GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
Admin/HR Wing
*****

C.No.1(I)Exp-HQ /2026 Islamabad the, 9th July, 2026

To,

All Chief Commissioners, CTOs/RTOs/ LTOs/MTO.
All Chief Collectors / Collectors (Customs).
All Director Generals, Inland Revenue/Customs
All Directors, Inland Revenue/Customs.
All Commissioners Inland Revenue of Appeals/AEOIs /Benami Zones/Zones.
Director, Directorate of Research & Statistics, Islamabad
Chairperson, Adjudicating Authority Benami Transaction

Subject: **AUTHORIZATION OF BUDGET TO FIELD FORMATIONS OF FBR FOR THE FINANCIAL YEAR 2026-27 UNDER DEMAND NO.49**

Dear Sir/Madam,

السلام علیکم!

I am directed to enclose original copy of the Budget Orders (BO) duly signed by the Chief Finance and Accounts Officer (CFAO) and Deputy Secretary (Expenditure), Finance Division for the Financial Year 2026-27 in respect of recurrent budget of the field offices of FBR along with the copies of Strategy for Release of Funds for Financial Year 2026-27 issued by the Finance Division OM dated 1st July, 2026 and Austerity measures OM dated 2nd July, 2025 for strict compliance **(Copies enclosed).**

2. All the Heads of the Departments/ Field Offices of FBR are personally responsible for monitoring, execution and achievements of the objectives of the approved budget along with strict adherence to the prescribed statutory framework including provisions of Public Finance Management Act-2019, General Financial Rules, Financial Regulations, Treasury rules, directives of all the regulatory bodies and FBR headquarters.

3. An analysis of SAP/Budget Execution report of FY 2025-26 revealed that a few offices incurred inadmissible expenditure resulting in over-draft (O.D) against budgetary allocation under various heads of accounts. The concerned Head of the Department/ Office, controlling officer and DDO shall be held personally responsible for any violation of the legal framework and may be proceeded under E&D Rules. Consequently, no request of those office(s) for re- appropriation or additional funds will be considered till the adjustment/recovery of such overpayments.

4. I am also directed to further state that the recurrent budget for the Financial Year 2026-27 shall be governed by the following broader guidelines:

Muhammad Abu Bakar Siddique
Chief (TPS)
13/7/26
webmaster

PTO

A. General Guidelines

i. All correspondence with FBR on Expenditure budget matters may be made under the signature of Head of Department and **addressed to the Chief (Admin and Finance) FBR HQs, through E-Office** as per guidelines of FBR vide letter C.No.4(l)S&M Misc./201/1 1 1077- R dated 03.08 2011. ***Else, no proposal / request will be considered. Unnecessary endorsements, advance copies***

ii. ***WhatsApp messages*** and any sort of confirmatory communication by staff of the field formations with concerned sections in the Board ***shall be ducked and discouraged***

iii. ***All procurement shall be made through EPADS 2.O***, observing the instructions issued by PPRA and a proper annual procurement plan (Quarterly-basis) be made and furnished to the Board before sending proposals for re-appropriation of funds. Only essential requests for re-appropriations should be made by the Heads of the offices with justification and cogent reasons to meet actual shortfall/ requirement.

iv. The competent authority shall consider the requests/ proposals of the field formations ***on monthly basis only***. Therefore, proposals/ requests may be submitted after due consideration, by the first week of each month. ***Frequent requests shall not be considered.***

v. ***In the first quarter, the re-appropriations should be avoided***, as far as possible, in conformity with financial management and discipline.

vi. Additional funds may not be proposed for re-appropriation to the head(s) of account from where the funds have already been extracted (reduced) and vice versa.

vii. No re-appropriation is allowed in the budget received through Supplementary Grants. Moreover, requests for additional allocation just mentioning 'insufficient funds', 'less funds from last year', etc. may not be forwarded.

viii. Following certificates may be furnished with each request of re-appropriation; that :

   a. The expenditure to be met by re-appropriation was not foreseen at the time of budget;
   b. The expenditure cannot be reduced nor postponed to the next year and does not exceed in any of the head of accounts.
   c. The expenditure and budgetary adjustments are posted in accordance with those authorized by the Board reconciled with AGPR/ DAO;
   d. The expenditure in question was not, specifically, disallowed by Finance Division in budget estimates, and
   e. All proposals for withdrawing funds from Employee Related Expenses for

re-appropriations shall be forwarded with a certificate that sufficient funds are available in all detailed heads of Pays and Allowances for complete Financial Year

ix. All cases of PM Family Package, Services rendered by others and Law Charges for allocation of funds must be supported with the documentary evidence, justifications, list of employees and their vendor number for AGPR, rate of payment and detailed calculations on the prescribed formats ***(Annexure-A to Cs).***

x. The requests for allocation of funds shall be made after completion of documents, confirmed admissibility of the claims and administrative approval of the competent authority;

xi. All requests for allocation of funds under the heads Reward, Honorarium, Medical Charges for pensioners shall be considered after receipt of approval of the competent authority and financial sanctions will be subject to availability of funds under the relevant heads.

xii. Each Head of the Department (HOD) is liable to ensure that excess expenditure, if any, beyond the allocation may be got regularized well in time i.e. before 31th April of the Financial Year;

xiii. ***All payments of inadmissible allowances/ expenses shall he stopped forthwith*** and no proposal for allocation of such expenses shall be forwarded to the Board;

xiv. The last date has been fixed as **31st May**, each year for submission of all requests to budgetary adjustments (Re-appropriations) under the legal framework. No request for re-appropriations can be considered after this Therefore, the saving/excess

xv. The requests of surrenders, reached FBR Headquarters after the due date i.e. **31st May, 2027** or without the signature of the head of the department or addressed to an officer other than the Chief (Admin and Finance), shall not be considered, and;

xvi. If re-appropriation from a certain head of account is proposed and later insufficient balance is found at the time of re-appropriation disciplinary action shall be initiated against the Drawing & Disbursing Officer (DDO) and the officer dealing with budget/accounts.

B. Incurrence, Monitoring and Reconciliation of Expenditure:

i. An effective system for monitoring of monthly expenditure along with the budget appropriations may be established. The focus of reconciliation should not only be on the recording of expenditure but the original budget, re-appropriations approved by the board, surrenders, supplementary grants, expenditure for the month/up to the month and balance of available budget must also be reconciled before reporting to the Board.

ii. ***All cases of unauthorized re-appropriation instituted during the process shall invariably be reported to concerned account office (AGPR/DAOs) and the Board by concerned head of department.***

iii. Utilization of funds after sending the saving report/ allowing funds for reallocation to other heads to the Board shall be considered as financial indiscipline on the part of the Head of department, ADC/DC/AC headquarter and Drawing and Disbursing Officer.

iv. All offices may ensure to submit bills to AGPR/ Accounts Offices according to the prescribed schedule by the Accountant General to ensure proper utilization of funds; and

v. All Heads of the Departments may kindly ensure personally the monthly reconciliation of expenditure as per the schedule:

Matter	**Due Date**
A. Monthly reconciliation by the offices with the concerned AGPRs/DAOs	**16th to 20th** of next month
B. Reconciliation Statement to be forwarded by HOD to the FBR (HQs)	**21st -22nd** of next month
C. Scrutiny/compilation of the reconciliation report by FBR (HQs).	**23rd - 24th** of next month
D. Submission of report to DRS/Finance Division by the FBR	**25th** of next month

5. Admin & Finance section of FBR HQs will extend the full and unwavering support for the budget allocation, ensuring resources are directed to the most vital areas and strict financial controls are exercised.

TAHIR HABIB CHEEMA
Chief (Admin & Finance)
051-921-6745

Copy to: -

I. All Members/Director Generals, FBR, FBR HQs, Islamabad
II. SA to Chairman, FBR, SA to Member (Admin/HR), FBR HQs Islamabad
III. Chief (HRM-IR), Chief (PR), Chief (Legal-HR), Chief (HRM-Customs), Chief (IT), Chief (Projects), Secretary (Admin), with the request that all sanctions should be copied to Secretary (Expenditure) and DDO, FBR HQs for reconciliation of expenditure to ensure the availability of funds.
IV. AGPR Islamabad, Sub Offices; Lahore/Peshawar/Quetta/ Karachi/DAOs with the request to extend kind cooperation with filed office(s) of FBR for processing of bills and monthly reconciliation in time.

(Muhammad Ali Khan)
Secretary (Expenditure)

Government of Pakistan
Finance Division
*****

No F.3(1) FO/2026-27 Islamabad, the 1st July, 2026

OFFICE MEMORANDUM

Subject: STRATEGY FOR RELEASE OF FUNDS FOR RECURRENT BUDGET FY 2026-27

The undersigned is directed to refer to the above-mentioned subject and state that in pursuance of the provisions of the Public Finance Management Act, 2019 and Financial Management & Powers of Principal Accounting Officers Regulations, 2021, funds release strategy for recurrent budget for FY 2026-27 is being issued for implementation with immediate effect and till further orders.

2. Allocated funds for recurrent budget shall be released for FY 2026-27 by Finance Division under all Demands for Grants and Appropriations at 20% for Quarter 1, 25% for Quarter 2 and Quarter 3 each, and 30% for Quarter 4, as detailed below:

i. Employees related expenditures (ERE) and pension payments at 25% for each Quarter;

ii. Non-employee related expenditures (Non-ERE) at 15% for Quarter 1, 25% for Quarter 2 and Quarter 3 each, and 35% for Quarter 4;

iii. Rent of office and residential buildings, commuted value of pension, encashment of LPR and PM Assistance Packages at 45% during 1st half of CFY and 55% in 2nd half of CFY;

iv. Finance Division shall release subsidies, grants and lending on case-by-case basis;

v. Cases of international and domestic contractual obligations and obligatory payments beyond the above prescribed limits shall be considered on case-by-case basis by Finance Division; and

vi. PAOs/Heads of Attached Departments/Heads of Subordinate Offices shall not make re-appropriation of allocated funds from ERE to Non-ERE without prior concurrence of Finance Division.

3. PAOs have been provided additional funds to meet funding requirements of Ad-hoc Relief Allowance 2026 announced in the budget under a separate cost centre. Finance Division shall release 100% of these funds in Quarter 3. PAOs are advised to re-appropriate these funds only for the purpose of Adhoc Relief Allowance in quarter 3 of CFY, if needed, in consultation with Expenditure Wing, Finance Division.

4. Guidelines and instructions below shall be strictly adhered to:

a) **Grants-in-Aid:**

i. Funds for Autonomous Bodies, Authorities, Commissions, and other similar entities shall be released in accordance with the mechanism prescribed in para-2 above, subject to the following conditions:

  a. PAOs shall ensure approval of annual budgets of autonomous bodies/authorities/ commissions/funds/boards etc. by competent authority under respective statutes, rules or regulations; and

  b. A certificate to the effect of such approval shall be communicated to Expenditure Wing, Finance Division. Autonomous bodies/authorities/commissions/funds/boards etc. shall provide budget information on detailed object-wise classification along with their receipts.

ii. PAOs must ensure adherence to the Grants-in-Aid Rules, 2025;

iii. Adequate allocation of funds may be made for meeting expenses of autonomous bodies/authorities/commissions/funds/boards etc.;

iv. Allocation and disbursement of funds to public and private entities shall be linked to outputs, outcomes and performance; and

v. Grants-in-Aid shall be considered non-recurring and funds shall be disbursed only to meet any justified shortfall for a limited time.

b) **Grants and Subsidies:**

i. Grants and subsidies shall be processed by relevant wings of Finance Division in consultation with Budget Wing;

ii. PAOs shall prepare quarterly funds requirement/cash plan for subsidies within and communicate the same to relevant wings of Finance Division before start of each quarter;

iii. Relevant wings of Finance Division shall review the quarterly funds requirement/cash plan for subsidies. The plan shall be submitted, in consultation with Budget Wing for approval of Finance Secretary;

iv. PAOs shall approach the relevant Wings of Finance Division for release of funds as per approved cash plan. The release shall be made with concurrence of Budget Wing. Any deviation from the approved cash plan shall also be submitted, in consultation with Budget Wing, for approval of Finance Secretary;

v. Sanction of expenditure for subsidies by the PAOs shall be granted with prior concurrence of Expenditure Wing and copies will be sent to Budget Wing, AGPR and all concerned;

vi. PAOs shall approach Expenditure Wing, Finance Division for release of funds for grants. Expenditure Wing, in consultation with Budget Wing, shall seek approval of Finance Secretary for the release of funds; and

vii. Sanction of expenditure for grants by PAOs shall be made with the prior concurrence of Expenditure Wing and copies will be sent to Budget Wing, AGPR and all concerned.

c) **Lending:**

i. Disbursement of funds on account of loans & advances and investments shall be subject to the condition that all due repayments to the Federal Government have been made as per schedule/maturities. In case, due repayments have not been made, relevant Wing of Finance Division shall ensure at source deductions; and

ii. Release shall be made with the approval of Finance Secretary. Sanction letter shall be issued to AGPR with a copy to Budget Wing.

d) **Foreign Exchange Payments:**

i. Adequate budgetary allocations on account of foreign exchange component (rupee cover) shall be ensured by all PAOs and conveyed to Economic Affairs Division and Finance Division; and

ii. Funds for foreign exchange payments shall require prior approval of External Finance Wing, Finance Division.

e) **Commitment Controls:**

i. Annual and multi-year commitments for procurement of goods, services and civil works shall be recorded in SAP system by all PAOs and accounting offices as per guidelines issued by Finance Division.

f) **Austerity Measures:**

i. Austerity measures issued from time to time shall be fully adhered to by all concerned.

g) **General Guidelines and Instructions:**

i. All payments shall be made through pre-audit system by the accounting offices or through the Assignment Accounts Procedure or any other procedure issued by Finance Division;

ii. No direct payment shall be made through SBP by any office except with prior approval of Finance Secretary as per Rules 3(9) and (10) of the Cash Management & Treasury Single Account Rules, 2024;

iii. Approved direct payments shall be booked and recorded by the concerned accounting office immediately after receipt of intimation from SBP;

iv. Special purpose funds or any other fund established shall be regulated under Section 32 of the Public Finance Management Act, 2019, the Cash Management & Treasury Single Account Rules, 2024 and the Special Purpose Funds Rules, 2025;

v. Quarter-wise fund releases will be uploaded on AGPR server by Finance Division within the above-stated release limits. No payment shall be made over and above the limits by any accounting office except with prior approval of Finance Division; and

vi. The strategy for release of funds for PSDP, interest payments, repayments of loans, supplementary/technical supplementary grants and re-appropriations shall be issued by Finance Division separately.

Note: Notwithstanding anything contained in this strategy, all releases shall be subject to availability of fiscal space.

(Muhammad Atif Qaisrani)
Section Officer (FO)
051-9202564

Distribution:

1. Deputy Chairman, Planning Commission, Islamabad
2. All Principal Accounting Officers
3. All Heads of Departments, Sub-ordinate Offices and Autonomous Bodies
4. All Additional Finance Secretaries, Senior Joint Secretaries and Joint Secretaries of Finance Division
5. Governor, State Bank of Pakistan, Karachi
6. Auditor General of Pakistan, Islamabad
7. Controller General of Accounts, Islamabad
8. Accountant General Pakistan Revenues, Islamabad
9. Military Accountant General, Rawalpindi
10. Sub-Offices of AGPR, Lahore, Karachi, Peshawar, Quetta and Gilgit
11. CF&AOs of all Divisions
12. Managing Director, SBP Banking Services Corporation, Karachi
13. Director (Budget Computerization), Budget Wing, Finance Division, Islamabad
14. Federal Treasury Officer, Islamabad and Karachi
15. Web Master (with the request to upload on Finance Division's website)

Copy to:

i. SA to Minister for Finance & Revenue
ii. SA to Minister of State for Finance
iii. SPS to Finance Secretary
iv. PS to Special Secretary Finance

(Muhammad Atif Qaisrani)
Section Officer (FO)
051-9202564

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

No. 7(1)Exp-IV/2024

Islamabad, the 2nd July, 2025

Subject: AUSTERITY MEASURES FOR CONTROLLING EXPENDITURES OF THE FEDERAL GOVERNMENT DURING FY 2025-26.

The Federal Cabinet in its decision dated 10.06.2025 has approved continuation of following Austerity Measures for FY 2025-26 as already notified by;

i. Finance Division during FY 2024-25 vide letter No. 7(1)Exp-IV/2024 dated 04.09.2024 in pursuance of Cabinet decision dated 27.08.2024;
ii. Cabinet Division vide O.M. No. 7-1/2023-Min-I dated 28.02.2023 in pursuance of Cabinet decision dated 22.02.2023; and
iii. Cabinet Division vide O.M. No. 9-148/2002-Min-II dated 28.02.2023 in pursuance of Cabinet decision dated 22.02.2023.

2. The Cabinet further approved that:-

(1) The following austerity measures shall also be applicable mutatis mutandis during FY 2025-26 in the case of all Federal Government Attached Departments, State-Owned Enterprises and Statutory Bodies etc. including Regulatory Authorities:

(a) Approved by the Cabinet on 22.02.2023 and notified by the Cabinet Division vide O.M. No. 9-148/2002-Min-II dated 28.02.2023; and
(b) Approved by the Cabinet on 27.08.2024 and notified by the Finance Division vide letter No. 7(1)Exp-IV/2024 dated 04.09.2024.

(2) In the case of State Owned Enterprises, these austerity measures shall be considered a direction of Federal Government under section 35 of the State-Owned Enterprises (Governance & Operations) Act, 2023 and under the relevant sections of their respective organic laws in the case of statutory bodies.

3. All Ministries / Divisions are requested to disseminate the above instructions to all departments for strict compliance.

(Shoaib Hasan)
Section Officer (Exp-IV)

Distribution:-

1. Secretary to the President, Islamabad.
2. Secretary to the Prime Minister, Islamabad.
3. Auditor General of Pakistan, Islamabad.
4. Secretary, National Assembly Secretariat, Islamabad.
5. Secretary, Senate Secretariat, Islamabad.
6. Secretary, Election Commission of Pakistan, Islamabad.
7. All Secretaries / PAOs of Ministries / Divisions.
8. Controller General of Accounts, Islamabad.
9. Accountant General Pakistan Revenues, Islamabad.
10. The Chairman / All Members of the Austerity Committee.
11. Additional Secretary, Finance Division (Military), Rawalpindi.
12. All Sr. Joint Secretaries / Joint Secretaries (Exp), Finance Division, Islamabad.
13. Webmaster, Finance Division, Islamabad.

(Annex-A)

For all Requests

NAME OF OFFICE (ALONG WITH COST CENTER CODE)
DETAILS IN SUPPORT OF REQUEST FOR ADDITIONAL FUNDS (2026-27)

No.	Head of Account	FY 2025-26	Outstanding Liabilities (as on 30-06-2026)			FY 2026-27								
		Actual Expenditure	Date of Claim Received	Amount Claimed	Amount Approved	Original Allocation	Re-App (+)	Re-App (-)	Todate Allocation	Todate Releases	Todate Expenditure	Funds Available	Additional Funds Required	Justification
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*	*15*
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
	Grand Total													

Certificate: It is certified that the final budget (along with re-appropriations) approved by the Board and Expenditure todate are verified and reconciled upto the last month with AGPR/ DAO.

Forwarded By:
Name and Designation
ADC/ DC-HQ
(Stamp)

Endorsed By:
Name and Designation
Head of Department
(Stamp)

Prepared By:
Name and Designation
DDO
(Stamp)

(Annex-B)

Law Charges

NAME OF OFFICE (ALONG WITH COST CENTER CODE)

DETAILS IN SUPPORT OF REQUEST FOR ADDITIONAL FUNDS UNDER THE HEAD A03917- LAW CHARGES

No.	Name & Address of Advocate/ Counsel	Engagement Type (Pannel/ Special)	Vendor No.	Case No.	Case Title	Public Money Involved in the Case	Current Status of Case	Name of Court	No. of Hearings held	Approved Rate/ Fee	Date of Approval	Liability (as on 30-06-2024)	Amount Paid (in advance)	Amount Payable for Current Financial Year	Total Payable Amount	Funds Available	Additional Funds Required
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*	*15*	*16 (13+15)*	*17*	*18 (16-17)*
	Grand Total																

Certificate: It is certified that all particulars and verfications necessary for the legitimacy and admissibility of the above claims got verified and the payment will be made on availability of budget. Moreover, It is certified that the final budget (along with re-appropriations) and Expenditure upto the last month are verified and reconciled with AGPR/ DAO.

Name and Designation
ADC/ DC-HQ
(Stamp)

Name and Designation
Head of Department
(Stamp)

(Annex-C)

PM Package

NAME OF OFFICE (ALONG WITH COST CENTER CODE)

DETAILS IN SUPPORT OF REQUEST FOR ADDITIONAL FUNDS UNDER THE HEADS RELATING TO PRIME MINISTER'S ASSISTANCE PACKAGE

No.	Name & Designation of Employee	Employee CNIC No.	Personnel No.	Date (Death/ Injury)	Claimant (Name, CNIC & Relationship)	Date of Claim Received	Status (Complete/ Incomplete)	Account code	Amount Claimed	Amount Approved	Date of Approval	Amount Paid	Date of Payment	Amount Payable	Funds Available	Additional Funds Required
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*	*15*	*16*	*17 (15-16)*
1								A05216- FA- Lump Grant								
								A05219- FA- Education Fee								
								A05220- FA- Accomodation								
								A05224- FA-Cash in lieu of Plot								
								A05225- FA- Marriage Grant								
								A01- Pay & Allowances								
	Total								Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
2								A05216- FA- Lump Grant								
								A05219- FA- Education Fee								
								A05220- FA- Accomodation								
								A05224- FA-Cash in lieu of Plot								
								A05225- FA- Marriage Grant								
								A01- Pay & Allowances								
	Total								Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
3								A05216- FA- Lump Grant								
								A05219- FA- Education Fee								
								A05220- FA- Accomodation								
								A05224- FA-Cash in lieu of Plot								
								A05225- FA- Marriage Grant								
								A01- Pay & Allowances								
	Total								Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
4								A05216- FA- Lump Grant								
								A05219- FA- Education Fee								
								A05220- FA- Accomodation								
								A05224- FA-Cash in lieu of Plot								
								A05225- FA- Marriage Grant								
								A01- Pay & Allowances								
	Total								Rs.	Rs.		Rs.		Rs.	Rs.	Rs.
	GRAND TOTAL								Rs.	Rs.		Rs.		Rs.	Rs.	Rs.

Certificate: It is certifed that all particulars and verfications necessary for the legitimacy and admissibility of the above claims got verified and the payment will be made on receipt of budget. Moreover, it is certified that the final budget (along with re-appropriations) and Expenditure upto the last month are verified and reconciled with AGPR/ DAO.

Name and Designation
ADC/ DC-HQ
(Stamp)

Name and Designation
DDO
(Stamp)

Name and Designation
Head of Department
(Stamp)

1? -23-

GOVERNMENT OF PAKISTAN
BUDGET ORDER / NEW ITEM STATEMENT

Ministry:
Division:
Department/Office:

MINISTRY OF FINANCE
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

F.No. 1(1) Exp.HQ/2026

Islamabad, the 7th May, 2026

From: **Rasheed Ahmed**
Second Secretary
(Expenditure HQ-Customs),
FBR (HQ), Islamabad.

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

BUDGET YEAR 2026-2027

1 Type of Document (Tick the Box Applicable

■	☐	☐	☐
BO	**Addl. BO**	**NIS**	**Addl. NIS**

2. Fund Information: Demand No. 49 Fund Code **FC21J12** Fund Description **Federal Board of Revenue**

Code Description

3. Department / Office Sub-Detailed Function **0110205-FBR-I** **F.B.R, Islamabad.**

4. Fund Center / DDO **IB4115** **FEDERAL BOARD OF REVENUES (HQ), ISLAMABAD, (Part-I).**

5. District Islamabad Accounting Circle AGPR, Islamabad

6. DDO Information (i). Name & Official Address: **Ajmal Hussain**
FBR House, G5, Islamabad.

(ii) Official Email: (iii) Contact No.(Off) 051-9201085 (Fax)

(iv) Notes (if any): -

(v) Mode of Payment: **Pre-Audit**

7. Please tick the relevent box as per information indicatied 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 Dairy No. ____________________

IB41:

IB4115- FEDERAL BOARD OF REVENUES (HQ), ISLAMABAD, (PART-I).

(Rs in Thousands)

Function Code	Function Description	Actual Expenditure 2024-25	Revised Extimates 2025-26	Budget Extimates 2026-27
01	General Public Service	-	-	12,421,200
011	Executive and legislative organs, financial and fiscal affairs, external affairs	-	-	12,421,200
0112	Financial and Fiscal Affairs	-	-	12,421,200
011205	Tax Management (Customs, Income Tax, Excise etc)	-	-	12,421,200

Code	Functional Classification	Actual Expenditure 2024-25	Revised Extimates 2025-26	Budget Extimates 2026-27	No.of Posts	Female Share % 2026-27
A01	Employee Related Expenses	-	-	2,634,830	1,059	
A011	Pay	-	-	889,424	396	
A011-1	Pay Of Officers	-	-	666,485		
A01101	Basic Pay	-	-	652,032		10.45
A01102	Personal Pay	-	-	9,786		
A01103	Special Pay	-	-	662		
A01105	Qualification Pay	-	-	4,005		
A011-2	Pay Of Other Staff	-	-	222,939	663	
A01151	Basic Pay	-	-	221,227		
A01152	Personal Pay	-	-	1,660		
A01153	Special Pay	-	-	-		
A01155	Qualification Pay	-	-	52		
A01156	Pay Of Contract Staff	-	-	-		
A012	Allowances	-	-	1,745,406		
A012-1	Regular Allowances	-	-	1,395,343		
A01201	Senior Post Allowance	-	-	1,391		
A01202	House Rent Allowance	-	-	10,288		
A01203	Conveyance Allowance	-	-	37,319		
A01207	Washing Allowance	-	-	217		
A01208	Dress Allowance	-	-	90		
A01209	Special Additional Allowance	-	-	-		
A0120D	Integrated Allowance	-	-	2,369		
A0120L	Hard Area Allowance	-	-	-		
A0120N	Special Allow @20% Basic Pay Secretari	-	-	59		
A0120Q	Fixed Daily Allowance	-	-	2		
A01211	Hill Allowance	-	-	-		
A01216	Qualification Allowance	-	-	1,568		
A01217	Medical Allowance	-	-	24,949		
A01219	Foreign Allowance	-	-	-		
A0121J	Transport Monetization	-	-	74,448		
A0121Q	Audit And Accounts Allowance	-	-	449		
A01224	Entertainment Allowance	-	-	1,218		
A01226	Computer Allowance	-	-	1,026		
A01228	Orderly Allowance	-	-	26,700		
A0122M	Adhoc Relief Allowance 2016	-	-	-		
A0122N	Special Conveyance Allowance For Disab	-	-	1,152		
A0122O	Fixed Fbr Incentive	-	-	33,684		

IB4115- FEDERAL BOARD OF REVENUES (HQ), ISLAMABAD, (PART-I).

(Rs in Thousands)

Function Code	Function Description	Actual Expenditure 2024-25	Revised Extimates 2025-26	Budget Extimates 2026-27
A0122W	Resedential Telephone Charge Allowance	-	-	235
A0122Y	Ad-Hoc Relief Allowance 2017	-	-	-
A01236	Deputation Allowance	-	-	5,801
A01238	Charge Allowance	-	-	6,280
A01239	Special Allowance	-	-	120,447
A0124C	Disparity Reduction Allowance	-	-	-
A0124N	Disparity Reduction Allowance 2022- 15	-	-	-
A0124R	Adhoc Relief Allowance 2022	-	-	76,071
A0124X	Adhoc Relief Allowance 2023	-	-	248,741
A0124Z	Fbr Headquarter Allowance	-	-	443,153
A0125E	Adhoc Relief Allowance 2024			189,473
A0125P	Adoc Relief Allowance 2025	-	-	88,178
A01270	Others	-	-	35
A012-2	**Other Allowances**	-	-	**350,063**
A01271	Overtime Allowance	-	-	-
A01272	Night Duty Allowance	-	-	63
A01273	Honoraria	-	-	300,000
A01274	Medical Charges	-	-	50,000
A01277	Contingent Paid Staff	-	-	-
A01278	Leave Salary	-	-	-
A03	**Operating Expenses**	-	-	**7,551,669**
A032	**Communication**	-	-	**829,224**
A03201	Postage And Telegraph	-	-	2,000
A03202	Telephone And Trunk Call	-	-	20,974
A03203	Fax	-	-	-
A03204	Electronic Communication	-	-	800,000
A03205	Courier And Pilot Service	-	-	6,250
A033	**Utilities**	-	-	**291,062**
A03301	Gas	-	-	20,625
A03302	Water	-	-	3,437
A03303	Electricity	-	-	250,000
A03304	Hot & Cold Weather Charges	-	-	-
A03305	Pol For Generator	-	-	17,000
A034	**Occupancy Costs**	-	-	**580,250**
A03402	Rent For Office Building	-	-	100,000
A03403	Rent For Residential Building	-	-	450,000
A03404	Rent For Other building			-
A03407	Rates And Taxes	-	-	5,500
A03409	Insurance	-	-	-
A03410	Security	-		24,750
A03470	Others	-	-	-
A036	**Motor Vehicles**	-	-	**100,000**
A03602	Insurance	-	-	-
A03603	Registration	-	-	100,000
A03670	Others			-
A038	**Travel & Transportation**	-	-	**1,404,795**
A03801	Training - Domestic	-	-	914,764
A03805	Travelling Allowance	-	-	75,000
A03806	Transportation Of Goods	-	-	1,000

IB4115- FEDERAL BOARD OF REVENUES (HQ), ISLAMABAD, (PART-I).

(Rs in Thousands)

Function Code	Function Description	Actual Expenditure 2024-25	Revised Extimates 2025-26	Budget Extimates 2026-27
A03807	P.O.L Charges Aeroplanes,Heli,Staff Ca	-	-	377,031
A03808	Conveyance Charges	-	-	15,000
A03809	Cng Charges (Government)	-	-	2,000
A03813	Daily Allowance On Official Visit Abro	-	-	10,000
A03814	Travelling Allowance On Official Visit	-	-	5,000
A03825	Travelling Allowance	-	-	5,000
A039	**General**	-	-	**4,346,338**
A03901	Stationery	-	-	19,532
A03902	Printing And Publication	-	-	23,000
A03903	Conferences / Seminars / Workshops / S	-	-	4,125
A03905	Newspapers, Periodicals And Books	-	-	7,000
A03906	Uniforms And Protective Clothing	-	-	9,681
A03907	Advertising & Publicity	-	-	265,000
A0390A	Sports Activities	-	-	10,000
A0390G	Ration Allowance			-
A03912	Exp On Pakistani Delegations To Foreig	-	-	8,500
A03913	Contribution & Subscription	-	-	500,000
A03915	Payments To Govt. Department For Servi	-	-	500,000
A03917	Law Charges	-	-	300,000
A03918	Exhibition, Fairs & Other National Celebration	-	-	-
A03919	Payments To Other For Services Rendere	-	-	1,600,000
A03928	Expenditure on Confiscated Goods	-	-	-
A03936	Foreign/Inland Training Course Fee	-	-	5,000
A03940	Unforeseen Expenditure	-	-	150,000
A03942	Cost Of Other Stores	-	-	36,300
A03955	Other Store - Tear Gas/ Computer Stati	-	-	20,200
A03959	Stipend, Incentives, Awards And Allied	-	-	850,000
A03960	Exp On Foreign Delegations Arriving In	-	-	12,500
A03970	Others	-	-	25,000
A03990	Light Refreshment During Official Meet	-	-	500
A04	**Employees' Retirement Benefits**	-	-	**110,000**
A041	**Pension**	-	-	**110,000**
A04106	Reimbursement Of Medical Charges To Pe	-	-	30,000

-2-

IB4115- FEDERAL BOARD OF REVENUES (HQ), ISLAMABAD, (PART-I).

(Rs in Thousands)

Function Code	Function Description	Actual Expenditure 2024-25	Revised Extimates 2025-26	Budget Extimates 2026-27
A04114	Superannuation Encashment On L.P.R	-	-	80,000
A04120	Employer's Contribution U/D Defined Co			-
A05	**Grants, Subsidies And Write Off Loans/Advances/Others**	-	-	**115,000**
A052	**Grants Domestic**	-	-	**115,000**
A05206	Payment to Non Financial Institutions			-
A05216	Fin. Assistan To Govt Empl/Families Lu	-	-	20,000
A05219	Financial Assistance To The Families Of Civil Servants Expired During Service-Education Fee	-	-	10,000
A05220	Financial Assistance To The Families Of Civil Servants Who Expire During Service (Accommodation)	-	-	15,000
A05224	Assist Package For Families Of Govt Em	-	-	50,000
A05225	Asst Pkg Families Of Govt Employees-Ma	-	-	20,000
A06	**Transfers**	-	-	**100,000**
A061	**Scholarship**	-	-	**100,000**
A06103	Cash Rewards			-
A06105	Cash Rewards to Informer			-
A06106	Cash Awards To General Public (Section	-	-	100,000
A064	**Other Transfer Payments**	-	-	-
A06470	Others	-	-	
A09	**Physical Assets**	-	-	**1,559,786**
A092	**Pur. Of Computer Equipments**	-	-	**1,300,000**
A09201	Hardware	-	-	700,000
A09202	Software	-	-	500,000
A09203	I.T. Equipment	-	-	100,000
A095	**Purchase Of Transport**	-	-	**259,786**
A09501	Purchase Of Transport	-	-	259,786
A096	**Purchase Of Plant & Machinery**	-	-	-
A09601	Purchase Of Plant & Machinery	-	-	-
A097	Purchase Of Furniture & Fixtures	-	-	-
A09701	Purchase Of Furniture & Fixtures	-	-	-
A13	Repairs & Maintenance	-	-	349,915
A130	Repair Of Transport	-	-	22,165
A13001	Transport	-	-	22,165
A131	Repair Of Machinery & Equipment	-	-	26,000
A13101	Machinery And Equipment	-	-	26,000

IB4115- FEDERAL BOARD OF REVENUES (HQ), ISLAMABAD, (PART-I).

-88-

(Rs in Thousands)

Function Code	Function Description	Actual Expenditure 2024-25	Revised Extimates 2025-26	Budget Extimates 2026-27
A132	**Repair Of Furniture & Fixture**	-	-	**15,000**
A13201	Furniture And Fixtures	-	-	15,000
A133	**Repair Of Buildings & Structure**	-	-	**118,750**
A13301	Office Buildings	-	-	68,750
A13302	Repair Of Residential Buildings	-	-	50,000
A137	**Repair Of Computer Equipment**	-	-	**168,000**
A13701	Hardware	-	-	78,000
A13702	Software	-	-	40,000
A13703	I.T. Equipment	-	-	50,000
	Total	-	-	**12,421,200**

Initiated by

(Rasheed Ahmed)
Second Secretary (Exp-HQ/Customs)
Tel: 051-9201085

Dy.No. 138 /CF&AO(Revenue Division)/2026-27 Islamabad, the 7th May, 2026

Endorsed.

(Muhammad Fawad Amir)
Chief Finance & Accounts Officer
M/o Finance & Revenue

Dy.No. 524/DS(Exp/FBR/RD)/2026-27

(Hafeezullah Khan)
Deputy Secretary (Exp-FBR/RD)

Distribution:-

1 Chief Finance & Accounts Officer (Revenue Division), Islamabad.
2 Deputy Secretary (Exp-FBR/RD) Finance Division
3 IB4115- FEDERAL BOARD OF REVENUES (HQ), ISLAMABAD, (PART-I).
4 Concerned AGPR/Accounting Circle
5 Budget Order File

-89-

Proforma-N (A)

GOVERNMENT OF PAKISTAN

1B4115 -

Federal Board of Revenue (HQ), Islamabad

BUDGET ESTIMATES 2026-2027

POST CODE	BS	Designation	Number of Posts				
			Total Sanctioned Posts (Submitted Last Year)	Change During CFY (+) (-)	Total No. of Sanctioned Posts as on 31.01.2026	No. of Filled Posts	No. of Vacant Posts
C07	22	Secretary Revenue Division / Chairman FBR	1	0	1	1	0
D10	22	Director General (PCA)	1	0	1	1	0
M06	22	Member	6	0	6	6	0
D10	21	Director General(WHT)	1	0	1	1	0
M06	21	Member (IT)	1	0	1	1	0
M06	21	Member	8	0	8	8	0
D09	20	Director(WHT)	1	0	1	1	0
	20	Chief (Cost Accounting)	1	-1	0	0	0 *
	20	Director (Audit)	1	0	1	1	0
D09	20	Director(MIS)	1	0	1	1	0
C01	20	Chief	18	0	18	18	0
	20	Chief (Cost Accounting)	2	0	2	2	0
	19	Joint Director(MIS)	2	0	2	2	0
S02	19	Secretary	39	0	39	39	0
	19	Staff Officer to Chairman	1	0	1	1	0
A30	19	Additional Director(WHT)	1	0	1	1	0
	19	Additional Director (Audit)	7	0	7	7	0
S01	18	Second Secretary	30	0	30	30	0
A02	18	Accounts Officer	1	0	1	1	0
	18	Deputy Director(MIS)	3	0	3	3	0
	18	Senior Librarian	1	0	1	1	0
	18	Deputy Director (Audit)	14	0	14	14	0
	18	Cost Accountant	1	-1	0	0	0 *
	18	Deputy Director(WHT)	1	0	1	1	0
	18	Assistant Director (Audit)	9	0	9	9	0
S01	17	Second Secretary	21	0	21	21	0
	17	Assistant Director (Audit)	24	0	24	24	0
	17	Assistant Director(MIS)	6	0	6	6	0
P03	17	SPS/Private Secretary	22	0	22	22	0
	16	Public Relations Officer	1	0	1	1	0
A18	16	Assistant Private Secretary	77	0	77	77	0
S23	16	Senior Auditor	15	0	15	15	0
	16	MIS Officer	17	0	17	17	0
	16	Computer Supervisor	1	0	1	1	0

POST CODE	BS	Designation	Number of Posts				
			Total Sanctioned Posts (Submitted Last Year)	Change During CFY (+) (-)	Total No. of Sanctioned Posts as on 31.01.2026	No. of Filled Posts	No. of Vacant Posts
S09	16	Superintendent	40	0	40	40	0
I01	16	Inspector Inland Revenue	20	0	20	20	0
	16	Inspector Legal	2	0	2	2	0
		Total (Officer)	**398**	**-2**	**396**	**396**	**0**
A06	15/16	Assistant	111	0	111	108	3
S08	14	Stenotypist	42	0	42	40	2
D03	14	DEO	46	0	46	45	1
	11	Draftsman	1	0	1	1	0
U01	13	UDC	33	0	33	32	1
E04	7/9	Electrician	2	0	2	2	0
L01	11	LDC	51	0	51	49	2
	11	Urdu Typist	1	0	1	1	0
H04	7	Havaldar	5	0	5	5	0
S30	5	Sepoy	29	0	29	29	0
R02	5	Receptionist	1	0	1	1	0
D32	4	Driver	47	0	47	47	0
D33	4	Dispatch Rider	3	0	3	3	0
L07	4	Lift Operator	10	0	10	9	1
D01	2	Daftari	16	0	16	14	2
Q01	2	Qasid	36	0	36	36	0
M03	1	Mali	1	0	1	1	0
S44	1	Sanitary Worker	17	0	17	17	0
N01	1	Naib Qasid	178	0	178	175	3
F03	1	Farash	11	0	11	9	2
N04	1	Notice Server	3	0	3	3	0
B03	1	Bailif	3	0	3	3	0
C06	1	Chowkidar	15	0	15	14	1
	1	Armed Guard	1	0	1	1	0
		Total (Staff)	**663**	**0**	**663**	**645**	**18**
		Grand Total	**1,061**	**-2**	**1,059**	**1,041**	**18**

* Declared as a dying cadre on 05.11.2024

(Zulfikar Ali Gopang)
Second Secretary (Automation/SSM)