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## Editorial

The Pakistan Institute for Parliamentary Services (PIPS) continued its economy and budget desk activities as the Research and Legislation Wing held orientations on Federal and Provincial budgets in Parliamentary Resource Centre Old PIPS Hall, as well as provincial assemblies of Balochistan, Khyber Pakhtunkhwa and Punjab, which were attended by around 300 participants including 170 Members of Parliament and Provincial Assemblies. Seasoned economists of the country, team PIPS and respective Provincial Finance Ministers made absorbing presentations in sessions steered by Hon Deputy Speakers. PIPS also held elections for the cross party Young Parliamentarians Forum (YPF). A delegation of parliamentarians of Al. Quds including MPs from Algeria, Palestine and Ya-men visited PIPS and eulogized PIPS as centre of excellence in parliamentary research and training.

Throughout budget sessions, PIPS continued to provide economic and budget analysis as well as technical assistance in preparation of cut motion. This Issue of the PIPS Parliamentary Research Digest presents the Senate recommendations to the National Assembly on Budget, an info-graphic comparative picture on social sector allocations as well as the finally approved Demands of Grants by the National Assembly of Pakistan..

We are confident that this issue of digest would assist honorable MPs to develop insights regarding economy related thematic areas. The Institute has scheduled its training activities to commence in July for FY2019. Don't hesitate to contact us at [research@pips.gov.pk](mailto:research@pips.gov.pk) or [legislation@pips.gov.pk](mailto:legislation@pips.gov.pk) for any respective service.

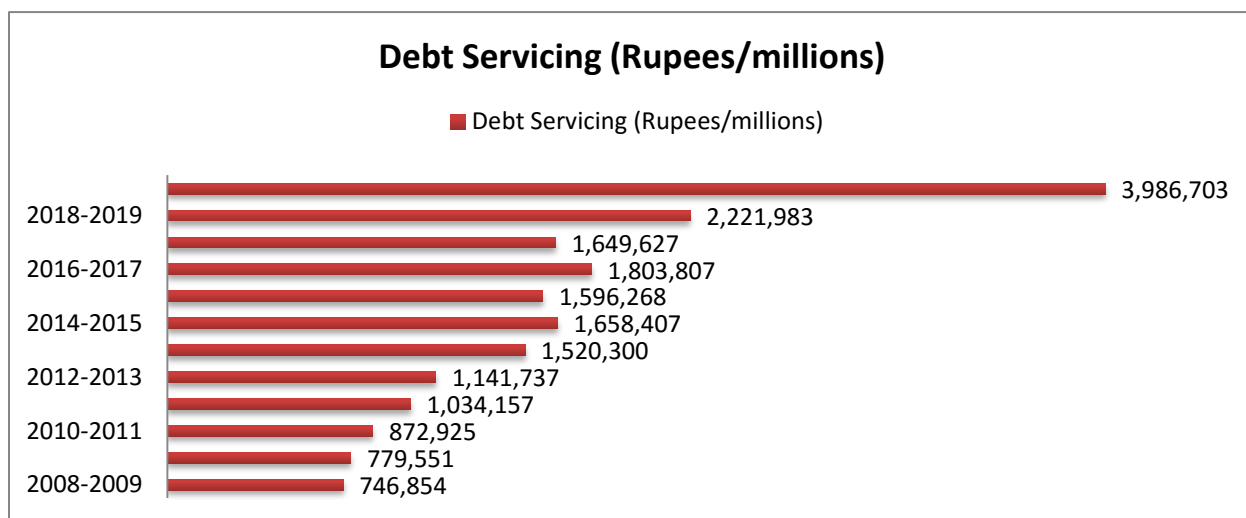
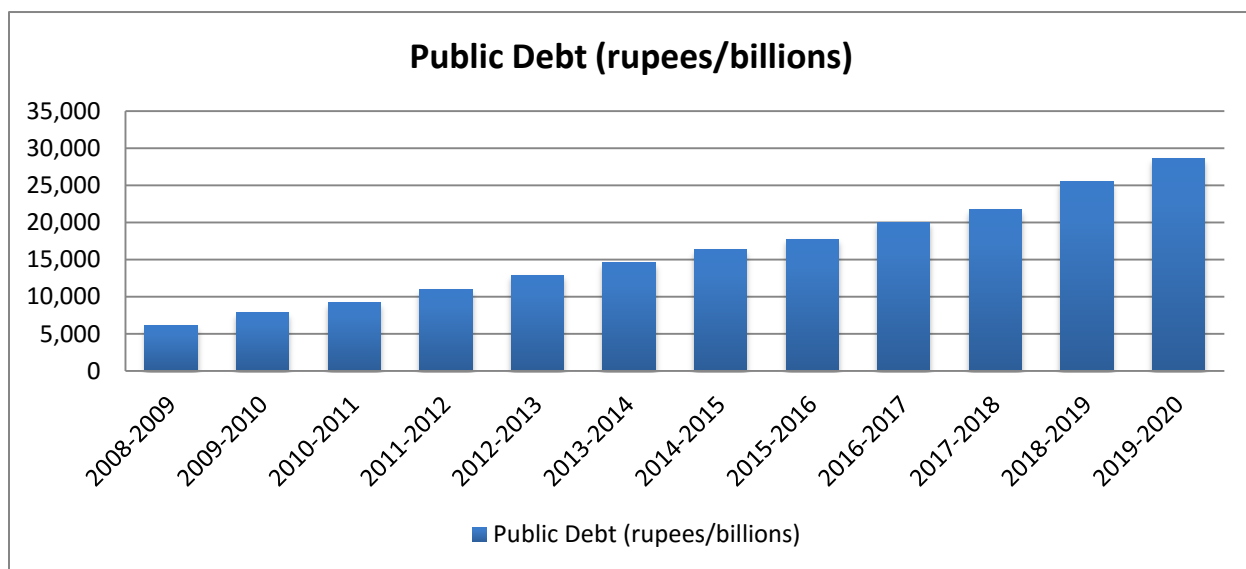
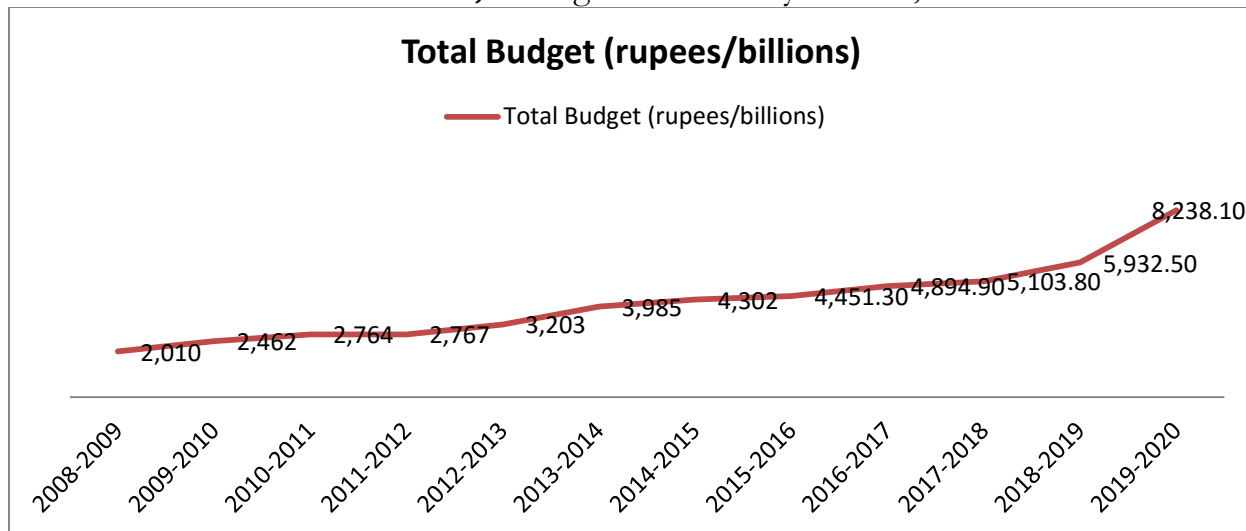
**Muhammad Rashid Mafzool Zaka**  
Director General (Research and Legislation)



*Visit of The League of Parliamentarians for Al Quds delegation to Pakistan  
Institute for Parliamentary Services, June 28, 2019*

## Federal Budget 2019-20

Areeb Shirazi, Young Parliamentary Officer, PIPS



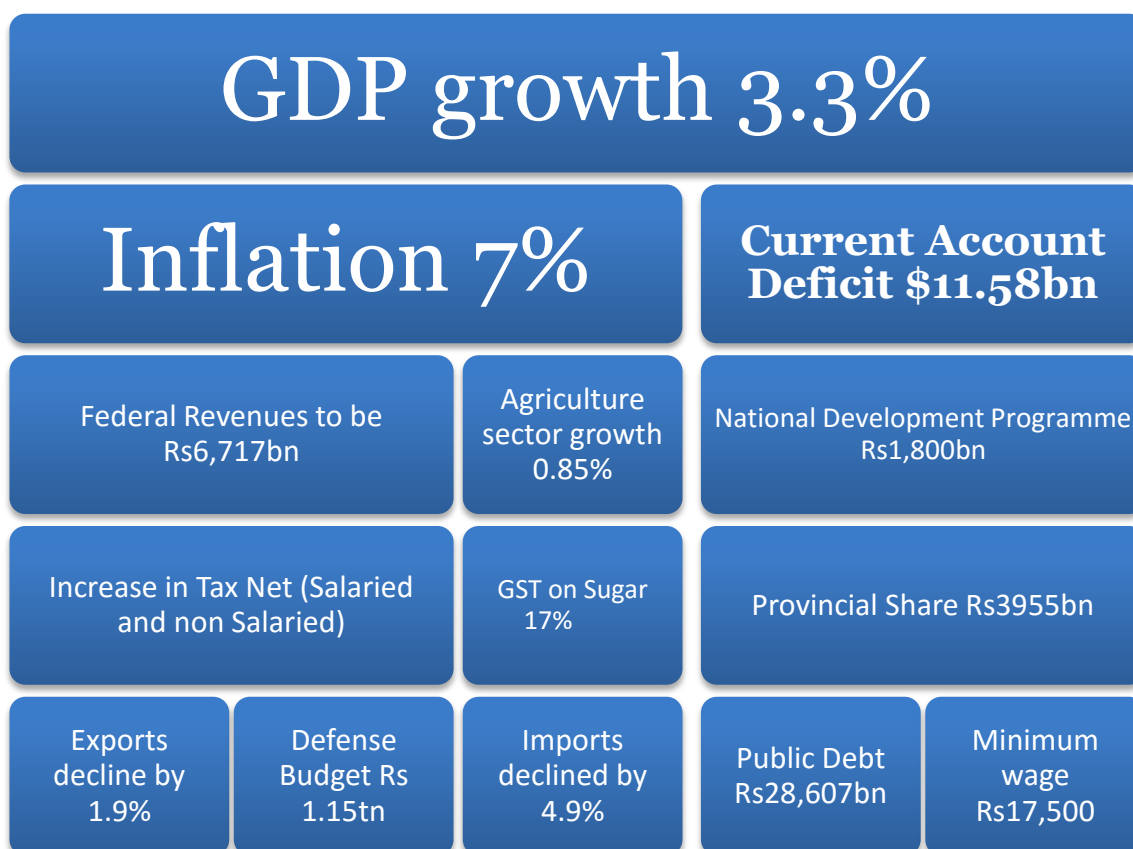
## ANALYSIS

**Federal Budget and Economic Survey of Pakistan Analysis 2019 – 2020**

**Areeb Shirazi,**  
Young Parliamentary Officer, PIPS

Minister of State for Revenue Mr. Hammad Azhar presented the Federal Budget 2019-2020 amounting PKR 7.022 trillion on June 11, 2019. A day before, on June 10, 2019, the report of Economic Survey of Pakistan was launched which highlighted Pakistan's state of economy for the year 2018-2019.

The budget sets an ambitious Rs5,555 bn target for the Federal Board of Revenue—a 25% increase or Rs1.12 trillion in additional taxes from the previous year. The increased FBR revenue would be supported by a Rs346bn increase in direct and Rs773bn rise in indirect taxes from the previous budget, which would mean Rs407.7bn in additional sales tax revenue, Rs363bn increase in income tax collection, Rs265.5bn rise in customs duties, and a rise of Rs99bn in federal excise duties as compared to the previous year.

**Salient features**

1. Total budget outlay Rs7,022bn—30% greater than previous year
2. Rs1,863 billion fixed for Public Sector Development Programme
3. Budget deficit to be Rs3,560 billion
4. Tax revenue target set at Rs5,822bn
5. FBR tax revenue target set at Rs5,555bn
6. Non-tax revenue target set at Rs894.5bn
7. Current expenditure set at Rs6,192bn
8. Development expenditure set at Rs843.4bn
9. Rs701bn earmarked for Federal PSDP
10. Rs1,152bn fixed for Defence Affairs and Services expenditures

11. Govt has earmarked Rs60bn for human development
12. Higher education will receive Rs45bn
13. Agriculture will receive Rs1.2tr in the federal development budget
14. Rs45.5bn have been set aside for nine projects in Karachi
15. Balochistan development package to get Rs10.4bn and Rs30bn for water projects
16. Tax to GDP ratio to be brought to 20% from current 12%
17. Agenda for tax reforms created
18. Govt giving final shape to a corrective customs tariff that will be implemented phase wise
19. Minimum wage increased to 17,500

### **Taxation**

1. GST remains unchanged at 17%
2. FED on cold drink increased from 11.25% to 13.2%
3. FED on cooking oil to be increased to 17%
4. Tax on marble to be increased to 17%
5. Tax on services to be introduced
6. Tax on sugary beverages to be increased to 13%
7. GST on sugar at 17%
8. Edible oil taxation to Rs40 per kg; FED on it to be increased
9. 17% sales tax on ghee, oil etc
10. GST on restaurants and bakery reduced from 17% to 7.5% (Good for RSB)
11. GST implemented on Jin Cotton from 0% to 10%
12. FED increased from Rs.1.5/Kg to Rs.2/Kg on cement
13. FED on imported cars to be charged as under:
  - o Upto 1000 CC 2.5%
  - o 1000-2000 CC 5%
  - o Above 2000 CC 7.5%
14. Refund bonds: FBR will settle tax refunds by issuing promissory notes
15. Active tax payer list issue will be resolved
16. Sales tax on leather to be increased to 17% (problem for leather industry)
17. Gold and silver and diamond to be brought under sales tax net
18. Taxable income reduced from 1.2 million to 0.6 million for salaried and 0.4 million for non-salaried class
19. Super tax on income above 0.5 billion
20. Corporate tax rate remains unchanged at 29% for next two years
21. Bricks kiln to be taxed according to location – doing away with uniform 17% GST
22. Cement FED to be increased from 1.5 Rs/kg to PKR 2/kg
23. Withholding tax to be imposed on purchase of properties irrespective of the value of the property

### **Customs Duty**

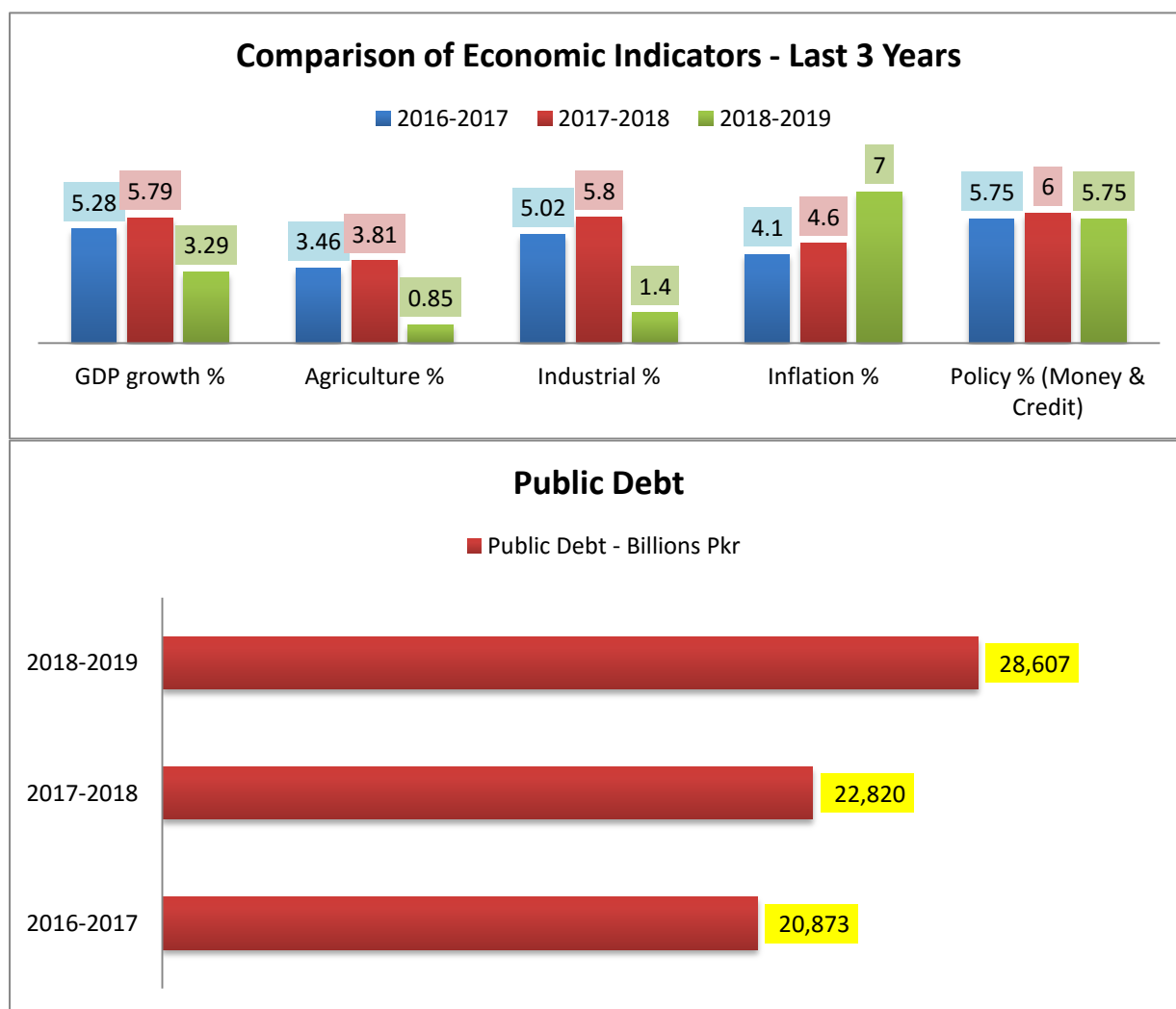
1. Additional duty increased from 2% increased to 4%
2. Duty on imported wood will be reduced from 100% to 3% for furniture industry
3. Steel duties will also be reduced to 5% to help razor exporters – this will negatively impact domestic steel industry and thereby reduce domestic silicate consumption
4. Duties will also be reduced on several domestic goods, printing and solar panels and chemical industry
5. Hydrocracker plant machinery to also be exempted from duty
6. Medicinal ingredients will be given a 3% import duty exemption
7. Textile machinery and parts will be exempt from duties.
8. Duty will also be lowered on flexible fibers and non-woven materials

9. Paper scrap and pulp will be exempted from custom duty as paper is an important input in the educational sector
10. On different types of paper, duty to be reduced from 20% to 16% - a major blow to the domestic industry
11. To boost non-traditional exports like wooden furniture, duties will be reduced
12. Customs Tariff Rationalization (1,600 tariff lines at 0% import duty on raw material)
13. Paper duty reduced from 20% to 16% on different papers – scrap paper to be imported 0%
14. Hydro cracker plants to be duty free imported
15. Reduction in CD on LNG from 7% to 5%
16. Mobile phone imports 3% value addition tax to be eliminated

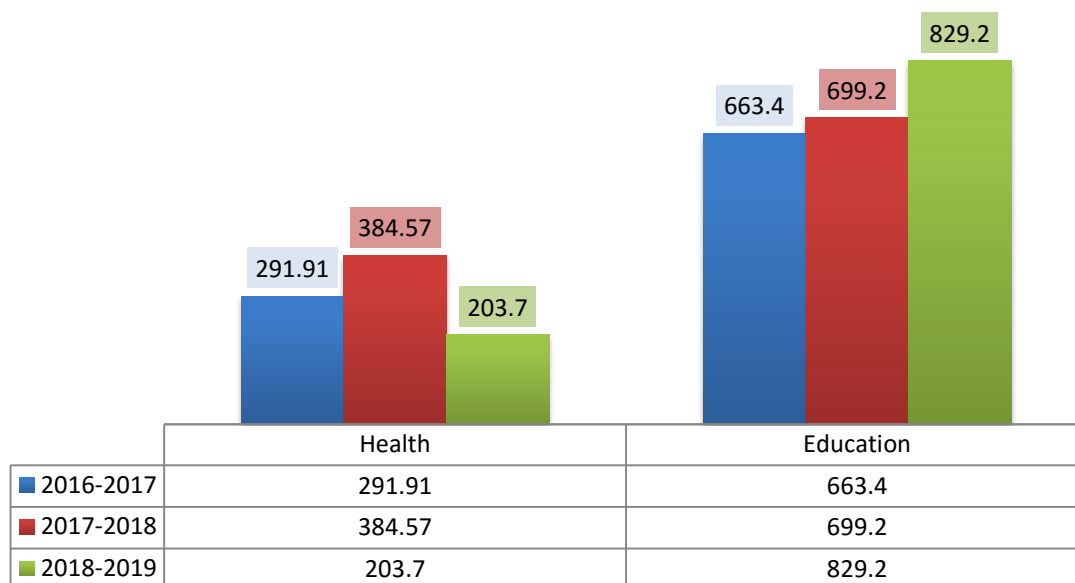
An alarming factor to note is that the forecast given by government for this year's GDP growth rate is 2.4% whereas inflation may rise to 11 – 13%, as per government figures. This will add to the costs of living and hurt the middle, lower-middle and lower class income groups the most.

An appreciable step has been taken by the government in raising the minimum wage keeping economic conditions in sight. 17,500 is the highest minimum wage set in Pakistan until now. Likewise giving first preference to the employees belonging to grade 1 – 16 is another appreciable step.

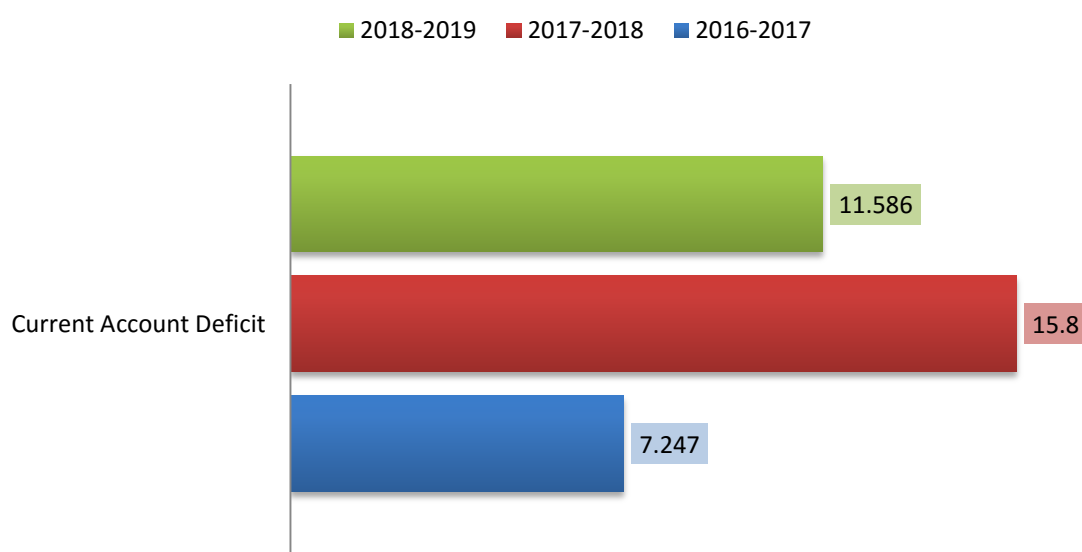
Economic indicators portray a harsh year ahead with rising inflation and declining GDP growth. Current Account Deficit is still at large which needs to be curtailed with effective strategies maintaining a balance of imports and exports. Last year shows that imports have been decreased, but on the contrary, exports also decreased.



### Health and Education (Billions Pkr) - 3 years



### Current Account Deficit - \$US Billions



## PARLIMENTARY BUSINESS

## Recommendations of The Senate of Pakistan in The Finance Bill, 2019: Budget Proposal 2019-20

Compiled by  
**Asim Khan**

Young Parliamentary Officer, Research & Legislation Wing PIPS

<b><u>PROPOSED AMMENDEMNT IN THE FINANCE BILL 2019</u></b>	
1.	That in Clause 1, in sub clause (3), the words “Act of the President OF Islamic Republic of Pakistan” shall be deleted.
<b><u>THE STAMP ACT, (II OF 1899)</u></b>	
2.	That Clause 2, shall be omitted
<b><u>THE WEST PAKISTAN MOTOR VEHUICLES TAXATION ACT, 1958</u></b>	
3.	That in Clause 3, in the Schedule, in Table 2, in Column (3) for the figure “10,000”, the following shall be substituted, namely <ol style="list-style-type: none"> <li>i. For new locally manufactured vehicles at the time of registration-----10,000</li> <li>ii. For new imported vehicles at the time of registration-----15,000</li> <li>iii. For vehicles up to ten years old 10,000 minus the amount already deposited in ten years or less than ten years</li> <li>iv. For vehicles more than ten years old-----2,000</li> </ol>
<b><u>THE CUSTOM ACT, 1969 (IV OF 1969)</u></b>	
4.	That in clause 6 <ol style="list-style-type: none"> <li>i. in sub-clause (1), in paragraph (b), after the newly proposed clause (qb), the following new clause shall be added, namely:- "Risk management Committee" means a committee headed by a BS-21 officer of Customs, constituted under the rules, to review functioning and supervise implementation of the Risk Management System and shall comprise of as many BS-19 and BS-20 Officers of Customs as may be notified by the Board."</li> <li>ii. Sub-clause (11) , shall be omitted.</li> <li>iii. in sub-clause (20),-               <ol style="list-style-type: none"> <li>(a) in paragraph (a), in the Table, in column 3, for the words, "not exceeding two hundred thousand rupees", the words not exceeding one hundred thousand rupees", shall be substituted;</li> <li>(b) in paragraph (b), in the Table, in column 3, for the words, not exceeding ten years", the words not exceeding five years", shall. be substituted and the words, "and shall be liable to forfeiture of property involved in money laundering or-property of corresponding value in accordance with the provisions of the Anti-Money Laundering Act, 2010 (XIV of 2010) ", shall be deleted; and</li> <li>(c) In paragraph (c), in the Table, in column 3, the "full stop". Occurring at the end, a comma and words, ", provided the total penalty imposed shall not exceed one hundred thousand rupees", shall be added,</li> <li>iv. in sub-clause (21), for the newly proposed section 156A, the following shall be substituted, namely:- “156A. Proceedings against authority and persons... (1) Subject to section. 2.17, the Board shall prescribe rules for initiating criminal proceedings against any person, who willfully and deliberately commits or omits an act which results in personal benefit and undue advantage to the concerned officer or person, (2) Where proceedings under sub-section (1) have been directed to be initiated against the concerned officer or person, the matter shall be transferred to the Intelligence and Investigation Agency for prosecution in accordance with the Customs Act, 1969."</li> <li>v. in sub-clause (24),-               <ol style="list-style-type: none"> <li>(a) in paragraph (a), the words, "Prime Minister", shall he deleted; and</li> <li>(b) in paragraph (a), the words, "Prime Minister", shall be deleted; and</li> </ol> </li> <li>vi. sub-clause (25), shall be omitted,</li> </ol> </li></ol>

vii.	<p>In sub-clause. (28),-</p> <p>(a) in sub-section (2) of Section 194, for the words "Prime Minister", the words "Federal Government", shall be substituted;</p> <p>(b) in sub-section (3) of Section 194, in paragraph (c), in the proviso, For the words "in accordance with the Civil Servants Act, 1973 (LXXI of 1973) and the", the word "through", shall be substituted;</p> <p>(c) in sub-section (5) of Section 194, For the words "Prime Minister", the words "Federal Government", shall be substituted; and</p> <p>(d) in sub-section (6) of Section 194, for the words "Prime Minister", the words "Federal Government", shall be substituted.</p>
viii.	<p>In sub-clause (30),-</p> <p>(a) In sub-section (2) of Section 195C, for the words, "within sixty days", the words, "within thirty days", shall be substituted;</p> <p>(b) in sub-section (2) of Section 195C, in paragraph (b), in sub-paragraph (i), the word, "senior", wherever occurring, shall be deleted; and</p> <p>(c) In sub-section (4) of Section 195C, in the proviso, for the words, "within seventy-five days". The words, "within forty-five clays", shall be substituted.</p>
<b><u>THE PORT QASIM AUTHORITY ACT, 1973 (XL111 OF 1973)</u></b>	
5.	That in clause 7, in paragraph (a), in the newly proposed section 56A, the words, to the extent of funds deposited in the FCF", shall be deleted.
<b><u>THE ABANDONED PROPERTIES (MANAGEMENT) ACT, 1975</u></b>	
6.	That in clause 8, in paragraph (C), in the newly proposed sub-section 2, in the proviso, the expression, "etc.", shall be deleted.
<b><u>THE PAKISTAN CIVIL AVIATION AUTHORITY ORDINANCE, 1982</u></b>	
7.	that in clause 9, in the newly proposed section 15A, the words, to the extent of funds deposited in FCF", shall be deleted.
<b><u>THE SALES TAX ACT, 1990</u></b>	
8.	<p>that in clause 11,-</p> <p>(i) in sub-clause (1), -</p> <p>(a) in paragraph (a), in sub-paragraph (d), for the words, "does not Exceed two million rupees", the words, "does not exceed five million rupees", shall be substituted;</p> <p>(b) in paragraph (d), for the words, "Minister-in-charge", the word "Federal Minister-in-charge", shall be substituted; and</p> <p>(c) in paragraph (e), for the words, "Minister-in-charge", the word "Federal Minister-in-charge", shall be substituted;</p> <p>(ii) In sub-clause (4), paragraph (b), for the words, "Minister-in-charge", the words, "Federal Minister-in-charge", shall be substituted.</p> <p>(iii) in sub-clause (6), in paragraph (h), for the words, "Minister-in-charge", the Word "Federal Minister-in-charge", shall he substituted.</p> <p>(iv) Sub-clause (11), shall be omitted.</p> <p>(v) in sub-clause (15), for the newly proposed section 33A, the following shall be substituted, namely:-</p> <p style="padding-left: 40px;">"33A. Proceedings against authority and persons.- (I) Subject to section 51, the Board shall prescribe rules for initiating criminal proceedings against any person, who willfully and deliberately commits or omits an act which results in personal benefit and undue advantage to the concerned officer or person.</p> <p style="padding-left: 40px;">(2) Where proceedings under sub-section (1) have been Directed to be initiated against the concerned officer or person, the matter shall be transferred to the Intelligence and investigation Agency for prosecution in accordance with the Sales Tax Act, 1990."</p> <p>(vi) in sub-clause (16), in paragraph (c), for the words, "Minister-in-charge", the Words, "Federal Minister-in-charge", shall be substituted.</p> <p>(vii) Sub-clause (17), shall be omitted.</p>

- (viii) In sub-clause (18), in paragraph (b), for the words, "Minister-in-charge", the words, "Federal Minister-in-charge", shall be substituted.
- (ix) In sub-clause (23), in paragraph (a), in sub-paragraph (vi), in the table. S.No.66  
And entries relating thereto column (2), (3), (4) & (5), shall be deleted.
- (x) in sub-clause (24), in the Table, in entries relating thereto column (2), after the  
Words, "satellite phones", the Words, "which are brand new (not registered on any  
international cellular network)", shall be. Inserted

**THE INCOME TAX ORDINANCE, 2001 (XLIX OF 2001)**

9. that in clause 13, -

- (ii) In sub-clause (4), in the newly proposed clause (ca), after the words "commission Paid", the words "or payable", shall be inserted.
- (iii) in sub-clause (6), -  
(a) paragraph (A), shall be omitted;  
(b) in paragraph (B), in table, at S.No.2., in entries relating thereto  
Column (2), for the words, "ten years", the words, "five years", shall be substituted.
- (iv) In sub-clause (7), in paragraph (c), in the newly proposed clause (la), for the word  
"Real", wherever occurring, the words and expressions  
"real/consanguine/uterine", shall be substituted.
- (v) Sub-clause (11), shall be omitted.
- (vi) In sub-clause (13), in paragraph (b), in the newly proposed clause (ab), the word  
And comma "who," occurring in the second line, shall be deleted.  
(vii) In sub-clause (14), in the newly proposed section 99C, for the words, "such small  
Business", the words, "business such as", and for the words, "in such cities or territories, as may  
be specified therein", the words, "in the official Gazette", shall be substituted.
- (viii) Sub-clause (38) shall be omitted.
- (ix) In sub-clause (44), in the newly proposed section (192B):-  
(a) for the words "one hundred thousand rupees", the words "ten  
Million rupees", shall be substituted;  
(b) for the words "seven years", the words "three years", shall be  
Substituted; and  
(c) for the words "two hundred percent of the amount of tax  
Evaded", the words "five hundred thousand", shall be substituted

(x) In sub-clause (45), in the newly proposed section (195A), for the words "two  
years or with a fine up to a penalty of two percent of the offshore asset not declared", the words "one  
year or with a fine up to fifty thousand rupees", shall be substituted.

(xi) In sub-clause (48), for the newly proposed section 216A, the following shall be  
Substituted, namely:-

"216A. Proceedings against authority and persons.- (1) Subject to section 227, the Board shall  
prescribe rules for initiating criminal proceedings against any person, who willfully and deliberately  
commits or omits an act which results in personal benefit and undue advantage to the concerned  
officer or person.

(2) Where proceedings under sub-section (1) have been  
Directed to be initiated against the concerned officer or person, the matter shall be transferred to the  
Intelligence and Investigation Agency for prosecution in accordance with the Income Tax  
Ordinance, 2001".

(xii) In sub-clause (61), in paragraph (A), in sub-paragraph (c), in S. No.(iv), in the  
Newly proposed paragraph (d), the words, "carry forward of business losses under Part VIII of  
Chapter III or", shall be deleted.

(xiii) In sub-clause (61), in paragraph (A), in sub-paragraph (e), in S. No.(ii), for the table, following  
shall be substituted, namely:-

6.	Where the gross amount of rent exceeds Rs.4,000,000.	Rs.610,000 plus 25 percent of the gross amount exceeding Rs. 4,000,000
----	---	--

(xiv) In sub-clause (61), in paragraph (C), in sub-paragraph (h), in S. No.(iii), in the proviso, for the

words, "rupees five hundred thousand rupees", the words, "two and a half million rupees, namely:-

(xv) in sub-clause (61), in paragraph (C), in sub-paragraph (e), in S. No.(ii), in clause (2), in sub-clause (i), for the expression, "4%", the expression, "2.5%", shall be substituted.

(xvi) in sub-clause (61), in paragraph (C), in sub-paragraph (g), in S. No.(ii), for the table, following shall be substituted, namely:-

6.	Where the gross amount of rent exceeds Rs.4,000,000.	Rs.610,000 plus 25 percent of the gross amount exceeding Rs.4,000,000
----	--	---

(xvii) In sub-clause (61), occurring for the second time, in paragraph (C), sub-paragraphs (a), (b) & (d) shall be omitted.

(xviii) sub-clause (62), shall be omitted.

#### **THE FEDERAL EXCISE ACT, 2005**

10. That in clause (14),-

(i) In sub-clause (I), for the words, "Minister-in-charge", the words, "Federal Minister-in-charge", shall be substituted.

(ii) In sub-clause (3), for the words, "Minister-in-charge", the words, "Federal Minister-in-charge", shall be substituted.

(iii) in sub-clause (6), for the newly proposed section 1 9A, the following shall be substituted, namely:-  
"19A. Proceedings against authority and persons.- (1) Subject to section 41, the Board shall prescribe rules for initiating criminal proceedings against any person, who willfully and deliberately commits or omits an act which results in personal benefit and undue advantage to the concerned officer or person.

(2) Where proceedings under sub-section (1) have been directed to be initiated against the concerned officer or person, the matter shall be transferred to the Intelligence and Investigation Agency for prosecution in accordance with the Federal Excise Act, 2005."

(iv) words, "Federal Minister-in-charge", shall be substituted.

(v) In sub-clause (7), for the words, "Minister-in-charge", the In sub-clause (8), paragraph (I).-

(a) sub-paragraph (a) & (b), shall be deleted

(b) in sub-paragraph (c), for the word, "Fourteen", the word, "Thirteen", shall be substituted; and

(c) Sub-paragraph (g) shall be substituted

(d) Sub-paragraph (k) shall be substituted

#### **THE ASSETS DECLARATION ACT, 2019**

11. That clause (15), shall be omitted.

#### **12. THE MEMBERS OF PARLIAMENT (SALARIES AND ALLOWANCES) ACT, 1974**

That the clause 16 of the Finance Bill, 2019, the following new clause 17, shall be added, namely

17. Amendment of the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974). In the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), the following amendments shall be made, namely:-

(1) In Section 10, for existing sub-sections (2.) & 2 (A), the following shall be substituted, namely:-

(2) A member shall, in addition to the vouchers referred to in Sub-section (1), be entitled to the cash value of twenty five business class open return air tickets from the airport nearest to his constituency to Islamabad, on quarterly basis."

#### **GENERAL CONSENSUS RECOMMENDATIONS**

The Senate of Pakistan recommends to the National Assembly following general recommendations :

13. That increase in tax and prices of commodities which are burdening and adversely affecting the common man should be discouraged.

14. That dealers of fertilizer may be provided facility of exemption certificate through electronic system on their sale to the prescribed persons.

15. That Section 58 of the Sales Tax Act, 1990, shall be omitted in order to protect

the tax payers of private companies.
16. That the proposed increase of 4.5 % tax in the Finance Bill, 2019, for ship breakers on the import of ships should be brought at par with the steel melters and other steel manufacturers.
17. That instead of giving state deductions selectively to the charitable organizations, amendment should be made in the Income tax Ordinance, 2001, to give state deductions to all the registered charitable organizations across the board.
18. That the sales tax should be Increased to 6% and 17% for those retailers who are not connected to the FBR in order to bring them into the tax net.
19. That the sales tax should not be imposed on textile sector and their pending refund claims be cleared at the earliest.
20. That the Government should take steps to stop issue of fake invoices.
21. That an exemption of sales tax for three years shall be granted to the Brick Kilns falling in PCT head 6901.1000 who are upgrading the production to the S/Z type environment friendly system.
22. That the application of the West Pakistan Finance Act, 1964, should be rationalized according to the different areas and would not be applicable on less developed (remote) areas of Islamabad Capital Territory (ICT).
23. That the Government should take following necessary steps in accordance with the Resolution No.393 unanimously passed by the Senate of Pakistan on 9th July, 2018. (i) Riba should be abolished at the earliest; (ii) At least 30% of all new Government debts should be replaced with Shariah compliant mode; and (iii) The funds of the M/o Religious Affairs and Inter-Faith Harmony related to Hajj, Zakat and Usher should be replaced or invested under Shariah compliant mode,
24. That all adhoc relief allowances should be merged in the running basic pay and 15% increase should be made in the pay and pension of all the federal government employees while minimum wage for workers be increased up to Rs.30,000/ per month.
25. That exempt-able Income Tax slabs for Government Servants and Pakistan Armed Forces should be fixed from Rs.1,000,000 instead of Rs.600,000.
26. That medical allowance and conveyance allowance should be granted to the Federal Government Servants and Pakistan Armed Forces on the current market value.
27. That the taxpayers of Districts Pishin, Qilla Saifullah & Qilla Abdullah of Baluchistan should be excluded from the provisions of withholding deduction u/s 153(1)(a) of the Income Tax Ordinance, 2001.
28. That a simplified and a fixed rate or tax should be introduced on the turnover in order to promote economic activities and to facilitate the traders.
29. That Customs Houses may be established in district Zhob, Qamardin Karaiz.
30. That a branch of National Bank be established in district Qila Saifullah, Badini's customs gateway keeping in view the law and order situation in those areas.
31. That the agricultural loans granted to the poor farmers and land owners of Baluchistan be waived off up to Rs.200,00/- and funds be allocated in the current fiscal budget for the same in accordance with Resolution No 289 passed by the Senate of Pakistan on 21st November, 2018,
32. That as per the content of Resolution No, 353 passed by the Senate of Pakistan on 30th October, 2017, Will slabs for the use of the natural gas be revised for the province of Baluchistan and funds also be allocated in the current Federal Budget for that purpose,
33. That salary package for the teachers of NCHD be raised to the maximum limit of RS, 17,500/- per month, and funds also be allocated in that regards,
34. That special funds should be allocated for the PM Youth Skill Development Initiative in order to develop skills of youth of Baluchistan.
35. That the annual budget allocated for HEC should be increased to the tune of Rs.50 billion.
36. That the price of sugar should be decreased considering the fact that Pakistan exports sugar to the international market.
37. That tax rates for rental income should be reduced to 20%.
38. That the tax rate on dividend income should be reduced from 15% to 10%.
39. That 100% increase in the tax withholding on supplies to non-filers/non-active taxpayers should be

brought at par with the normal withholding tax rates.
40. That rate of initial allowance (depreciation) should be increased from 15% to 25% in order to provide cash flow relief to the taxpayers.
41. That tax credit for BMR of plant and machinery should be extended further in order to encourage business expansion through BMR.
42. That reduction in capital gain tax on first time acquisition/disposal of property allotted/acquired by Ex and present service men of armed forces as well as Federal/Provincial Governments should be reviewed for ordinary taxpayers.
43. That the relevant section regarding provision of NIC by the manufacturer on valid sales tax invoice, should be amended so that the provision of the said section regarding disallowing a 75% of discount become inapplicable and the responsibility will not be at the end of manufacturer in case of wrong information of NIC and other particulars of the buyers/purchasers.
44. That the taxes refund/ adjustability should be allowed and procedure be laid down under the ambit of the Inland Revenue.
45. That storage battery manufacturers should be allowed to sell their products for solar solutions at zero rate of sales tax to remain at par with commercial importers of solar solutions.
46. That 5% GST on supply of all types of lead should be maintained in order to recognize battery manufacturers.
47. That the Government should continue to impose regulatory duty on export of recycled materials like lead under DTRE scheme/manufacturing bond.
48. That the Government should ensure to add electric accumulators and parts falling under HS code 85.07 in the list of export items from Pakistan to China under Pak China free trade agreement to support local Pakistani manufacturers.
49. That bridges and road subsurface water drainage lines should be constructed in order to improve road links between Taxila and Haripur and roads should also be repaired as recommended earlier during the Budget 2010-2011, 2011-12, 2012-13, 2013-14 , 2014-15, 2015-16, 2016-17 , 2017-18 and 2018-19.
50. That work for widening the road in front of Taxila Museum should be started immediately and road in front of taxila museum should also be widened.
51. That in order to improve the existing infrastructure of Sui Gas and Electrical lines, PHR 100 MILLION be approved as already recommended during Budget 2010-2011, 2011-12, 2012-13, 2013-14, 2014-15 , 2015-16, 2016-17,2017-18 and 2018-19.
52. That in order to meet the increasing demands of power consumption, a 132 MW Grid Station be established in District Kohistan.
53. That from Dasu to Rai Kot road should be completed shortly and sufficient amount be allocated for its early completion.
54. That NHA should be directed to widen road from Havelian to Abbottabad as soon as possible in Order to overcome the extreme road blockage.
55. That the Miancher area should be included in the survey in order to avert any possible disaster in the area which may cause the loss of lives.
56. That the construction process of Motorway from Shah Maqsood to Thakot should be completed and open for general public at the earliest in order to avoid unnecessary traffic congestion.
57. That the construction work on Babusur Tunnel as announced by the Prime Minister of Pakistan should be completed as soon as possible.
58. That new Gawadar Airport should be completed shortly.
59. That low capacity hydal projects in Khyber Pakhtunkhwa and throughout Gilgit Baltistan producing 1, 2, 3, 4 megawatts electricity should be introduced so that the local population could meet their requirements of electricity from their own vicinity.
60. That the electricity supply system in the Hattar Industrial Estate should be upgraded.
61. That the Government should construct tunnels on different specific small areas from Basham to Challas where land sliding often happens especially in rainy days.
62. That an allocation of Rs 582 million for the year 2019-20 should be made in respect of 20 MW HPP Hanzel, Gilgit having cost of Rs.6273.569 Million.
63. That an allocation of Rs.750 million for the year 2019-20 , should be made in respect of 16 MW HPP,

Naltar Gilgit having cost of Rs. 2900 million.
64. That an allocation of Rs, 300 million for the year 2019-20, should be made in respect of Naltar Expressway, Gilgit having cost of Rs.2626.872
65. That an allocation of Rs.302 million for the year 2019-20, should be made in respect of 34.5 MW HPP, Harpo, Baltistan having cost of Rs.9522.800 million,
66. That an allocation of Rs.200 million for the year 2019-20, should be made in respect of 50 bed Cardiac Hospital, Gilgit having cost of Rs.1513.304
67. That an allocation of Rs.100 million for the Year 2019-20, should be made in respect of Polytechnic Institute Skardu having cost of Rs.602
68. That an allocation of Rs.3850 million should be made for sewerage and sanitary system of Gilgit.
69. That Rs.2124.500 million should be allocated for widening and metalling of 65 Km Botogah roads, Chillas.
70. That Rs, 750.000 million should be allocated for 25 Km Karagah energy corridor roads.
71. That Rs.2700 million should be allocated for Medical College Gilgit,
72. That Rs-500 million should be allocated for women university, KIU Gilgit.
73. That Rs.5000 million should be allocated for the establishment of regional grid at Gilgit- Baltistan.
74. That Rs.7985.631 Million should be allocated for 30 MW HPP, Ghowari. Baltistan.
75. That Rs.9746.105 million should be allocated for 32.5 MW HPP, Atabad, Hunza.
76. That Gilgit-Chitral-Chakdra-Swat road as an alternate link should be included in the CPEC.
77. That Rs.31148.295 million should be allocated for 100 MW HPP, KIU, Gilgit.
78. That Rs.17251.497 million should be allocated for 80 MW HPP, Phander, Ghizer.
79. That funds should be allocated for the establishment of Special Economic Zone, Maqpondas for which the GB government has already allocated 200 Acres of land at Maqpondas Gilgit.
80. That allocated funds for Rs.14.15 billion for ADP Block, Gilgit Baltistan should be released at the earliest.
81. That since creation of 7000 posts in Gilgit Baltistan pending at Finance Division, therefore, 1500 posts be filled for four newly established districts, 4 new departments and Power houses, hospitals and colleges.
82. That the increase in taxes on ghee, cooking oil and dry milk should be withdrawn.
83. That in energy sector, Rs.5 billion should be allocated for provision of solar system at minimum mark-up at government level
84. That the advance tax being collected from the subscribers of mobile phones through prepaid mobile cards should be withdrawn as it is injustice with the common man.
85. That the special tax exemption extended to the steel sector should not be abolished and the FED should not be more than 7% on steel industry along with the relief of 4% FED.
86. That there should be no cut in the budget allocated to the health affairs and services as it is a public service which should not be disrupted.
87. That special funds should be allocated for education and with regard to the repair and maintenance of existing schools, the Government should prepare new PC-1 in order to address shortage of funds.
88. That Army Officers and Officials should not be deprived of annual increment in order to boost their moral.
89. That dualization of Mianwali — Muzaffargarh road should be extended to M2 Motorway through Lath Interchange so that Khushab District and other adjoining districts should be benefited.
90. That the proposal regarding imposition of 17% FED on FATA/PATA in the Finance Bill, 2019-20, should be withdrawn and the status given to FATA/PATA under S.R.O. 888(1)/2018, S.R.O. 889(1)2018, S.R.O. 890(1)2018, S.R.O. 1212(1)2018, S.R.O. 1213(1)2018, should be maintained.
91. That Government should take measures for reducing fiscal deficit and improve efficiency of loss making PSEs.
92. That allocation of funds for PSDP should be rationalized so that optimum output can be achieved.
93. That Government should provide some relief to the salaried class by reducing rate of taxation on revised slabs.
94. That the Government should take measures for reduction in import of luxury items.

95.	That after eliminating zero export oriented zero rated input of 5xSecs (domestic sales), Government should announce concrete refund policy through banks instead of FBR on the lines of BD Model.
96.	That Government should reduce its reliance on foreign loans through improvement in exports as well as reduction in imports.
97.	That the proposed change of definition of tax resident to include any person who has lived in Pakistan for 90 days, should be withdrawn.
98.	That taxation regime as prescribed by the previous Government should be retained in order to revive the real estate business.
99.	That FED on vehicles less than 1000 cc should be abolished as such vehicles are primarily used by lower middle class.
100.	That the State Bank of Pakistan should intervene to regulate the exchange rate for ensuring credibility and stability in economy and take measures to keep the policy rate up to 9% as well as keeping inflation under single digit.
101.	That the Government should make efforts in order to increase growth rate up to 4% of the GDP as projected by the Planning Commission of Pakistan instead of 2.4% as given by the IMF.
102.	That the Government should increase the amount of subsidy to protect vulnerable consumers from further increases in prices of gas and electricity.
103.	That LTFF at concessional rates should also be extended to SMEs / local industry with the aim to boost manufacturing and creation of employment.
104.	That advance tax (WHT) on 5 Marla house and all properties having value of less than 6 million should be exempted.
105.	That the LDCs, UDCs and Assistants as well as posts of equal scales in ex-cadre working in the federal government should be placed in BS-11, 14 & 16 respectively as already been placed by all the provincial governments recently.
106.	That all the government employees from BPS-1 to 16 be exempted from Income tax.
<b><u>PUBLIC SECTOR DEVELOPMENT PROGRAMME (PSDP)</u></b>	
<b><u>RECOMMENDATIONS</u></b>	
107.	That allocations should be made for the establishment of the Advance Technology Training Centre at Quetta.
108.	That a feasibility study be conducted for a mass transportation project for Quetta (Metro Bus or Mass Transit Train)
109.	That feasibility study be conducted for the launch of Metro Bus project in Quetta.
110.	That work on the Industrial Estate Gwadar, with reference to its infrastructure and development be completed at the earliest.
111.	That establishment of 40 agriculture tube wells is proposed to cultivate this fertile land
112.	That 1.498 billion rupees be allocated for National highway development sector project improvement and rehabilitation of 9 sections of the national highways (PSDP Serial No- 80).
113.	That report to be submitted regarding the change of design in project related to rehabilitation / upgradation and widening of Quetta-Dhandar Section of N65.(PSDP Serial No. 84).
114.	That at least 1 billion rupees be allocated for widening, improvement and rehabilitation of remaining Portion of National Highway N-25, Karao - Wadh Section from 222 KM to 318 KM (PSDP Serial No. 85).
115.	The Senate recommended for the construction of Bajaur (Khar), Jhandola Zhob link road (205 km) of FATA Expressway.
116.	That Rs. 2 billion be allocated for rehabilitation and repair of Mansehra — Naran Jalkhad road.
117.	That funds be allocated for completion of road from DASU to Rai Kot.
118.	That immediate measures be taken at "Mianchur" to avoid a disaster like Atabad Lake.
119.	That work on Babusur Tunnel be completed.
120.	That road with reference to China-Pak Economic Corridor be completed within the shortest possible time.
121.	That a feasibility study may be conducted for the construction of dual road from Sukkur to Coal Field, via Umerkot / Islamkot.
122.	That feasibility study be conducted for extension of road from Kangri to Mussakhel and Musakhel to Sangarin.
123.	That a feasibility study be conducted for uplifting of Quetta Thermal power having approximately 25MW

power generation capacity.
124. That a feasibility study be conducted to analyze the power generation capacity in Pishin, Qilla Abdullah, Qilla Saifullah, Zhob and Musakhel.
125. The Senate recommended for incorporation of Ziarat, Harai, Sanjawi Road project (PSDP No:177) in current year PSDP.
126. The Senate recommended for the completion of Hakla Road, D.I. Khan, Khyber Pakhtunkhwa.
127. The Senate recommended for dualization of Quetta to Karachi, dualization of Quetta to Taftan, Quetta-Dora Allah Yar and Quetta to Loralia.
128. That a Customs House be established in district Zhob, QamardinKaraiz , for a Custom gateway.
129. The Senate recommended for the approval of a branch of National Bank in district (Qila Saifullah, Badin's customs gateway.
130. That funds be allocated for snow plan and snow blower in snow falling areas of Balochistan like Kan Metarzai, Ziarat, Chaman, Kozak Lak Pass, and Mastung.
131. The Senate recommended that an approval be granted for inclusion of improvement and widening of road from N50 in Zarkhaki to Sherani, 67KM (PSDP No: 288 for FY 2018-19) project in current year PSDP.
132. That approvals be granted for inclusion of widening of road from Dukki to Huzari and construction of two bridges of Balochistan (PSDP No:294 for FY 2018-19) in current year PSDP.
133. That a Campus of Thar University of technology be established at Tharpakar.
134. That a Centre of Excellence for Mathematical Sciences be established in the University of Peshawar, Khyber Pakhtunkhwa.
135. That funds be approved for the establishment of a Forest University in District Ziarat from the current Federal Budget.
136. That funds be approved for the establishment of Live Stock University in Musakhel from the current Federal Budget.
137. That feasibility study be conducted for Construction of Arid University in District Nushki.
138. That at least 5 billion Rupees be allocated for construction of Naulong Storage Dam JhalMagsi (PSDP Serial No. 961) and approval for PC-1.
139. That funds be allocated for establishment of small dams in Quetta and in the vicinity of Quetta to save water and reduce water shortage.
140. That feasibility studies and funds be approved for Hahal and Bubutry dams.
141. That expediting approval from ECNEC may be granted for demarcation of DASU Dam.
142. That feasibility studies and necessary approvals be sought for Sharam dam in Sherani district and Argus Dam, Kudam Dam, Barat KhelCheena, Zama Khalgai in QilaSaifullah district.
143. That approval be granted for allocation of funds of 1.5 billion rupees for flood irrigation scheme development in the area of Thal Road of Dubi District of Balochistan province.
144. The Senate recommended for construction of Hangool, Parali, Karkh Moola and Naadi dams in Balochistan for the improvement and maintenance of water table.
145. That funds be allocated in the current PSDP 2019-20 for provision and installation of solar panels for electrification of homes and tube wells in villages of Baluchistan.
146. The Senate recommended for construction of Micro Hydel Project at Bosak District Bajaur (PSDP 2018-19).
147. That funds be allocated for installation of hundred transformers of 100 MW and hundred transformers of 50 MW with two hundred electricity poles in District Quetta and its vicinity areas.
148. That Rs. 100 Million be approved for improvement in existing infrastructure of suigas and electrical lines District Haripur,
149. The Senate recommended for provision of electricity in Bhamala village Tehsil Khan Pur, District Haripur.
150. That all villages of Tharparkar may be provided electricity.
151. That a feasibility study may be conducted with regard to detailed mineral survey in province of Balochistan.
152. That an amount be allocated for laying of gas pipe line in Quetta to Khanozai and Muslim Bagh.
153. That an amount be allocated for laying of gas pipe line in Ziarat to Sanjavi and Duki.
154. That an amount be allocated for Air Max Gas Plant in every district of Balochistan which is already

approved.
155. That air mixed LGL plants which have already been approved may be completed within specified time.
156. That feasibility study and necessary approvals be sought for electricity feeder line in Margha Faqeerzai to Loi Band union council, Badini union council and Qamarud Din Karaiz area of district Gila Saif Ullab.
157. That the Chromite mining areas of Muslim Bagh be electrified
158. That funds be allocated for establishment of minimum 50 beds hospital in union council Aghbarg and Nohsar District Quetta.
159. That mobile dispensaries as announced/promised by Prime Minister of Pakistan during visit to Tharparkar, be established.
160. That a Cardiac Center at Quetta, in collaboration with National Institute of Cardiovascular Diseases (N1CVD) be established, and funds be allocated in the PSDP 2019-20 for the same.
161. That an amount be allocated in federal budget for establishing a Cancer Hospital in division head quarter Loralai.
162. That an amount be allocated in federal budget for establishing Advance Technology Training Centre in Quetta,
163. That as per need based assessment an amount be allocated in the present federal budget for the establishment of vocational training centers in different districts of Balochistan i.e. Chaman, Muslim Bagh, Musa Khali, QilaSaifullah, Zhob, Dakki, Pasheen and Sibbi.
164. That funds be allocated for establishment of six Post Offices in different places of District Quetta on need basis, especially at Qilli Rando Zai Nimargh, Qilli Niharr, Qilli Karak Baleli, Qilli Hanna Orrak, Tehsil Panjpai, and its vicinity areas.
165. That the programs of Milk and Meat Supply Chain, improvement and Support and Livestock production be extended to district Musakhel on PPP mode.
166. That Zob, Sibbi and Quetta division be included in the project for promotion of Olive Cultivation on Commercial scale.
167. That feasibility study be conducted for establishment of Arid Zone Research institute for and study at Muslim Bagh.
168. That feasibility study be conducted for establishment of Agriculture Research Institute in the District Pishin and Dukki.
169. That Mega projects related to climate change be given to Zhob and Quetta division.
170. That the New Gwadar Airport be completed shortly.
171. That in feasibility study be conducted for establishing wool industry in Loralai and district Musa Khel.
172. That the projects excluded from revised PSDP, be taken up in mid- year review, which includes: (i) Rebroadcasting station, Kan Mehtarzai (PSDP No.585) (ii) Rebroadcasting station, Musakhel (PSDP No.586) (iii) Rebroadcasting station, Muslim Bagh (PSDP No.587) (iv) Rebroadcasting station, Sherani (PSDP No.590)
173. That at least Rs.200 million be allocated to NLPD institution, for the promotion of languages i.e, Urdu, Punjabi, Pushto, Sindhi, Balochi, Siraiki, Brahvi and others in the country.
174. That in an amount be allocated in present federal budget for the establishment of condiments processing centers and dehydration units of fruits and vegetables different districts and tehsils of Balochistan i.e., Pasheen, Qila Saifullah, Qila Abdullah, Loralai, Dadkki, Ziarat, Kan Zai, Sanyari, Khanzai, Zhob, Gulistan Tehsil.
175. That funds be earmarked in the Budget for establishment of dehydration plants for fruits and vegetables in districts Pashin and Qila Saifullah.
176. The Senate recommended for the approval of Quetta project (up-gradation) of CENAR Quetta (PSDP No.925).
177. That a feasibility study be conducted for railway mass transit projects in district Quetta.

## PARLIAMENTARY BUSINESS

# Federal Budget 2019-20 - Demands for Grants and Appropriations Approved by National Assembly and Comparison to Federal Budget 2018-19

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Islamabad

**CHARGED**

S. No.	Ministries / Divisions	Demand No. as per 2019-20 Budget	Budget Estimates Financial Year 2018-19	Budget Estimates Financial Year 2019-20	% Wise Increase/ Decrease with Prev. FY Original Estimates	Vertical Allocation to each head as of Total Charged
1	Superannuation Allowances and Pensions	39	3,865,000,000	4,566,000,000	18%	0.0105%
2	Grants-In-Aid and Miscellaneous Adjustments between the Federal and Provincial Governments	40	14,000,000,000	20,400,000,000	46%	0.0469%
3	Other Expenditure of Foreign Affairs Division	50	150,000,000	75,000,000	-50%	0.0002%
4	Civil Works	52	8,000,000	-		0.0000%
5	Other Expenditure of Law and Justice Division	79	236,000,000	255,000,000	8%	0.0006%
6	National Assembly	85	1,752,000,000	1,960,000,000	12%	0.0045%
7	The Senate	86	1,698,000,000	1,878,000,000	11%	0.0043%
8	Pakistan Post Office Department	93	22,000,000	18,000,000	-18%	0.0000%
9	Pakistan Railways	95	1,000,000,000	1,100,000,000	10%	0.0025%
10	External Development Loans and Advances By The Federal Government	149	171,867,000,000	163,104,000,000	-5%	0.3751%
11	Staff, Household and Allowances of the President		1,036,000,000	992,000,000	-4%	0.0023%
12	Servicing of Foreign Debt		229,230,000,000	359,764,000,000	57%	0.8275%
13	Foreign Loans Repayment		601,754,000,000	1,095,254,000,000	82%	2.5191%
14	Repayment of Short Term Foreign Credits		174,163,000,000	108,300,000,000	-38%	0.2491%
15	Audit		4,633,000,000	5,365,000,000	16%	0.0123%
16	Servicing of Domestic Debt				82%	5.8229%

			1,391,000,000,000	2,531,685,000,000		
17	Repayment of Domestic Debt		21,129,748,000,000	39,172,623,000,000	85%	90.0979%
18	Supreme Court		1,964,000,000	2,095,000,000	7%	0.0048%
19	Islamabad High Court		527,000,000	579,000,000	10%	0.0013%
20	Election		2,531,000,000	6,849,000,000	171%	0.0158%
21	Wafaqi Mohtasib		722,000,000	719,000,000	-0.4%	0.0017%
22	Federal Tax Ombudsman		243,000,000	253,000,000	4%	0.0006%
	<b>Total Charged</b>		<b>23,732,150,000,000</b>	<b>43,477,834,000,000</b>	<b>83%</b>	<b>100%</b>

**VOTED**

S. No.	Ministries / Divisions	Demand No. as per 2019-20 Budget	Budget Estimates Financial Year 2018-19	Budget Estimates Financial Year 2019-20	% Wise Increase/ Decrease with Previous FY Original Estimates	Vertical Allocation to each head as of Total Voted
1	Cabinet	1	263,000,000	267,000,000	2%	0.0063%
2	Cabinet Division	2	6,343,000,000	7,064,000,000	11%	0.1664%
3	Emergency Relief and Repatriation	3	276,000,000	448,000,000	62%	0.0106%
4	Other Expenditure of Cabinet Division	4	6,207,000,000	1,136,000,000	-82%	0.0268%
5	Aviation Division	5	97,000,000	112,000,000	15%	0.0026%
6	Airport Security Force	6	6,275,000,000	7,332,000,000	17%	0.1727%
7	Meteorology	7	1,235,000,000	1,293,000,000	5%	0.0305%
8	Capital Administration and Development Division <sup>1</sup>		21,294,000,000	-		0.0000%
9	Establishment Division	8	2,734,000,000	2,913,000,000	7%	0.0686%
10	Federal Public Service Commission	9	636,000,000	650,000,000	2%	0.0153%
11	Other Expenditure of Establishment Division	10	2,138,000,000	4,175,000,000	95%	0.0983%
12	National Security Division	11	51,000,000	51,000,000	0%	0.0012%

<sup>1</sup> Major expenditure of Capital Administration and Development Division has been transferred to demands of "Federal Education and Professional Training Division" and "National Health Services, Regulations and Coordination Division".

13	Poverty Alleviation and Social Safety Div.	12	-	187,903,000,000		4.4261%
14	Prime Minister's Office	13	986,000,000	1,172,000,000	19%	0.0276%
15	Board of Investment	14	272,000,000	280,000,000	3%	0.0066%
16	Prime Minister's Inspection Commission	15	70,000,000	62,000,000	-11%	0.0015%
17	Atomic Energy	16	9,412,000,000	10,308,000,000	10%	0.2428%
18	Stationery and Printing	17	113,000,000	117,000,000	4%	0.0028%
19	Climate Change Division	18	614,000,000	502,000,000	-18%	0.0118%
20	Commerce Division	19	4,912,000,000	11,080,000,000	126%	0.2610%
21	Textile Division	20	432,000,000	385,000,000	-11%	0.0091%
22	Communications Division	21	7,663,000,000	7,678,000,000	0.2%	0.1809%
23	Other Expenditure of Communications Division	22	3,507,000,000	3,198,000,000	-9%	0.0753%
24	Defence Division	23	1,687,000,000	2,219,000,000	32%	0.0523%
25	Survey of Pakistan	24	1,322,000,000	1,331,000,000	1%	0.0314%
26	Federal Government Educational Institutions In Cantonments and Garrisons	25	5,717,000,000	6,225,000,000	9%	0.1466%
27	Defence Services	26	1,100,000,000,000	1,153,696,000,000	5%	27.1757%
28	Defence Production Division	27	698,000,000	651,000,000	-7%	0.0153%
29	Power Division	28	245,000,000	266,000,000	9%	0.0063%
30	Other Expenditure of Power Division	29	-	226,500,000,000		5.3353%
31	Petroleum Division	30	377,000,000	361,000,000	-4%	0.0085%
32	Geological Survey of Pakistan	31	489,000,000	582,000,000	19%	0.0137%
33	Other Expenditure of Petroleum Division	32	98,000,000	24,102,000,000	24494%	0.5677%
34	Federal Education and Professional Training Division	33	1,476,000,000	13,709,000,000	829%	0.3229%
35	Finance Division	34	1,809,000,000	1,858,000,000	3%	0.0438%
36	Controller General of Accounts	35	5,887,000,000	5,958,000,000	1%	0.1403%
37	Pakistan Mint	36	602,000,000	655,000,000	9%	0.0154%
38	National Savings	37	3,047,000,000	3,547,000,000	16%	0.0836%

39	Other Expenditure of Finance Division	38	17,061,000,000	22,349,000,000	31%	0.5264%
40	Superannuation Allowances and Pensions	39	338,135,000,000	416,434,000,000	23%	9.8092%
41	Grants-In-Aid and Miscellaneous Adjustments Between The Federal and Provincial Governments	40	92,500,000,000	163,972,000,000	77%	3.8624%
42	Subsidies and Miscellaneous Expenditure	41	563,190,000,000	633,795,000,000	13%	14.9293%
43	Higher Education Commission	42	65,000,000,000	59,100,000,000	-9%	1.3921%
44	Economic Affairs Division	43	5,296,000,000	7,003,000,000	32%	0.1650%
45	Revenue Division	44	378,000,000	392,000,000	4%	0.0092%
46	Federal Board of Revenue	45	4,419,000,000	4,368,000,000	-1%	0.1029%
47	Customs	46	8,088,000,000	8,231,000,000	2%	0.1939%
48	Inland Revenue	47	13,335,000,000	13,942,000,000	5%	0.3284%
49	Foreign Affairs Division	48	1,524,000,000	1,716,000,000	13%	0.0404%
50	Foreign Affairs	49	14,457,000,000	16,607,000,000	15%	0.3912%
51	Other Expenditure of Foreign Affairs Division	50	2,583,000,000	2,747,000,000	6%	0.0647%
52	Housing and Works Division	51	160,000,000	177,000,000	11%	0.0042%
53	Civil Works	52	3,800,000,000	3,819,000,000	1%	0.0900%
54	Estate Offices	53	143,000,000	175,000,000	22%	0.0041%
55	Federal Lodges	54	100,000,000	107,000,000	7%	0.0025%
56	Human Rights Division	55	438,000,000	513,000,000	17%	0.0121%
57	Industries and Production Division	56	331,000,000	338,000,000	2%	0.0080%
58	Department of Investment Promotion and Supplies	57	6,000,000	6,000,000	0%	0.0001%
59	Other Expenditure of Industries and Production Division	58	936,000,000	8,014,000,000	756%	0.1888%
60	Information and Broadcasting Division	59	735,000,000	676,000,000	-8%	0.0159%
61	Directorate of Publications, Newsreels and Documentaries	60	331,000,000	335,000,000	1%	0.0079%
62	Press Information Department	61	725,000,000	732,000,000	1%	0.0172%
63	Informantion Services Abroad	62	807,000,000	841,000,000	4%	0.0198%

64	Other Expenditure of Information and Broadcasting Division	63	6,105,000,000	6,663,000,000	9%	0.1569%
65	National History and Literary Heritage Division	64	1,085,000,000	1,171,000,000	8%	0.0276%
66	Information Technology and Telecommunication Division	65	4,075,000,000	4,433,000,000	9%	0.1044%
67	Interior Division	66	831,000,000	1,236,000,000	49%	0.0291%
68	Islamabad	67	8,444,000,000	9,264,000,000	10%	0.2182%
69	Passport Organization	68	2,752,000,000	2,952,000,000	7%	0.0695%
70	Civil Armed Forces	69	60,344,000,000	83,863,000,000	39%	1.9754%
71	Frontier Constabulary	70	8,920,000,000	10,300,000,000	15%	0.2426%
72	Pakistan Coast Guards	71	1,994,000,000	2,183,000,000	9%	0.0514%
73	Pakistan Rangers	72	21,963,000,000	23,349,000,000	6%	0.5500%
74	Other Expenditure of Interior Division	73	4,167,000,000	6,714,000,000	61%	0.1582%
75	Inter-Provincial Coordination Division	74	1,907,000,000	1,713,000,000	-10%	0.0404%
76	Kashmir Affairs and Gilgit - Balitistan Division	75	371,000,000	361,000,000	-3%	0.0085%
77	Other Expenditure of Kashmir Affairs and Gilgit - Baltistan Division	76	31,000,000	32,000,000	3%	0.0008%
78	Gilgit Baltistan	77	248,000,000	620,000,000	150%	0.0146%
79	Law and Justice Division	78	555,000,000	570,000,000	3%	0.0134%
80	Other Expenditure of Law and Justice Division	79	3,817,000,000	3,805,000,000	0%	0.0896%
81	Council of Islamic Ideology	80	120,000,000	137,000,000	14%	0.0032%
82	District Judiciary, Islamabad Capital Territory	81	387,000,000	423,000,000	9%	0.0100%
83	National Accountability Bureau	82	2,634,000,000	4,424,000,000	68%	0.1042%
84	Maritime Affairs Division	83	782,000,000	911,000,000	16%	0.0215%
85	Narcotics Control Division	84	2,672,000,000	2,691,000,000	1%	0.0634%
86	National Assembly	85	2,404,000,000	2,645,000,000	10%	0.0623%
87	The Senate	86	1,297,000,000	1,348,000,000	4%	0.0318%

88	National Food Security and Research Division	87	4,176,000,000	4,468,000,000	7%	0.1052%
89	National Health Services, Regulations and Coordination Division	88	2,004,000,000	10,774,000,000	438%	0.2538%
90	Overseas Pakistanis and Human Resource Development Division	89	1,341,000,000	1,541,000,000	15%	0.0363%
91	Parliamentary Affairs Division	90	395,000,000	410,000,000	4%	0.0097%
92	Planning, Development and Reform Division	91	1,110,000,000	3,736,000,000	237%	0.0880%
93	Postal Services Division	92	58,000,000	66,000,000	14%	0.0016%
94	Pakistan Post Office Department	93	18,584,000,000	19,569,000,000	5%	0.4610%
95	Privitization Division	94	166,000,000	161,000,000	-3%	0.0038%
96	Pakistan Railways	95	86,500,000,000	96,000,000,000	11%	2.2613%
97	Religious Affairs and Inter Faith Harmony Division	96	490,000,000	479,000,000	-2%	0.0113%
98	Other Expenditure of Religious Affairs and Inter Faith Harmony Division	97	626,000,000	625,000,000	0%	0.0147%
99	Science and Techonology Division	98	503,000,000	506,000,000	1%	0.0119%
100	Other Expenditure of Science and Techonology Division	99	7,640,000,000	7,684,000,000	1%	0.1810%
101	States And Frontier Regions Division	100	127,000,000	131,000,000	3%	0.0031%
102	Frontier Regions	101	10,601,000,000	1,863,000,000	-82%	0.0439%
103	Federally Administered Tribal Areas		25,505,000,000	-		0.0000%
104	Maintenance Allowances To Ex-Rulers	102	3,000,000	20,000,000	567%	0.0005%
105	Afghan Refugees	103	523,000,000	540,000,000	3%	0.0127%
106	Statistics Division <sup>2</sup>		2,357,000,000	-		0.0000%
107	Water Resources Division	104	236,000,000	277,000,000	17%	0.0065%
108	Federal Miscellaneous Investments	105	19,436,000,000	15,468,000,000	-20%	0.3644%
109	Other Loans and Advances by the Federal Government	106	49,076,000,000	61,523,000,000	25%	1.4492%

<sup>2</sup> Expenditure of Statistics Division has been transferred to demand of "Planning, Development and Reform Division".

110	Development Expenditure of Cabinet Division	107	14,741,000,000	45,086,000,000	206%	1.0620%
111	Development Expenditure of Aviation Division	108	4,677,000,000	1,267,000,000	-73%	0.0298%
112	Development Expenditure of Capital Administration and Development Division		13,906,000,000	-		0.0000%
113	Development Expenditure of Establishment Division	109	25,000,000	233,000,000	832%	0.0055%
114	Development Expenditure of Poverty Alleviation & Social Safety Division	110	-	200,000,000		0.0047%
115	Development Expenditure of SUPARCO	111	4,700,000,000	6,033,000,000	28%	0.1421%
116	Development Expenditure of Climate Change Division	112	803,000,000	7,579,000,000	844%	0.1785%
117	Development Expenditure of Commerce Division	113	1,500,000,000	100,000,000	-93%	0.0024%
118	Other Expenditure of Commerce Division	114	-	5,000,000,000		0.1178%
119	Development Expenditure of Textile Division	115	280,000,000	203,000,000	-28%	0.0048%
120	Other Expenditure of Textile Division	116	-	35,000,000,000		0.8244%
121	Development Expenditure of Communications Division	117	14,481,000,000	248,000,000	-98%	0.0058%
122	Development Expenditure of Defence Division	118	531,000,000	371,000,000	-30%	0.0087%
123	Development Exp. of Fed. Govt. Educational Institutions In Cantt. and Garrisons	119	110,000,000	86,000,000	-22%	0.0020%
124	Development Expenditure of Defence Production Division	120	2,810,000,000	1,700,000,000	-40%	0.0400%
125	Development Expenditure of Federal Education and Professional Training Division	121	4,337,000,000	4,797,000,000	11%	0.1130%
126	Development Expenditure of Finance Division	122	143,987,000,000	90,421,000,000	-37%	2.1299%
127	Other Development Expenditure	123	13,795,000,000	101,048,000,000	632%	2.3802%
128	Other Expenditure of Controller General of Accounts	124		1,337,000,000		0.0315%
129	Development Expenditure Outside PSDP	125	180,238,000,000	20,250,000,000	-89%	0.4770%

130	Development Expenditure of Economic Affairs Division	126	120,000,000	45,000,000	-63%	0.0011%
131	Development Expenditure of Economic Affairs Division Outside PSDP	127	-	8,366,000,000		0.1971%
132	Development Expenditure of Revenue Division	128	2,559,000,000	1,818,000,000	-29%	0.0428%
133	Development Expenditure of Human Rights Division	129	300,000,000	143,000,000	-52%	0.0034%
134	Development Expenditure of Information and Broadcasting Division	130	255,000,000	76,000,000	-70%	0.0018%
135	Development Expenditure of National History & Literary Heritage Division	131	551,000,000	128,000,000	-77%	0.0030%
136	Development Expenditure of Information Technology and Telecommunication Division	132	3,046,000,000	7,342,000,000	141%	0.1729%
137	Development Expenditure of Interior Division	133	23,651,000,000	9,809,000,000	-59%	0.2311%
138	Development Expenditure of Inter - Provincial Coordination Division	134	3,553,000,000	340,000,000	-90%	0.0080%
139	Development Expenditure of Kashmir Affairs and Gilgit - Baltistan Division	135	18,329,000,000	17,435,000,000	-4.9%	0.4107%
140	Development Expenditure of Law and Justice Division	136	1,025,000,000	1,340,000,000	31%	0.0316%
141	Development Expenditure of Narcotics Control Division	137	251,000,000	135,000,000	-46%	0.0032%
142	Development Expenditure of National Food Security and Research Division	138	1,808,000,000	12,048,000,000	566%	0.2838%
143	Other Expenditure of National Food Security and Research Division	139	-	15,500,000,000		0.3651%
144	Development Expenditure of National Health Services, Regulations and Coordination Division	140	30,734,000,000	13,377,000,000	-56%	0.3151%
145	Development Expenditure of Planning, Development and Reform Division	141	31,240,000,000	7,964,000,000	-75%	0.1876%

146	Development Expenditure of Religious Affairs and Interfaith Harmony Division	142	-	1,000,000,000		0.0236%
147	Development Expenditure of Science and Technology Division	143	3,900,000,000	7,407,000,000	90%	0.1745%
148	Development Expenditure of Federally Administrated Tribal Areas Division		28,256,000,000	-		0.0000%
149	Development Expenditure of Statistics Division		200,000,000	-		0.0000%
150	Development Expenditure of Water Resources Division	144	62,026,000,000	66,857,000,000	8%	1.5748%
151	Capital Outlay on Development of Atomic Energy	145	28,640,000,000	24,759,000,000	-14%	0.5832%
152	Capital Outlay on Petroleum Division (Old Petroleum and Natural Resources)	146	943,000,000	582,000,000	-38%	0.0137%
153	Capital Outlay on Federal Investments	147	1,561,000,000	684,000,000	-56%	0.0161%
154	Development Loans and Advances by the Federal Government	148	156,315,000,000	136,113,000,000	-13%	3.2062%
155	External Development Loans and Advances by the Federal Government	149	133,358,000,000	107,231,000,000	-20%	2.5259%
156	Capital Outlay on Works of Foreign Affairs Division	150	200,000,000	30,000,000	-85%	0.0007%
157	Capital Outlay on Civil Works	151	5,940,000,000	3,070,000,000	-48%	0.0723%
158	Other Expenditure of Housing & Works Division	152	-	5,000,000,000		0.1178%
159	Capital Outlay on Industrial Development	153	1,775,000,000	2,343,000,000	32%	0.0552%
160	Capital Outlay on Maritime Division	154	10,119,000,000	3,600,000,000	-64%	0.0848%
161	Capital Outlay on Pakistan Railways	155	34,411,000,000	16,000,000,000	-54%	0.3769%
	<b>Total Voted</b>		<b>3,688,810,000,000</b>	<b>4,245,322,000,000</b>	<b>15%</b>	<b>100%</b>
	<b>Total Charged and Voted</b>		<b>27,420,960,000,000</b>	<b>47,723,156,000,000</b>	<b>74%</b>	

Source: Federal Budget 2019-20, Annual Budget Statement , Federal Budget 2018-19 - Annual Budget Statement

## PIPS Marks Historic Attendance of MPs in Post Budget Seminars



**Federal Parliament**



**Balochistan**



**Khyber Pakhtunkhwa**



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## ELECTION OF YOUNG PARLIAMENTARIANS FORUM BOARD AT PIPS June 20, 2019



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