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Editorial

The Pakistan Institute for Parliamentary Services is dedicated to provide legislative, research, capacity building and outreach services to all Members of Parliamentary institutions at the federal and provincial Houses.

Owing to the core functions of the Institute and vision of Board of Governors, the worthy Executive Director Mr Zafarullah Khan steered PIPS Legislative Archiving Project to collect the entire national and provincial code (laws since 1830s till date) enforced at the federal and provincial levels throughout the country. PIPS is happy to inform that in Jan 2019 it completed landmark data collection of more than 2700 laws enforced; it is now the only institution in the country to have index and text of these laws. In addition PIPS has already developed a data portal of key information and statistics with over 5000 statistical and informative articles in 18000 files gathered by our Research team over the last three years (<http://portal.pips.gov.pk/OpenKM/login.jsp>) to have an easy interface web portal developed indigenously by our IT team on PIPS website to assist MPs and committees in legislative and parliamentary researches.

This issue of Feb 2019, includes papers written on comparative laws enacted by provincial legislatures on imperative themes of women issues and local government. It is part of Institute's Legislative archiving Project supported by the Consolidating Democracy in Pakistan-Tabeer project assisted PIPS to collect the entire. PIPS will upload and place entire collection of federal and provincial laws enforced in country on its portal. We have also included a paper on Challenge of malnutrition and food security in Pakistan, which PIPS was ranked amongst best three papers written in PIPS 5th Annual six weeks National Parliamentary Development Course (NPDC 2018). Last but not least we are grateful to all readers who contact us with suggestions and feedback. We acknowledge Special Secretary National Assembly of Pakistan Qamar Sohail Lodhi for continuously encouraging us with guidance to enhance Digest's quality.

For feedback and seek any services contact at research@pips.gov.pk.

Muhammad Rashid Mafzool Zaka
D.G (Research and Legislation)



Honorable Chairman Senate, Senator Muhammad Sadiq Sanjrani presiding over 29th meeting of PIPS Board of Governors on January 21, 2019

Salient Features of the Finance Supplementary (Amendment) Bill, 2019

Haider Abbas, Director General Finance, PIPS

Sl. #	Proposed measure	Statute to be amended	Comments
1	Banks' income arising from loans to SMEs, Agriculture and Low-Cost Housing Schemes shall be taxed at 20% instead of 35% and shall be exempt from super tax (4%).	Income Tax Ordinance, 2001	This measure may have a positive impact on the three sectors provided that the incentive is transferred by the banks.
2	PKR 5 billion revolving fund for low income Housing.		Relief measure for low income group as well as incentive for construction sectors.
3	For Filers advance tax on cash withdrawal and sale of banking instruments has been totally abolished		May decline revenues but may encourage banking transactions and number of filers may enhance.
4	Non-resident Pakistanis holding international passports can purchase any motor vehicle and immovable property without filing requirements.		May cast positive impact on foreign exchange reserves.
5	Up to 1300 cc cars, and property up to PKR 5 million can be purchased by the non-filers with higher tax rates		Auto Sector will be a beneficiary apart from some revenue generation to government due to higher rates of tax.
6	Frequency of Withholding statements has been proposed to be reduced from 12 to 2.		A measure towards ease of doing business.
7	The minimum advance tax on Marriage/ community halls with function area less 500 square yard been reduced from Rs.20,000 to Rs.5,000.		A relief measure however may decline revenues.
8	For Banks the rate of super tax at 4% has been kept maintained till tax year 2021 whereas for non-banking persons it is intended to abolish this tax from tax year 2020.		Positive impact on long-term but short-term revenue shortfall
9	Inter companies group relief: tax on inter-corporate dividend has been reduced to the extent of percentage of shareholding the recipient of dividend has in the distributing company		A relief measure for the loss surrendering subsidiary on receipt of dividends.
10	The tax on undistributed profits/retained earnings is being abolished.		May decline tax revenue in short-run, however, higher tax revenues in long run due to reinvestment
11	Simplified schemes for small traders and shopkeepers.		May enhance compliance with tax laws.
12	Advance tax 0.2% on members of stock exchange in lieu of their commission has been abolished from Feb. 1, 2019.		This will kick start trading activity. Revenues may decline in short-run.
13	Carry forward of losses from securities sustained in a year to subsequent three years will be allowed.		Stock Market Investors' confidence restoring measure.
14	The advance income tax collected on imports by commercial importers will be final tax liability instead of being part of the minimum tax regime.		The proposal addresses the issues of commercial importers who were under the thread of audit.
15	Five years exemption to industrial undertakings set up for manufacturing of equipment used in generation of renewable energy if such undertaking is set up between 1st March 2019 and 30th June 2023.		Easing cost of doing business and to ensure provision of energy from alternate sources
16	The advance tax at the time of auction of franchise rights, from participating teams in national and international sports tournament organized by any Sports Board or govt. entity.		This proposal will encourage sports activities in the country which in turn will enhance trading and economic activities.
17	Provisional assessment may be made in case of an offshore asset not declared earlier if such asset is discovered by the Commissioner or any department or agency.		A procedure to deal with assessment of offshore assets.
18	Benefit of exemption from customs duty on import of all items for Ostomy use is being extended in addition to colostomy bags and appliances.	Customs Act, 1969	Measure to control cost of ostomy procedure.
19	Exemption of 5% customs duty on import of newsprint.		This will reduce input cost of print media.
20	Customs duty on Plastic Molding Compound is being reduced from 5% to 3%.		To encourage domestic industry.

ANALYSIS

Challenge of Malnutrition and Food Security in Pakistan¹

Tehseen Khalid

Deputy Director (Research), PIPS SDGs Desk

Abstract

Pakistan, a lower middle income country has been facing challenges of malnutrition especially in women and children. The country ranks third in the world for stunting and wasting. Sindh has the highest prevalence of stunting (48%) among provinces. 03 out of 5 children and 37% pregnant women are suffering from moderate to severe iron deficiency which leads to poor cognitive development and performance. Food Security is closely linked with malnutrition and according to NNS 2011, stunting and wasting is higher in food insecure households. About 58 % households are food insecure in Pakistan. The Country has made significant progress in production and availability of food and per capita food availability has increased to 2500kcal/person/day. In spite of which, 6 out of 10 people in Pakistan are still food insecure and Country ranks 106th out of 119 countries on Global Hunger Index (GHI) in 2018. Government has undertaken many initiatives for scaling up nutrition and improving food security in Pakistan. The most recent development is the launch of National Food Security Policy 2018 which aims at enhancing food availability, improving food access, enabling food utilization and ensuring food stability at all levels. Other initiatives include Scaling up Nutrition programme, food fortification, multi sectoral nutrition strategy 2018-25 and social safety programmes. Provinces have prepared post devolution policies and passed legislation for promotion and protection of breastfeeding. Pakistan requires strong political commitment, improved rural development programs and coordination between departments, focused gender sensitive programs, increased coverage of food fortification, school feeding programs, greater maternal and child care initiatives and Strategies for increasing food production, availability, utilization and stability to end hunger, malnutrition and food insecurity from the country.

Key Definitions:

1. **Malnutrition:** Malnutrition refers to deficiencies, excesses or imbalances in a person's intake of energy and/or nutrients.²
2. **Wasting:** Wasting refers to low weight for height³
3. **Stunting:** Stunting refers to low height for age⁴
4. **Underweight:** Underweight refers to low weight for age⁵
5. **Micronutrient related malnutrition:** It includes lack of important vitamins and minerals or micronutrient excess⁶
6. **Hunger:** It refers to short-term physical discomfort as a result of chronic food shortage, or in severe cases, a life-threatening lack of food.⁷
7. **Hidden Hunger:** Micronutrient malnutrition without visible signs of deficiency is called hidden hunger.⁸
8. **Global Hunger Index (GHI):** "The Global Hunger Index (GHI) is a tool designed to comprehensively measure and track hunger globally and by country and region. It is calculated

¹ The article was ranked among the top best research papers written by in total 27 officers from all 8 Houses in BS 17-18 5th annual NPDC (Nov-Dec 2018) at PIPS.

² World Health Organization, *What is malnutrition?*, World Health Organization, <https://www.who.int/features/qa/malnutrition/en/> (Accessed November 28, 2018).

³ Ibid.

⁴ Ibid.

⁵ Ibid.

⁶ World Health organization, *Malnutrition*, February 16, 2018, Available At: <http://www.who.int/news-room/fact-sheets/detail/malnutrition>.

⁷ National Research Council. *Food Insecurity and Hunger in the United States: An Assessment of the Measure*. (Washington, DC: The National Academies Press, 2016) <https://doi.org/10.17226/11578>.

⁸ Planning Commission, Government of Pakistan, National Nutrition Survey 2011, (Islamabad: Planning Commission, Planning and Development Division, Government of Pakistan, 2011) <https://pndajk.gov.pk/uploadfiles/downloads/NNS%20Survey.pdf>

every year by International Food Policy Research Institute (IFPRI). It highlights achievements and failures of countries and regions in hunger reduction and provides insights into the drivers of hunger.”⁹

9. Food Secure: “...households that show no or minimal evidence of food insecurity.”¹⁰

Introduction:

Since last few decades, Pakistan is facing challenges of malnutrition, poverty and hunger. Although the country is producing enough food to ensure availability for all, malnutrition and hunger are still prevalent almost everywhere. The nutritional status of population especially women and children appears to be stagnant and even deteriorated in some parts of the country especially in Tharparkar, Sindh where child mortality rate has been increased since last few years due to malnutrition.

Children’s nutritional status is a reflection of their overall health. When children have access to an adequate food supply, are not open to frequent illness, and are well cared for, they reach their growth potential and are considered well nourished. Malnutrition is linked with more than half of all child deaths worldwide. Undernourished children have greater risk of death from common childhood illnesses, and those who survive, have chances of recurrent illnesses and uncertain growth. Likewise, nutritional status of mothers is equally important because it directly affects the future generations. First 1000 days of child’s life are critical for his development and malnutrition can lead to reduced mental and physical development, decreased productivity, and economic Loss to the country

Aim of the Study: *This study will focus on existing challenges of malnutrition in the country in women and children in particular and identify possible food security arrangements in general for reduction of hunger and malnutrition.*

Nutritional Status of Women and Children in Pakistan:

Stunting, wasting, underweight and under nutrition are used worldwide to gauge the prevalence of malnutrition. Pakistan has highest levels of malnutrition among developing countries. **It ranks third in the world for stunting among the 14 countries which are home to 80% world’s stunted children.**¹¹ Pakistan’s stunting rate is higher as compared to Afghanistan (41%), India (39%) and Bangladesh (36%). According to NNS-2011, the prevalence of stunting, wasting and underweight is high in the country at 44%, 15% and 32% respectively (Figure 1).¹² **Pakistan also ranks third for the number of children affected by wasting.**¹³ Almost 3.4 million children suffer from wasting. Out of 15%wating rates 6% are suffering from severe wasting.¹⁴

⁹ International Food Policy Research Institute, *Global Hunger Index*, <http://www.ifpri.org/topic/global-hunger-index> (Accessed November 28, 2018).

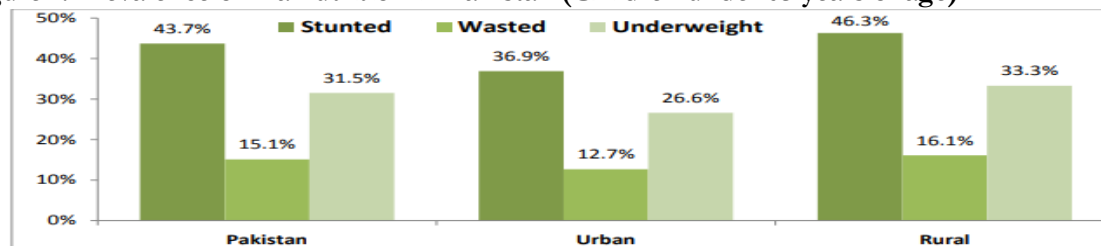
¹⁰ Planning Commission, Government of Pakistan, *National Nutrition Survey 2011*, (Islamabad: Planning Commission, Planning and Development Division, Government of Pakistan, 2011).

¹¹ UNICEF Pakistan, *Situational Analysis of Children in Pakistan, 2017*, (UNICEF Pakistan, 2017). [https://www.unicef.org/pakistan/UNICEF_Pakistan_-_SitAn_Report_-_2017\(1\).pdf](https://www.unicef.org/pakistan/UNICEF_Pakistan_-_SitAn_Report_-_2017(1).pdf) (Accessed on Nov 18, 2018).

¹² Planning Commission, Government of Pakistan, *National Nutrition Survey, 2011*, (Islamabad, Planning Commission, Planning and Development Division, Government of Pakistan) Available At: <https://pndajk.gov.pk/uploadfiles/downloads/NNS%20Survey.pdf>

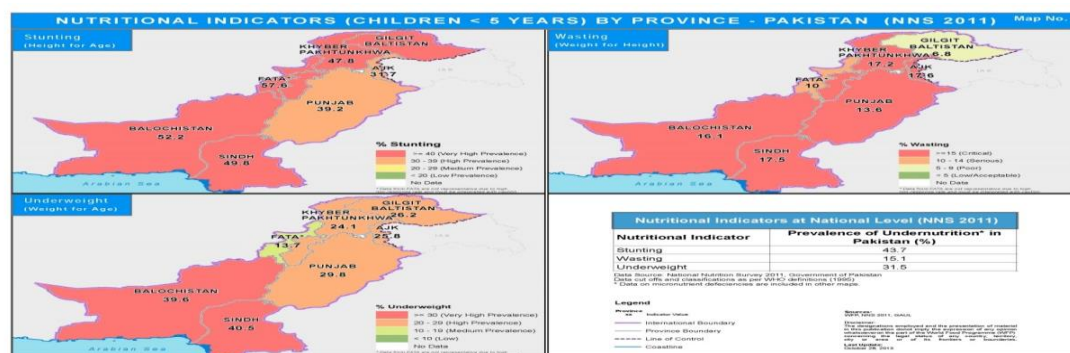
¹³ UNICEF Pakistan, *Situational Analysis of Children in Pakistan, 2017*. UNICEF Pakistan, 2017. Available at: [https://www.unicef.org/pakistan/UNICEF_Pakistan_-_SitAn_Report_-_2017\(1\).pdf](https://www.unicef.org/pakistan/UNICEF_Pakistan_-_SitAn_Report_-_2017(1).pdf) (Accessed on Nov 18, 2018).

¹⁴ Planning Commission, Government of Pakistan, *National Nutrition Survey, 2011*, (Islamabad, Planning Commission, Planning and Development Division, Government of Pakistan, 2011) Available At: <https://pndajk.gov.pk/uploadfiles/downloads/NNS%20Survey.pdf>.

Figure 1: Prevalence of Malnutrition in Pakistan (Children under 05 years of age)

Source: Government of Pakistan, National Nutrition Survey (NNS), 2011

The NNS 2011 unveils more alarming situation that half of all stunting was severe (21.9%) across Pakistan, higher in rural areas (24.0%) as compared to urban areas (16.4%).¹⁵ The map given below depicts the situation of malnutrition in the country in 2011.



The recent MICS from various provinces uncover that prevalence of stunting is extremely high in Sindh (48%),¹⁶ the highest among provinces followed by Khyber Pakhtunkhwa (KP) (41.9%)¹⁷ with a decline from 47.8% in 2011 and Punjab (33.5%)¹⁸ with a mere decline from 39.2 % in 2011 in children under 5 years of age. According to MICS data prevalence of wasting in Punjab is 17.5% and 15.4% in Sindh.¹⁹

The results of Pakistan Demographic Health Survey (2017-18) however demonstrate some improvements in nutritional status over the period of last five years. According to PDHS 2017-18 percentage of stunted children has declined to 38 % in 2017-18 from 45% in 2012-13. Similarly, a downward trend has been recorded in percentage of child wasting (from 11% to 7%) and underweight children (from 30% to 23%). The results indicate that prevalence of stunting in children is more in rural areas (41%) as compared to urban areas (31%).

Table 1: Status of Malnutrition in Pakistan over the period of five years

	PDHS 2012-13	PDHS 2017-18
Stunting	45%	38%
Wasting	11%	7%
Underweight	30%	23%

Source: National Institute of Population Studies, Pakistan Demographic Health Survey, 2017-18

¹⁵ Ibid.

¹⁶ Bureau of Statistics Punjab, *Multiple Indicator Cluster Survey (MICS) Punjab 2014*, Government of Punjab, Lahore, 2014; Bureau of Statistics Sindh, *Multiple Indicator Cluster Survey (MICS) Sindh 2014*, Government of Sindh, Karachi, 2014.

¹⁷ National Institute of Population Studies, *Pakistan Demographic and Health Survey (PDHS) 2012-13*, (Islamabad: National Institute of Population Studies, 2013) (Accessed November 28, 2018).

¹⁸ Bureau of Statistics Punjab, *Multiple Indicator Cluster Survey (MICS) Punjab 2014*, Government of Punjab, Lahore, 2014; Bureau of Statistics Sindh, *Multiple Indicator Cluster Survey (MICS) Sindh 2014*, Government of Sindh, Karachi, 2014.

¹⁹ Ibid.

In addition to stunting, wasting and under-weight, **hidden hunger' or under nutrition** is also often linked with malnutrition. Hidden hunger is the deficiency of essential micronutrients in the body without any visible signs.²⁰ Micronutrients are essential for human body for producing enzymes, hormones and other substances which are crucial for growth and development. Iron, Vitamin A, Zinc and Iodine are essential micronutrients. Their deficiency can cause serious disabilities and even death of child. For instance iron deficiency can cause neural tube defects; vitamin A deficiency can lead to blindness. Micronutrient deficiency in early childhood stage has serious implications and can affect future educational outcomes, development, cognitive ability, income and productivity. It is estimated that stunting, under nutrition and wasting are contributing factors in child mortality and a severely stunted child is four times at risk of death as compared to normal child. Likewise the risk is nine times higher in severely wasted child.²¹

NNS 2011 reveals the prevalence of micronutrient deficiencies in children below five years of age with anaemia at 61.9%, vitamin A deficiency at 54.0%, iron deficiency at 43.8%, vitamin D deficiency at 40.0% and zinc deficiency at 39.2% which uncovers the severity of situation. Similarly, the alarming trends of anaemia were recorded pregnant and non-pregnant women at 51 % and 50.4 % respectively. Iron deficiency anaemia in women is a form of hidden hunger or micronutrient deficiency. Almost 37% pregnant women suffer from iron deficiency anaemia which is higher in rural areas (38.1%) as compared to urban areas (34.1%). A mother's nutritional status directly affects child in utero and first two years of his life when child is dependent upon mother for nutrition. The first 1000 days are very important in the child's life. **According to an estimate 3 out of 5 children in Pakistan are suffering from moderate to severe iron deficiency which is often the consequence of maternal iron deficiency anaemia.** Iron deficiency anaemia in child can affect his cognitive abilities leading to decline in IQ levels and cognitive performance.²²

The reasons of malnutrition are manifold. These are linked with poor infant and young child feeding practices (IYCF), food insecurity, poverty, lack of exclusive breastfeeding practices, inadequate food intake, diseases, maternal health and education etc.

Food Security-Defining the Concept:

The concept of food security is not simple. Generally, nations focus on supply side of food equation i.e. whether there is sufficient food available to meet the demands of people. The accessibility to available food is often not taken care of, which is equally important.

United Nations Committee on World Food Security defines food security as *“Food security exists when all people, at all times, have physical and economic access to sufficient safe and nutritious food to meet their dietary needs and food preferences for a healthy and active life”*.

There are four dimensions of food security.²³

- i. **Availability:** It refers to sufficient quantities of nutritious food available to every individual in the country.
- ii. **Access:** It refers to capacity of household and individuals to buy nutritious food.
- iii. **Utilization:** “It is about a person/ individuals use of nutritious food. It includes his eating habits, food preferences, food preparation, diversity of diet and intra-household distribution of food.

²⁰ Planning Commission, Government of Pakistan, National Nutrition Survey, 2011, (Islamabad: Planning Commission, Planning and Development Division, 2011) <https://pndajk.gov.pk/uploadfiles/downloads/NNS%20Survey.pdf>.

²¹ UNICEF Pakistan, *Situational Analysis of Children in Pakistan*, 2017. (UNICEF Pakistan, 2017) [https://www.unicef.org/pakistan/UNICEF_Pakistan_-_SitAn_Report_-_2017\(1\).pdf](https://www.unicef.org/pakistan/UNICEF_Pakistan_-_SitAn_Report_-_2017(1).pdf) (Accessed on Nov 18, 2018).

²² Ibid.

²³ Australian International Food Security Research Centre, *Food Security and why it matters*, Available At: <https://aifsc.aciar.gov.au/food-security-and-why-it-matters> (Accessed December 02, 2018).

- iv. **Stability:** It refers to consistent supply of nutritious food at the national, household and individual level.

Relationship of Food Security and Malnutrition

One of many reasons of malnutrition is unavailability and access to food for all at all times. NNS 2011 reveals that phenomena of malnutrition and food insecurity are closely related and stunting and wasting is higher in food insecure households. About 58.1 % households in Pakistan are affected from food insecurity. Most of the food insecure houses without hunger are 28.4% while significant number of houses (19.1%) are food insecure with hunger. The food insecurity is more obvious in rural areas (60.6%) as compared to urban areas (52.4%). Among provinces, Sindh has the highest levels of food insecurity followed by Balochistan, Punjab and KP (see table 2). Apart from many other factors, climatic conditions and prevalence of drought can be basic contributors to food insecurity in Sindh and Balochistan.

Figure 2: Food Security Situation in Pakistan

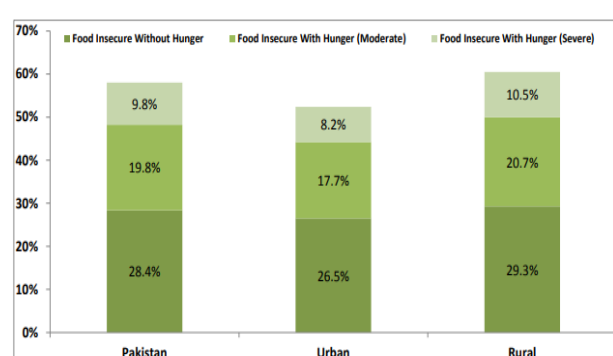


Table 2: Food Insecure Households Province wise

Balochistan	63.5%
KP	28.2%
Punjab	59.5%
Sindh	72%
AJK	57.1%
GB	39.8%
FATA	58.4%

Source: Government of Pakistan, National Nutrition Survey (NNS), 2011

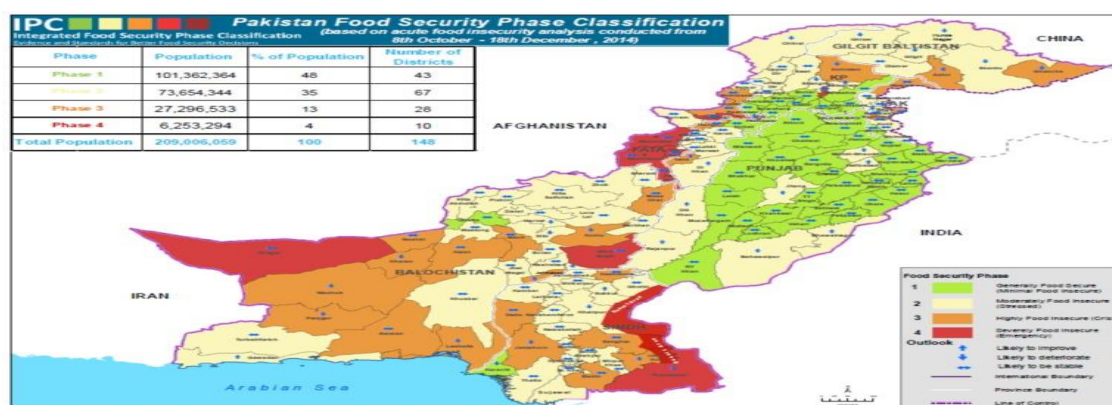
Over the last thirty years Pakistan has made significant progress in production and availability of food due to which per capita food availability has increased to 2500kcal/person/day.²⁴ Pakistan has now become a food surplus country and its major products are wheat and rice. Wheat contributes 50% of dietary caloric intake while Pakistan is a major rice exporter and exports about 10 percent of worlds trade (2 million tonnes annually).²⁵ Pakistan exports wheat, mango, rice and livestock products. Pakistan is an agrarian country. This sector contributes 18.9% to GDP.²⁶ Wheat is considered as major staple food of Pakistan and contributes a major share in GDP. The situation of food security is depicted in the figure below.²⁷

²⁴ Ministry of Finance, "Health and Nutrition," in *Pakistan Economic Survey 2017-18*, (Islamabad: Printing Corporation of Pakistan, 2018) http://www.finance.gov.pk/survey/chapters_18/Economic_Survey_2017_18.pdf

²⁵ Food and Agriculture Organization of the United Nations, *Country Fact sheet on Food and Agriculture policy trends*, Food and Agriculture Organization of the United Nations August 2018.

²⁶ Ministry of Finance, "Health and Nutrition," in *Pakistan Economic Survey 2017-18*, (Islamabad: Printing Corporation of Pakistan, 2018) http://www.finance.gov.pk/survey/chapters_18/Economic_Survey_2017_18.pdf

²⁷ Sajjad Ali et al., "Climate Change and Its Impact on the Yield of Major Food Crops: Evidence from Pakistan." *Foods (Basel, Switzerland)*, 6(6), 39. (2017), doi:10.3390/foods6060039.



Irrespective of increase in food production and its availability, **6 out of 10 people in Pakistan are still food insecure**.²⁸ In 2018, Pakistan ranked 106th out of 119 countries on Global Hunger Index (GHI) with a score of 32.6. According to GHI index, Pakistan is suffering from hunger level that is serious. Globally, the population below the poverty line is one of the indicators of economic access to food. A declining trend in poverty line has been witnessed from 50.4% in 2005-06 to 24.3% in 2015-16.²⁹ However, 60 percent of the population is still facing food insecurity. This is primarily due to limited economic access by the poorest and most vulnerable people of the society to an adequate and balanced diet.

These issues are of central concern in sustainable development goals and SDG 2 calls for immediate action of concerned sectors of government to ensure access and availability of food with the aim to end all forms of hunger and malnutrition making sure all people especially children have access to nutritious and sufficient food all year round.

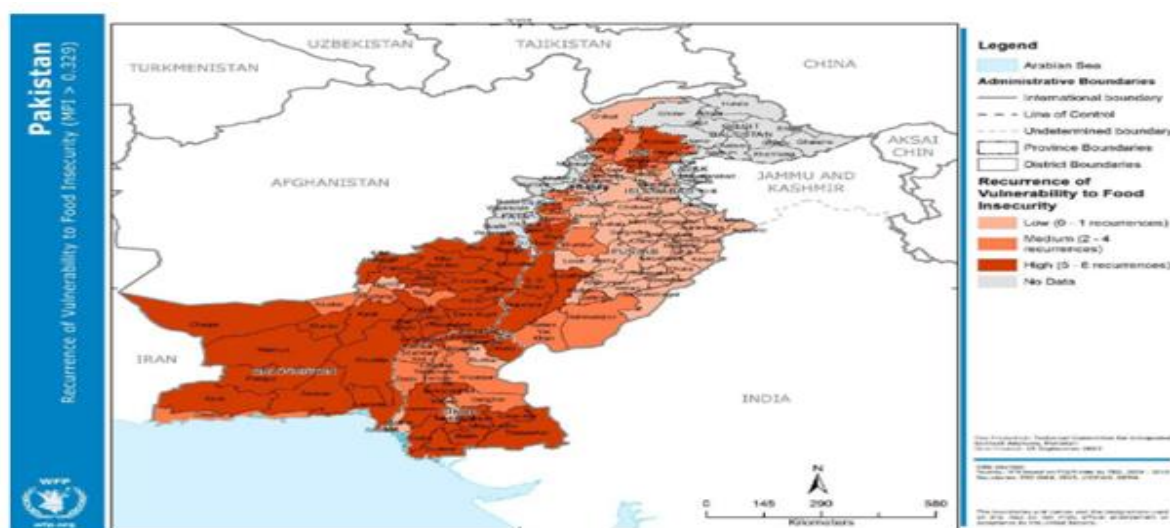
Natural hazards and climatic conditions are considered as contributing factors in food insecurity situation of a country. The most recent Integrated Context Analysis (ICA)³⁰ 2017 has categorized 123 districts of four provinces and 7 Agencies of FATA by the level of recurrence of vulnerability to food insecurity, natural hazards, core lenses and relevant contextual factors.

Category	District	Recurrence of Vulnerability to Food Insecurity	Type of Natural Hazard
Category 1	42 districts 9 in Balochistan, 13 in Sindh, 7 in KP and 3 in Punjab)	high recurrence	high or medium levels of natural hazards
Category 2	20 districts (7 in Sindh, 5 in KP, 4 in Punjab, and 4 in Balochistan)	moderate recurrence	high or medium natural hazards
Category 3	19 districts (8 in Balochistan, 6 in FATA and 5 in KP)	high or moderate recurrence	relatively low natural hazards
Category 4	28 districts (12 in Punjab, 9 in Sindh, 6 in KP, 1 in Balochistan)	low recurrence	high or medium level of natural hazards
Category 5	21 districts (18 in Punjab, 2 in KP, 1 in FATA)	low recurrence	low natural hazard

²⁸ Ibid.

²⁹ Ministry of Finance, "Poverty," in *Pakistan Economic Survey 2017-18*, (Islamabad: Printing Corporation of Pakistan, 2018) http://www.finance.gov.pk/survey/chapters_18/Economic_Survey_2017_18.pdf.

³⁰ "Integrated Context Analysis on Vulnerability to Food Insecurity and Natural Hazards" (ICA) is a joint initiative by the United Nations World Food Programme (WFP) and the National Disaster Management Authority (NDMA) in close collaboration with the United Nations Food and Agriculture Organization (FAO) and relevant line departments, ministries and technical institutions of Pakistan. The study has been carried out under the overall leadership of NDMA from December 2016 to September 2017.



Source: Integrated Context Analysis 2017

Efforts for Scaling up nutrition and food security in Pakistan:

There are many Government-led initiatives to improve food and nutrition security among vulnerable communities affected by law and order operations, food insecurity and the effects of recurring climatic events.³¹ Government led efforts towards scaling up nutrition and improving food security in Pakistan are provided as under:

- i. **SUN (Scaling Up Nutrition):** Pakistan joined this global movement in 2013 for strengthening relations between federation, provinces, NGOs and UN agencies for scaling up nutrition. At provincial level, SUN provincial secretariats have been established in 2016-2017. Pakistan has established a high level taskforce on Early Childhood Development (ECD) in Planning Commission.³² Ministry of Planning Development and Reform (MoPD&R) Pakistan coordinates the nutrition specific activities and steers the SUN movement. The provincial nutrition guidance notes and strategies as well as SUN roadmaps have been prepared.
- ii. **Protection of Breast-feeding and Child Nutrition Ordinance, 2002:** In Pakistan, Protection of Breast-feeding and Child Nutrition Ordinance was promulgated in 2002 while breastfeeding rules and regulations were developed in 2009 at federal level.
- iii. **Vision 2025:** This document specifically highlights nutrition and focuses on it in line with SDG2 targets. This document entails government's vision of improving nutrition by targeting the most food insecure segments of population. It envisages the food security in the context of supply chain from production to consumption.³³ The vision aims at transforming Pakistan into middle-income country by 2025 and amongst top ten economies by 2047.
- iv. **Prioritization of Food Security and malnutrition in SDGs National Framework:** Recently, on March 7th 2018, The National Economic Council (NEC) presided over by former Prime Minister Mr. Shahid Khaqan Abbasi, approved the National Framework on SDGs. This framework on SDGs prioritizes the 17 goals in Pakistan's context. Food security through sustainable agriculture and improved nutrition and healthy life has been placed in category 1 (medium to high priority) based on the need for immediate policy interventions.

³¹ World Food Programme, Pakistan, 2018, <http://www1.wfp.org/countries/pakistan> (Accessed December 6, 2018)

³² Scaling Up Nutrition, <https://scalingupnutrition.org/sun-countries/pakistan/> (Accessed December 12, 2018).

³³ Planning Commission, Ministry of Planning Commission and Reform, *Pakistan Vision 2025*, <https://fics.seecs.edu.pk/Vision/Vision-2025/Pakistan-Vision-2025.pdf>.

This policy by 2030 targets to reduce stunting from 43.7%, to 21.9 %, wasting from 15.1% to 7.5% and underweight from 31.5% to 10.0%.³⁴

- v. **Multi-Sectoral Nutrition Strategy (PMNS) 2018-2025:** Government of Pakistan has launched a Multi-Sectoral Nutrition Strategy 2018-2025 in May 16, 2018 to address the issue of malnutrition in the country. An amount of Rs. 10 Billion have been earmarked in PSDP 2018-19 for addressing challenge of malnutrition. The strategy provides an overarching framework for increased coverage and high quality nutrition services by developing strategic plan.
- vi. **Food Fortification**³⁵: Pakistan lacks legislation on food fortification. However, **National Food Fortification Alliance** was established in 2003. It was re-established³⁶ in 2015 after reconstitution of Federal Ministry of National Health Services Regulation and Coordination to restart the food fortification program which was abandoned due to devolution. At provincial level, **Provincial Food Fortification Alliances** have been established to provide a forum for various stakeholders including Government Departments, INGOs, NGOs and partners to plan, monitor and support the food fortification efforts. Pakistan Standards and Quality Control Authority (PSQCA) has developed standards for wheat flour and edible oil. Wheat flour is being fortified with iron and folic acid to overcome micronutrient deficiency. The food fortification strategy is being implemented in 43 Oil/Ghee mills having vitamin A&D and 123 flour mills with Iron, folic acid, zinc and vitamin B12.³⁷ The government has recently **revised Pakistan Food Fortification Strategy** to take up sustained actions to overcome under nutrition.
 UK Department of International Development has also launched **Food Fortification program** in 2016 with the aim to reduce by a third iron deficiency anaemia, and by a quarter vitamin A deficiency in women and children by increasing the micronutrient content of flour and edible oil or ghee through fortification.
Universal Salt Iodization Program (USI) is being implemented in Pakistan in 110 districts with the help of development partners targeting 174 million people having iodine deficiency.³⁸
- vii. **Establishment of Ministry of National Food Security and Research:** Under the landmark 18th constitutional amendment, the functions of the Ministry of Food and Agriculture (MINFA) were devolved to provinces in 2011. Government of Pakistan established a new ministry namely Ministry of National Food Security and Research (MNFSR) at federal level for attaining and maintaining national food security and better execution of un-devolved functions (24) of MINFA.
- viii. **National Food Security Policy 2018:** The Ministry of National Food Security and Research has released first comprehensive National Food Security Policy in May 2018 which focuses on enhancing food availability, improving food access, enabling food utilization and ensuring food stability at all levels. This policy aims at promoting sustainable food production systems by an average annual growth rate of four percent.
 - a) **Food Availability:** This section discusses policy measures regarding increasing productivity of crops by extending the supply of essential inputs, such as seed, fertilizers, pesticides and credit, increasing production of livestock, fisheries and

³⁴ Planning Commission, Ministry of Planning Commission and Reform, *Summary for the National Economic Council, Sustainable Development Goals National Framework, 2018*, https://www.pc.gov.pk/uploads/report/National_SDGs_Framework_-_NEC_2018.pdf. (Accessed December 8, 2018)

³⁵ Fortification is addition of vitamins and minerals in food items for preventing under nutrition.

³⁶ Food and Agriculture Organization of the United Nations, *Country Fact sheet on Food and Agriculture policy trends, Pakistan* (August 2018).

³⁷ Ministry of Finance, "Health and Nutrition," in *Pakistan Economic Survey 2017-18*, (Islamabad: Printing Corporation of Pakistan, 2018) http://www.finance.gov.pk/survey/chapters_18/Economic_Survey_2017_18.pdf.

³⁸ Food and Agriculture Organization of the United Nations, *Country Fact sheet on Food and Agriculture policy trends, Pakistan* (August 2018).

poultry, irrigation water resource management, and prospects of agricultural mechanization.

- b) **Food Accessibility:** This policy has been interlinked with national zero hunger program and national water policy. The key components of Zero Hunger Program include a) Home Grown School Feeding; b) Family Farmers Support program; c) Income Generation Support Program; and d) Nutrition Support Program. Initiation of public sector programs to control hunger through food assistance, market support of small farmers and development of economic zones along with China-Pakistan Economic Corridor (CPEC) have been incorporated in the policy.
- c) **Food Utilization:** Utilization covers factors related to safety of food such as safe drinking water and adequate sanitary facilities as well as awareness of food preparation and storage procedures.
- d) **Food Stability:** It covers ensuring quality production of food and their trade, climate change and management of resulting disasters, innovation and knowledge management and using research techniques for increasing crop and livestock production.³⁹

ix. **Social Assistance Programs:** Pakistan is implementing various social assistance programs for assisting poor sectors of society to address the issues of poverty and hunger. These include Pakistan Bait-ul-Mall, Benazir Income Support Programme and Zakat and Ushr Scheme.

- **Pakistan Bait-ul-Mal:** Initiated in 1992, this program is contributing in poverty alleviation by providing assistance to poor quintiles of the society. Its main programs that directly assist individuals are Individual Financial Assistance, Food Support Programme (FSP) and Prevention of Child Labour. It provides residential accommodation, stipend for education, free medical treatment and cash to patron self-employment schemes. FSP program has supported 1.46 million families through cash transfers since 1991.⁴⁰ Likewise, Bait-ul-Mal supports orphans in orphanage centres or sweet homes by providing free medical care, boarding and lodging, education and physical training. Child Support Program provides support to children of poor households aged between 5-12 years for primary education.
- **Benazir Income Support Programme (BISP):** This program was launched in 2008 which is a large scale cash transfer programme. Currently, this program has an annual budget of Rs. 124.7 billion and the beneficiaries include 5.7 million families of poor households for the consumption smoothing as well as investment in human development index.⁴¹ In order to be eligible for BISP, the minimum family income should be PKR 6000. This program targets poor, especially women and offers them cash transfer of Rs. 4834 quarterly. Recently, Government has announced to increase this amount to PKR 5000.⁴² The BISP runs Waseela-e-Taleem (WeT), Waseela-e-Sehat, Waseela-e-Rozgar and Waseela-e-Haq. Launched in 2012, Waseela-e-Taleem program BISP encourages families to send their children aged 4-12 for primary education. This program provides additional cash transfer on enrollment of every new child to school. This program is currently being implemented in 50 districts all across the country.⁴³ Waseela-e-Rozgar scheme envisaged empowering women to become economically independent through acquiring vocational skills. Waseela-e-Haq Scheme targets to enhance small business and entrepreneurship among poor families. Government provides interest free loans for families to increase earning by establishing

³⁹ Ministry of National Food Security and Research, Government of Pakistan, *National Food Security Policy 2018*, <http://www.mnfsr.gov.pk/policiesDetails.aspx>. (Accessed December 6, 2018).

⁴⁰ Food and Agriculture Organization of the United Nations, *Country Fact sheet on Food and Agriculture policy trends, Pakistan*, (August 2018).

⁴¹ Benazir Income Support Program, <http://bisp.gov.pk/#> (Accessed December 07, 2018).

⁴² Parvez Jabri, "BISP women to get Rs.5000 per family from next quarter," *Business Recorder*, November 30, 2018.

⁴³ Benazir Income Support Program, *Waseela-e-Taleem*, <http://bisp.gov.pk/waseela-e-taleem/> (Accessed December 09, 2018)

new business. Furthermore, the government also provided emergency cash grants to families affected by floods in 2010 and 2011 through Watan Card Scheme.

- **Zakat and Ushr Scheme:** The Zakat disbursement program was implemented in 1980 and it provides support to Muslims in the form of rehabilitation grants and subsistence allowance. It is administered by the government.

x. **Malnutrition Declared as National Emergency:**

In February 2016, an unprecedented first conference initiated by Members of the Parliament on the sensitive subject of malnutrition “National Parliamentarians meet on Malnutrition” was organized at Pakistan Institute for Parliamentary Services. This meet brought federal and provincial legislators on board to agree on a consensus agenda to address the reasons and determinants of malnutrition in Pakistan. Malnutrition was declared as National Emergency as an outcome of this parliamentary meet and in the subsequent two years budgetary allocation to malnutrition was increased.

xi. **National Nutrition Survey 2018:** On February 12, 2018 National Nutrition Survey 2018 launching ceremony was held in Pakistan in which government announced to conduct a survey to collect information on the nutritional status of women and children, food security and household water quality. The survey will be conducted in collaboration between the Ministry of National Health Services, Regulations and Coordination, the Aga Khan University and UNICEF. For the first time data will be collected at district level instead of provincial level for getting insight into gravity of situation.⁴⁴

xii. **Pakistan Dietary Guidelines for Better Nutrition:** The Planning Commission and Food and Agriculture Organisation (FAO) of the United Nations and the Planning Commission have jointly developed comprehensive dietary guidelines for public to adopt healthy eating practices and consume safe and nutritious food. Pakistan is set to launch these guidelines soon.

xiii. Various international partners are supporting at national and provincial level by funding and implementing nutrition programs. These include WHO, WFP, FAO, UNICEF and UN. Community Based Management of Acute Malnutrition (CMAM), Management of Severe Acute Malnutrition and Nutrition Surveillance system are some of the donor driven projects in Pakistan.

Provincial Policies and plans

Balochistan	Khyber Pakhtunkhwa
<ol style="list-style-type: none"> 1. The Balochistan Protection and Promotion of Breast feeding and Child Nutrition Act 2014 2. Balochistan Nutrition Program for Mothers and Children (BNPMC), 2016 3. Multi-sectoral nutrition specific and sensitive interventions Programme 4. The Balochistan Food Authority Act 2014 	<ol style="list-style-type: none"> 1. Protection of Breast-Feeding and Child Nutrition Act, 2015 2. Health Integrated Reforms Programme {Integrated Reproductive Maternal Newborn, Child Health (IRMNCH) & Nutrition Programme} (Rs14.11 billion), 3. Stunting Prevention Rehabilitation Integrated Nutrition Gain (SPRING) Project (Rs 796 million)⁴⁵ 4. The Food Safety Authority Act, 2014
Punjab	Sindh
<ol style="list-style-type: none"> 1. The Protection of Breast-feeding and Child Nutrition Ordinance, 2002 2. Multi Sectoral Nutrition Strategy (MSNS), 2015 	<ol style="list-style-type: none"> 1. Protection & Promotion of Breast-Feeding and Child Nutrition Act 2014 2. Nutrition Support Program, Sindh (NSP) 2015 Rs. 4.5 billion⁴⁷

⁴⁴ Scaling Up Nutrition, *National Nutrition Survey 2018 launched in Pakistan*, (scalingupnutrition.org, February 13, 2018), <https://scalingupnutrition.org/news/national-nutrition-survey-2018-launched-pakistan/> (Accessed December 8, 2018).

⁴⁵ Ministry of Finance, “Health and Nutrition,” in *Pakistan Economic Survey 2017-18*, (Islamabad: Printing Corporation of Pakistan, 2018) http://www.finance.gov.pk/survey/chapters_18/Economic_Survey_2017_18.pdf

3. Health reforms Programme i.e. Integrated Reproductive Maternal Newborn & Child Health (IRMNCH),	3. Sindh Accelerated Action Plan for reduction of stunting and malnutrition (AAP) (Sehatmand Sindh) Rs1.0 billion per year. ⁴⁸
4. Stunting Prevention Nutrition Programme in 11 southern districts (Rs 7.0 billion) ⁴⁶	4. Nutrition Sensitive Agriculture project for (Jacobabad, Sanghar & Umerkot)
5. The Punjab Food Authority Act 2011	5. The Sindh Food Authority Act, 2016

Way Forward

Facing today's challenges calls for a complete change of mind-set among policy makers, administrators, development agencies and people at large. Though Pakistan has recently developed a new food security policy, its implementation would be the main challenge. The following can be some of the many ways in which the status of food security can be improved in the country.

- a. **Prioritize first 1,000 days of child's life:** First 1,000 days are critical for a child and affect his development. Therefore a greater care is required at this stage. Government should focus on improved nutrition among pregnant women, strengthened workforce or community lady health workers, improved access to service in remote areas, increasing mass awareness about nutrition and providing support to pregnant mothers and new born.
- b. **Promote Breast Feeding Practices:** This is considered as magic bullet for child's survival. Promoting breast feeding education in hospitals and communities has the potential to save more than 80,000 lives until the age of two. Complimentary two years breastfeeding significantly reduce the chances of malnutrition. About 18% children receive "Early initiation of breastfeeding" and only 37.7% are exclusively breastfeed for six months by their mothers.⁴⁹
- c. **Strong Political Commitment:** A high level political commitment is required to end hunger, food insecurity and malnutrition from the country. National meet on malnutrition reflected strong political will to address the issue and resulted in increased budgetary allocation during the last two years of previous government. Continuation of oversight role of parliament and strong political will is the need of the hour. Present government should leave no stone unturned for implementation of recently launched National Food Security Policy for which strong political commitment is the basic necessity.
- d. **Improved maternal education:** Household food insecurity is not the only driving force behind malnutrition. Maternal education is an important factor which can lead to malnutrition, hunger and food insecurity. It is therefore necessary to pay attention to girl's education and adopt gender sensitive strategies to promote education all over the country especially in rural areas where there is no trend of girl's education.
- e. **School Feeding Programs:** The government should also focus on school feeding program especially for girls at primary level to provide both educational and health benefits to the most vulnerable children. Such programs increase enrollment rates, reduce absenteeism and improve food security in households resulting in overall human development of country.
- f. **Rural Development Programs:** Government should focus on rural development programs for reducing poverty, hunger and malnutrition. These schemes can focus on promoting small scale farming by providing land, crop and credit to poor households as well as access to the markets.
- g. **Implementation of New National Food Security policy by improving Coordination among government departments:** Hence National Policy is in place now, the role of relevant government departments such as agriculture, health, women empowerment, social protection water, sanitation becomes critical. The government should make efforts to improve the governance mechanism and coordination among all line departments.

⁴⁷ Ibid.

⁴⁶ Ibid.

⁴⁸ Ibid.

⁴⁹ WHO, *Breastfeeding gives babies the best possible start in life and breast milk works like a baby's first vaccine*, <http://www.emro.who.int/pak/pakistan-news/breastfeeding-gives-babies-the-best-possible-start-in-life-and-breastmilk-works-like-a-babys-first-vaccine.html> (Accessed December 12, 2018).

- h. **Gender Equality and Women Empowerment:** In 2017, Pakistan ranked 143rd out of 144 countries in Global Gender Gap with a score of 0.546 on a scale where zero denotes gender imparity and one represents parity. Gender inequality is worsening the situation of food security and malnutrition especially for women who are key drivers of household food security. Therefore Government should focus on gender equality and all national social programs should include women who play critical role in the society. There is an urgent need to mainstream women in our development agenda. Government should focus on improved legislation for protecting women rights, increase access to education and justice thereby raising their income and access to food.⁵⁰
- i. **Provision of supplements for young girls and food fortification to eliminate nutritional disorders:** Pakistan is already running food fortification programs at federal and provincial levels. The government should focus on increasing coverage of these programs so that fortified food is made available to every girl at every nook and corner of the country.

Conclusion:

In the recent years, Pakistan has made significant progress by improving the situation of food production and availability. Although agriculture sector contributes 19 % to GDP, 60% population still lives below the poverty line and almost 44 % children are stunted in Pakistan. Hidden hunger is prevalent in children and women. Malnutrition is a multi-faceted problem therefore Pakistan requires multi-dimensional approach for tackling and handling it. Strong political will is required to implement robust policies and plans. Coordination between line departments and more focused rural development program would add value to the governments struggle to scale up nutrition in Pakistan. Strategies for increasing food production, availability, utilization and stability including expanding farm outputs and market access, rationalizing food commodities will further bridge the gap between problem and solution.

⁵⁰ Food and Agriculture Organization of the United Nations, *Country Fact sheet on Food and Agriculture policy trends, Pakistan* (August 2018).

ANALYSIS

Provincial Legislation on Women Rights in Pakistan**Muhammad Fahd Amin and Areeb Shirazi,**PIPS Research & Legislation Wing (Legislative Archiving Project)¹

“No nation can ever be worthy of its existence that cannot take its women along with the men. No struggle can ever succeed without women participating side by side with men. There are two powers in the world; one is the sword and the other is the pen. There is a great competition and rivalry between the two. There is a third power stronger than both, that of the women.”

(Father of the Nation, Quaid e Azam Muhammad Ali Jinnah)

Introduction

The human rights discourse holds pivotal importance in the contemporary era. The international law and international bodies accord huge support and patronage to human rights causes worldwide. The violations of human rights is not only seen as an affront to established global norms but also results in international censure that is often detrimental to the interests of the states that are complicit in human rights violations of their citizens. The protection and advancement of women rights is of fundamental importance in the modern human rights discourse. Thus, equal rights and equal opportunities for women is the cornerstone of international human rights framework.

Legislation is an important tool through which states can implement certain policies. A good piece of legislation often brings about significant changes in the collective thinking of a society. Worldwide, legislative initiatives have played a critical role in preservation of women rights and enabling them to contribute towards the national progress. In Pakistan too, numerous legislative efforts have contributed significantly in empowering women. However, certain regressive cultural and social taboos have impeded the participation of women in national life. In this regard, it is important to understand why a particular legislation can prove to dismantle such regressive practices and shape positive thinking about the role of women in a community.

Pakistan is a federal state, which essentially means that provincial units have an important role in matters relating to governance and legislation. The 18th Constitutional Amendment conferred extensive legislative, fiscal and administrative powers to the provinces. Thus, the provincial legislatures have a central role in relation to women rights legislation. This article explores the legislative initiatives undertaken by the provincial legislatures and also suggests the measures that can improve the effectiveness of women rights laws.

International Legal Framework on Women Rights:

The protection and advancement of women rights has received a wide support at the global level. Numerous international instruments bind the state parties to ensure equal opportunities for women. Since its establishment in 1945, the United Nations have taken various initiatives to foster gender equality. One of the purposes of the creation of the United Nations is to promote respect for human rights and fundamental freedoms “without distinction as to race, sex, language or religion.”²

¹ PIPS Legislative Archiving Project supported by Tabeer-CDIP has completed momentoes task of collection of entire provincial code (laws since 1830s) presently enforced in Pakistan. This article is part of same initiative.

² Art. 1 of the UN Charter, The prohibition of discrimination based on sex is reiterated in Article 13 and Article 55 of the Charter.

1. **Universal Declaration of Human Right:** The Universal Declaration of Human Rights (UDHR) is a landmark document³ that encompasses a wide range of fundamental rights of citizens. The human rights include right to life and liberty, freedom from slavery and torture, freedom of expression, right to work and so on. The Declaration has inspired several countries to include these rights in their constitutions.⁴ The UDHR specifically contains provisions vis-à-vis rights of women. The preamble of UDHR specifically enunciates the principle of equality between men and women.⁵ Similarly, the Declaration gives equal rights to both men and women to marry.⁶ Moreover, all the rights articulated by the Declaration are equally applicable to both men and women.

The UDHR enshrines numerous social and economic rights as well as civil and political rights. However, the United Nations felt a need to translate these fundamental rights into legally binding instruments. Thus, the following two important international treaties were adopted in 1966:

- i. International Covenant on Civil and Political Rights (ICCPR)
- ii. International Covenant on Economic, Social and Cultural Rights (ICESCR)

The Universal Declaration along with these two treaties is known the **International Bill of Human Rights**. Like the Universal Declaration of Human Rights the ICCPR and ICESCR advocate equal civil and political as well as economic, social and cultural rights for both men and women.⁷ In this context, it is quite evident that the international human rights framework extends equal rights to both men and women and disallows any discrimination based on gender.

2. **Convention on the Elimination of All Forms of Discrimination against Women (CEDAW):** The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) is the specific international instrument that prohibits all kinds of discrimination against women. This Convention is sometimes described as an international bill of rights for women. The Convention consists of a preamble and 30 Articles and explicitly describes the meaning of discrimination and calls for ending such discrimination.⁸ Though the two covenants on international human rights (i.e. ICCPR and ICESCR) proscribe discrimination, they do not specifically explain the meaning of discrimination. CEDAW on the other hand, has precisely defined discrimination on the basis of gender.⁹ The Convention defines discrimination in an all-encompassing manner and takes into account direct and indirect discrimination, equality of opportunity as well as formal equality and disadvantaged discrimination.¹⁰

Though the Universal Declaration of Human Rights espouses the principle of equality of rights for women, the discrimination continued against women. The Commission on Status of Women has vociferously advocated for equal rights for men and women and has taken numerous initiatives to safeguard women rights. This body was initially established in 1946 as a sub-commission of the Commission on Human Rights, but was granted the status of a full commission due to the pressure exerted by the women rights activists.¹¹ The Commission on

³ The Adoption of Universal Declaration of Human Rights is marked as one of the most important achievements of the United Nations. The Declaration was drafted by legal experts from all regions of the world. Since its adoption in 1948, the UDHR has been translated into more than 501 languages.

⁴ Most of the rights mentioned in the UDHR are part of the Fundamental Rights Chapter of the Constitution of Pakistan.

⁵ Preamble UDHR

⁶ Art. 16 UDHR

⁷ See provision of the International Covenant on Civil and Political Rights and International Covenant on Economic, Social and Cultural Rights.

⁸ Convention on the Elimination of All Forms of Discrimination against Women at <http://www.un.org/womenwatch/daw/cedaw/cedaw.htm>

⁹ Christine Chinkin, "Thoughts on UN Convention on Elimination of All Forms of Discrimination against Women," in *Without Prejudice: CEDAW and the Determination of Women's Rights in a Legal and Cultural Context*, Eds. Meena Shivdas and Sarah Coleman (London: Commonwealth Secretariat, 2010), 5.

¹⁰ Ibid.

¹¹ Convention on the Elimination of All Forms of Discrimination against Women at <http://www.un.org/womenwatch/daw/cedaw/cedaw.htm>

Status of Women made significant contributions towards women empowerment in the international sphere. From the year 1949 to 1959 the Commission formulated the following Conventions¹²:

- Convention on the Political Rights of Women¹³
- Convention on the Nationality of Married Women¹⁴
- Convention on Consent to Marriage, Minimum Marriage and Registration of Marriages¹⁵

The aforementioned Conventions were adopted to foster a culture of equal rights for women and promoted the rights of the women in vulnerable aspects of life. However, this fragmented framework did not address the discrimination against women in a comprehensive manner. In the wake of these developments, the United Nations, women rights activists and other key stakeholders undertook the extraordinary task of formulating a comprehensive international instrument to eradicate discrimination against women. Finally, the Convention on Elimination of All Forms of Discrimination against Women (CEDAW) was adopted by the UN General Assembly in 1979 by votes of 130 to none with 10 abstentions.¹⁶ The Convention requires the States to take affirmative steps to prevent discrimination against women at all levels. Some initiatives suggested by CEDAW include:

- to incorporate the principle of equality of men and women in their legal system, abolish all discriminatory laws and adopt appropriate ones prohibiting discrimination against women¹⁷;
- to establish tribunals and other public institutions to ensure the effective protection of women against discrimination¹⁸; and
- to ensure elimination of all acts of discrimination against women by persons, organizations or enterprises¹⁹

Hence, the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) is a comprehensive instrument that strives to abolish discrimination against women and ensure that they have equal protection of law.

3. Beijing Declaration and Platform for Action, 1995: Beijing Declaration and Platform for Action, 1995 is an all-encompassing agenda for women empowerment. The Declaration strives to achieve gender equality and safeguard rights of women in a comprehensive manner.²⁰ The Platform for Action calls for States to take following initiatives:

- Action to protect and promote human rights of women and the girl child as an integral part of universal human rights;
- Action to eradicate the persistent and increasing burden of poverty on women;
- Action to remove the obstacles to women's full participation in public life and decision making at all levels-including the family;
- Action to eliminate all forms of violence against women;
- Action to ensure equal access for girl children and women to education and health services;

¹² Ibid.

¹³ Adopted by General Assembly on 20th December, 1952

¹⁴ Adopted by General Assembly on 29th January, 1957

¹⁵ Adopted by General Assembly on 7th November, 1962

¹⁶ Convention on the Elimination of All Forms of Discrimination against Women at <http://www.un.org/womenwatch/daw/cedaw/cedaw.htm>

¹⁷ Art. 15, CEDAW.

¹⁸ Art. 2, CEDAW

¹⁹ Ibid.

²⁰ "Beijing Declaration and Platform for Action," available at http://beijing20.unwomen.org/~media/headquarters/attachments/sections/csw/pfa_e_final_web.pdf

- Action to promote economic autonomy for women and ensure their access to productive resources; and
- Action to encourage an equitable sharing of family responsibilities.²¹

Thus, the declaration is a complete package that aims to eradicate discrimination against women and also calls upon the States to take affirmative action to promote the social welfare of women. Numerous countries have taken certain important initiatives to implement the agenda unveiled in the Beijing Declaration.

International Obligations of Pakistan in Relation to Women Rights:

Pakistan is a party to key international instruments on Women Rights. Pakistan has ratified the International Covenant on Civil and Political Rights as well as the International Covenant on Economic, Social and Cultural Rights. In this context, it is incumbent on the State to take the necessary measures to protect the rights of its citizens without any discrimination on the basis of gender, which essentially implies that the State should not neglect women rights rather take initiatives to promote them.

Pakistan has also ratified the Convention on the Elimination of All Forms of Discrimination Against Women in 1996. It is reassuring to see that subsequent to this ratification the State has taken certain administrative, legal and political initiatives to foster women rights and to eliminate discrimination against them. However, there is a need for further reforms as the implementation of women protection laws. The exploitation and discrimination against women can only end when the State authorities leave no stone unturned in implementing the law of the land.

Constitutional Framework of Pakistan and Women Rights:

The Constitution of Pakistan is an all-encompassing social contract that lays down the rights and responsibilities of all citizens including women. The principle of equality is a cornerstone of the Constitution. As per the provisions of the Constitution, it is the fundamental responsibility of State to eliminate all forms of exploitation and must provide each according to his ability to each according to his work.²² Thus, under the said provision, no one can exploit any other person on the basis of their gender. Furthermore, the Constitution also declares it a right of each citizen to be treated in accordance with law and to enjoy the protection of law.²³ The equality of citizens is an important fundamental rights enshrined in the Constitution, which provides that all citizens are equal and there can be no discrimination on the basis of sex.²⁴ However, the Constitution permits the State to take special initiatives for women and children in order to safeguard their interests and enable them to play their part in the national development.²⁵ Thus, the Constitution of Pakistan allows the State to take affirmative actions for advancement of women rights. The Constitution also makes it incumbent on State to protect the institution of marriage, family, mother and the child.²⁶ Furthermore, the Constitution also directs the State to take initiatives to ensure just and humane conditions of work for women and children.²⁷ In a nutshell, it can be said that the fundamental law of the land requires the State to play a proactive role in fostering women rights and ensuring women participation in all walks of national life.

Provincial Legislation on Women Rights:

A landmark change in the constitutional framework of Pakistan came after passage of the 18th Constitutional Amendment. Though this Constitutional Amendment amended more than 100 Articles of

²¹ *Platform for Action and Beijing*, (DIANE Publishing Company, 1996), 3.

²² Art.3 Constitution of Pakistan, 1973

²³ Art. 4, Constitution of Pakistan, 1973

²⁴ Art. 25, Constitution of Pakistan, 1973

²⁵ Ibid

²⁶ Art. 35, Constitution of Pakistan, 1973

²⁷ Art. 37, Constitution of Pakistan, 1973

the Constitution, its most distinctive feature is the abolition of concurrent legislative list thereby conferring wider legislative authority to the provinces. Under the aegis of the 18th Constitutional Amendment, the provinces can play a proactive role in bringing about important legislative changes in their legal framework. In this backdrop, all four provinces of Pakistan have robustly contributed in protecting women rights through legislative initiatives. The Legislative efforts of the provinces in the area of promotion of women rights are summarized as follows:

A. Sindh

- i. **The Domestic Violence (Prevention and Protection) Act, 2013:** In 2013, Sindh Assembly of Pakistan took apt measures to address the years old delinquent issue facing Pakistani society; the unending violence against women in various spheres of life. The essence of domestic violence act is that it does not address the physical abuse alone, but, it also addresses the emotional, psychological, sexual, verbal and economic abuse of women.²⁸ The law also creates a Commission to prevent the instances of domestic violence.²⁹ The Act categorically criminalizes the domestic abuse.³⁰ The law permits women facing any of the above mentioned abuse to lodge a criminal complaint against the abuser. The law was passed by Sindh Assembly to protect the women of Sindh, children and vulnerable persons against any type of domestic violence. This is a progressive legislation that strives to safeguard women against domestic violence.
- ii. **The Sindh Child Marriages Restraint Act, 2013:** In the contemporary era, child marriage is considered as a blatant human rights violation. The practice of child marriage takes away the right of child to choose when and whom to marry.³¹ Several international instruments condemn the practice of child marriage.³² Unfortunately, the practice of child marriage is still rampant in Pakistan. More often than not, young girls suffer the most as a result of this practice, as most of them are deprived of their basic rights and **Twenty one** per cent of girls in Pakistan are married before the age of 18, and are more exposed to the vicious problem of child marriage.³³ The Sindh Assembly is the only legislature in country that passed a comprehensive legislation against child marriage in order to eradicate this social evil. The Sindh Child Marriage Restraint Act, 2013 prescribes punishment for those engaged in contracting or solemnizing a child marriage.³⁴ The Bill was passed unanimously by all members of Sindh Assembly, reflecting the progressive approach of the legislature.
- iii. **The Sindh Commission on the Status of Women Act, 2015:** To protect and promote the social, economic, political and legal rights of women, in accordance with the Constitution of Pakistan 1973, Sindh Assembly passed an important piece of legislation on April 6, 2015 leading to the formation of a commission on status of women in Sindh. In 2017, the office of commission was established and its first chairperson was appointed to ensure the protection of women rights in province. The rights guaranteed through the Act are in accordance with international declarations, conventions, treaties, covenants and agreements relating to women, including Convention on the Elimination of all forms of Discrimination Against Women (CEDAW).

²⁸ S. 5 Sindh Domestic Violence (Prevention and Protection) Act, 2013

²⁹ S.4 Sindh Domestic Violence (Prevention and Protection) Act, 2013

³⁰ S.6 Sindh Domestic Violence (Prevention and Protection) Act, 2013

³¹ United Nations, "Secretary General's Report on the Girl Child" (A/66/257, 2011). Available from http://www.un.org/ga/search/view_doc.asp?symbol=A%2F66%2F257&Submit=Search&Lang=E

³² For example the Universal Declaration of Human Rights recognizes right to "free and full" consent to marry and says that a person must be mature enough to make an informed decision; The Convention on Rights of Child protects children from harmful practices such as child marriages; The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) (1979) and General Recommendation No. 21 (1994) of the Committee on the Elimination of Discrimination against Women prohibits child marriage. It sets 18 as the minimum age for marriage for both men and women

³³ *Ending impunity for child marriages in Pakistan: Normative and implementation gaps' prepared by the Center for Reproductive Rights CRR).*

³⁴ S.3 and 4 Sindh Child Marriage Restraint Act, 2013

B. Punjab

- i. **The Punjab Fair Representation of Women Act, 2014:** In 2014, Punjab Assembly took lead in ensuring fair representation of women, discouraging and breaking the glass ceilings in public bodies by passing the landmark legislation; Punjab Fair Representation of Women Act, 2014. The Act amended 66 statutes to ensure a minimum of 33% representation of women in boards of all statutory organizations.³⁵ The Act unlocked opportunities and eliminated barriers for women to experience and put their talent to ultimate use for progression in their careers. Furthermore, this legislation ensures adequate representation of women at the highest levels of statutory organizations.
- ii. **The Punjab Protection of Women against Violence Act, 2016:** Even after facing resentment and barriers from unprogressive segments of society, in 2016, the Provincial Assembly of Punjab was firm in its commitment to protect the women against any kind of violence perpetrated against them. For the first time in Pakistan, a comprehensive plan was envisaged to protect women from various forms of violence and criminalities. The list of crimes includes abatement of an offence, domestic, emotional, psychological and economic abuse, and stalking and cyber-crime. It introduced an in-built implementation mechanism through court orders (residence, protection and monetary), the district Violence against Women Centers (VAWCs), introduction of GPS tracked electronic bracelets-anklets to enforce protection orders and power to enter any place to rescue the women victims. The bill faced unending criticism even in the Assembly but the collective will of the people of Punjab prevailed and this important piece of legislation saw the light of day.
- iii. **The Punjab Women Protection Authority Act, 2017:** The Act provides an elaborate system of protection, relief and rehabilitation of women exposed to any kind of violence enshrined in Punjab Protection of Women against Violence Act, 2016.³⁶ The authority is mandated to ensure and oversee the implementation of institutional procedures as dictated by the Act of 2016. The authority intends at establishing, monitoring and governing women protection centers in Punjab, promising delivery of justice to the victims of violence. Passing of Women Protection Act and formation of authority underscores the intention and direction of Punjab Assembly when it comes to protecting and respecting the women of Province.

C. Balochistan

- i. **The Balochistan Protection against Harassment of Women at Work Place Act, 2016:** The constitution of Islamic Republic of Pakistan recognizes the Fundamental Rights of every citizen to dignity of person. Following the recommendations made by the Standing Committee on Women Development, the Provincial Assembly of Balochistan passed an important piece of legislation to protect women against harassment which undermines their potential and makes it difficult to survive in workplaces. The issue of workplace harassment, discrimination on the basis of gender and glass ceilings is pervasive. Balochistan Assembly took the decisive step to curb the evil of harassment at workplaces, making environment more conducive for women. The Act addresses a broad array of issues pertaining to harassment at workplaces. It mandated the organizations to form Inquiry committees within 30 days timespan since the enactment of act. It further directs the organizations to initiate an inquiry within 3 days of receiving a complaint. Major and minor penalties according to the grievances of the complainant and nature of harassment have also been mentioned in this important piece of legislation. In this Act, there stands the room to initiate Criminal proceedings against the accused too.
- ii. **The Domestic Violence (Prevention and Protection) Act, 2013:** Since 18th Constitutional Amendment, it is the responsibility of provinces to identify and legislate on matters demanding immediate recognition and attention countering the vicious happenings in a Province. Pakistan has been facing the malicious and despicable issue of domestic violence

³⁵ S.2, Punjab Fair Representation Act, 2014

³⁶ S.24, Punjab Women Protection Authority Act, 2017.

since very long. In Pakistan, the nature and reason of domestic violence differs from tribes to tribes, regions and social classes. Hence, it is of paramount importance that the provinces initiate debates and engage in discourse with the members of society to understand their grievances and address them through proper legislative channels. The Domestic Violence Act addresses the concerns of women of Balochistan and protects them against the evil of domestic violence by criminalizing it and taking indispensable steps to prevent it. Along with other steps, the law permits women facing domestic violence; whether emotional, physical, psychological, sexual or verbal to lodge a criminal complaint against the abuser.

D. Khyber Pakhtunkhwa

- i. **Enforcement of Women Ownership Rights Act, 2012:** It won't be wrong to say that the issue of right to inheritance is multifaceted faced by countless women in Pakistan. We live in a closely knit patriarchal society which often leads to gender discriminatory practices when it comes to inheritance rights. In June 2012, the Provincial Assembly of Khyber Pakhtunkhwa succeeded other provinces in passing a legislation of immensely significant nature protecting and securing the right of women in property; moveable and immovable both. The Constitution of Islamic Republic of Pakistan and Section 5 of Khyber Pakhtunkhwa Shari Act, 2003 mandates the government to legislate with respect to the protection of above mentioned right. The Act penalizes person violating the right of women to property by imprisonment of five years with a fine of 50,000 rupees. The Act further ensures the provision of Justice to the complainant by binding the courts to decide a case within six months of filing of suit.
- ii. **Khyber Pakhtunkhwa Commission on the Status of Women Act, 2016:** In 2016, Provincial Assembly of Khyber Pakhtunkhwa passed the Khyber Pakhtunkhwa Commission on the Status of Women Act, 2016 to reorganize and reconstitute the commission on status of women. The objective of this legislation was to improve the promotion and protection of women rights in the Province by eliminating every form of discrimination against them. The commission has various important functions to perform including; policy and programs promoting gender equality and women development, reviewing provincial legislation affecting the rights and status of women concurrently suggesting new legislative measures to protect them.

Way Forward and Conclusion

It is a heartening development that the provinces have taken numerous important initiatives to alleviate the discrimination against women. The legislative record is a testament to the fact that provinces have raucously pursued the agenda of women empowerment. Certain laws such as protection of women against harassment at workplace are uniformly enacted in all four provinces. The provincial legislatures deserve a huge credit for empowering women folk through legislative changes, however, the implementation of many laws still remains a daunting challenge. Furthermore, some important laws have still not been enacted in all provinces. For bringing uniformity, coherence and comprehensibility in women rights legislation at the provincial level following recommendations may be useful:

- i. The provincial legislatures must establish thorough procedures for ascertaining the level of implementation of women rights laws. The respective provincial governments may use the existing government machinery to ensure implementation of laws.
- ii. The provincial legislatures may create a special parliamentary committee to examine the cases involving violation of women rights and purpose suitable legislative, administrative and policy interventions to curb such incidents.
- iii. The Provincial Assemblies can effectively collaborate with the Provincial Commissions on Status of Women to examine the difficulties faced by women in realizing their full potential as responsive citizens.
- iv. To ensure effective implementation of women rights legislation the provincial legislatures can require the provincial governments to lay down a comprehensive annual report on women rights

- before them. This report must describe the instances of violations of women rights, steps taken by government to mitigate such incidents and overall implementation of women rights laws.
- v. For the purpose of ensuring that there are no legislative gaps, the provincial legislatures can require the law departments of provincial governments to monitor the legislative developments that take place in other provinces vis-à-vis women rights.
 - vi. Pakistan is a party to the Convention on Elimination of All Forms of Discrimination against Women (CEDAW), thus it is incumbent upon the provincial legislatures to enact laws that are in line with the country's international obligations. Thus, the provincial legislatures should collaborate with the Federal Government in order to promote legislations that are compliant with Pakistan's international commitments. For the purpose of enacting holistic women rights laws, the provincial legislatures may also collaborate with international non-government organizations (INGOs) and other relevant stakeholders.
 - vii. Effective implementation of any law requires proper awareness in the people. The Provincial Legislatures can initiate awareness programmes to sensitize people about the nature of women rights and role of women in national development. Such campaigns may include seminars on the importance of girls education, sensitizing people about the ills associated with regressive practices such as child marriages, promoting a culture of open dialogue with multiple social actors on the contribution of Pakistani women in national development and progress.

National Assembly Constitutes Committee of Parliamentary Leaders on Conduct

Honorable Speaker National Assembly Asad Qaiser constituted a 13 member committee in pursuance of motion adopted by the National Assembly under the rule 244(B) of the Rules of Procedure and Conduct of Business in the National Assembly, 2007. The Committee will work under the Chairmanship of the Speaker and its terms of reference will be:

- (a) The Committee shall oversee , take note of and examine the matters relating to Conduct of Members as per rules and practices and make proposals to the Assembly as and when required;
- (b) The Committee shall examine and investigate the cases referred to it by the House and the Speaker with reference to the Conduct of the Members;
- (c) The Committee shall examine complaints concerning the alleged breach of Code of Conduct by Members;
- (d) The Committee shall not take up any matter or complaint merely based on un- substantial media report or any other matter which is sub-judice in a Court of Law;
- (e) The Committee shall present its reports to the House including quarterly periodical reports on overall conduct of Members;
- (f) The Committee may make rules to regulate its procedure; and
- (g) Matters ancillary to the above.

Besides Speaker National Assembly, the Committee will comprise of Leader of the House/Prime Minister Imran Khan, Leader of the Opposition Mian Muhammad Shehbaz Sharif, Minister for Railways Sheikh Rashid Ahmed, Minister for Housing and Works Chaudhary Tariq Bashir Cheema, Minister for Information Technology and Telecommunication Mr. Khalid Maqbool Siddiqui and MNAs Mr. Asif Ali Zardari, Mr. Asad Mehmood, Mr. Khalid Hussain Magsi, Mr. Muhammad Akhtar Mengal, Mr. GhousBux Khan Mahar, Nawabzada Shah ZainBugti and Mr. Amir Haider Azam Khan.

Source: National Assembly official website,
<http://www.na.gov.pk/en/pressrelease.php?content=103>, dated January 28, 2019

OPINION

Local Government System: Case Study of Provincial Laws in Pakistan

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Introduction

Local government usually means the lowest tier or gross root level of governance in any country or state. There are three levels of government in many countries i.e. the federal government, the state or the provincial government and the local government. Local government is the basic level and is responsible for matters close to local communities. This tier deals with the people at micro level as compared to provincial and federal government and provides people representatives at gross root level that are relatively easily available to resolve their issues. Commonly, this system has representation from multi strata's of society such as youth, women, minorities, laborers, farmers etc. Thus it provides a more inclusive and representative system of governance.

In the Constitution of Pakistan, Article 32 discusses the Promotion of local Government institutions and states that

"The State shall encourage local Government institutions composed of elected representatives of the areas concerned and in such institutions special representation will be given to peasants, workers and women".

Recently, in Pakistan, the local government system was established due to pressure posed by the Supreme Court of Pakistan that forced the provincial governments to hold local government elections¹. The Supreme Court termed absence of local governments as violation of Constitution's concept of government in the country that promises the local government tier at gross level. Resultantly, provinces conducted local government elections and brought fresh legislation or amendments on the subject in order align the local government system with provincial governments. Previously, local governments in Pakistan remained on standstill throughout the government regime 2008-2013.

Historical background of Local Government System in Pakistan²

The history of local government system in Pakistan seems to have correlation with the military governments who used this mode of government for gross level control begetting a dummy shape of democracy, suspending or screwing the state and federal legislatures.

The history of local government elections inside Pakistan started from the regime of General Ayub Khan (1959-1969). In 1959, he issued an ordinance through which non-party based local government elections were held that were known as "basic democracies". Later on this local government system was used to bypass direct will of the people to get elect Field Marshal Ayub Khan as president of Pakistan declaring basic democracies as Electoral College of presidential election.

In developing countries like Pakistan these institutions represent the powers of local groups. Zia-ul-Haq, after coming into power, reviewed the system of local government and established this system on strong footings, which progressed step by step.

In 2001, General Pervez Musharraf brought Local Government Ordinance (2001), under which Devolution Plan set up the National Reconstruction Bureau as a think tank. Under which a strong

¹ "Supreme Court gives provinces until Nov 15 to conduct local body elections," *The Express Tribune*, March 19, 2014; (Accessed: December 12, 2018).

² Tahira, Iffat. *Local Government System in Pakistan (A Comparative Study of Zia-Ul-Haq And Pervez Musharraf Regimes)*, 2008; Beneri, Shaikat Hayat. *A cursory glance on structure of LG System in Pakistan*, The Frontier Post, June 06, 2018. Accessed date: December 11, 2018.

nationwide Local Government System was introduced starting from union councils to district councils. Unprecedentedly, significant development funds were allocated to local governments.

Afterwards, throughout the government period of 2008-2013, local government elections were not held. As said earlier that the Supreme Court started directing the provincial governments to install local governments and legislate on local governments' laws where required as after 18th Constitutional Amendment this subject was delegated to provincial governments. In the wake of which the following legislations were passed by the provincial assemblies and later on the elections were conducted:

1. Balochistan Local Government Act, 2010
2. Khyber Pakhtunkhwa Local Government Act, 2013
3. Punjab Local Government Act, 2013
4. Sindh Local Government Act, 2013

Comparative Analysis of Provincial Local Government Acts of Pakistan³

After the 18th Constitutional Amendment, provincial assemblies passed local government bills. The provincial assembly of Balochistan passed the Local Government Act in 2010, whereas the provincial assemblies of Punjab, Sindh and Khyber Pakhtunkhwa passed their Local Government Acts in 2013.

Despite a lack of enthusiasm, and due consultation process during the formulation stage, the passage of the LG Acts is a significant milestone.

One striking feature of all four LG Acts, in comparison with the LGO 2001, is that none of the Acts devolves sufficient functions and powers to the local governments, and all four provincial governments have retained the authority to suspend or remove the heads of an elected local government. The functioning of the Local Government Fund is managed by the Finance Department and Finance Minister of the province. Following are the salient features of Local Government Acts by the four provinces⁴:

- i. **Party Based Elections and Nomenclature of Constituencies:** All four Local Government Acts provide for local government elections on a party basis. Punjab, Sindh and Balochistan will have Union Councils and District Councils in the rural areas and Union Councils/Committees and Municipal Committees in the urban areas. The Khyber Pakhtunkhwa LG Act also provides for Tehsil Councils and Village Councils in the rural areas and Neighborhood Councils in the urban areas.
- ii. **Term Limit of the Local Government:** The existing Local Government Acts of four provinces are not consistent in terms of “total tenure” of the local governments. Punjab LG Act provides tenure of five years, Sindh and Balochistan of four years, and Khyber Pakhtunkhwa of three years.
- iii. **Electoral Process and Structure of Local Government:** The electoral process also varies across provinces. Punjab provides for direct elections for the posts of Chairmen and Vice-Chairmen of the Union Councils, whereas Sindh envisages indirect election of Chairman and Vice-Chairman of Union Council from a panel of nine Councilors elected to the general and reserved seats. Khyber Pakhtunkhwa provides for direct elections of members for all seats (reserved and non-reserved) in the Village and Neighborhood Councils. In Khyber Pakhtunkhwa, the reserved seats for women, peasants, youth and minorities are to be filled through proportional representation by the political parties on the basis of number of seats won. In both Punjab and Sindh, the heads of District Councils are chosen indirectly through an electoral college comprising all members of the respective council by show of hands.

³ Waseem, Sidra. *Local Governance system in Pakistan; A Case Study of Metropolitan city Karachi*, Stratgem, 2011.

⁴ Arif, Shahzad et al., *The Local Government System in Pakistan: Citizens Perceptions and Preferences* (Urban Institute Centre for International Development and Governance, 2010), 2010.

iv. Functions of Local Governments: Culture (fairs and shows, museums, exhibitions etc.) public parks, education (local schools), streets, slaughter houses, civil defense, firefighting service, water supply and drainage, social welfare (Welfare homes, asylums, orphanages, widow and shelter houses and other institutions for the relief of the distressed, prevention of beggary, gambling, taking of injurious drugs and consumption of alcoholic liquor and other social services) are supposed to be run by the Local Governments. Additionally, cinemas, dramatic and theatrical shows, advertisements including bill board and hoarding, fee for registration and certificates of birth and death, marriages and divorce and tax on transfer of immovable property are some of the functions being performed by the local governments. In other words the works and functions of local nature and importance are handed over or devolved to the local government by the federal or provincial governments.

Comparison of Finance Commission provisions in the Local Government Acts of Punjab, Sindh and KPK⁵

Under the Punjab Local Government Act 2013 (PLGA 2013), the Sindh Local Government Act 2013 (SLGA 2013), and the Khyber Pakhtunkhwa Local Government Act 2013 (KLGA 2013), a Punjab Finance Commission, a Provincial Finance Commission for Sindh, and a Finance Commission for KPK shall be established by the provinces of Punjab, Sindh and Khyber Pakhtunkhwa respectively.

The functions of the finance commission would include proposing recommendations to the Governments on a formula for resource distribution. They may include:

- distribution between the Government and the local government (in the case of Punjab and Khyber Pakhtunkhwa) and the council (in the case of Sindh) out of the proceeds of the Provincial Consolidated Fund. Note that Khyber Pakhtunkhwa Local Government Act 2013 has a similar provision but with different words in that it talks about making recommendations on 'the amount of grant for local governments out of the proceeds of Provincial Consolidated Fund';
- distribution of Provincial Allocable Amount against the local government/councils as share of each local government. Note that instead of this provision the Khyber Pakhtunkhwa Local Government Act 2013 provides for Khyber Pakhtunkhwa Finance Commission to make recommendations on formula for distribution of the grant among local governments in the province; provided that the development grant for village and neighbourhood councils shall be determined on the basis of population;
- distribution of amount received by the Government in lieu of Octroi and Zila Tax amongst the local governments (applicable to Punjab Finance Commission);
- matters relating to local government/council finance referred to the Provincial Finance Commission by the Government or by a council/local government (applicable to Punjab Finance Commission and Sindh Finance Commission). Note that this is also applicable to the Khyber Pakhtunkhwa Finance Commission but the provision in Khyber Pakhtunkhwa Local Government Act 2013 only mentions 'matters relating to local government finance' part, not the words that follow it.
- the amount of special grants for local governments with modalities and conditions to access the facility (applicable to Khyber Pakhtunkhwa Finance Commission); and
- grants in aid to local governments in need of assistance (applicable to Khyber Pakhtunkhwa Finance Commission).

In making recommendations, the Punjab Finance Commission and Sindh Finance Commission shall take into account of principles of population, backwardness, need and performance of a local government; and may consult a body or person. The Khyber Pakhtunkhwa Finance Commission, on the other hand,

⁵ Devolution Trust for Community Empowerment. 2014. *An Analysis Of Local Government Statutes Of The Punjab And Khyber Pakhtunkhwa Provinces*. https://www.dtce.org.pk/Data/Misc%20Reports/ANALYSIS_OF_LOCAL_GOVERNMENT_STATUTES%20Report.pdf.

shall take into account the principles of fiscal need, fiscal capacity, fiscal effort, fiscal performance of local governments, poverty, population, lag in infrastructure, and revenue base of local governments as factors while formulating its recommendations.

The Punjab Finance Commission and Sindh Finance Commission shall also determine the requirements for certification of fiscal transfers in consultation with the Government. Data may be obtained from the Government, local government (council in the case of Sindh Finance Commission), or any relevant agency connected with the Government or the Federal Government for the purposes of certification.

Reports shall be provided by the Government and a local government (council in the case of Sindh) to the Punjab Finance Commission or Sindh Finance Commission on the timeframe and methodology for the flow of funds determined by the Punjab Finance Commission or Sindh Finance Commission.

Furthermore, no limits can be imposed on the Punjab Finance Commission and Sindh Finance Commission in regard to calling for any information relating to fiscal transfer formula and transfer of funds under the Punjab Local Government Act 2013 and SLGA 2013 respectively.

Conduct of business by the Punjab Finance Commission and PFCS shall be done in the prescribed manner. On the other hand, the Khyber Pakhtunkhwa Finance Commission shall regulate its procedure and business subject to Khyber Pakhtunkhwa Local Government Act 2013.

The Khyber Pakhtunkhwa Local Government Act 2013 and SLGA 2013 provide for redressal of grievances. Any grievances relating to any matter connected with fiscal transfers by the Government may be referred by the local government or councils to the Punjab Finance Commission and Sindh Finance Commission respectively along with the grounds for the grievance. The Punjab Finance Commission and/or Sindh Finance Commission can in turn take the appropriate redressal decision.

Conclusion and Way Forward

The legislation on local governments and thereafter elections of local governments in last decade is great milestone in the history of the country. Currently, the first term of local governments are operating in all the provinces under these new legislations. The provinces would be learning from these new experiences which will help to improve the system and legislation where required to further improve the system and service delivery to the public. Additionally, in post 18th Constitutional Amendment scenario, where all the provinces have their independent legislation on this subject and consequently their own Local Government set ups, there would be huge room available to learn from each other's' experiences.

However, if some revenue collection is further tasked to local governments, it will further increase the sense of responsibility and service delivery among the responsible members and an ownership among the tax payers. The micro level management is easy and the local government office holders have more knowledge about the local issues and their solutions, thus this system help improving the governance and service delivery. Additionally, it provides training to the political people on democracy, governance and administration so local government system may be called as the primary school of democratic system.

The workload of the provincial government as already cited above is lightened by entrusting work to local bodies. The local functions are efficiently performed by the local institutions and not by provincial government, because, the latter is already overburdened with work. The experience has shown in comparison to federal and provincial governments, local government is more accessible and quicker to respond to local needs. Therefore, Local Government System should be developed and strengthened for an improved governance and public service delivery in the country. According to needs, the system may be enhanced and updated through fresh amendments and laws. Decentralization of power at the gross root level leads to better provision of social and civil services, restoration of the real democracy in the country and a more active and beneficial interaction and participation of the masses in all tiers of governance. They must have the power to levy and collect revenues. Devolution without enabling the local governments to raise and manage funds from their own resources is not likely to enable the people to run their own affairs. The provinces should learn from their own experiences and from the experiences of each other for a continuous improvement in the system.

Salient Features of the Finance Supplementary (Amendment) Bill, 2019

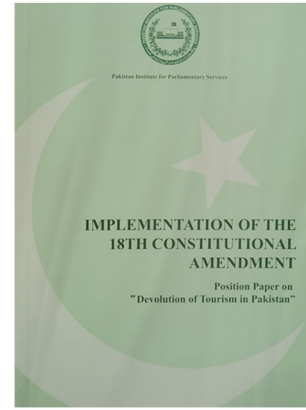
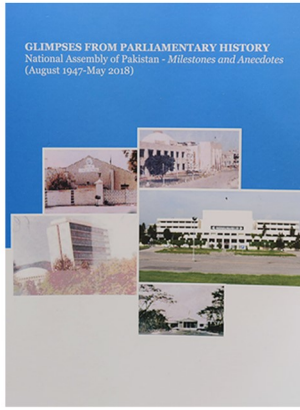
Haider Abbas, Director General Finance, PIPS

21	Customs duty on industrial inputs covered under (53 tariff lines) is being either removed or reduced and additional Customs Duty on industrial inputs covered under 22 tariff lines is being removed. This measure will be implemented with effect from 31 st March, 2019.		Though this measure will reduce revenues but at same time will encourage domestic industry.
22	Regulatory Duty on industrial inputs covered under 30 tariff lines is being either removed or reduced.		
23	Regulatory duty on smuggling prone items like Tyres, Padlocks, Groundnuts, Food / Chocolate preparations, Floor Coverings, Vacuum flasks falling under 24 tariff lines is being reduced.		This measure will discourage smuggling but at the same time may negatively impact on domestic industry.
24	Removal of regulatory duty on input materials (approximately 200 tariff lines) imported under SRO 655(I)/2006 dated 05.06.2006 that are used for manufacturing of auto parts by local vendors		Will result in lower cost of locally manufactured auto parts.
25	Rationalization of duty and taxes on cell phones by applying uniform slabs based on C&F values at the fixed rates.		
26	Regulatory duty leviable on export of lead, lead products, scrap of lead and copper scrap is being removed in respect of exports made under DTRE / Manufacturing Bond Schemes.		To facilitate exporters of SME sector.
27	In order to facilitate exporters, especially SMEs, significant changes are being made in the Export-Oriented Schemes with a view to improve competitiveness of the export sector.		Measure to boost export and easing cost of doing business
28	Grant exemption from payment of sales tax on imported plant and machinery, falling in chapter 84 and 85 of PCT excluding consumer durables and office equipment, to be used for setting up new industry for production of taxable goods. The Board will also circulate an indicative positive list of such machinery.	Sales Tax Act, 1990 & Federal Excise Act, 2005	This measure will encourage greenfield investment and industrialization. The exemption shall be subject to an exemption certificate to be issued by concerned Commissioner Inland Revenue
29	Section 67A is proposed to be inserted in the Sales Tax Act, 1990, to provide for issuance of promissory notes to claimants at their option. The proposed Tenth Schedule provides for features and mechanism for issuance of these notes.		Exporters will be able to take loans against these notes and their liquidity crunch will be resolved.
30	The existing feature-based sales tax slabs on mobile phones in the Ninth Schedule to the Sales Tax Act, 1990, are complicated and also do not differentiate between inexpensive and expensive mobile phones. The current slabs are being replaced with import value based slabs.		To simplify sales tax slabs on mobile phones based on C&F import value.
31	Enhancement of Excise Duty from 20% to 25% on imported cars and jeeps of engine capacity exceeding 1800 to 3000 cc and 30% for cars exceeding 3000 cc. Furthermore, it is proposed to levy Excise Duty at 10% on locally manufactured / assembled cars and SUVs etc. with engine capacity exceeding 1800cc.		This measure will discourage the import of such luxury cars and jeeps, and will also generate additional revenues.
32	Exemption on machinery and equipment relating to renewable energy is already available under the Sixth Schedule to the Sales Tax Act, 1990 which is being extended up to June 30, 2023.		Will boost investors' confidence.
33	The existing exemption in the Sixth Schedule of the Sales Tax Act, 1990, relating to ostomy procedures for cancer patients is restrictive and lacks clarity. The exemption is now being linked to ostomy related appliances and items listed under PCT heading 99.25. The said heading is being recast through amendment to the Customs Act, 1969, and comprehensive list of items is being included therein.		Will remove anomaly and will synch the related provisions in Sales Tax Act and Customs Act.

Speech of Finance Minister (January 23, 2019), Available at http://www.finance.gov.pk/speech_23012019.pdf

Finance Supplementary (Second amendment) Bill, 2019 Available at

<http://download1.fbr.gov.pk/Docs/20191232115319888FinanceBill.pdf>; Salient Features of Finance supplementary Bill 2019, Retrieved From <http://download1.fbr.gov.pk/Docs/20191232115815343SalientFeatures.pdf>



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