MOST IMMEDIATE
BUDGET 2027-2028

BUDGET CALL CIRCULAR 2027-2028

No. F. 2(1)/2026-B&A
Government of Pakistan
Law and Justice Division
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Islamabad, the 4th November, 2026

From: Muhammad Amir Marjan,
Section Officer

To: _____

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Subject: **PROCEDURE FOR SUBMISSION OF REVISED ESTIMATES 2026-2027 AND BUDGET ESTIMATES 2027-2028 IN RESPECT OF CURRENT EXPENDITURE.**

Dear Sir,

I am directed to say that the work for preparation of Revised Estimates 2026-2027 and Budget Estimates 2027-2028 in respect of Current Expenditure / Development Expenditure has been started. The Budget Call Circular for the Financial Year 2027-28 has been upgraded in the light of Public Financial Management Act 2019. Annual Budget will be prepared on the method of **"performance based budgeting.** It is therefore, requested to kindly direct the dealing staff of your offices/courts/Tribunals to furnish proposed Revised Estimates 2026-2027 and Budget Estimates 2027-2028 by 31st December, 2026 (Excel Sheet or Soft copy of the BE 2027-28 must be e-mail on ranaihaq786@gmail.com) Positively enabling this Division to submit the Budget proposals to the Ministry of Finance within the stipulated period.

2. While preparing the proposed estimates following guidelines may kindly be kept in view:-

A. REVISED ESTIMATES 2026-2027

I. The Revised Estimates for the year 2026-2027 for current expenditure should indicate, inter-alia, the following:-

a. Appropriation or Re-appropriation within the sanctioned grants with documentary evidence.

b. New items of expenditure sanctioned through supplementary grant with schedule of Supplementary Grant.

c. Surrender made or likely to be made during the F.Y. 2026-2027.

B. BUDGET ESTIMATES 2027-2028

2. The Budget Call Circular contains budget preparation forms, instructions and procedure for preparation and submission of detailed budget estimates i.e. Actual (FY 2025-26), Revised Estimates (FY 2026-27) and Budget Estimates (FY 2027-28) in respect of Federal Government receipts, current and development expenditure and financing. Estimates of Current Expenditure / Development Expenditure are required to be proposed in following two parts, namely:-

Part-I relating to standing charges which varies from year to year and should contain only estimates relating to permanent strength of the unit. Examples of such charges are permanent establishment (both Officers and Staff), traveling, fixed allowances and ordinary contingent expenditure etc. relating to permanent strength.

Part-II relating to fresh charges which may include new object of expenditure such as temporary posts, temporary additions to existing establishments, services, facilities and organizations which are either continued from year to year on temporary basis or have been newly sanctioned.

3. While submitting the Budget Estimates 2027-2028, following information may be furnished.

i. Calculation of pay in respect of each post showing whether the post is filled or vacant, period for which the post remained vacant and names of the Officers/Officials as per Performa '**A'.**

ii. Regular Allowances in respect of each post may be calculated as per Performa '**B'.**

iii. Statement showing the approved budget and actual expenditure incurred during last 3 financial years i.e 2023-24, 2024-25 and 2025-2026 and for the last 8 months of F.Y. 2025-2026 and Ist 4 months of current financial year 2026-2027 as per Performa '**C'.**

iv. Statement showing the Actual Expenditure 2025-2026, Budget Estimates 2026-2027, Revised Estimates 2026-2027 and Proposed Budget Estimates 2027-2028 under **each classification along with item-wise reasons, details and justifications for variation as per Performa 'D'.**

v. Statement showing indicator, (Fund Center Form-I) Actual Expenditure, 2024-2025 & 2025-2026 Original Budget 2026-2027 and Actual Target Achieved 2024-2025 & 2025-2026, Original Target 2026-2027 and Planned Targets 2027-2030 as per Performa **"FC".**

vi. Statement showing the Actual Expenditure 2025-2026, Revised Estimates 2026-2027 ,Budget Estimates 2027-2028, Number of post 2027-2028 and Female Share% 2027-28 as per Draft BO/NIS. (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.

Vii Prepare a Budget Proposed Estimates 2027-2028 on the enclosed Performa (The Budget Performa 2027-2028 has been made available on Ministry of Law & Justice's website www.molaw.gov.pk under the caption "Publication Budget Performa 2027-2028".

4. No Lump provision should be proposed except in most exceptional circumstances which should invariably be recorded. As far as possible, items under the object Classification should be proposed according to the procedure/detailed heads of expenditure.

5. The measures for economy in expenditure outlined in the instructions issued by the Finance Division from time to time, as well as other requirements applied in general with regard to preparation of the estimates should strictly be followed. New proposals regarding current expenditure should ordinarily be accommodated by making economy within the existing budget grant. Any rise in the level of current year's expenditure should be justified.

6. While furnishing the proposed budget estimates it may please also be indicated the standard of service of your organization as it would form the base of budget allocation for the financial year 2026-2027 and 2027-2028 up to the target date for Courts/Tribunals and Organizations dealing with judicial matters. The organizations not dealing with judicial matters may indicate their performance to the functions assigned to them.

7. It has been observed that due to non **furnishing of proper proposals** for funds under Rent for Residential Buildings, cases of many officers/officials are pending due to non allocation of budget for the purpose. It is requested that amount proposed under Rent for Residential Building may please be justified by furnishing documents. i.e, Sanction Letter/ Approval by the competent authority may be furnished with budget proposal. No funds may be proposed for non-approved cases.

8. It is requested that complete information may kindly be furnished to this Division by the target date along **with the supporting statements/information/documents.** In case the proposal is not received by the target date viz 31-12-2026. It would be impossible for this Division to initiate the budget proposal for the financial year 2027-2028 after the date fixed by the Finance Division. In such circumstances Finance Division may not repeat the last year's allocation as Budget Estimates 2027-2028 and responsibility will lie on the shoulder of concerned officer.

9. The proposed estimates may kindly be processed on "**Top Priority Basis"**. Supervision may please be given to the officials concerned in preparation of Budget Estimates and all the relevant information/documents/proposals may be furnished. Furthermore, if any guidance is required in the matter, the undersigned may kindly be contacted over phone No. 9218063-70 Extension 226 and 9204458. Your cooperation in the matter will help in presentation/ preparation of realistic Budget Estimates with in the stipulated period.

Yours faithfully,

(Muhammad Amir Marjan)
Section Officer