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### EDITORIAL BOARD

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## Editorial

Dear Readers,

The month of June-July 2020 saw the unanimous historic resolutions passed by the Senate and the National Assembly of the Islamic Republic of Pakistan as well as the Provincial Assembly of Sindh to make it mandatory to write *Khatim un Nabeeyin (saw)* with the name of the Prophet Muhammad (PBUH) where it is used in text book or anywhere else.

Budgets FY 2020-21 were also presented in federal and provincial legislatures. Since 2012, the Pakistan Institute for Parliamentary Services has continued to deliver technical assistance to MPs through its Economy and Budget Desk. This year saw around twelve briefers prepared by PIPS disseminated to more than 700 Members of Parliament, parliamentary researchers and staff, which were appreciated by many of the recipients. Team PIPS also held Institute's First Webinar on Salient Features and Analysis of Provincial Budget of Balochistan for MPs in addition to numerous research and legislative papers for individual MPs throughout the Parliamentary sessions. This June-July ECONOMY and BUDGET SPECIAL EDITION of the PIPS Parliamentary Research Digest includes all important resolutions passed by Senate, National Assembly and Provincial Assembly of Sindh on Finality of Prophethood (PBUH), Senate recommendations on Budget 2020-21, Grants approved by the National Assembly for the FY 2020-21 and a very relevant contribution on Strategic self-assessment of National Assembly viz a viz CPA benchmarks. We take the opportunity to thank the Members of Parliament from all Houses for their immense confidence in the research, legislative and capacity building initiative undertaken by Team PIPS.

Happy reading and a blissful Eid ul Azha in the month of August 2020

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



Honorable Chairman Senate/ President PIPS BoG Senator Muhammad Sadiq Sanjrani presiding over 36th meeting of PIPS Board of Governors, Tuesday, July 21, 2020

## **Mapping Parliamentarians' Forum**

### **Fifth World Conference of Speakers of Parliament**

**Wednesday, 19 August 2020 - Thursday, 20 August 2020**

**Virtual meeting, 19-20 August 2020**

**In-person conference, 2021 in Vienna**

#### **Summary**

The Fifth World Conference of Speakers of Parliament will build on the outcomes from the previous sessions (see below) and further reinforce the parliamentary dimension of global governance. It is being organized in close cooperation with the Parliament of Austria and the United Nations, under the overall theme of Parliamentary leadership for more effective multilateralism that delivers peace and sustainable development for the people and planet.

#### **Participation**

Given the format of the 2020 meeting, all parliamentary delegations are limited to the Speaker of Parliament and two members of parliament (per chamber).

#### **Registration**

Online registration is open to national parliaments, parliamentary organizations with IPU Associate Member and Permanent Observer status, heads of United Nations agencies and programmes, as well as to those organizations and/or persons who have been invited by the 5WCSP Preparatory Committee.

**For further details see following link**

**<https://www.ipu.org/event/fifth-world-conference-speakers-parliament#event-sub-page-20891/>**



### RESOLUTION NO.462

نبی کریم محمد رسول اللہ ﷺ کی رسالت پر جہاں ایمان لانا جزو ایمان ہے وہیں رسول اللہ ﷺ کی رسالت کے ساتھ آپ کو "خاتم النبیین" ماننا اور اس پر ایمان رکھنا اسلام کے بنیادی عقائد میں سے ہے۔ جس پر کوئی بھی متنبہ نہیں اور قرآن مجید اور احادیث مبارکہ کے نصوص اس چیز پر واضح ہیں اور اسی پر اصحاب رسول اللہ ﷺ سے لے کر آج تک اُمت کا اجماع بالکل غیر متزلزل قائم و دائم ہے۔

اُنہیں پاکستان میں اس عقیدہ کی واضح تعریف موجود ہے اور اس عقیدہ میں ذرا برابر بھی شک اور تاویل کرنے والے کو دائرہ اسلام سے خارج قرار دیا گیا ہے۔

اللہ سبحانہ و تعالیٰ نے قرآن مجید فرقان حمید میں رسول اللہ ﷺ کی ختم نبوت کا اعلان ان آیات کریمہ کے ساتھ فرمایا۔  
سورہ الاحزاب آیت نمبر 40  
مَا كَانَ مُحَمَّدٌ أَبَا أَحَدٍ مِّن رِّجَالِكُمْ وَلَكِن رَّسُولَ اللَّهِ وَ خَاتَمَ النَّبِيِّينَ ۚ وَ كَانَ اللَّهُ بِكُلِّ شَيْءٍ عَلِيمًا ﴿٤٠﴾

ترجمہ  
مسلمانو! (ﷺ) تم مردوں میں سے کسی کے باپ نہیں ہیں، لیکن وہ اللہ کے رسول ہیں، اور تمام نبیوں میں سب سے آخری نبی ہیں، اور اللہ ہر بات کو خوب جانتے والا ہے۔

یہ آیت کریمہ عقیدہ ختم نبوت ﷺ کا نہ صرف واضح طور پر اعلان کرتی ہے بلکہ اس چیز کی طرف بھی رہنمائی فرماتی ہے کہ رسول اللہ ﷺ کے نام مبارکہ کے ساتھ "خاتم النبیین" کا اپنے تمام اوصاف کے ساتھ استعمال عین اسی طرح مسلم ہے جیسے اس عقیدہ پر ایمان رکھنا۔

یہ عقیدہ اسلام کے بنیادی عقائد میں سے ہے، جہاں موجودہ دور میں اسلام اور اسلامی عقائد کو ہر جگہ پر نقصان کی مسلسل کوشش ہو رہی ہے وہیں پر عقیدہ ختم نبوت ﷺ کو بھی استعماری طاقتوں اور اُن کے گمراہوں نے ہتھیار کے تختہ مشق بنایا ہوا۔

اس تناظر میں سینیٹ کا یہ معزز ایوان مطالبہ کرتا ہے کہ حکومت پاکستان نہ صرف یہ کہ عقیدہ ختم نبوت ﷺ کو تعلیمی نصاب میں شامل کرے بلکہ جہاں کہیں بھی تعلیمی نصاب اور سرکاری سطح پر رسول اللہ ﷺ کا اسم مبارک آئے وہاں "خاتم النبیین" لکھا اور پڑھا جائے۔

Moved by Senator Mushtaq Ahmed and on  
Behalf of the House.

Unanimously Passed by the Senate of  
Pakistan on Monday, the 24<sup>th</sup> June, 2020.

## قرار داد

22.06.2020

”جناب سپیکر یہ ایوان حکومت وقت سے مطالبہ کرتا ہے کہ تمام درسی کتب اور سرکاری سکولوں میں جہاں بھی آقا کریم ﷺ کا نام یا اسم گرامی لکھا، پڑھایا یا پکارا جائے وہ اس طرح سے ہو رسول اکرم خاتم النبیین محمد رسول اللہ ﷺ۔“

دستخط۔

علی محمد خان، وزیر مملکت برائے پارلیمانی امور

نور الحسن تنویر احسان الرحمان مزاری

رضار بانی کھر عبدالقادر پٹیل

اورنگزیب خان کھچی غزالہ سیفی

عاصمہ قدیر تاشفین صفدر

نورین فاروق خان فوزیہ بہرام

صائمہ ندیم جمشید تھامس

رخسانہ نوید محبوب شاہ

میاں محمد شفیق ملک انور تاج

کرن عمران ڈار ذوالفقار بچانی

رومینہ خورشید عالم

اراکین، قومی اسمبلی۔



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NO.PAS/LEGIS-G-10/ 2020/3640  
**SECRETARIAT OF THE  
PROVINCIAL ASSEMBLY OF SINDH**

Karachi, the 27<sup>th</sup> June, 2020

To,

The Chief Secretary to Government of Sindh,  
KARACHI

The Secretary to Government of Sindh,  
Aqaf, Religious Affairs, Zakat & Ushr Department,  
KARACHI

Subject: RESOLUTION

I am to state that the Provincial Assembly of Sindh in its sitting held on Monday, the 15<sup>th</sup> June, 2020 has passed the following Resolution moved by Mr. Muhammad Hussain Khan, MPA, Muhammad Qasim, MPA, Syed Nasir Hussain Shah Rizvi, Minister for Local Government, Housing Town Planning, Forest, Religious Affairs & Information, Sindh, Syed Firdous Shamim Naqvi, Leader of Opposition, Provincial Assembly of Sindh, Ms. Shamim Mumtaz, MPA, Mr. Hasnain Ali Mirza, MPA and Mr. Riaz Hussain Shah Sheerazi, MPA:

اس ایوان کی رائے ہے کہ حضرت محمد مصطفیٰ ﷺ کی حرمت اور ناموس پر ہم سب مسلمان قربان ہوئے کرلیے بعد وقت تیار رہتے ہیں اور تیار ہیں۔

میں اس معزز ایوان میں درج ذیل قرارداد پیش کرتا ہوں کہ بطور مسلمان ہمارا یہ ایمان ہے کہ ہمارے پیارے آقا، خاتم النبیین، امام المرسلین، امام الاحیاء، رحمت اللعالمین، نبی اکرم حضرت محمد مصطفیٰ ﷺ اللہ تعالیٰ کے آخری نبی ہیں۔ ان کے بعد اب کوئی بھی نبی، رسول یا پیغمبر کسی بھی صورت میں اس دنیا میں نہیں آئیں گے۔ اللہ تعالیٰ نے آنحضرت محمد مصطفیٰ ﷺ کے بعد نبوت کے دروازے بند کر دیے ہیں۔ لحاظ صوبہ سندھ میں اس بات کو یقینی بنایا جائے کہ جب بھی اور جہاں بھی حضرت محمد مصطفیٰ ﷺ کا پاک اور مقدس نام مبارک آئے تو ان کے پاک اور مقدس نام کے ساتھ خاتم النبیین ضروری طور پر لکھا اور پڑھا جائے۔

یہ ایوان مطالبہ کرتا ہے کہ ذرائع ابلاغ کے تمام ذرائع جیسا کہ کتابیں، اخبار، جرائد، رسائل، درسی کتب، ٹیلی ویژن، ریڈیو، تمام سرکاری خط و کتابت، انٹرنیٹ اور سوشل میڈیا پر جب بھی آنحضرت محمد مصطفیٰ ﷺ کا نام مبارک آئے تو اس کے ساتھ خاتم النبیین ضروری طور پر لکھا اور پڑھا جائے۔

Cont. page-2





**OPINION****Strategic Self-Assessment Against The CPA Benchmarks For Democratic Legislatures**

**Danish Ali Bhutto**  
Assistant Director  
National Assembly Secretariat

**The National Assembly of Pakistan outlines how its assessment against the CPA Benchmarks were a complimentary step towards meeting the priorities set out in their Strategic Plan 2019-2023.<sup>1</sup>**

Today, at a time of increased scrutiny of Parliaments and of Parliamentarians, the focus on measuring impact and the need to demonstrate the effectiveness of Legislatures is critical. The Commonwealth Parliamentary Association (CPA) Benchmarks for Democratic Legislatures provide a key tool in assisting Commonwealth Parliaments to demonstrate their performance, increase their self-awareness and prioritise areas for development. *The CPA Benchmarks are essential to developing and codifying international norms and standards around democratic legislatures.*

The launch of the Benchmarks for Democratic Legislatures in 2006 by the CPA and partners was a ground-breaking step to strengthen Parliaments through the creation of a set of standards for Parliaments across the Commonwealth. The updated CPA Benchmarks constitute an invaluable international reference which can help develop more effective and inclusive democracies and the update was provided in light of the aspirations set out in Sustainable Development Goal (SDG) 16, which offers a unique opportunity to revisit the expectations of an effective and democratic Parliament. Effective Parliaments are one of the principal institutions of any functioning democracy.

Like many other Commonwealth member Legislatures, the National Assembly of Pakistan also underwent the process of self-assessment against the CPA Benchmarks for Democratic Legislatures earlier this year. The CPA Benchmarks are totally in line with and complementary towards meeting the priorities of Parliament set out in the new National Assembly Strategic Plan 2019-2023, as both exercises aim for institutional strengthening and consolidation of democracy. The process of self-assessment is very effective to strengthen the transitioning democracy in Pakistan, as the CPA Benchmarks have provided a minimum standard to be met by all Commonwealth Parliaments and a description of how a Parliament should act, behave and function.

As we operate in a knowledge economy and an increasingly digital environment that offers ambitious new possibilities, this made it imperative for the CPA to revise and update its 'decade-old' parliamentary benchmarks (first launched in 2006) to reflect the changed landscape in which democracies now operate. The CPA Benchmarks revolve around best practices in the elections, rules pertaining to eligibility and resignations, effectiveness of Committees, the dynamics of

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<sup>1</sup>This article originally appeared in the current issue of the CPA's The Parliamentarian journal

political parties and the Opposition, the status of logistics and other facilities, parliamentary staff and the values of the Legislature including openness and ethical governance etc.

These CPA Benchmarks indeed provide a key tool in assisting the National Assembly of Pakistan to demonstrate its performance, increase self-awareness and prioritize areas for development and future improvement. The updated CPA Benchmarks also emphasise the inclusion of measurements for our Legislature to support the implementation of the Sustainable Development Goals (SDGs).

In this regard, the Parliament of Pakistan has always been at the forefront as it has, as part of its strategic reforms, established a Parliamentary Taskforce on SDGs at the national and provincial levels, while the National Parliament has a full-fledged SDGs Secretariat to follow up on the development agenda.

The National Assembly of Pakistan strategic planning, alongside the self-assessment against the CPA Benchmarks, has enabled us to identify where we have been working well and potential areas for improvement. In addition, the final report can surely present us with the best practices within the other Commonwealth Legislatures that we can follow, operationalise and implement here.

The National Assembly Strategic Plan 2019-23 encompasses the true spirit of Parliament which advocates the norms of social justice, welfare and equality. Well organised and amply resourced Parliaments are essential to a vibrant democracy, maintaining peace, upholding the rule of law and human rights, advancing gender equality and youth participation while eventually increasing economic prosperity and promoting social justice which is exactly what the CPA Benchmarks cover as well. The strategic plan presents an overarching reforms package which is aimed at moving away from the traditional piecemeal approach to a more holistic approach.

The reactivation of respective caucuses in the National Assembly of Pakistan on women, youth, sustainable development and parliamentary diplomacy have proved phenomenal in taking the agendas of respective demographic and development groups in the country. Moreover, the Women's Parliamentary Caucus in Pakistan has been lauded on regional and international forums, like the CPA and IPU, as one of the best parliamentary advocacy models for women's political and socio-economic empowerment.

The 'Green' Parliament, the establishment of the SDGs Secretariat and Legislative Drafting Council, strengthening institutions like the Pakistan Institute for Parliamentary Services (PIPS), and programmes like in-house training and human resources reforms have been some of the successful achievements of the strategic reforms over the last few years.

Under the leadership and guidance of Honorable Asad Qaiser, Speaker National Assembly, several important strides have already been made in light of the recently launched framework over the last year. In the wake of reorganization and human resource reforms including a new media directorate – including the social media section – which has been established; over 300 employees whose promotions were long due have been promoted to ensure meritocracy; training and capacity building programmes have been redesigned for Secretariat employees and MPs for ensuring best performance standards.



Parliamentary innovations have been introduced and consequently the Special Committee on Agriculture has been constituted to oversee the interests of poor farmers whose interests were long overlooked despite being a predominant contributor to the country's economy.

An important boost has also been steered in the field of parliamentary diplomacy by introducing the 'Look Africa' policy and highlighting the plight of oppressed Kashmiri people in the Indian Occupied Kashmir whose rights have been violated in the hands of occupying forces.

The National Assembly of Pakistan successfully hosted the 5<sup>th</sup> CPA Asia Regional Conference last year in July-August 2019. It was a matter of great honor for Pakistan that in addition to Sri Lanka and the four Provincial Assemblies, the parliamentary delegations from Malaysia, the UK, Cameroon and Uganda and the Legislative Assemblies of Gilgit-Baltistan and Azad Jammu and Kashmir also attended the conference as special guests. The successful holding of this conference has been yet another milestone in Pakistan's successful pursuits of effective parliamentary diplomacy.

One of the very significant goals outlined in the strategic plan is to effectively communicate, and positively engage with the public, as also suggested in the CPA Benchmarks. To achieve this, the National Assembly of Pakistan has been carrying out voluntary internship and civic engagement programme, establishing linkages with academia and an open-door policy for an ordinary citizen to witness the proceedings of the House and particularly the performance of their respective MPs. A 'Common Man Gallery' has been set up for this within the National Assembly chamber.

The role of Parliamentary Committees in screening the procedures of the government is so vital that they are described as 'little Legislatures' and 'the eyes, the ears, the hand and very often, the brain of the House'. Hence, it is imperative to have a robust Committee system, with well-equipped Parliamentarians and Secretariat. In order to create useful linkages with academia for informed policy interventions, the National Assembly of Pakistan has initiated the process of signing MoUs with focused think-tanks, comprising of noted experts from reputable academic institutions, to provide aid and support to various Parliamentary Committees.

In order to improve the efficacy of the strategic plan, robust implementation and monitoring and evaluation mechanisms have also been put in place. In this regard, Logical Framework Analysis (LFAs) for individual branches of the Secretariat have been developed through multi-pronged dialogue approach and budgeted action plans in line with the priorities set out in the strategic plan have been orchestrated. Periodic progress review has been carried out to revise and update the actionable measures and deliverables.

The CPA Benchmarks self-assessment has proven quite instrumental as it has provided the Members of the National Assembly and staff with an opportunity to review key documents and provisions therein, including the Constitution of Islamic Republic of Pakistan, Rules of Procedures and Conduct of Business in the National Assembly, the Strategic Plan 2019-23 itself, *The Elections Act 2017*, the Annual Performance Reports of the National Assembly and other related laws, estimates and expenditure, sample committee reports as well as other materials.

It is hoped that the National Assembly Strategic Plan 2019-23 framework complemented by the CPA Benchmarks assessment report will help the National Assembly of Pakistan in devising a roadmap to ensure representative, participatory, responsive and inclusive decision making at all levels and contribute to strengthening democracy and rule of law while thereby establishing parliamentary supremacy in Pakistan.

## PARLIAMENTARY BUSINESS

## Recommendation of the Senate of Pakistan in The Financial Bill, 2020: Budget Proposal 2020-21

Compiled by

**Laraib Kiani**

Young Parliamentary Officer, Research and Legislation Wing PIPS

### PROPOSED AMENDMENTS IN THE FINANCIAL BILL, 2020

#### PETROLEUM PRODUCTS LEVY ORDINANCE, 1961 (XXX OF 1961)

1. That in Clause 2, for the word, “**Surcharge**”, wherever occurring, the word, “**Levy**” shall be substituted.

#### THE CUSTOMS ACT, 1969 (iv of 1969)

2. That in Clause 3, in sub-clause (1), in paragraph (a), in the proposed substitution, for the words “**valid for a specified period of time**” the words “**valid for the financial year beginning on first day of July, 2020**” shall be substituted.
3. That in Clause 3, in sub-clause (1), after paragraph (b), the following new paragraph (c), shall be added, namely:-  

**“in clause (s), in paragraph (ii) for the words “one hundred and fifty thousand rupees”, the words five hundred thousand rupees” shall be substituted.**
4. That in Clause 3, in sub-clause (5), in the proposed substitution for Section 19 C, for the words “**five thousand rupees**” the words “**ten thousand rupees**” shall be substituted.
5. That in Clause 3, in sub-clause (10), in paragraph (a), the proposed substitution shall be omitted.
6. That in Clause 3, sub-clause (11) shall be omitted.  

**(Note: Senators Mohsin Aziz and Zeeshan Khanzada dissented on the omission)**
7. That in Clause 3, sub-clause (17) shall be omitted.  

**(Note: Senators Mohsin Aziz and Zeeshan Khanzada dissented on the omission)**
8. That in Clause 3, in sub-clause (18), in the proposed Section 212B, after sub-section (2), following new sub-section (3) shall be inserted and existing sub-sections (3) & (4), shall be renumbered as sub-sections (4) & (5), respectively:-  

**“(3) The proceedings for issuance of advance ruling shall be completed within ninety days”**
9. That in Clause 3, in sub-clause (18), in the proposed Section 212B, in the renumbered sub-section (5), for the words and comma “**collectorates for the period specified by the board in the rules,**”, the words “**for a period of one**”, shall be substituted.
10. That in Clause 3, in sub-clause (18), in the proposed Section 212B, in the renumbered sub-section (5), the following new sub-section (6), shall be added, namely:-  

**“(6) The appeal against the Ruling issued under sub-section (1) shall lie with the Member Customs (Policy) within thirty days of issuance of Ruling.**

**Provided that during the appeal period of thirty days, the operation of Ruling shall remain suspended until the applicant accepts the Ruling.”**
11. That in Clause 3, in sub-clause (18), in the proposed Section 212B, in the renumbered sub-section (5), the following new sub-section (6), shall be added, namely:-

THE SALES TAX ACT, 1990

12. That in Clause 5, in sub-clause (9), shall be omitted.  
**(Note: Senators Mohsin Aziz and Zeeshan Khanzada dissented on the omission)**  
 13. That in Clause 5, in sub-clause (10), shall be omitted.  
 14. That in Clause 5, in sub-clause (14), shall be omitted.

THE INCOME TAX ORDINANCE, 2001(XLIX OF 2001)

15. that in Clause 6, in sub-clause (6), in paragraph (A), in sub-paragraph (b), for the words, **“twenty five”**, the word **“forty”** shall be substituted.  
 16. That in Clause 6, in sub-clause (6), in paragraph (B), for the words, “twenty five”, the word **“forty”** shall be substituted.  
 17. That in Clause 6, sub-clause (7), shall be omitted.  
 18. That in Clause 6, sub-clause (10), shall be omitted.  
 19. That in Clause 6, sub-clause (21), shall be omitted.  
**(Note: Senators Mohsin Aziz and Zeeshan Khanzada dissented on the omission)**  
 20. That in Clause 6, sub-clause (31), shall be omitted.  
 21. That in Clause 6, sub-clause (32), shall be omitted.  
 22. That in Clause 6, in sub-clause (34), in paragraph (A), in newly proposed clause (d), for the words and expressions **“(a), (ca) & (d)”**, the letters and expression, **“(a) & (f)”**, shall be substituted.  
 23. That in Clause 6, in sub-clause (39), in paragraph (C), in the proposed provisos after the word **“public”**, occurring at two places, the words, **“or private”** shall be inserted.  
 24. That in Clause, sub-clause (47), shall be omitted.  
 25. That in Clause 6, sub-clause (48) shall be omitted.  
 26. That in Clause 6, sub-clause (50), shall be omitted.  
 27. That in Clause 6, sub-clause (51), shall be omitted.  
 28. That in Clause 6, in sub-clause (64), for the expression, **“236X”**, shall be deleted.  
 29. That in Clause 6, in sub-clause (66), in paragraph (D), sub-paragraph (a) shall be omitted.

THE FEDERAL EXCISE ACT, 2005

30. That in Clause 7, sub-clause (9) shall be omitted.  
 31. That in Clause 7, sub-clause (11) shall be omitted.

THE PUBLIC FINANCE MANAGEMENT ACT, 2019

32. That in Clause 9, in sub-clause (b), in paragraph (i), for the word **“that”**, the word **“those”**, shall be substituted.  
 33. That in Clause 9, in sub-clause (b), in paragraph (ii), for the words **“within one grant or appropriation”**, the word **“within one demand for grant”**, shall be substituted.  
 34. That in Clause 9, in sub-clause (b), in paragraph (IV), the words **“or appropriation”**, occurring at two places, shall be deleted.  
 35. That in Clause 9, in sub-clause (c), in paragraph (ii), after the word **“present”**, the words **“and discuss”** shall be inserted and for the word **“before”**, the words **“with”** shall be substituted.  
 36. That in Clause 9, in sub-clause (f), for the paragraph (i), the following shall be substituted, namely:-  
     “(i)           in sub-section (1), after the words **“performance based budget”**, the word **“report”**, shall be inserted; and

<p>37. That in Clause 9, in sub-clause (g), in paragraph (ii), in the proposed proviso, after the words "time limit", the words "before the close of the financial year", shall be added.</p> <p>38. That in Clause 9, in sub-clause (h), in paragraph (ii), in the proposed proviso, after the words "time limit", the words "before the close of the financial year", shall be added.</p> <p>39. That in Clause 9, in sub-clause (k), in paragraph (ii), in the proposed sub-section (2), for entry (e), the following shall be substituted, namely:-</p> <p style="padding-left: 40px;">“(e) One representative duly appointed by the Finance division from the Institute of Cost and Management Accountants of Pakistan of the Institute of Chartered Accountants of Pakistan or Institute of Internal Auditors;”</p>	Member
<b><u>TAX ON LUXURY HOUSES IN ISLAMABAD CAPITAL TERRITORY</u></b>	
40. That Clause 10, shall be omitted.	
<b><u>GENERAL CONSENSUS RECOMMENDATIONS</u></b>	
The Senate of Pakistan recommends to the National Assembly the following recommendations:	
41. That FED on Cigarettes should be enhanced as per guide lines given by the World Health Organization to bring the rates of FED at par with other countries in the region	
42. That salary of government employees should be enhanced at least 10 percent.	
43. That tobacco must be treated as a crop like wheat, maize, sugarcane etc. and must be exempted from taxes/duties.	
44. That taxes may be imposed on processed/manufactured tobacco products only.	
45. That FED on Cigarettes products of Tier-I must be increased by Rs.30/- per pack, whereas, on the Tier-II, the increase should be Rs.10/- per pack.	
46. That taxation rates on cigarettes processed/ manufactured by local concerns must be rationalized viz a viz tobacco products processed/ manufactured by concerns owned by Multinational Companies. A lower tax rate/duties should be imposed on local products as opposed to international brands.	
47. That strict Anti-smuggling measures must be adopted to prevent international brand cigarettes smuggling into/outside Pakistan.	
48. That income tax collection rates under Section 148 of ITO 2001 for industrial undertakings/manufacturers should be less than the rates for other persons. Hence, it is proposed to reduce income tax collection rate prescribed in Part III for industrial undertakings. Following changes are proposed to the Twelfth Schedule introduced vide Finance Bill, 2020.	

Part	Persons	Rate proposed in Proposed Rates for Twelfth Schedule Industrial via Finance Bill, 2020	Proposed Rates for Industrial Undertakings	Proposed Rates for Other Persons
I	Persons importing goods classified in Part I of the Twelfth Schedule	1% of the import value as increased by customs-duty, sales tax and federal excise duty	1% of the import value as increased by customs-duty, sales tax and federal excise duty	2% of the import value as increased by customs-duty, sales tax and federal excise duty
II	Persons importing goods classified in Part II of the Twelfth Schedule	2% of the import value as increased by customs-duty, sales tax and federal excise duty	2% of the import value as increased by customs-duty, sales tax and federal excise duty	4% of the import value as increased by customs-duty, sales tax and federal excise duty

It is also proposed to amend Section 148(7) of ITO 2001 to exclude classifying income tax collected from industrial undertakings as minimum tax at import stage for goods falling under Part III of this schedule.

49. That Government should highlight top ten import products from above categories having no local alternative and increase the canvas of Greenfield definition to include these categories. It is also recommended that exemption of Income tax for such new category in the definition of Greenfield Industry for a period of 5 years be extended to 10 years.

50. That clause (72b) of Part IV of Second Schedule of ITO, 2001 should be reinstated and proposed amendment through Finance Bill 2020 by FBR should be omitted.

51. That further tax should be charged on all retail items excluding the items included in Third Schedule of Sales Tax Act, 1990, and it is also recommended that the mechanism in this regard should be improved.

52. That custom duties of raw material/essential finished goods/plant and machinery whose domestic alternative is available in the country shall be reduced to 0%. Further, custom duties of raw material/essential finished goods/plant and machinery having local alternative available must be charged at double of existing rates.

53. That the Federal Government should double the budget for education and health sectors.

54. That the government should abolish all kinds of withholding tax chargeable on cash transactions from banks.

55. That instead of the proposed amendment in clause 3A and 3B of the Income Ordinance, 2001, capital gain tax may completely be done away with on the sale and purchase of a house or a plot.

56. That all important debt agreements must be placed before the parliament for scrutiny immediately.



57. That budget allocation for Ministry of National Health Services, Regulations and Coordination must be enhanced to a minimum of 5% as per WHO recommendations.		
58. That 11% cut imposed on the Provinces in violation of National Finance Commission (NFC) Award, must be revised immediately.		
59. That the allocation for Ministry of Education must be increased by 20%.		
60. That amendments in 5 <sup>th</sup> Schedule of Customs Act and 6 <sup>th</sup> Schedule of Sales Tax Act may be made for import of goods including vehicles and other equipment for sole use of the IPC to propagate its objectives subject to the certification of by the Chair that such items are bona-fide requirement of the International Parliamentarians' Congress (IPC), and shall not be disposed of without permission of the FBR and without payment of duty and taxes as may be ascertained by the Board.		
61. That the basic raw materials of electric accumulator industry as mentioned hereunder which are still subject to 5.50 % advance tax must be included in the Part-II and tax rate on them should be reduced to 2%:-		
<b>SR. NO.</b>	<b>HS Code</b>	<b>ITEM</b>
1.	3920.1000	PE ROLL
2.	4501.1000	CORK POWDER
3.	4811.6090	ELECTROLYTIC PAPERBOARD
4.	7019.3100	FIBER GLASS MAT ROLL
5.	7019.3200	GLASS FIBER SHEETS
6.	3506.9190	HOT MELT
7.	3506.9190	EPOXY RESIN
8.	3506.9190	TERMINAL ADHESIVE
9.	8507.9000	BATTERY COMPONENTS
10.	8507.9000	FILTER DISC
11.	8507.9000	MAGIC EYE
12.	8507.9000	GAUNTLETS NAD BOTTOM BARS
13.	8507.9000	AGM SEPERATOR
14.	5910.0000	PASTING BELTS
15.	8421.3940	FILTERS
62. That the proposal of the Government in the Finance Bill, 2020 regarding disallowing of expenditure on utility bills from 1 January 2021, if actual user name is not appearing on bills, should be withdrawn.		
63. That the FBR must consider withdrawal of reduction of normal tax depreciation slashed by 50% for first year.		
64. That the Provision of Amendment in assessment under Section 122 (5) ITO, on the basis of audit even definitive information exists or not, should be withdrawn.		
65. That the matter of filing of appeal before tribunal with the payment of 10% tax, the Commissioner must convey in his order the amount of tax upheld by the tribunal so that the deposit may be made accordingly.		
66. That the proposed addition of new sub-section 5 in Section 7, wherein Board may imposed restriction on wastage of material for which taxpayer may claim input tax, should be withdrawn by the Government to boost confidence of business on revenue authorities.		

67. That before penalizing any passenger or member of the crew who attempts to bring into or take out of Pakistan, currency, gold, precious metals or stone in any form through concealment in baggage, the awareness campaign be made for the information of the passengers.
68. That Recycling industry functioning at small level should be exempted from the sales tax.
69. Recommends following amendments in the package for the construction industry announced by the Federal Government:- <ul style="list-style-type: none"> <li>a. Acquisition of plots, approvals of maps, and initial mobilization cannot completed till 31<sup>st</sup> December, 2020, it has to be revised to 20<sup>th</sup> June, 2021 considering COVID spread in the country and delays in all process.</li> <li>b. Builders and developers both must be given completion dates till 31<sup>st</sup> December, 2023, as construction projects of reasonable size needs minimum 3 years to complete from start of construction activity. Pace of project construction entirely depends upon installments flow.</li> <li>c. Builders and developers must be allowed to transfer ownership of land under this package by 30<sup>th</sup> June, 2021 (individuals or member of company or partner in AOP).</li> <li>d. Immunity under section 111 of the Income Tax to be extended till 30<sup>th</sup> June, 2021 for developers and builders and purchasers.</li> <li>e. Time Limit shall not be imposed on purchasers to complete construction by 30<sup>th</sup> September, 2022, as his contributions of installments by him are helping developers to claim benefits of this package. Economic contributions from purchasers start from payment of 1st installment.</li> <li>f. Approvals from NESPAK on completion of construction projects, percentage of development, road laid and grid must be withdrawn as local authorities exist in all cities which require completion under applicable laws.</li> <li>g. Certification from a chartered firm on 50% booking of plots and 40% receipt of installments must also be withdrawn as failed investments shall cost business losses to individuals, AOP and companies accordingly.</li> </ul>
70. That for filing the appeal before the Appellate Tribunal Inland Revenue, the taxpayer will have to deposit 10% of the demand upheld by the Commissioner Inland Revenue (Appeals), before filing of the Appeal proposed in the Finance Bill, 2020 should be withdrawn.
71. That the salaries of the medical and para-medical staff working in ICT should be enhanced reasonably.
72. That the Government should allocate more funds for management of rain water reservoirs.
73. That the special funds should also be allocated for construction of new small/mini dams.
74. The Senate of Pakistan recommends to the National Assembly that the Government should enhance the budgetary allocation for online education development programme through I.T/Internet access, especially in remote areas.
75. That the budgetary allocation of Higher Education Commission (HEC) should be enhanced to Rs.100 billion.
76. That the Government should allocate funds for improvement in the Aviation Sector and to upgrade Airports all over the country.

77. To grant tax relief for the manufacture and supply of PPE by making following amendments in the Sixth Schedule to the Sales Tax Act, 1990:

**a) In table I of the Sixth Schedule:**

Sr. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
155	Raw material for manufacture of PPE, namely:-  (i) Non-woven fabric for COVID 19, Breathable Thermobond Laminated Fabric  (ii) Polyethylene  (iii) Polypropylene  (iv) Polypropylene Copolymer  Subject to the conditions that the importer is an industrial undertaking having in house manufacturing facility for manufacture of PPE and has obtained quota for imports.	5603.9200  3901.1000 3901.2000  3902.1000 3902.3000

**b) In table II of the Sixth Schedule:**

Sr. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
25	Constituents of PPE, namely:- i. Surgical masks ii. Respirators (N95 or FFP2 standard, or equivalent) iii. Disposable Coverall suits iv. Disposable apron v. Disposable isolation gown vi. Disposable cap vii. Reinforced surgical gown viii. Disposable shoe cover ix. Disposable fitted bed sheets x. Sharklet-film.	Respective Headings

78. That exemptions should be given in the Sales Tax and Custom Duties on the import of all intermediary raw materials of PPEs, Spray Gun and Face Masks.

79. That the custom duty on PVC resins should be reduced from 11% to 5%.

80. That a realistic tax collection target should be set, instead of Rs.4.963 trillion as set by the FBR.
81. That the sales tax for the textile sector should be reduced to 4%.
82. That the government should expedite the process of loss making projects in a transparent manner.
83. That advance tax should be abolished on cars/vehicles up to 700 CC.
84. That relief given by State Bank of Pakistan to Ehsas Youth Loan Program should also be given to PM Youth Loan Program
85. That government should raise the amount of funds allotted for locust control in 2020-21, from Rs.4 billion to Rs.8 billion keeping view of the losses suffered by our small farmers in locusts affected areas.
86. To raise atleast 50% in the Corona Stimulus Package for fertilizer subsidy, loan remission, and other relief to the farmers, keeping in view of the covid-19 situation and food insecurity on account of locusts' attacks.
87. That HEC should be granted more funds for assisting online university education all over the country.
88. That by keeping in view of the global business shrinkage and the challenges faced by the local textile Industry on account of Lock downs, the government should restore the zero-rating facility or slash general sales tax from 17% to 4% for textiles export sector.
89. That the threshold for recording CNIC of customers by the fertilizer dealers may be enhanced up to Rs.500,000/-.
90. That the sales tax imposed on sale of cotton seed oil cake should be withdrawn with effect from 1st July, 2020, through the coming Finance Bill, 2020.
91. That the locally ginned cotton from levy of sales tax should be exempted as no loss of revenue is likely to accrue the government exchequer and will relieve the ginning industry from unnecessary hassles.
92. That after necessary deliberations, amendments may be made in the relevant laws i.e. income tax, sales tax, federal excise and custom duties to give 10 years' tax exemption for Gwadar District with consideration that industry established there should be:- <ul style="list-style-type: none"> <li>i. Capital Intensive;</li> <li>ii. Labour Intensive; and</li> <li>iii. Having Value Addition above 15%;</li> </ul>
93. That the employees of the Senate Secretariat should be granted six (06) Honorariums as a reward for their hard work during the Budget Session 2020-21, especially during the health emergency and spread of Corona Pandemic.

## PARLIAMENTARY BUSINESS

## Federal Budget 2020-21

### Demands for Grants and Appropriations Approved by National Assembly

**Muhammad Adnan Azeem**  
Account Officer  
Office of the Controller General of Accounts

**CHARGED**

S. No.	Ministries / Divisions	Demand No. as per 2020-21 Budget	Budget Estimates Financial Year 2020-21	Vertical Allocation to each head as of Total Charged	Vertical Allocation to each head as of Total Expenditure
1	Pakistan Post Office Department	36	20,000,000	0.0001%	0.0001%
2	Superannuation Allowances and Pensions	64	3,716,000,000	0.0252%	0.0196%
3	Grants-In-Aid and Miscellaneous Adjustments between the Federal and Provincial Governments	65	19,000,000,000	0.1290%	0.1005%
4	Other Expenditure of Foreign Affairs Division	73	47,000,000	0.0003%	0.0002%
5	Pakistan Railways	134	800,000,000	0.0054%	0.0042%
6	Other Expenditure of Law and Justice Division	107	202,000,000	0.0014%	0.0011%
7	National Assembly	118	2,275,000,000	0.0154%	0.0120%
8	The Senate	119	2,130,000,000	0.0145%	0.0113%
9	External Development Loans and Advances By The Federal Government	186	229,738,000,000	1.5596%	1.2147%
10	Staff, Household and Allowances of the President (Personal)		395,000,000	0.0027%	0.0021%
11	Staff, Household and Allowances of the President (Public)		597,000,000	0.0041%	0.0032%
12	Servicing of Foreign Debt		315,135,000,000	2.1394%	1.6662%
13	Foreign Loans Repayment		1,228,880,000,000	8.3426%	6.4973%
14	Repayment of Short Term Foreign Credits		183,691,000,000	1.2470%	0.9712%
15	Audit		5,201,000,000	0.0353%	0.0275%
16	Servicing of Domestic Debt		2,631,000,000,000	17.8613%	13.9106%
17	Repayment of Domestic Debt		10,099,902,000,000	68.5662%	53.4001%
18	Supreme Court		2,443,000,000	0.0166%	0.0129%



19	Islamabad High Court		700,000,000	0.0048%	0.0037%
20	Election		3,149,000,000	0.0214%	0.0166%
21	Federal Ombudsman Secretariat for Protection against Harassment of Women at work place		73,000,000	0.0005%	0.0004%
22	Wafaqi Mohtasib		794,000,000	0.0054%	0.0042%
23	Federal Tax Ombudsman		265,000,000	0.0018%	0.0014%
	<b>Total Charged</b>		<b>14,730,153,000,000</b>	<b>100%</b>	<b>78%</b>

**VOTED**

S. No.	Ministries / Divisions	Demand No. as per 2020-21 Budget	Budget Estimates Financial Year 2020-21	Vertical Allocation to each head as of Total Voted	Vertical Allocation to each head as of Total Expenditure
1	Cabinet	1	274,000,000	0.0065%	0.0014%
2	Cabinet Division	2	1,090,000,000	0.0261%	0.0058%
3	Other Expenditure of Cabinet Division	3	565,000,000	0.0135%	0.0030%
4	Miscellaneous Expenditure of Cabinet Division	4	30,372,000,000	0.7260%	0.1606%
5	Emergency Relief and Repatriation	5	187,000,000	0.0045%	0.0010%
6	Intelligence Bureau	6	6,919,000,000	0.1654%	0.0366%
7	Atomic Energy	7	9,351,000,000	0.2235%	0.0494%
8	Pakistan Nuclear Regulatory Authority	8	1,036,000,000	0.0248%	0.0055%
9	Naya Pakistan Housing Development Authority	9	1,000,000,000	0.0239%	0.0053%
10	Prime Minister's Office (Internal)	10	389,000,000	0.0093%	0.0021%
11	Prime Minister's Office (Public)	11	474,000,000	0.0113%	0.0025%
12	National Disaster Management Authority	12	636,000,000	0.0152%	0.0034%
13	Board of Investment	13	264,000,000	0.0063%	0.0014%
14	Prime Minister's Inspection Commission	14	59,000,000	0.0014%	0.0003%
15	Aviation Division	15	104,000,000	0.0025%	0.0005%
16	Miscellaneous Expenditure of Aviation Division	16	13,000,000	0.0003%	0.0001%
17	Airport Security Force	17	7,693,000,000	0.1839%	0.0407%
18	Meteorology	18	1,348,000,000	0.0322%	0.0071%
19	Establishment Division	19	1,160,000,000	0.0277%	0.0061%
20	Other Expenditure of Establishment Division	20	4,280,000,000	0.1023%	0.0226%

21	Federal Public Service Commission	21	676,000,000	0.0162%	0.0036%
22	National School of Public Policy	22	1,116,000,000	0.0267%	0.0059%
23	Civil Services Academy	23	613,000,000	0.0147%	0.0032%
24	National Security Division	24	93,000,000	0.0022%	0.0005%
25	Poverty Alleviation and Social Safety Div.	25	2,153,000,000	0.0515%	0.0114%
26	Benazir Income Support Programme	26	200,000,000,000	4.7807%	1.0574%
27	Pakistan Bait-ul-Mal	27	6,105,000,000	0.1459%	0.0323%
28	Climate Change Division	28	223,000,000	0.0053%	0.0012%
29	Other Expenditure of Climate Change Division	29	189,000,000	0.0045%	0.0010%
30	Miscellaneous Expenditure of Climate Change Division	30	51,000,000	0.0012%	0.0003%
31	Commerce Division	31	622,000,000	0.0149%	0.0033%
32	Other Expenditure of Commerce Division	32	5,780,000,000	0.1382%	0.0306%
33	Misc. Expenditure of Commerce Division	33	10,512,000,000	0.2513%	0.0556%
34	Communications Division	34	201,000,000	0.0048%	0.0011%
35	Other Expenditure of Communications Division	35	10,976,000,000	0.2624%	0.0580%
36	Pakistan Post Office Department	36	21,394,000,000	0.5114%	0.1131%
37	Defence Division	37	527,000,000	0.0126%	0.0028%
38	Other Expenditure of Defence Division	38	1,774,000,000	0.0424%	0.0094%
39	Survey of Pakistan	39	1,342,000,000	0.0321%	0.0071%
40	Federal Government Educational Institutions In Cantonments and Garrisons	40	6,649,000,000	0.1589%	0.0352%
41	Defence Services	41	1,290,000,000,000	30.8355%	6.8205%
42	Defence Production Division	42	642,000,000	0.0153%	0.0034%
43	Economic Affairs Division	43	591,000,000	0.0141%	0.0031%
44	Misc. Expenditure of Economic Affairs Division	44	2,387,000,000	0.0571%	0.0126%
45	Power Division	45	177,000,000	0.0042%	0.0009%
46	Other Expenditure of Power Division	46	105,000,000	0.0025%	0.0006%
47	Petroleum Division	47	369,000,000	0.0088%	0.0020%
48	Other Expenditure of Petroleum Division	48	214,000,000	0.0051%	0.0011%

49	Misc. Expenditure of Petroleum Division	49	10,000,000,000	0.2390%	0.0529%
50	Geological Survey of Pakistan	50	583,000,000	0.0139%	0.0031%
51	Federal Education and Professional Training Division	51	813,000,000	0.0194%	0.0043%
52	Other Exp. of Fed. Edu. & Prof. Training Division	52	12,134,000,000	0.2900%	0.0642%
53	Misc. Exp. of Fed. Edu. & Prof. Training Division	53	833,000,000	0.0199%	0.0044%
54	Higher Education Commission	54	64,100,000,000	1.5322%	0.3389%
55	National Vocational & Technical Training Commission (NAVTTTC)	55	395,000,000	0.0094%	0.0021%
56	National Heritage & Culture Division	56	158,000,000	0.0038%	0.0008%
57	Other Exp. National Heritage & Culture Division	57	346,000,000	0.0083%	0.0018%
58	Misc. Expenditure of National Heritage & Culture Division	58	919,000,000	0.0220%	0.0049%
59	Finance Division	59	1,855,000,000	0.0443%	0.0098%
60	Other Expenditure of Finance Division	60	28,838,000,000	0.6893%	0.1525%
61	Controller General of Accounts	61	5,924,000,000	0.1416%	0.0313%
62	Pakistan Mint	62	643,000,000	0.0154%	0.0034%
63	National Savings	63	3,639,000,000	0.0870%	0.0192%
64	Superannuation Allowances and Pensions	64	466,284,000,000	11.1458%	2.4653%
65	Grants-In-Aid and Miscellaneous Adjustments Between The Federal and Provincial Governments	65	152,890,000,000	3.6546%	0.8084%
66	Subsidies and Miscellaneous Expenditure	66	643,300,000,000	15.3771%	3.4012%
67	Revenue Division	67	74,000,000	0.0018%	0.0004%
68	Other Expenditure of Revenue Division	68	352,000,000	0.0084%	0.0019%
69	Federal Board of Revenue	69	4,463,000,000	0.1067%	0.0236%
70	Customs	70	8,482,000,000	0.2027%	0.0448%
71	Inland Revenue	71	14,770,000,000	0.3531%	0.0781%
72	Foreign Affairs Division	72	1,636,000,000	0.0391%	0.0086%
73	Other Expenditure of Foreign Affairs Division	73	2,980,000,000	0.0712%	0.0158%
74	Foreign Affairs	74	17,110,000,000	0.4090%	0.0905%

75	Housing and Works Division	75	188,000,000	0.0045%	0.0010%
76	Other Expenditure of Housing and Works Division	76	4,512,000,000	0.1079%	0.0239%
77	Human Rights Division	77	274,000,000	0.0065%	0.0014%
78	Other Expenditure of Human Rights Division	78	796,000,000	0.0190%	0.0042%
79	Misc. Expenditure of Human Rights Division	79	103,000,000	0.0025%	0.0005%
80	Industries and Production Division	80	320,000,000	0.0076%	0.0017%
81	Other Expenditure of Industries and Production Division	81	952,000,000	0.0228%	0.0050%
82	Misc. Expenditure of Industries and Production Division	82	9,059,000,000	0.2165%	0.0479%
83	Financial Action Task Force (FATF) Sectt.	83	84,000,000	0.0020%	0.0004%
84	Information and Broadcasting Division	84	570,000,000	0.0136%	0.0030%
85	Other Expenditure of Information and Broadcasting Division	85	1,284,000,000	0.0307%	0.0068%
86	Misc. Expenditure of Information and Broadcasting Division	86	6,111,000,000	0.1461%	0.0323%
87	Information Services Abroad	87	870,000,000	0.0208%	0.0046%
88	Information Technology and Telecommunication Division	88	366,000,000	0.0087%	0.0019%
89	Other Expenditure of Information Technology and Telecommunication Division	89	4,611,000,000	0.1102%	0.0244%
90	Misc. Expenditure of Information Technology and Telecommunication Division	90	833,000,000	0.0199%	0.0044%
91	Interior Division	93	1,135,000,000	0.0271%	0.0060%
92	Other Expenditure of Interior Division		5,854,000,000	0.1399%	0.0310%
93	Misc. Expenditure of Interior Division		5,029,000,000	0.1202%	0.0266%
94	Islamabad	94	9,933,000,000	0.2374%	0.0525%
95	Passport Organization	95	2,965,000,000	0.0709%	0.0157%
96	Civil Armed Forces	96	93,282,000,000	2.2298%	0.4932%
97	Frontier Constabulary	97	11,312,000,000	0.2704%	0.0598%
98	Pakistan Coast Guards	98	2,300,000,000	0.0550%	0.0122%
99	Pakistan Rangers	99	25,948,000,000	0.6202%	0.1372%
100	Inter-Provincial Coordination Division	100	407,000,000	0.0097%	0.0022%

101	Other Expenditure of Inter-Provincial Coordination Division	101	161,000,000	0.0038%	0.0009%
102	Misc. Expenditure of Inter-Provincial Coordination Division	102	1,075,000,000	0.0257%	0.0057%
103	Kashmir Affairs and Gilgit - Baltistan Division	103	382,000,000	0.0091%	0.0020%
104	Other Expenditure of Kashmir Affairs and Gilgit - Baltistan Division	104	33,000,000	0.0008%	0.0002%
105	Gilgit Baltistan	105	620,000,000	0.0148%	0.0033%
106	Law and Justice Division	106	430,000,000	0.0103%	0.0023%
107	Other Expenditure of Law and Justice Division	107	3,371,000,000	0.0806%	0.0178%
108	Misc. Expenditure of Law and Justice Division	108	321,000,000	0.0077%	0.0017%
109	Federal Shariat Court	109	477,000,000	0.0114%	0.0025%
110	Council of Islamic Ideology	110	139,000,000	0.0033%	0.0007%
111	National Accountability Bureau	111	5,081,000,000	0.1215%	0.0269%
112	District Judiciary, Islamabad Capital Territory	112	614,000,000	0.0147%	0.0032%
113	Maritime Affairs Division	113	409,000,000	0.0098%	0.0022%
114	Other Expenditure of Maritime Affairs Division	114	255,000,000	0.0061%	0.0013%
115	Misc. Expenditure of Maritime Affairs Division	115	494,000,000	0.0118%	0.0026%
116	Narcotics Control Division	116	143,000,000	0.0034%	0.0008%
117	Other Expenditure of Narcotics Control Division	117	2,752,000,000	0.0658%	0.0146%
118	National Assembly	118	3,134,000,000	0.0749%	0.0166%
119	The Senate	119	1,490,000,000	0.0356%	0.0079%
120	National Food Security and Research Division	120	486,000,000	0.0116%	0.0026%
121	Other Expenditure of National Food Security and Research Division	121	2,211,000,000	0.0529%	0.0117%
122	Misc. Expenditure of National Food Security and Research Division	122	10,182,000,000	0.2434%	0.0538%
123	National Health Services, Regulations and Coordination Division	123	681,000,000	0.0163%	0.0036%
124	Other Exp. of National Health Services, Regulations and Coordination Division	124	15,264,000,000	0.3649%	0.0807%



125	Misc. Exp. of National Health Services, Regulations and Coordination Division	125	9,242,000,000	0.2209%	0.0489%
126	Overseas Pakistanis and Human Resource Development Division	126	276,000,000	0.0066%	0.0015%
127	Other Exp. of Overseas Pakistanis and Human Resource Development Division	127	1,283,000,000	0.0307%	0.0068%
128	Parliamentary Affairs Division	128	412,000,000	0.0098%	0.0022%
129	Planning, Development and Special Initiative (PD & SI) Division	129	1,146,000,000	0.0274%	0.0061%
130	Other Expenditure of PD&SI Division	130	2,448,000,000	0.0585%	0.0129%
131	Misc. Expenditure of PD&SI Division	131	283,000,000	0.0068%	0.0015%
132	CPEC Authority	132	284,000,000	0.0068%	0.0015%
133	Privitization Division	133	163,000,000	0.0039%	0.0009%
134	Pakistan Railways	134	-	0.0000%	0.0000%
135	Misc. Expenditure of Pakistan Railways	135	40,000,000,000	0.9561%	0.2115%
136	Religious Affairs and Inter Faith Harmony Division	136	396,000,000	0.0095%	0.0021%
137	Other Expenditure of Religious Affairs and Inter Faith Harmony Division	137	574,000,000	0.0137%	0.0030%
138	Misc. Expenditure of Religious Affairs and Inter Faith Harmony Division	138	189,000,000	0.0045%	0.0010%
139	Science and Technology Division	139	311,000,000	0.0074%	0.0016%
140	Misc. Expenditure of Science and Technology Division	140	9,371,000,000	0.2240%	0.0495%
141	States And Frontier Regions Division	141	138,000,000	0.0033%	0.0007%
142	Other Expenditure of States And Frontier Regions Division	142	2,454,000,000	0.0587%	0.0130%
143	Water Resources Division	143	146,000,000	0.0035%	0.0008%
144	Other Expenditure of Water Resources Division	144	290,000,000	0.0069%	0.0015%
145	Misc. Expenditure of Water Resources Division	145	81,000,000	0.0019%	0.0004%
146	Federal Miscellaneous Investments	146	11,717,000,000	0.2801%	0.0619%

147	Other Loans and Advances by the Federal Government	147	66,776,000,000	1.5962%	0.3531%
148	Development Expenditure of Cabinet Division	148	50,882,000,000	1.2163%	0.2690%
149	Development Expenditure of Aviation Division	149	1,321,000,000	0.0316%	0.0070%
150	Development Expenditure of Establishment Division	150	75,000,000	0.0018%	0.0004%
151	Development Expenditure of Poverty Alleviation & Social Safety Division	151	135,000,000	0.0032%	0.0007%
152	Development Expenditure of SUPARCO	152	4,975,000,000	0.1189%	0.0263%
153	Development Expenditure of Climate Change Division	153	5,000,000,000	0.1195%	0.0264%
154	Development Expenditure of Commerce Division	154	104,000,000	0.0025%	0.0005%
155	Development Expenditure of Communications Division	155	255,000,000	0.0061%	0.0013%
156	Development Expenditure of Defence Division	156	573,000,000	0.0137%	0.0030%
157	Development Exp. of Fed. Govt. Educational Institutions In Cantt. and Garrisons	157	87,000,000	0.0021%	0.0005%
158	Development Expenditure of Defence Production Division	158	1,579,000,000	0.0377%	0.0083%
159	Development Expenditure of Economic Affairs Division Outside PSDP	159	3,000,000,000	0.0717%	0.0159%
160	Development Expenditure of Power Division	160	2,633,000,000	0.0629%	0.0139%
161	Development Expenditure of Federal Education and Professional Training Division	161	4,376,000,000	0.1046%	0.0231%
162	Development Expenditure of HEC	162	29,470,000,000	0.7044%	0.1558%
163	Development Expenditure of NAVTTC	163	150,000,000	0.0036%	0.0008%

164	Development Expenditure of National Heritage & Culture Division	164	195,000,000	0.0047%	0.0010%
165	Development Expenditure of Finance Division	165	100,000,000	0.0024%	0.0005%
166	Other Development Expenditure	166	66,370,000,000	1.5865%	0.3509%
167	Development Expenditure Outside PSDP	167	67,000,000,000	1.6015%	0.3542%
168	Development Expenditure of Revenue Division	168	1,697,000,000	0.0406%	0.0090%
169	Development Expenditure of Human Rights Division	169	256,000,000	0.0061%	0.0014%
170	Development Expenditure of Information and Broadcasting Division	170	6,673,000,000	0.1595%	0.0353%
171	Development Expenditure of Interior Division	171	14,721,000,000	0.3519%	0.0778%
172	Development Expenditure of Inter - Provincial Coordination Division	172	929,000,000	0.0222%	0.0049%
173	Development Expenditure of Kashmir Affairs and Gilgit - Baltistan Division	173	25,000,000,000	0.5976%	0.1322%
174	Development Expenditure of Law and Justice Division	174	991,000,000	0.0237%	0.0052%
175	Development Expenditure of Narcotics Control Division	175	54,000,000	0.0013%	0.0003%
176	Development Expenditure of National Food Security and Research Division	176	12,000,000,000	0.2868%	0.0634%
177	Development Expenditure of National Health Services, Regulations and Coordination Division	177	14,508,000,000	0.3468%	0.0767%
178	Development Expenditure of Planning, Development and Special Initiative Division	178	73,545,000,000	1.7580%	0.3888%
179	Development Expenditure of Science and Technology Division	179	4,458,000,000	0.1066%	0.0236%

180	Development Expenditure of Water Resources Division	180	67,009,000,000	1.6017%	0.3543%
181	Capital Outlay on Development of Atomic Energy	181	23,297,000,000	0.5569%	0.1232%
182	Capital Outlay on Dev. Of PNRA	182	350,000,000	0.0084%	0.0019%
183	Capital Outlay on Petroleum Division	183	1,786,000,000	0.0427%	0.0094%
184	Capital Outlay on Federal Investments	184	637,000,000	0.0152%	0.0034%
185	Development Loans and Advances by the Federal Government	185	140,288,000,000	3.3534%	0.7417%
186	External Development Loans and Advances by the Federal Government	186	56,990,000,000	1.3623%	0.3013%
187	Capital Outlay on Works of Foreign Affairs Division	187	10,000,000	0.0002%	0.0001%
188	Capital Outlay on Civil Works	188	9,036,000,000	0.2160%	0.0478%
189	Capital Outlay on Industrial Development	189	800,000,000	0.0191%	0.0042%
190	Capital Outlay on Maritime Affairs Division	190	2,683,000,000	0.0641%	0.0142%
191	Capital Outlay on Pakistan Railways	191	24,000,000,000	0.5737%	0.1269%
	<b>Total Voted</b>		<b>4,183,496,000,000</b>	<b>100%</b>	<b>22%</b>
	<b>Total Charged and Voted</b>		<b>18,913,649,000,000</b>		

Source: Federal Budget 2020-21, Annual Budget Statement



"We are going through fire: the sunshine has yet to come. But I have no doubt that with Unity, Faith and Discipline we will compare with any nation of the world. Are you prepared to undergo the fire? You must make up your minds now. We must sink individualism and petty jealousies and make up our minds to serve the people with honesty and faithfulness. We are passing through a period of fear, danger, and menace. We must have faith, unity and discipline."

December 28, 1947



## PAKISTAN INSTITUTE FOR PARLIAMENTARY SERVICES

DEDICATED TO PARLIAMENTARY EXCELLENCE

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