSISTANT
789	J60	JUNIOR LADY TEACHER
790	J61	JUNIOR MECHANIC
791	J62	JUNIOR MESSENGER CLERK
792	J63	JUNIOR PROGRAMMER
793	J64	JUNIOR PROTOCOL ASSISTANT
794	J65	JUNIOR SCALE STENO
795	J66	JUNIOR SECURITY ASSISTANT
796	J67	JUNIOR TECHNICAL ASSISTANT
797	K01	KEY PUNCH OEPRATOR
798	K02	KHATEEB
799	K03	KHADIM
800	K04	KANUNGO
801	K05	KHAKROOB
802	K06	KHALASI
803	K07	KHIDMATGAR
804	K08	KHASADAR
805	K09	KATIB
806	K10	KEY PUNCH SUPERVISOR
807	K11	KITCHEN ATTENDENT

808	K12	KITCHEN SERVANT.
809	K13	KOT LAICE
810	L01	LDC
811	L02	LECTURER
812	L03	LIBRARIAN
813	L04	LADY HEALTH VISITOR
814	L05	LEGAL EXPERT
815	L06	LIBRARY ASSISTANT
816	L07	LIFT OPERATOR
817	L08	LAB ATTENDANT
818	L09	LAW OFFICER
819	L10	LANCE NAIK
820	L11	L.M.P
821	L12	LT COL
822	L13	LEADER OF THE HOUSE
823	L14	LIGHT MAN
824	L15	LINE MAN
825	L16	LABOURER
826	L17	LASKER
827	L18	LASY SEARCH
828	L19	LEGISLATION TRANSLATION OFFICER
829	L20	LIAISON OFFICER
830	L21	LIBRARY OFFICER
831	L22	LT COMMANDER
832	L23	LT
833	L24	LOADER
834	L25	LADY SEARCHER
835	L26	LAB BOY
836	L27	LABORATORY ASSISTANT
837	L28	LAND ACQUIRING OFFICER

838	L29	LEADER OF THE OPPOSITION
839	L30	LABOUR OFFICER
840	L31	LADY HEALTH WORKER
841	L32	LEGAL ADVISER
842	L33	LEGAL OFFICER
843	L34	LIB ATTENDANT
844	L35	LABORATORY TECHNICIAN
845	L36	L.P.P.
846	L37	LAB INCHARGE
847	L38	LAB OPERATOR
848	L39	LAB SUPERVISOR
849	L40	LAB TECH
850	L41	LAB.ASSISTANT
851	L42	LABOR
852	L43	LABORATORY TECHNOLOGIST
853	L44	LAND ACCUSITION COLLECTOR
854	L45	LAND RECLAMATION OFFICER
855	L46	LANGARY
856	L47	LAUNDRY HELPER
857	L48	LAUNDRY SUPERVISOR
858	L49	LAWN MOWER DRIVER
859	L50	LAY OUT EXPERT
860	L51	LITIGATION OFFICER
861	M01	MEDICAL OFFICER
862	M02	MNA
863	M03	MALI
864	M04	MASON
865	M05	MEDICAL SUPERINTENDENT
866	M06	MEMBER
867	M07	MANAGER

868	M08	MESSENGER
869	M09	MINISTER
870	M10	MONTESSORI TEACHER
871	M11	MAIL PEON
872	M12	MAJOR
873	M13	MAJOR GENERAL
874	M14	MASALCHI
875	M15	MOTOR MECHANIC
876	M16	M.T.T
877	M17	MID WIFE
878	M18	MECHANICAL
879	M19	MECHANIC
880	M20	METEOROLOGIST
881	M21	MACRO ECONOMIST
882	M22	MAGISTRATE
883	M23	MANAGING DIRECTOR
884	M24	MARKETING OFFICER
885	M25	MASTER MARINE
886	M26	MASTER OF THE MINT
887	M27	MATE
888	M28	MATRON
889	M29	MEMBER ELECTION COMMISSION
890	M30	MICRO BIOLOGIST
891	M31	MILITARY SECRETARY
892	M32	MIS OFFICER
893	M33	MOAZZIN
894	M34	MONITORING STAFF
895	M35	MOTIVATOR
896	M36	MRP.OPERATIONAL OFFICER
897	M37	MUSEUM CURATOR

898	M38	MUSIC TEACHER
899	M39	MICROFILMING OFFICER
900	M40	OFF SET MACHINE MAN
901	M41	MINING GEOLOGIST
902	M42	MATITIME COORDINATOR
903	M43	MAID SERVANT
904	M44	MESS STAFF
905	M45	MIROBIOLOGIST
906	M46	MODELLER
907	M47	MUHARAR
908	M48	MICRO FILM CAMERAMAN
909	M49	MEMBER TECHNICAL
910	M50	MIS MANAGER
911	M51	MEDICAL SUPERVISOR
912	M52	MISTRY
913	M53	M.T SEPOY
914	M54	M.T.DRIVER
915	M55	M.T.SUPERVISOR
916	M56	MACHANIC HELPER
917	M57	MACHINE INKER
918	M58	MACHINE MAN
919	M59	MACHINE OPERATOR
920	M60	MAIL GUARD
921	M61	MAIL OVERSEAR
922	M62	MAIL RUNNER
923	M63	MAINTENANCE MECHANIC
924	M64	MAINTENANCE SUPERVISOR
925	M65	MAJOR-2ND IN COMD
926	M66	MALE NURSE
927	M67	MALI BELDAR

928	M68	MALI COOLI
929	M69	MANUSCRIPT ASSISTANT
930	M70	MARKETING INSPECTOR
931	M71	MARKMAN
932	M72	MASON MISTRI
933	M73	MATRIC P.T.C.
934	M74	MECHANIC (AUTO MOBILE)
935	M75	MECHANIC MISTRY
936	M76	MECHANIC SUPERVISOR
937	M77	MECHANICAL TECHNICAL
938	M78	MEDICAL ASSISTANT
939	M79	MEDICAL ATTENDANT
940	M80	MEDICAL GAS ASSISTANT
941	M81	MEDICAL GAS SUPERVISOR
942	M82	MEDICAL LAB TECHNOLOGIST
943	M83	MEDICAL RECORD CLERK
944	M84	MEDICAL SOCIAL OFFICER
945	M85	MEDICAL TECHNICIAN
946	M86	MEDICAL TECHNOLOGIST
947	M87	MEMBER INSPECTION TEAM
948	M88	MEMBER JUDICIAL
949	M89	MEN WAITER
950	M90	MENDER CUM BINDER
951	M91	MESS BOY BEARER
952	M92	MESS WAITER
953	M93	METEOROLOGICAL ASSISTANT
954	M94	METROLOGIST ASSISTANT
955	M95	MICROCOPIST
956	M96	MICRO FILMING ASSISTANT
957	M97	MINES LABOUR OFFICER

958	N01	NAIB QASID
959	N02	NETWORK ADMINISTRATOR
960	N03	NURSE
961	N04	NOTICE SERVIOR
962	N05	NAZIR
963	N06	NATIONAL SAVING OFFICER
964	N07	NAIB SUBEDAR
965	N08	NAIK
966	N09	NAIB NAZIM
967	N10	NAIB TEHSILDAR
968	N11	NOTICE SERVER
969	N12	NURSERY SCHOOL TEACHER
970	N13	NCO
971	N14	NETWORK SYSTEM ENGINEER
972	N15	NON TAXATION SPECIALIST
973	N16	NAIB CONSTABLE
974	N17	NAIB NAZIR
975	N18	NCB
976	N19	NON COMBATANT ENROLLED
977	N20	NURSING ASSISTANT
978	O01	ORDERLY
979	O02	OSD
980	O03	OVERSEER
981	O04	OFFICE BOY
982	O05	OBSERVER
983	O07	OPERATOR
984	O08	OZLID OPERATOR
985	O09	OMBUDSMAN
986	O10	OFFICE SUPERINTENDENT
987	O11	OCCUPATIONAL THERAPIST

988	O12	OPHTHALMOLOGIST
989	O13	OPTOMETRIST
990	O14	OFFICE ASSISTANT
991	O15	O S D LAW OFFICER
992	O16	O.T. ASSISTANT
993	O17	O.T.TECHNICIAN
994	O18	OCCUPATION THERAPIST
995	O19	OFFICE BORER
996	O20	OFFICE PEON
997	O21	OFFICE SECRETARY
998	O22	OFFICE SUPERVISOR
999	O23	OFFICER INCHARGE
1000	O24	OFFSET MACHINE OPERATOR
1001	O25	OILER
1002	O26	OPERATION PILOT
1003	O27	OPERATION THEATRE ASSTT
1004	O28	OPERATION THEATRE TECH
1005	O29	OPHTHAMALOGIST
1006	O30	ORDERLY NAIB QASID
1007	O31	ORIENT. & BRIEFING OFFICE
1008	O32	ORTHOPEDIC SURGEON
1009	O33	ORTHOPIST
1010	O34	OSD DECEASED
1011	O35	OXYGEN TECNICIAN
1012	P01	PHYSICIAN
1013	P02	PRINCIPAL
1014	P03	PRIVATE SECRETARY
1015	P04	PROFESSOR
1016	P05	PROGRAMMER
1017	P06	PARLIAMENTARY SECRETARY

1018	P07	PLUMBER
1019	P08	POSTMAN
1020	P09	POSTMASTER
1021	P10	POSTMASTER GENERAL
1022	P11	PAINTER
1023	P12	PROVINCIAL ELECTION COMMISSIONER
1024	P13	PTI
1025	P14	PACKER
1026	P15	PATROL OFFICER
1027	P16	PHOTO GRAPHER
1028	P17	PORTER
1029	P18	PUBLIC RELATION OFFICER
1030	P19	PESH IMAM
1031	P20	P.T MASTER
1032	P21	PHOTOSTATE MACHINE OPERATOR
1033	P22	PATWARI
1034	P23	PERSONAL ASSISTANT
1035	P24	PHYSIOTHERAPIST
1036	P25	PILOT
1037	P26	PLANNING & MONITORING OFFICER
1038	P27	PLANNING OFFICER
1039	P28	PLATE MAKER
1040	P29	PLATOON COMMANDER
1041	P30	POLICY EXPERT
1042	P31	POLITICAL SECRETARY
1043	P32	PPCO
1044	P33	PRESERVER
1045	P34	PRESIDENT IRS
1046	P35	PERSONAL SECRETARY
1047	P36	PRESS ATTACHE

1048	P37	PRESS SECRETARY
1049	P38	PRINCIPAL ACCOUNTS OFFICER
1050	P39	PRINCIPAL LIBRARIAN
1051	P40	PRINCIPAL MEDICAL OFFICER
1052	P41	PRINCIPAL METEOROLOGIST
1053	P42	PRINCIPAL SCIENTIFIC OFFICER
1054	P43	PRINCIPAL SECRETARY
1055	P44	PROCESS SERVER
1056	P45	PROGRAM OFFICER
1057	P46	PROGRESS OFFICER
1058	P47	PROJECT DIRECTOR
1059	P48	PROOF READER
1060	P49	PROJECT FIELD OFFICER
1061	P50	PROTOCOL OFFICER
1062	P51	PROVINCIAL DIRECTOR
1063	P52	PROVINCIAL CENSUS COMMISSIONER
1064	P53	PT MASTER
1065	P54	PUBLIC ANALYST
1066	P55	PUBLICATION OFFICER
1067	P56	P.M.O
1068	P57	P.P
1069	P58	P.T INSTRUCTOR
1070	P59	PETROLING OFFICER
1071	P60	PHOTO COPIER
1072	P61	PHOTOSTAT MACHINE OPERATOR
1073	P62	PHYSIOLOGIST
1074	P63	PLANNING & PROGRESS OFFICER
1075	P64	PMD
1076	P65	PUBLICITY OFFICER
1077	P66	PORT HEALTH OFFICER

1078	P67	PAYCHOLOGIST
1079	P68	PROJECTIONIST
1080	P69	PRESS HELPER
1081	P70	PRESS REGISTRAR
1082	P71	PREVENTIVE
1083	P72	PRINCIPAL CHEMIST
1084	P73	PRINCIPAL ECONOMIST
1085	P74	PURCHASE OFFICER
1086	P75	PRINTING OFFICER
1087	P76	PRINTING STAFF
1088	P77	PUMP OPERATOR
1089	P78	PROBATIONER
1090	P79	PROCESSOR SERVER
1091	P80	PROGRAMME OFFICER
1092	P81	PROJECT MANAGER
1093	P82	PROJECT OFFICER
1094	P83	PRODUCTION OFFICER
1095	P84	PUBLIC RELATING OFFICER
1096	P85	PROTOCOL ASSISTANT
1097	P86	PRINCIPAL APPRAISER
1098	P87	PROSECUTOR GENERAL ACCOUNTABILITY
1099	P88	PSYCHOLOGIST
1100	P89	PETTY OFFICER
1101	P90	PARAMEDICAL STAFF
1102	P91	PRESIDING OFFICER
1103	P92	PHARMACIST
1104	P93	PROCESSING ASSISTANT
1105	P94	PFM STRATEGY SPECIALIST
1106	P95	PRIMARY SCHOOL TEACHER
1107	P96	PUBLIC STAFF OFFICER

1108	P97	PRINCIPAL LIBRARIAN
1109	P98	PROCUREMENT OFFICER
1110	P99	PROGRAMME MANAGER
1111	PM1	PAPERMAN
1112	Q01	QASID
1113	Q02	QUALITY ASSURANCE OFFICER
1114	Q03	QUANTITY SURVEYOR
1115	Q04	QUARANTINE OFFICER
1116	Q06	QARI
1117	Q07	QARIA
1118	Q08	QUALITY CONTROL SPECIALIS
1119	Q09	QUALITY CONTROLLER
1120	Q10	QUARANTINE ASSISTANT
1121	Q11	QUARANTINE LAW ANALYST
1122	R01	RESEARCH OFFICER
1123	R02	RECEPTIONIST
1124	R03	REGISTRAR
1125	R04	READER
1126	R05	REGIONAL ELECTION COMMISSIONER
1127	R06	RECORD KEEPER
1128	R07	REVENUE OFFICER
1129	R08	ROOM BEARER
1130	R09	RUNNER
1131	R10	RESIDENT ADVISOR
1132	R11	RADIO MACHANIC
1133	R12	RADIO OFFICER
1134	R13	REAR ADMIRAL
1135	R14	RECORD LIFTER
1136	R15	RECORD OFFICER
1137	R16	RECORD SORTER

1138	R18	RECTOR
1139	R19	REGIONAL COMMISSIONER
1140	R20	REGULAR FARASH
1141	R21	RESEARCH ASSISTANT
1142	R22	RESEARCH ASSOCIATE OFFICER
1143	R23	RESEARCH FELLOW
1144	R24	RESIDENCE ORDERLY
1145	R25	REGULARIZED CPS
1146	R26	REGIONAL DIRECTOR
1147	R27	RISALDAR
1148	R28	RELIGIOUS TEACHER
1149	R29	REFERENCE OFFICER
1150	R30	REFUGEES VILLAGE ADMINISTRATOR
1151	R31	RADIO GRAPHER
1152	R32	RADIO MECHANIC
1153	R33	RADIOGRAPHER PUBLIC
1154	R34	RADIOLOGIST
1155	R35	RATIONING CONTROLLER
1156	R36	RECAUTIONIST
1157	R37	RECEPTION OFFICER
1158	R38	RECORD ASSISTANT
1159	R39	RECORD CLERK
1160	R40	RECORD SUPPLIER
1161	R41	RECREATION & YOUTH WORKER
1162	R42	RECRUIT
1163	R43	REGIONAL AUDIT OFFICER
1164	R44	REGIONAL MANAGER
1165	R45	REGULATION BELDER
1166	R46	REHTIN OFFICER
1167	R47	RELIGION TEACHER

1168	R48	RESEARCH AND REF.OFFICER
1169	R49	RESEARCH ASSOCIATE
1170	R50	RESEARCH INVESTIGATOR
1171	R51	RESEARCH SUPERINTENDENT
1172	R52	RESIDENT ADVISER
1173	R53	RETOUCHER PHOTO
1174	R54	REVENUE AUDITOR
1175	R55	REVISER
1176	R56	ROD MAN
1177	R57	ROOM ATTENDENT
1178	S01	SECOND SECRETARY
1179	S02	SECRETARY
1180	S03	SECTION OFFICER
1181	S04	SENIOR CHIEF
1182	S05	SENIOR STATISTICAL OFFICER
1183	S06	STATISTICAL OFFICER
1184	S07	STENO GRAPHER
1185	S08	STENO TYPIST
1186	S09	SUPERINTENDENT
1187	S10	SUPERINTENDING ENGINEER
1188	S11	SURGEON
1189	S12	SYSTEM ANALYST
1190	S13	SUB ENGINEER
1191	S14	SENIOR TEACHER
1192	S15	SYSTEM ADMINISTRATOR
1193	S16	SOFTWARE ENGINEER
1194	S17	SCIENTIFIC OFFICER
1195	S19	SUB INSPECTOR
1196	S20	SENATOR
1197	S21	SECURITY GUARD

1198	S22	SENIOR JOINT SECRETARY
1199	S23	SENIOR AUDITOR
1200	S24	SP
1201	S25	SSP/AIG
1202	S26	STAMP CHECKER
1203	S27	SUPERVISOR
1204	S28	SPECIAL SECRETARY
1205	S29	SERGEANT
1206	S30	SEPOY
1207	S31	SANITARY INSPECTOR
1208	S32	SECONDARY SCHOOL TEACHER
1209	S33	SENIOR COMPUTER TEACHER
1210	S34	SENIOR ELEMENTARY TEACHER
1211	S35	SURVEY OFFICER
1212	S36	SURVEYOR GENERAL OF PAKISTAN
1213	S37	SECURITY OFFICER
1214	S38	SENIOR CLERK
1215	S39	SENIOR PETROLING OFICER
1216	S40	SORTER
1217	S41	STAMP VENDAR
1218	S42	SUBEDAR
1219	S43	SUBEDAR MAJOR
1220	S44	SWEEPER
1221	S45	SPEAKER
1222	S46	SENIOR LAW OFFICER
1223	S47	SENIOR PERSONAL ASSISTANT
1224	S48	SENIOR ASSISTANT
1225	S49	SUB ASSISTANT
1226	S50	STORE KEEPER
1227	S51	SENIOR METEOROLOGIST

1228	S52	SANITARY WORKER
1229	S53	SENIOR PRIVATE SECRETARY
1230	S54	SECTION CUTTER
1231	S55	STORE OFFICER
1232	S56	SURVEYOR
1233	S57	ASSISTANT CONTROLLER
1234	S58	SENIOR RESEARCH ADVISOR
1235	S59	SCANNING EXPERT
1236	S60	SENIOR CIVIL JUDGE
1237	S61	GATE SERGEANT
1238	S62	SPEECH WRITER
1239	S63	SECRETARY TO THE SPEAKER
1240	S64	SOCIAL MEDIA EXECUTIVE
1241	S65	SUBJECT SPECIALIST
1242	S66	SENIOR ACH
1243	S67	STEWARD
1244	S68	SPEECH THERAPIST
1245	S69	SOCIAL CASE WORKER
1246	S70	SYSTEM OPERATOR
1247	S71	SOLICITOR
1248	S72	SECRETARY UNION COUNCIL
1249	S73	SUPPORT STAFF
1250	S74	SENIOR AFC
1251	S75	SAFETY OFFICER
1252	S76	SPECIALIST
1253	S77	SISTER TUTOR
1254	S78	FISCAL FORECASTING SPECIALIST
1255	S79	SAP SPECIALIST BUDGETING REPORTING
1256	S80	SAP SPECIALIST (O&M) MODULE
1257	S81	SENIOR PATROL OFFICER

1258	S82	SENIOR PROOF READER
1259	S83	SENIOR RESEARCH OFFICER
1260	S84	SOLICITOR GERENRAL
1261	S85	SUB LIBRARIAN
1262	S86	STATISTICAL ASSISTANT
1263	S87	SANITORY INSPECTOR
1264	S88	SECREATRY GENERAL
1265	S89	SENIOR ACCOUNTANT
1266	S90	SENIOR ADVISOR
1267	S91	SENIOR DIRECTOR
1268	S92	SECURITY INSPECTOR
1269	S93	SENIOR DIRECTOR GENERAL
1270	S94	SENIOR DRAFTS MAN
1271	S95	SENIOR ENGINEER
1272	S96	SENIOR LIBRARIAN
1273	S97	SENIOR MANAGER
1274	S98	SENIOR MEMBER
1275	S99	SENIOR REGISTRAR
1276	SA1	SENIOR ACCOUNTS OFFICER
1277	SA2	SENIOR ACCOUNTS CLERK
1278	SM1	SQUADRON MAINT
1279	SM2	SANITARY MONITOR
1280	SO1	STAFF OFFICER
1281	SS2	SENIOR/SPACE CAR DRIVER
1282	T01	TEACHER
1283	T02	THIRD SECRETARY
1284	T03	TYPIST
1285	T04	TELEPHONE OPERATOR
1286	T05	TECHNICIAN
1287	T06	TECHNICAL OFFICER

1288	T07	TUBEWELL OPERATOR
1289	T08	TECHNICAL ASSISTANT
1290	T09	TAILOR
1291	T10	TRANSPORT OFFICER
1292	T11	TGT
1293	T12	TRANSLATOR
1294	T13	TREASURY OFFICER
1295	T14	T.U.G.T
1296	T15	TRACER
1297	T16	TANDOORCHI
1298	T17	TAXI DERMIST
1299	T18	T B ASSISTANT
1300	T19	TEHSILDAR
1301	T20	TRADING CUM SAFTY OFFICER
1302	T21	TRAINING OFFICER
1303	T22	TREASURER
1304	T23	TRIMMER
1305	T24	TRADE & DEVELOPMENT OFFICER
1306	T25	TRADE & INVESTMENT ATTACHE
1307	T27	TECHNICAL EDITOR
1308	T28	TENNIS MAKER
1309	T29	TSA MANAGEMENT SPECIALIST
1310	T30	TRANSLATION OFFICER
1311	T31	TELEX OPERATOR
1312	T32	TENNIS BOY
1313	T33	T,V TECHINICIAN
1314	T34	T.B. TECHNICIAN
1315	T35	T.B.SPECIALIST
1316	T36	TABLE BOY
1317	T37	TAILER TEACHER

1318	T38	TAILOR MASTER
1319	T39	TANDAL
1320	T40	TAPE HOLDER
1321	T41	TAXATION OFFICER
1322	T42	TAXIDERMIST
1323	T43	TEACHER JUNIOR SECTION
1324	T44	TECH: WRITER
1325	T45	TECHNICAL HAVALDAR
1326	T46	TECHNICAL MEMBER
1327	T47	TECHNICAL NAIB SUBEDAR
1328	T48	TECHNICAL NAIK
1329	T49	TECHNICAL SEPOY
1330	T50	TECHNOLOGIST
1331	T51	TEHSIL JAMADAR
1332	T52	TELE.COM.TECHNICIAN
1333	T53	TELEPHONE COMPLAINT CLERK
1334	T54	TELEPHONE MECHANIC
1335	T55	TELEPHONE SUPERVISOR
1336	T56	TELEPHONE TECHNICIAN HELP
1337	T57	TELEPRINTER OPERATOR
1338	T58	TESTING ASSISTANT
1339	T59	THEATER NURSE
1340	T60	TICKET COLLECTOR
1341	T61	TIME KEEPER
1342	T62	TINDAL
1343	T63	TOWN INSPECTOR
1344	T64	TRACTOR DRIVER
1345	T65	TRAINEE APPRENTICE
1346	T66	TRAINEE MEDICAL OFFICER
1347	T67	TRAINING CUM SAFETY OFF.

1348	T68	TRAINING SPECIALIST
1349	T69	TRANSCRIBER
1350	T70	TRANSCRIPTION SUPERVISOR
1351	T71	TRANSLATION ASSISTANT
1352	T72	TRANSPORT ASSISTANT
1353	T73	TRANSPORT SUPERVISOR
1354	T74	TRUCK DRIVER
1355	T75	TYPEWRITER MACHANIC
1356	U01	UDC
1357	U02	UNIT COMMANDER
1358	U03	URDU TYPIST
1359	U04	U.D.C CUM CASHIER
1360	U05	UNICAL PATHOLOGIST
1361	U06	URDU STENOTYPIST
1362	V01	VICE PRINCIPAL
1363	V02	VEHICAL MECHANIC
1364	V03	VOCATIONAL TEACHER
1365	V05	VIDEO ADITOR
1366	V06	VIDEO GRAPHIC
1367	V07	VALET
1368	V08	VICE CHAIRMAN
1369	V09	VETERINARY OFFICER
1370	V10	VECCINATOR
1371	V12	VALUATION OFFICER
1372	V13	VALVE MAN
1373	V14	VAN CLEANER
1374	V15	VARITYPIST
1375	V16	VAULT ASSISTANT
1376	V17	VEHICLE DRIVER
1377	V18	VETERINARY COMPOUNDER

1378	V19	VILLAGE ADMINISTRATOR
1379	V20	VILLAGE POSTMAN
1380	V21	VILLAGE SECRETARY
1381	V22	VOC. TRAINING INSTRUCTOR
1382	V23	VOCATIONAL
1383	V24	VOCATIONAL GUIDANCE OFF:
1384	V25	VALCANIZER
1385	W01	WEB DEVELOPER
1386	W02	WARDEN
1387	W03	WELDER
1388	W04	WIREMAN
1389	W05	WATER CARRIER
1390	W06	WAITER
1391	W07	WARD BOY
1392	W08	WASHER MAN
1393	W09	WATER MAN
1394	W10	WEB MASTER
1395	W11	WELFARE OFFICER
1396	W12	WHEAT COMMISSIONER
1397	W13	WOMEN PROGRAMM OFFICER

1398	W14	WARD MASTER
1399	W15	WARDER
1400	W16	WATCH MAN
1401	W17	WIRELESS OPERATOR
1402	W18	WEB MANAGER
1403	W19	WARD ATTENDANT
1404	W20	WARD ORDERLY
1405	W21	WARD PROCESSOR OPT:
1406	W22	WARD SERVANT
1407	W23	WATCH WARDEN ASSISTANT
1408	W24	WATER MANAGMENT ENGINEER
1409	W25	WATER TREATMENT MACHANIC
1410	W26	WELL HAND DRILLING
1411	W27	WILDLIFE SUPERVISOR
1412	W28	WIRE MAN
1413	W29	WOMEN MEDICAL OFFICER
1414	W30	WORK MISTRY
1415	W31	WORK MUNSHI
1416	W32	WORK SHOP ASSISTANT
1417	W33	WORKER
1418	W34	WORKSHOP ATTENDANT
1419	W35	WORKSHOP CLERK
1420	W36	WORKSHOP SUPDT:
1421	W37	WORKSHOP TECHNICIAN
1422	W38	W.I.
1423	X01	XEN
1424	X02	X-RAY TECHNICIAN
1425	X03	X-RAY OPERATOR
1426	Z01	ZOOLOGIST
1427	Z99	OTHERS