

Dear Members,

10th Meeting of the Task Forces on Civil Services Reforms (CSR) and Austerity and Restructuring Government (ARG) is being jointly held as per the following schedule:

Date: **15th March, 2019**

Time: **1000 Hrs to 1700 Hrs**

Venue: **Prime Minister's Office, Islamabad**

Agenda for the meeting is as following:

1. Presentation on proposed amendments to System of Financial Control & Budgeting by Mr. Abrar Mirza, Joint Secretary (Budget), Finance Division (1000 - 1100 Hrs)
2. Presentation on Cash Management & Treasury Single Account Policy by Mr. Abrar Mirza, Joint Secretary (Budget), Finance Division (1100 - 1230 Hrs)
3. Presentation by Mr. Salman Akram Raja on proposed amendments to Government Servants (Efficiency and Discipline) Rules, 1973 (1400 - 1500 Hrs)
4. Discussion on Restructuring of Federal Government into Executive Departments & Autonomous Bodies (1500 - 1600 Hrs)
- 5.) Introduction of Working Paper on Retirement Age (1600 - 1700 Hrs)

Documents with reference to Agenda Items # 2 and 5 are being enclosed for comments and feedback of the members please.

Kindly make it convenient to attend the meeting.

Regards,
Hassan Hote,
IRC



**SYSTEM OF FINANCIAL CONTROL
AND
BUDGETING**
(September - 2006)

**GOVERNMENT OF PAKISTAN
FINANCE DIVISION
ISLAMABAD**

Islamabad, the 13th September, 2006

OFFICE MEMORANDUM

SUBJECT:- SYSTEM OF FINANCIAL CONTROL AND BUDGETING

The undersigned is directed to refer to the New System of Financial Control and Budgeting introduced with effect from 1st July, 2000 vide the Finance Division's O.M.No. F.3 (4) Exp.III/2000 dated 30-6-2000 on the above subject and to state that it has been decided to review the system with a view to delegating more powers to administrative Ministries/Divisions and bring it in line with the Chart of Accounts (CoA) as laid down by the Auditor General of Pakistan.

2. The procedures and financial limits laid down in this O.M shall take with immediate effect.

3. Principal Accounting Officer: The Secretary shall be the Principal Accounting Officer of the Ministry/Division, Attached Departments and Subordinate Offices in respect of the expenditure incurred against the budget grant (s) of the Ministry/Division. The term Secretary shall include the Principal Secretary, the Acting Secretary, the Additional Secretary Incharge or the Senior Joint Secretary/Joint Secretary Incharge of a Division.

4. Duties and Responsibilities of Principal Accounting Officer: In the duties and responsibilities of the Principal Accounting Officer, finance is an essential element in policy questions and the Principal Accounting Officer is to ensure that financial considerations are taken into account at all stages in framing and implementing decisions. The Principal Accounting Officer shall be assisted by a Chief Finance and Accounts Officer (CFAO) and Financial Adviser (FA) in the discharge of his duties in financial and budgetary matters. The delegation of greater financial powers to the Principal Accounting Officer entails greater responsibilities also. The Principal Accounting Officer is responsible not only for the efficient and economical conduct of the Ministries/Divisions/Departments etc, but also continues to be personally answerable before the Public Accounts Committee. The two main principles to

be observed are economy: (getting full value for money) and regularity: (spending money for the purposes and in the manner prescribed by law & rules). The General Financial Rules (GFR) Vol.I emphasize the following principles:

- (i) **Propriety:** The expenditure is incurred with due regard to high standards of financial propriety.
- (ii) **Purpose:** The funds allotted to a Ministry/Division, Attached Departments and Subordinate Offices are spent for the purpose for which they are allocated.
- (iii) **Rules & Regulations:** The funds are spent in accordance with relevant rules and regulations.
- (iv) **Limitations:** The actual expenditure does not exceed the budget allocation.
- (v) **Prudence:** The expenditure is not, *prima facie*, more than the occasion demands, and that every government servant exercises the same vigilance in respect of the expenditure incurred from public funds as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (vi) **Public Advantage:** No authority exercises the powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage and that public moneys are not utilized for the benefit of a particular person or section of the community unless the amount of expenditure involved is insignificant, or the claim for the amount can be enforced in a court of law, or the expenditure is in pursuance of a recognized policy or custom.
- (vii) **Allowances Not To Be a Source of Profit:** The amount of allowances, such as travelling allowance, granted to meet the expenditure of a particular type, is so regulated that the allowances are not, on the whole, a source of profit to the recipient.
- (viii) **Inevitable Payments:** In pursuance of the GFR Vol.I, the Principal Accounting Officer shall adopt the procedure laid down therein. Under para 105 of GFR- Vol.I, it is an important principle that money indisputably payable should not, as far as possible, be left unpaid and that money paid should, under no circumstances, be kept out of accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments and it is very important to ascertain, provide for in the budget estimates, liquidate and record the payment of all actual obligations at the earlier possible date. Besides, the Principal Accounting Officer

shall make prompt payments to suppliers and contractors against their invoices or running bills within the time given in the conditions of the contract which shall not exceed thirty (30) days, as stipulated in rule 43 of Public Procurement Rules (PPR), 2004 issued by the Finance Division vide SRO 432(1)/2004 dated 8th June, 2004.

5. Other duties and responsibilities of the Principal Accounting Officer shall be as under:-

- (a) **Proposals for Budgetary Allocations:** The Principal Accounting Officer shall consider budgetary proposals submitted to him and shall, after careful scrutiny, forward the proposals to Financial Adviser's Organization for budgetary allocations. The proposals for the expenditure not covered in the delegated powers shall also be forwarded by the Principal Accounting Officer to the Financial Adviser's Organization/Finance Division.
- (b) **Control Over Expenditure:** The Principal Accounting Officer shall ensure that the funds allotted to a Ministry/ Division, etc. are spent for the purpose for which these are allotted. He shall also ensure that the expenditure falls within the ambit of a Grant or an Appropriation duly authenticated, is normally proportionate to the budget allotment and that the flow of expenditure does not give rise to demand for additional funds. The expenditure in excess of the amount of Grant or Appropriation as well as the expenditure not falling within the scope or intention of any Grant or Appropriation, unless regularized by a Supplementary Grant or a Technical Supplementary Grant, shall be treated unauthorized. The Principal Accounting Officer is responsible for any laxity in matters of control over expenditure including that on the part of subordinates. He shall ensure that neither he nor his subordinates disregard the instructions issued by government from time to time for proper utilization of funds placed at his disposal. The principle of personal answerability shall not, however, be applicable in a case in which a Principal Accounting Officer has been over-ruled by his Minister on a matter of importance affecting the financial administration of his Ministry/Division and is required to take a course of action which he regards as inconsistent with his duties as Principal Accounting Officer. In such cases he should not hesitate to submit the case to the Minister explaining how that particular course of action is inconsistent with his duties as the Principal Accounting Officer.
- (c) **Observance of Rules, Regulations & Instructions:** While sanctioning expenditure out of the funds placed at his disposal, the Principal Accounting Officer shall ensure that the requirements of the relevant rules and regulations are fully met and that the approval of the Finance Division has been obtained in all cases which are not covered by a standing authorization that may have been delegated.

- (d) **Maintenance and Reconciliation of Accounts: The Principal Accounting Officer** is responsible for ensuring that the expenditure is not incurred in excess of the budget allocation. He shall ensure that payments are correctly classified under the appropriate heads of accounts and that departmental accounts are regularly reconciled every month with the figures communicated by the Controller General of Accounts (CGA)/Accountant General of Pakistan Revenues (AGPR). He shall, in addition, keep himself well informed not only of the actual expenditure but also of the liabilities, which have been incurred and must ultimately be met. Any anticipated excesses and savings should be readjusted by means of re-appropriation to the extent powers have been delegated to the Principal Accounting Officer under the new procedure. Similarly, the Principal Accounting Officer shall make sure that the accounts of receipts shall be maintained properly and reconciled on monthly basis.
- (e) **Realization of Receipts:** In the matter of receipts pertaining to the Ministry/Division, Attached Departments and Subordinate Offices, the Principal Accounting Officer is expected to ensure that adequate machinery exists for due collection and bringing to account of all receipts of any kind connected with the functions of the Ministry/Division (s)/Departments and Subordinate Offices under his control.
- (f) **Public Accounts Committee (PAC) and Departmental Accounts Committee (DAC):** Being personally accountable to the PAC, the Principal Accounting Officer shall attend all the meetings of PAC. The Principal Accounting Officer/Additional Secretary or equivalent shall regularly hold meetings of DAC as Chairperson, with Financial/Deputy Financial Adviser and Director General (Audit) as Members and Chief Finance and Accounts Officer as Member/Secretary to watch the processing of Audit & Inspection Reports and decide upon appropriate measures so as to aid and accelerate the process of finalization.

6. Chief Finance and Accounts Officer: In each Ministry/Division, there shall be a Chief Finance and Accounts Officer (CFAO) under the Principal Accounting Officer who shall assist him and report to him as part of his team. The CFAO shall be a well- trained and experienced officer and equivalent to Joint Secretary or Deputy Secretary, as may be appropriate, to assist the Principal Accounting Officer in matters relating to risk management, asset protection, internal control/audit, reconciliation of accounts, monitoring and coordination with DAC, PAC and financial proprieties of expenditure and receipts. The CFAO shall have such supporting officers and staff as may be necessary. The orders for posting of CFAO shall be issued by the Establishment

Division in consultation with the Auditor General of Pakistan. The officers posted as such by the Establishment Division, shall not be transferable to any other Wing of the Ministry/Division. The CFAO and the officers/staff under him shall be under the administrative control of the Ministry/Division to which he is attached. However, the transfer of the CFAO out of the Ministry/Division shall be with the concurrence of the Auditor General of Pakistan. He shall work directly under the Principal Accounting Officer and be accountable to him. He shall coordinate his work with the Financial Adviser's Organization. (Till such time that the Ministries/Divisions have been provided CFAO, the present F&A Officers shall continue to perform their duties.)

7. Duties and Responsibilities of the Chief Finance and Accounts

Officer: The duties and responsibilities of the CFAO shall be as under: -

- (i) Maintenance and Reconciliation of Accounts:** He shall systematize proper maintenance of accounts and their timely reconciliation with the actual figures of the CGA/AGPR and maintenance of 'Liability Register' in the Ministry/Division, its Attached Departments and Subordinate Offices. He shall monitor the progress of the expenditure and receipts and furnish, with the approval of the Principal Accounting Officer, a monthly statement of departmental expenditure and receipts to Financial Adviser's Organization and the Finance Division (Budget and Accounts Section - Budget Wing) by the 10th and the reconciled statement of expenditure and receipts by the 25th of the month following the month to which it relates.
- (ii) Coordination and Scrutiny of Budget: Expenditure and Receipts:** He shall undertake coordination and internal scrutiny of budget estimates of expenditure as well as receipts of Ministry/Division, its Attached Departments and Subordinate Offices, including Budget Order (BO) and New-Items Statement (NIS) in accordance with the Budget Call Circular issued by the Finance Division and proposals for additional funds to be met out of Supplementary Grant.
- (iii) Consolidation of Public Sector Development Programme (PSDP):** He shall be responsible for consolidation of PSDP so that the development schemes of the Ministry/Division are prepared in accordance with the prescribed procedure and instructions under the supervision and with the approval of the Principal Accounting Officer.

- (iv) **Advice in Delegated Field:** He shall tender advice to the Principal Accounting Officer in the delegated field, where called upon, in all matters of payment and matters affecting the accounts or any other matter concerning propriety and regularity of transactions
- (v) **Processing of Cases in Non-Delegated Field:** He shall process, in accordance with the prescribed rules and procedure, cases relating to the non-delegated field, and matters relating to foreign exchange, and demands for Supplementary Grant, which are required to be referred to the main Finance Division through the Financial Adviser.
- (vi) **Public Accounts Committee (PAC) and Department Accounts Committee (DAC):** He shall be responsible for the work relating to PAC, DAC and audit observations on Appropriation Accounts and Audit Reports, ensuring compliance with the PAC observations and recommendations. He shall assist the Principal Accounting Officer, prepare necessary Briefs for PAC/DAC and attend the meetings of the PAC and DAC alongwith the Principal Accounting Officer in the case of PAC and Additional Secretary/equivalent officer in the case of DAC.
- (vii) **Compliance with Rules, Regulations and Orders:** He shall tender advice to the Principal Accounting Officer for compliance of rules, such as GFR, Fundamental Rules (FR), Supplementary Rules (SR), Federal Treasury Rules (FTR) and other regulations, instructions and orders issued by the Finance Division from time to time.
- (viii) **Internal Control :** He shall be responsible for observance of Internal Control prescribed by the CGA in the Ministry/Division, Attached Departments and Subordinate Offices. He shall assist and advise the Principal Accounting Officer for preventing irregularities, waste and fraud and shall exercise internal checks as provided in para 13 of GFRs Volume-I, which reads that:
 - (a) rules on handling and custody of cash are properly understood and applied;
 - (b) an effective system of internal check exists for securing regularity and propriety in the various transactions including receipt and issue of stores etc., if any, and
 - (c) a satisfactory arrangement exists for a systematic and proper maintenance of Account Books and other ancillary records concerned with the Initial Accounts.
- (ix) **Internal Audit:** He shall conduct the Internal Audit of the Ministry/Division Attached Departments and Subordinate Offices and incorporate the results of these inspections in the form of an inspection report and furnish the Internal Audit Report to the Principal Accounting Officer. The Principal Accounting Officer

shall, after scrutiny of the reports, communicate to Audit, copies of the reports alongwith remarks and orders/action(s) taken thereon.

8. Powers Delegated to Ministries/Divisions/Departments: The powers delegated to Ministries/Divisions/Departments are indicated below:-

- (a) Powers are delegated to the Principal Accounting Officer in the Ministries/Divisions and the Head of Departments, respectively **(Annex-I)**. They may exercise these powers without consulting the Financial Adviser. The Chief Finance and Accounts Officers may, however, be consulted, where considered necessary or advisable. His advice can however, be over-ruled by the Principal Accounting Officer who may record reasons for overruling the advice. The powers so delegated shall be subject to the observance of austerity measures taken by the government from time to time and the following conditions:-
- (1) availability of funds, by valid appropriation or re-appropriation where permissible, from within the sanctioned budget grant; and
 - (2) availability of foreign exchange, where required, from within the allocation of foreign exchange sanctioned for the Ministry/Division concerned provided:-
 - (i) specific provision exists in the foreign exchange budget;
 - (ii) it does not involve re-appropriation from "imports" to "invisible" or vice versa;
 - (iii) it does not involve travel by another carrier on routes where PIA flights operate; and
 - (iv) it does not involve expenditure on entertainment or contingencies.
- (b) The Current Expenditure in the first half of the financial year shall be restricted to 40% of the total budget allocation in the financial year. In the second half of the financial year, the Finance Division shall issue separate instructions in respect of the balance 60% of the budgetary allocation.
- (c) The financial powers delegated to the Ministries/Divisions under the FR and SR, GFR etc., prior to the introduction of Financial Adviser's Scheme, shall stand enhanced/modified to the extent stated in this Office Memorandum.
- (d) Except as specifically provided **(Annex I)**, further delegation of delegated powers **(Annex I)** may, as considered appropriate, be made by the Secretaries of the administrative Ministries/Divisions and Heads of Departments to the officers subordinate to them without consulting the Financial Adviser.

Note :- The term "Head of Department "denotes" Head of Department as defined in S.R.2 (10).

9. Role of Financial Adviser: Basically, FAs will facilitate and support the operations of Ministries/Divisions that they are assigned to, and to provide constructive advice to the Principal Accounting Officer. The Financial Adviser's scheme has the following elements:-

- (a) The Financial Adviser shall continue to be under the administrative control of the Finance Division, and shall, subject to the provisions of sub-paras (d) and (e) below, exercise the powers of the Joint Secretary to the Finance Division in relation to the Ministries/Divisions to which he is attached. The Financial Adviser shall represent the Finance Division in a comprehensive manner and be the focal point in financial management of the Ministries/Divisions. He shall monitor the monthly statement of expenditure and receipts forwarded by the CFAO, as mentioned in pra 7 (I) and draw after careful scrutiny, the Principal Accounting Officer's attention to discrepancies, if any and shall also submit comments to AFS(E).
- (b) The Financial Adviser shall be assisted by Deputy Financial Advisers depending on the number of Divisions allocated and the quantum of work entrusted to him. The Financial Adviser/Deputy Financial Adviser and their staff shall be paid from the budget grant of the Finance Division.
- (c) The advice of the Financial Adviser in cases falling outside the field of delegated powers shall be binding on the administrative Ministries/Divisions. In case of a difference of opinion with the Financial Adviser, the Secretary of the Ministry/Division may take-up the case with the Additional Finance Secretary (Expenditure)(AFS-E)/Finance Secretary (FS), or the Minister may take it up with the Finance Minister (FM).
- (d) The Finance Division (Main) shall continue to deal with the matters relating to interpretation, application and relaxation of service and financial rules and regulations, and allocation of foreign exchange in accordance with the prescribed procedure. Except for the cases relating to interpretation, application and relaxation of service rules and regulations which shall be forwarded by Ministries/Divisions directly to the Finance Division (Regulations Wing), the other cases shall be routed through F.A.
- (e) Financial sanctions relating to service rules and regulations which are accorded with the concurrence of the Finance Division (Regulations Wing) will be endorsed to audit through that Wing and not through the Deputy Financial Adviser of the Ministries/Divisions.

10. Reference to Financial Adviser/ Finance Division: In cases where a reference to the Financial Adviser/Finance Division is necessary, the Chief Finance and Accounts Officer shall ensure that:-

- (a) the case is properly examined in accordance with the relevant rules and orders;
- (b) the facts of the case and the point of reference are clearly stated in a self-contained note or office memorandum which shall be submitted in duplicate; and
- (c) such further data and information is furnished as may be asked for by the Financial Adviser/Deputy Financial Adviser/Finance Division for the proper disposal of the issues referred to him.

11. Responsibilities and Powers of the Financial Adviser: The responsibilities and powers of the Financial Adviser/Deputy Financial Adviser in respect of Ministries/Divisions to which they are attached shall be as follows:-

(A) Current Expenditure

- (i) **Approval of Expenditure and Budget Provision:** The Financial Advisor shall have full powers to approve expenditure proposals and to accept budget provision, except that the cases involving important issues of policy shall be submitted to the Additional Finance Secretary (Exp.)/Finance Secretary/Finance Minister.

Note-1: Deputy Secretary (Exp.)/DFAs shall have powers to approve expenditure proposal and to accept budget provision upto Rs.5,000,000.(Rs. Five Million).

Note-2: Financial sanctions requiring endorsement by the Finance Division other than sanctions relating to service rules and regulations which are accorded with concurrence of Finance Division (Regulations Wing) shall be endorsed to Audit through the Deputy Financial Adviser of the Ministry/Division concerned.

- (ii) **Lump-sum Provision:** The expenditure to be financed from a lump-sum provision shall be examined and disposed of by the Financial Adviser. He shall submit a monthly statement of such expenditures to AFS(E).

- (iii) **Proposal for Supplementary Grant In Respect of Unexpected Expenditure:** Proposals for Supplementary Grant shall like other expenditure proposals, be examined by the Financial Adviser concerned as per the instructions contained in **Annex-II** to this Office Memorandum. The Financial Advisor shall submit cases for sanctioning of Token Supplementary Grant to AFS (E) for approval. He shall submit the cases for Technical

Supplementary Grant upto Rs. 100,000,000 (Rs. One hundred Million) for approval of AFS(E). The cases for sanctioning of Technical Supplementary Grant beyond Rs. 100 million and regular Supplementary Grant shall be submitted by the FA, through AFS(E), to the Finance Secretary for approval.

- (iv) Re-appropriation of Funds:** The powers of re- appropriation of the Finance Division, as set out (**Annex-I**) shall be exercised by Financial Adviser except reappropriation from, to, or within the Employees Related Expenses and from Utility Charges which shall be submitted by Financial Advisor to AFS(E) for approval.
- (v) Creation of Posts:** The Financial Advisor shall submit cases for creation of posts to AFS(E) in BPS-1 to 19 for approval. The cases for creation of posts in BPS-20 and above shall be submitted by the FA, through AFS(E), to the Finance Secretary for approval. However, a proposal/case, involving creation of a large number of posts in the pay scales mentioned above and necessitating a hierarchical structure requiring the creation of posts above BS-19, shall be dealt with as a single proposal/case. The whole case shall, irrespective of the scale of posts, require approval at the level of the Finance Secretary.
- (vi) Appointment of Contingent Paid Staff:** The Financial Adviser shall submit proposals for appointment of contingent paid staff to AFS(E) for approval.
- (vii) Write-off of Losses:** The Financial Advisor shall dispose of cases for write-off of losses beyond Rs.5, 000,000 (Rs. Five Million) upto Rs. 10,000,000 (Rs. Ten Million). He shall submit cases for write-off of losses upto Rs.20, 000,000 (Rs. Twenty Million) to AFS(E) for approval. The cases for write off of losses above Rs.20,000,000 (Rs. Twenty million) shall be submitted by the FA, through AFS(E), to Finance Secretary for approval. These powers shall be exercised within the framework of para 47 of GFR- Vol.I.
- (viii) Representation of the Finance Division on Committees:** The Financial Advisers/Deputy Financial Advisers, accredited to the administrative Ministries/Divisions shall represent the Finance Division at various Committees, including PAC and DAC and prepare Briefs for Finance Secretary/AFS(E). Since Secretaries/PAOs have full powers for purchases, hence normally FAs/DFAs will not be the members of the Purchase Committees of Ministries/Divisions, which shall include officials of Ministries/Divisions/Departments. If PAOs so wish they may seek an exception from Finance Division if so required.

(B) Development Expenditure

- (i) The Financial Adviser shall be associated with the processing of development schemes from beginning to completion. He shall be responsible for the scrutiny and approval of development schemes of the Federal Government costing upto Rs. 40 million, which do not require submission to the Central Development Working Party (CDWP). However, before according approval, the Financial Adviser shall consult the Finance Division (Development Wing), where necessary, to ensure policy coordination.
- (ii) He shall be responsible for scrutiny of development schemes sponsored by the Ministries/Divisions for consideration of the Central Development Working Party (CDWP). He shall furnish his views to the AFS(E) through Finance Division (Development Wing). The Finance Division (Development Wing) shall ensure the following: -
 - (a) The scheme fits into the overall development plan.
 - (b) The scheme does not clash with any other scheme of any other Ministry/Division/Department either in principle or in detail and there is no contradictory policy being followed in schemes of two different Ministries/Divisions/Departments.
 - (c) There is no duplication in the schemes of the various Ministries/Divisions/Departments both in major work and in detailed working.

Note: Financial Advisers and Deputy Financial Advisers shall exercise their powers within the guidelines approved by the Finance Division.

12. Representation of the Finance Division in Development

Working Parties: The meetings of the Departmental Development Working Party (DDWP) shall be attended by Financial Advisor/Deputy Financial Advisor and meetings of the Central Development Working Party (CDWP) by Additional Finance Secretary (Expenditure).

13. Budgetary Procedure: The powers to sanction expenditure within the budget grants have been delegated to the administrative Ministries/Divisions. Yet, the finalization of the budget proposals continues to be the responsibility of the Finance Division. Budget is, therefore, to be used as the most important instrument of financial control. No proposals for expenditure shall be included in the budget unless these have been concurred in by the Finance Division after scrutiny. The scrutiny of budgetary proposals by Ministries/Divisions through the Financial Adviser for inclusion in the

budget shall, as far as possible, be undertaken by the Finance Division as a pre-budget exercise. The budgetary proposals shall be submitted by administrative Ministries/Divisions to the Financial Advisor with the approval of the Principal Accounting Officer. The Financial Advisor shall carefully scrutinize the proposals before agreeing to budget provision. Once a provision for expenditure has been made in the budget and it has become effective, administrative Ministries/Divisions shall have the authority to sanction expenditure from within their sanctioned budget grants, subject to the powers delegated to them and the fulfillment of the conditions laid down therefore under this Office Memorandum. Ministries/Divisions, while issuing expenditure sanctions without further consultation with the Financial Advisers in cases within the financial competence of the Principal Accounting Officer shall ensure that Object Wise details are shown both in Part I and Part II Budget Estimates. The salient features of the budgetary procedure shall be as follows:

- (i) **Budget a Continuous Process:** Budgeting being a continuous process, the preparation of the budget shall begin well ahead of the year to which it relates.
- (ii) **Estimates of Expenditure: Approval and Issuance of Budget Order(BO) and New Items Statement (NIS):** All the proposals for Employees Related Expenditure and other expenditure shall be cleared with the Financial Adviser as soon as these are ready. Part-I of the Budget Estimates (relating to standing and fluctuating charges) and Part-II Budget Estimates (relating to fresh charges) shall be scrutinized finally by the Financial Adviser concerned who will approve and issue to the Finance Division (Budget Wing) and the AGPR copies of the BOs in respect of Part-I Budget Estimates and verified copies of NISs in respect of Part-II Budget Estimates in accordance with the instructions contained in the Budget Call Circular. The admitted Part-I and Part-II Budget Estimates shall be compiled together into "Demands" by the Finance Division (Budget Wing).
- (iii) **Estimates of Tax and Non-Tax Revenues:** The estimates of Tax Revenues, Non Tax Revenues and Capital Receipts shall also first be coordinated and scrutinized by the Chief Finance and Accounts Officer and submitted with the approval of the Principal Accounting Officer to the Financial Adviser for approval. The estimates, as approved and verified by the Financial Adviser, shall be furnished to the Finance Division (Budget Wing) in accordance with the instructions contained in the Budget Call Circular.

- (iv) Lump Sum Provision in Current Expenditure:** Lump-sum provision in the budget shall not be proposed or made except in exceptional circumstances such as lump provision for late NIS, late receipt of directives etc which shall be recorded. Where such a provision is made in the budget, expenditure sanction shall be given with the concurrence of the Financial Adviser.
- (v) Lump Sum Provision in PSDP:** No sector-wise lump-sum allocation shall be made in the PSDP as a general policy, except in exceptional circumstances, which shall invariably be recorded. In respect of such lump-sum provisions, the sponsoring Ministries/ Divisions/Departments/ Subordinate Offices concerned shall invariably furnish a list of approved schemes indicating bifurcation of the lump-sum allocation against each scheme to FAs/Planning and Development Division and other organizations concerned. Releases against this provision shall be made with the prior approval of Financial Advisers.
- (vi) Allocations in the PSDP for New Unapproved Schemes/Projects:** Allocation in the PSDP for new unapproved development schemes/projects shall be made in exceptional circumstances only, after anticipatory approval of such new schemes/projects by the competent authority.
- (vii) Cash Plan of PSDP and Releases of Funds:** During the first quarter of the financial year, releases of the allocations provided in the PSDP for individual schemes, as have already been approved formally by the competent authority or have been given anticipatory approval by the Chairman, ECNEC, shall be made by the Secretary of the Ministry/Division concerned/PAO without approval of FA's Organization in accordance with the Cash Plan of the projects duly approved by the Secretary of the Ministry/Division and Planning and Development Division. All releases during the remaining three-quarters of the financial year shall be made with the prior approval of Financial Adviser's Organization in accordance with the approved Cash Plan. The releases shall be subject to utilization of funds released earlier, after furnishing a certificate by the Principal Accounting Officer regarding satisfactory implementation of approved Work Plan for the previous quarter of the financial year. The releases shall not be unduly delayed.
- (viii) Supplementary Grants:** There are three forms of Supplementary Grants: Token, Technical and Regular.

 - (a) The Token Supplementary Grant is sanctioned to open and operate a new budget head.
 - (b) The Technical Supplementary Grant is sanctioned to transfer funds from a Grant/Demand as a result of accrual of saving to another Grant/Demand, which needs provision of additional funds.

- (c) The Regular Supplementary Grant is sanctioned when saving is not available either through reappropriation of funds from within the same Grant/Demand or Technical Supplementary Grant from one Grant/Demand to another Grant/Demand.

While the Technical Supplementary Grant does not imply any additionality to the sanctioned budget grant, the Regular Supplementary Grant involves an upward change in the sanctioned budget grant. All Supplementary Grants have to be presented to the Parliament for ex-post authorization. Ministries/Divisions should, therefore, be able to anticipate the requirements well ahead of the financial year to which the budget relates and obtain the concurrence of the Finance Division, thereby eliminating the necessity for Supplementary Grants. Finance Division will look with disfavour upon any request for Supplementary Grants except in extraordinary circumstances. In such circumstances, the Finance Division would expect an explanation of the failure to foresee the additional expenditure at the time of submission of budget proposals. The funds obtained through Supplementary Grants shall be expended for the purposes for which these have been sanctioned. In Current Expenditure, demands for Supplementary Grants/Technical Supplementary Grants shall not be made, except in extraordinary circumstances for which full justifications shall have to be furnished to the Financial Adviser/Finance Division with reason as to why the additional expenditure could not be foreseen at the time of submission of proposals for budget provision. In case of Technical Supplementary Grants in the Current Expenditure, the procedure prescribed for surrender of funds from one Demand/Grant and reallocation to another Demand/Grant shall have to be followed. Similarly, in Development Expenditure, while sanctioning the Technical Supplementary Grants, the prescribed procedure for surrender of savings shall have to be completed. Likewise, for reallocation of funds from one development project to another as a result of review of the PSDP, the prescribed procedure for surrender of savings shall have to be completed. For this purpose, Planning and Development Division shall indicate matching savings which shall have to be surrendered before allocation of additional funds to another project. This process shall be completed expeditiously to ensure that the release of funds to development schemes/projects is not unduly delayed. The last date for submission of Schedule of Supplementary Grants/Technical Supplementary Grants to the Finance Division (Budget Wing) shall be 31st May of the financial year. Such proposals for Supplementary Grants/Technical Supplementary Grants shall be submitted in pursuance of the Constitutional provisions and GFR and on the prescribed proforma **(Annex-II)**.

- (ix) Foreign Exchange Budget in PSDP:** The foreign exchange budget shall be prepared in accordance with the instructions issued by the Finance Division (External Finance Wing) from time to time.

14. Power of Sanctioning Projects: The existing sanctioning powers of various authorities are indicated below :-

S.No	Authority	Sanctioning Power
1	Executive Committee of National Economic Council (ECNEC)	Schemes costing above Rs. 500 million. (Planning and Development Division's letter No.20(1) PIA/PC/ 2005, dated 14 th March, 2005)
2	Central Development Working Party (CDWP)	Schemes costing upto Rs. 500 million. Subject to the condition that the Ministry of Finance does not disagree. (Planning and Development Division's letter No.20(1) PIA/PC/ 2005, dated 14 th March, 2005)
3	Departmental Development Working Party (DDWP)	Schemes costing upto Rs. 40 million. This power shall be subject to the following conditions:- (i) Ministry/Division concerned shall create a proper planning and monitoring unit within the organization and set-up a DDWP, in which a representative of the Ministry of Finance is included. (ii) The Ministry of Finance does not disagree with the decision of the DDWP; in case there is any disagreement, the scheme shall be submitted to the CDWP/ECNEC. (iii) A copy of PC-I Form of the scheme shall be furnished to the Finance Division and Planning and Development Division at least 10 days before the meeting of the DDWP; Planning and Development Division will also have the right to express their views on the PC.I and to attend the meeting of the DDWP. (iv) A copy of the scheme finally approved by the DDWP will be promptly furnished to the Planning & Development Division and Ministry of Finance (Development Wing). (Planning and Development Division's letter No.20(1) DA/PC/ 2000, dated 19 th June, 2000)

S.No	Authority	Sanctioning Power
4	Autonomous Bodies (Commercial/Non-Commercial)	<p>The autonomous organizations whether commercial or non-commercial having board by whatever name called, would be competent to sanction their development schemes with 100% self-financing with no government guarantee and involving less than 25% foreign exchange/foreign assistance, subject to the following:-</p> <p>(i) A Development Working Party should be constituted by each organization and notified to consider and approve their self-financed projects.</p> <p>(ii) The Development Working Party should be headed by the Chairman/Head of the Organization and, among others, should include representatives of the Planning & Development Division, the Finance Division, and the Ministry/Division concerned, each not below the rank of Joint Secretary.</p> <p>(iii) The quorum of the Development Working Party Should be incomplete without the presence of either representative of the Finance Division and the Planning and Development Division. In case either of these Divisions does not agree to the project proposal or any aspect thereof, the case would be referred to the CDWP for consideration.</p> <p>(iv) The decision of the Development Working Party will be subject to the endorsement of the board of the organization.</p> <p>(Planning and Development Division's letter No.21(2-Gen)/PIA/PC 2004, dated 18th December, 2004)</p>
	Federally Administered Tribal Areas (FATA)	
5	Agency/FR Development Sub-committee (ADSC/FRDSC)	<p>Upto Rs. 20 million.</p> <p>(Planning and Development Division's letter No.4(1-43)PIP/PC/2006-07 dated 6th July, 2006)</p>
6	FATA Development Working Party (FDWP)	<p>Above Rs. 20 million and upto Rs. 200 million.</p> <p>(Planning and Development Division's letter No.4(1-43)PIP/PC/2006-07 dated 6th July, 2006)</p>
	Northern Areas	
7	Northern Areas Departmental Development Working Committee (NADDWC)	<p>Upto Rs. 20 million</p> <p>(Kashmir Affairs & Northern Areas Divisions Notification's No.14(11/99-CS, dated 26th November, 1999)</p>
8.	Northern Areas Development Working Party (NADWP)	<p>Upto to Rs. 100 million</p> <p>(Kashmir Affairs & Northern Areas Divisions Notification's No.14(11/99-CS, dated 26th November, 1999)</p>

S.No.	Authority	Sanctioning Power
	Azad Government of the State of Jammu & Kashmir	
9	AJ & K Development Working Party	Upto Rs. 40 million
10	AJ & K Cabinet Development Committee	Upto Rs. 200 million
	Islamabad Capital Territory (ICT)	
11	Islamabad Development Working Party	Upto Rs. 40 million (Planning and Development Division's letter No.20(1)DA/PC/2000 dated 18 th November, 2000)

15. This O.M shall be issued subject to the following conditions:-

- (a) Except as set out in sub-para (b) below this O.M supersedes this Division's O.M.No.F.3(4)Exp.III/2000, dated 30th June, 2000.
- (b) In cases that had arisen before the date of the coming into effect of this O.M. the instructions contained in this Division's O.M.No.F.3(4)Exp.III/2000, dated 30th June, 2000 shall apply.
- (c) This system shall not be applicable to Defence Services where the Revised System of Financial Management for Defence Services as introduced in Ministry of Defence letter No.F.1/335/81/D-21 (Budget) dated the 26th December, 1981 as modified from time to time, shall continue to be in force.

(Tauqir Ahmed)
Addl. Finance Secretary (Exp.)
Ph: 9202576

Secretaries/Additional Secretary Incharge of Ministries/Divisions.

Copy forwarded to :-

1. President's Secretariat (Public/Personal), Islamabad.
2. Prime Minister's Secretariat (Public/Personal), Islamabad.
3. Supreme Court of Pakistan, Islamabad.
4. Federal Shariat Court, Islamabad.
5. National Assembly Secretariat, Islamabad.
6. Senate Secretariat, Islamabad.
7. Wafaqi Mohtasib's Secretariat, Islamabad.
8. Federal Tax Ombudsman's Secretariat, Islamabad.
9. Election Commission of Pakistan, Islamabad.
10. Auditor General of Pakistan, Islamabad.
11. Controller General of Accounts, Islamabad.
12. A.G.P.R., Islamabad.
13. Chief Accounts Officer, Ministry of Foreign Affairs, Islamabad.
14. Finance Division (Military) Rawalpindi.
15. Central Directorate of National Savings, Islamabad.
16. Monopoly Control Authority, Islamabad.
17. Pakistan Mint, Lahore-9.
18. Federal Treasury Office, Islamabad/Karachi.
19. All Officers/FAs/DFAs, Finance Division, Islamabad.
20. Chief Secretaries, Governments of Punjab/Sindh/NWFP/Baluchistan.
21. Chief Secretary, Azad Government of Jammu & Kashmir, Muzaffarabad.

(Obaidur Rehman Khan)
Deputy Secretary (Exp)
Ph: 9211079

Annex-I

**See para 8(a) of the Finance Division's O.M.No.F.3(2)Exp-III/2006, dated -7-2006
FINANCIAL POWERS DELEGATED TO THE MINISTRIES/DIVISIONS AND THE HEADS OF THE DEPTTS.**

S.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
1	Creation of temporary posts	<p>The creation of new posts in the Current Expenditure shall require the approval of the Finance Division, even when these are included in the current budget. The Secretaries of the Ministries/Divisions shall have full powers to create new posts (s) in the Development Expenditure/PSDP, included in PC-I or PC-II after the approval of the project by the relevant forum subject to availability of development budget against Employees Related Expenses. These posts shall be continued on year to year basis till the completion of the project. Such posts(s) will cease to exist on the closure/ completion of the project. After completion of the project and submission of PC-IV, the barest minimum and essential posts(s) shall be converted from Development Expenditure to Current Expenditure with the approval of the Financial Adviser.</p>	<p>Head of Foreign Missions may create a temporary post for a maximum period of 5 days for enabling the transferred official to brief the incoming official and to hand over to him accountable documents etc.</p>	<p>(i) A post in any office or department which has remained vacant for a period of three years or more shall be deemed to have been abolished. The powers for revival of that post shall not be exercised without obtaining prior approval of the Financial Adviser.</p> <p>(ii) Financial Adviser's concurrence for continuance of temporary posts in the next financial year may be sought well before the beginning of that year so that the posts not agreed to by the Financial Adviser are not continued in the next financial year even for a day.</p> <p>(iii) The proposals for creation of temporary posts belonging to Occupational Groups/Services administratively controlled by the Establishment Division will first be referred to the Establishment Division for clearance.</p>
2	Conversion of a temporary post into a permanent post	<p>Full powers, subject to the following conditions: Posts which have been in existence continuously for five years or more, and have been created for work of a permanent nature, and are likely to continue for an indefinite period.</p>	<p>As in column 3.</p>	<p>Details of temporary posts converted into permanent during the course of a financial year, which are proposed to be transferred from Part-II to Part-I of the budget for the next year, should invariably be reported to the Financial Adviser before the 1st October, every year.</p>

SL.NO	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
3	Abolition of posts	Full Powers	As in Column 3.	
4	Reimbursement of Medical Charges	Full powers subject to availability of budget	As in Column 3.	
5	Re-appropriation of funds	<p>Full powers, subject to the observance of the following general restrictions and to the supply of a certificate to Audit by the administrative Ministry/Division while issuing orders for re-appropriation to the effect that the expenditure to be met by re-appropriation from the relevant minor and detailed objects was not foreseen at the time of budget; the expenditure cannot be reduced nor can it be postponed to the next year; and the expenditure in question was not specifically disallowed by the Finance Division at the time of approving the budget estimates.</p> <p>General Instructions:</p> <p>(l) (a) No appropriation or re-appropriation may be made:</p> <p style="padding-left: 40px;">(i) from one grant to another;</p> <p style="padding-left: 40px;">(ii) after the expiry of the financial year;</p> <p style="padding-left: 40px;">(iii) between funds authorized for expenditure charged on the Federal Consolidated Fund and other expenditure;</p> <p>(b) Funds may not be appropriated or re-appropriated to meet:</p> <p style="padding-left: 40px;">(i) any item of expenditure which has not been sanctioned by an authority competent to sanction it;</p>	As in Column 3.	

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	4
		<p>(ii) expenditure on a “new service” not provided for in the budget estimates authorized for the year; and</p> <p>(iii) expenditure for a purpose the allotment for which was specifically reduced or refused by the National Assembly.</p> <p>(II) (a) All powers of appropriation and re-appropriation conferred upon Administrative Ministries/Divisions/ Departments/Sub-ordinate Offices and other authorities are subject to the condition that without the previous consent of the Financial Adviser/Finance Division:</p> <p>(i) an authority may not meet, by re-appropriation, expenditure which it is not empowered to meet by appropriation;.</p> <p>(ii) lump-sum provision for expenditure included in a grant may not be appropriated or re-appropriated;</p> <p>(b) No re-appropriation may be made:</p> <p>(i) from Development to Current Expenditure and vice-versa;</p> <p>(ii) from to, or within the Employees Related Expenses, from Operating Expenses-Communication-Telephone & Trunk Calls, Telex, Teleprinter & FAX, Electronic Communication; Utilities: Gas, Water, Electricity; Secret Service Expenditure, Unforeseen Expenditure for Disaster Preparedness & Relief and Occupancy Costs.</p>		<p>If funds to meet a new service are available under the relevant grant, re-appropriation for such new service may be made after a token sum has been allocated through a Supplementary Grant.</p>

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
		<p>(iii) of provision specifically made in the budget for expenditure in foreign exchange to expenditure in local currency; and</p> <p>(iv) of provision allowed as Supplementary Grant;.</p> <p>(d) Funds may not be appropriated or re-appropriated to meet any expenditure, which is likely to involve further outlay in a future financial year.</p> <p>(III) (a) No Ministry/Division/ Department/Subordinate Office(including any autonomous body) shall be authorized to re-appropriate funds from one development scheme to another development scheme. In exceptional cases, however, re-appropriation of such funds may be allowed, where necessary, by Financial Adviser on the recommendation of Planning and Development Division.</p> <p>(b) In the case of development schemes controlled/ executed by the Planning and Development Division themselves, approval for re-appropriation of funds from one development scheme to another, if necessary, shall be made with the prior approval of the Financial Adviser to that Division.</p>		<p>In the case of expenditure on works, the conditions laid down in paragraphs 31 and 32 of Appendix 6 to the Central Public Works Account Code shall also apply.</p> <p>Appropriation or re-appropriation in accordance with provisions of S.No.5(I), (II) and (III) in Column 3 by a competent authority will, if that authority is authorized to sanction the expenditure in question, operate as sanction to such expenditure.</p>

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
6	Power to declare stores surplus or unserviceable.	Full powers, subject to prescribed conditions.	As in column 3.	Heads of Pakistan Missions abroad may exercise these powers in accordance with approved scales, in respect of the residences of officers subordinate to them.
7	Powers to sell surplus or unserviceable stores and stock by auction.	Full powers, subject to the prescribed conditions.	As in Column 3.	Heads of Pakistan Missions abroad may exercise these powers in accordance with approved scales, in respect of the residences of officers subordinate to them.
8	Write off of irrecoverable value of stores or public money due to losses on account of fraud, theft, etc.	<p>(i) Upto Rs. 5,000,000 (Rs. Five Million) in each case, provided that :-</p> <p>(a) the loss does not disclose a defect of system the amendment of which requires the orders of higher authority; and</p> <p>(b) there has not been any serious negligence on the part of some individual government officer or officers, which may possibly call for disciplinary action requiring the orders of any higher authority.</p> <p>(ii) Powers to write-off of losses up to a limit of Rs. 200,000 (Rs. Two Hundred Thousand) to cover deficiencies on account of breakage, shortage in transit, wastage, spoilage and bottling, dryness in storage and depreciation on account of wear and tear fluctuation in market prices and obsolescence.</p>	Upto to Rs. 100,000 (Rs. One hundred thousand) subject to observance of conditions mentioned in Column 3.	Subordinate authorities already enjoying the power in (ii) of Column 3 beyond this limit may continue to exercise those powers.

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
9	<p>Expenditure against provisions in the budget shall be sanctioned in the following manners:-</p> <p><u>Project Pre-Investment Analysis</u></p> <p>(1) Feasibility Studies, Research and Surveys and Exploratory Operations</p>	Full powers, subject to the prescribed conditions.	As in Column 3.	
	<p><u>Operating Expenses</u></p> <p>(2) Travelling Allowance.</p>	Full powers, subject to prescribed conditions.	As in Column 3.	
	(3) Transportation of goods.	Full powers.	As in Column 3.	
	(4) POL Charges and CNG Charges.	Full powers, subject to observance of ceilings where applicable.	As in Column 3.	
	(5) Conveyance charges.	Full powers, subject to prescribed conditions.	As in Column 3.	
	(6) Postage and Telegraph	Full powers	As in Column 3.	
	(7) Telephone and Trunk Calls.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3.	
	(8) Telex and Teleprinter and FAX.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3.	
	(9) Electronic Communication.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3.	
	(10) Courier and Pilot Service.	Full powers	As in Column 3.	

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
	(11) Utilities (Gas, Water, Electricity) Hot & Cold Weather Charges, Others.	Full powers, subject to observance of prescribed ceilings where applicable.	As in Column 3.	
	(12) Office Stationary.	Full powers.	As in Column 3.	
	(13) Printing & Publications.	Full powers, provided that printing at a press other than a press of the Printing Corporation of Pakistan, should be undertaken only if the Principal Accounting Officer is satisfied that it is in public interest to do so and records a certificate to that effect.	As in Column 3.	The job of printing material of sensitive and classified nature shall continue to be performed by Printing Corporation of Pakistan. The Principal Accounting Officer shall determine the nature of such printing material.
	(14) Newspapers Periodicals and Books.	Full Powers.	As in Column 3.	
	(15) Uniform and Liveries.	Full Powers, provided that the purchase of uniforms and liveries shall be made subject to the prescribed scales and prices.	As in Column 3.	
	(16) Rent of non-residential buildings.	<p>(i) Works Division & Defence Division. Full powers.</p> <p>(ii) Ministry of Foreign Affairs. Full powers in respect of Pakistan Missions abroad.</p> <p>(iii) Other Ministries/Divisions:</p> <p>(a) Upto Rs. 100,000 (Rs. One Hundred Thousand) per month for Islamabad/Rawalpindi/Lahore/ Karachi/Peshawar/ Quetta.</p> <p>(b) Upto Rs. 50,000 (Rs. Fifty thousand) per month for other places.</p> <p>or as approved from time to time.</p>		<p>The powers to incur expenditure on rent of "non-residential" and "residential" buildings shall be subject to the approved rates and scales.</p> <p>In sanctioning rents, merits and local conditions in each case will be kept in mind.</p>

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
	(17) Rent of Residential Buildings.	(i) Full powers to incur expenditure from within the sanctioned budget grant as per prescribed rental ceiling and grant one year advance payment of rent during the lease period and subject to availability of funds. (ii) Ministry of Foreign Affairs: Full powers in respect of Pakistan Missions Abroad.	As in Column 3.	(1)In sanctioning rent, merits and local conditions in each case will be kept in mind. (2) Powers at (i) and (ii) in Column 3 may be exercised only in the case of government servants who are entitled to provision of residential accommodation under any general or specific orders.
	(18) Consultancy and Contractual Work.	Full Powers subject to observance of prescribed conditions.	As in Column 3.	
	(19) Royalties, Rates and Taxes, Rent of Machine and Equipment.	Full powers.	As in Column 3.	
	(20) Training-Domestic.	Full powers	As in Column 3.	
	(21) Payment to Government Departments for services rendered	Full powers.	As in Column 3.	
	(22) Essay writing and Copy Rights	Full powers.	As in Column 3.	
	(23) Law Charges.	Full powers, in consultation with Law Division.	As in Column 3.	
	(24) Fees to Law Officers	Full powers, in consultation with Law Division	As in Column 3.	

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
	(25) Exhibitions, Fairs and Other National Celebrations	Full powers.	As in Column 3	
	(26) Advertising and Publicity.	Full powers, subject to prescribed conditions.	As in Column 3.	
	(27) Payments to Others for services rendered	Full powers, subject to observance of prescribed conditions.	As in Column 3.	
	(28) Purchase of drugs and medicines.	Full powers.	As in Column 3.	
	(29) Contribution & Subscription	Full Powers	As in Column 3.	
	(30) Expenditure on Pakistani delegations to Foreign Countries	Full powers, in accordance with prescribed conditions.	As in Column 3.	
	(31) Loss on Exchange	Full powers, in accordance with prescribed conditions.	As in Column 3.	
	(32) Secret Service Expenditure	Full powers, in accordance with prescribed conditions.	As in Column 3.	
	(33) Conferences/ Seminars/work shops/Symposia	Full powers, in accordance with prescribed conditions.	As in Column 3.	
	(34) Unforeseen Expenditure.	Rs. 100,000 (One Hundred Thousand)	Rs. 50,000 (Rs. Fifty Thousand)	
	Employees Retirement Benefits (35) Reimbursement of Medical Charges to Pensioners.	Full powers subject to availability of budget.	As in Column 3.	

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
	<p><u>Grants</u></p> <p>(36) Grants domestic.</p>	<p>(i) Institutions wholly financed by the government:- Full powers, to release the amount specifically provided for this purpose in the budget subject to the prescribed conditions.</p> <p>(ii) Institution not wholly financed by the government:-</p> <p>(a) Full powers subject to the prescribed conditions to sanction recurring grants, provided that specific budget provision in respect of each individual institutions is made.</p>	<p>As in clause (i) and (ii) (a) of Column 3.</p>	
		<p>(b) For non-recurring grants not covered by the rules; upto Rs. 10,000 (Rs. Ten Thousand) in a year subject to the prescribed conditions provided that budget provision exists.</p>		
	<p><u>Transfers</u></p> <p>(37) Scholarships, Bonuses and Other Awards.</p>	<p>Full powers in accordance with the approved rates for scales</p>	<p>As in Column 3.</p>	

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
	(38) Entertainment.	<p>(i) For light refreshment not exceeding Rs. 30 (Rs. Thirty) per head at meetings convened for official business. Decision to incur such expenditure will be taken only by officers of and above the status of Joint Secretary.</p> <p>(ii) For receptions, lunches and dinners: up to Rs.40,000 (Rs. Forty Thousand) in each case for Ministries/ Divisions subject to the condition that per head expenditure including taxes and soft drinks etc should not in any case exceed Rs. 1200 (Rs. Twelve Hundred).</p> <p>(iii) For serving lunch boxes not exceeding Rs. 200 (Rs. Two Hundred) per head in meeting which are prolonged beyond office hours without break in the interest of Government work.</p>	As in (i) of Column 3.	<p>Welcome or farewell receptions, lunches and dinners to Government functionaries should not be arranged at the expense of public exchequer.</p> <p>(a) Notwithstanding the provisions of para 8 (c) of this O.M. the power at (ii) and (iii) above shall not be delegated by the Secretaries of administrative Ministries/ Divisions to the officers subordinate to them in the Ministries/ Divisions and elsewhere.</p> <p>(b) The expenditure involved shall be subject to availability of budget. No proposals for reappropriation of funds from the restricted heads as mentioned at Sl. No 5 above and Supplementary Grant/Technical Supplementary Grant shall be entertained by Finance Division.</p>
	(39) Gifts	Upto Rs. 10,000 (Rs. Ten Thousand) in one year subject to availability of budget.		<p>(a) For presentation to the foreign dignitaries only.</p> <p>(b) Subject to the conditions mentioned under under Sl.No.9(38) (b) Coulmn 5 above.</p>

Sl.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
	<p>Expenditure on Acquiring of Physical Assets.</p> <p>(40) Purchase of Building, Computer Equipment, Commodity purchases (Cost of State), Other Stores and Stocks, Transport, Plant and Machinery, Furniture & Fixture and purchase of Other Assets.</p>	<p>Full powers, subject to observance of prescribed conditions & instructions of Cabinet Division, regarding purchase of transport.</p>	<p>As in Column 3.</p>	
	<p>Civil Works</p> <p>(41) Civil Works on Roads, Highways & Bridges, Irrigation Works, Embankment and Drainage Works, Building & Structures, Other Works and Telecommunication Works and Drought Emergency Relief Assistance (DERA) works.</p>	<p>Approved Development schemes- Full powers, subject to release of funds with the prior approval of Financial Adviser as provided under Para 13(vii) of this O.M. Non-Development Works-upto Rs. 1,000,000 (Rs.One Million).</p>		<p>Includes powers for purchase of land for Pakistan missions abroad and construction of building thereon.</p>
	<p>Repair & Maintenance</p> <p>(42) Transport</p>	<p>Rs. 100,000 (Rs. One Hundred Thousand) at any one time to one or any number of vehicles used by the Ministry/Division.</p>	<p>As in Column 3.</p>	<p>US \$ 2000 (\$ Two thousand) at any one time to one or any number of vehicles used by the Pakistan Missions Abroad.</p>

Sl.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
	(43) Machinery & Equipment, Furniture & Fixtures and Computer Equipment.	Full powers, subject to the prescribed conditions.	As in Column 3	(i) Heads of Missions abroad may exercise these powers in accordance with approved scales in respect of the residence of the officers subordinate to them. (ii) Heads of Pakistan Missions may incur expenditure on repairs up to 10% of the assessed market value of furniture and furnishing per financial year.
	(44) Buildings & Structure of Pakistan Missions abroad owned by the Government of Pakistan.	Ministry of Foreign Affairs; per financial year upto 10% of annual standard rent.	As in Column 3.	
	(45) Building & Structures (hired and the requisitioned)	Accommodation for office and residential purposes: upto two months rent as the land lord's liability limited to the lease period of not less than three years.		Heads of Missions: Upto \$ 200 (\$ Two hundred) per annum within the financial year. No liability shall be incurred for government on this account.
	(46) Powers to give administrative approval to works in respect of non- residential buildings	Works Division upto Rs. 2,000,000 (Rs. Two Million) Other Ministries and Divisions upto Rs. 500,000 (Rs. Five Hundred thousand)		

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
10	Powers to order refund in accordance with the rules or in pursuance of decisions of courts in respect of which no appeal is proposed to be filed.	Full powers	As in Column 3.	
11	Compensation payable to any individual under law, rules, or judgement of courts.	Full powers.	As in Column 3.	
12	Charges for remittance of pay and or allowances of establishment by money order or by bank drafts, other than leave salary.	Full powers.	As in Column 3.	
13	Powers to sanction investigation of claims of government servants to arrears of pay, allowances, etc.	Full powers subject to restrictions under paras 125 and 126 of GFR Vol.I.	As in Column 3.	Claims of government servants to arrears of pay and allowances or increments, or in respect of any underpayments, which have been allowed to remain in abeyance for a period exceeding one year may not be investigated by an Accountant General, except under the special orders of the competent authority, as vested under para 124 of GPR Vol.I.

SL.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
14	Fixation of initial pay by grant of premature increments in cases of first appointment under government of persons not already in the service of the Federal, or a Provincial Government.	<p>Powers to grant not more than six premature increments for the initial fixation of pay subject to the following conditions:-</p> <p>(a) In cases of persons appointed through the FPSC, premature increments should be granted, on the recommendations of the FPSC, and in consideration of the fact that suitable persons of requisite qualifications are not available in the minimum pay of the post.</p> <p>(b) No premature increments should be granted in cases of 'ad-hoc' appointments in anticipation of FPSC's recommendations.</p> <p>(c) In posts where appointment is not made through FPSC, premature increments should be granted only after the appointing authority certifies that suitable persons of requisite qualifications are not available on the minimum of the sanctioned pay scale of the posts.</p>	As in Column 3.	Six advance increments can also be allowed to those nominees of the FPSC who are already in government service over and above the minimum of the respective pay scale to which they are appointed and not over and above their protected pay under FR.22.

Sl.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
15	Fixation of initial pay of an officiating government servant on appointment to another post in a time scale of pay.	<p>Power to fix the initial pay in the time- scale of the new post at the stage at which it would have been fixed under the rules if the officiating pay in respect of the old post was the substantive pay, of the government servant provided that:-</p> <p>(a) the government servant concerned has held that post for a period of three years continuously (including period of leave) or would have held it for that period if not appointed to the other post; and</p> <p>(b) the appointing authority certifies that the government servant was not officiating in a leave or short term vacancy (sanctioned for less than one year) and was not likely to revert to a lower post at least for the period during which he/she holds the new post.</p>	As in Column 3.	In case where the initial pay in the time scale of a new post is fixed in exercise of these powers, the government servant will, for the purposes of subsequent draws of pay in that post (and for these purposes only), be treated as if the government servant were holding a lien on the old post.
16	Fixation of scales/rates of pay and allowances of posts in Pakistan Missions abroad to which recruitment is made locally.		Full powers to the heads of Pakistan Missions abroad concerned to sanction increase in scales/rates of pay corresponding to the increase allowed by the local government subject to the availability of budget provision.	

SI.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
17	Sanction to the undertaking of work for which an honorarium is offered and the grant of acceptance of an honorarium.	Full powers upto the level of Section Officer and equivalent. The amount should not exceed one month's pay of the government servant concerned on each occasion. In the case of recurring honoraria, this limit applies to the total of recurring payments made to an individual in a financial year.	As in Column 3.	<p>The power will be exercised subject to the condition that the relevant rules and policy instructions issued by the Finance Division from time to time are duly observed and that the grant of honorarium is not used as a device to compensate a government servant for special pay etc. not admissible under the rules. No expenditure should be incurred on honoraria in excess of the specific provision made for this purpose in the sanctioned budget grant and that if expenditure in cases of such provision becomes necessary at same stage, prior concurrence of the Financial Adviser shall be necessary before such expenditure is incurred.</p> <p>Notwithstanding the provisions of para 8 (c) of this O.M. this power shall not be delegated by the Secretaries of administrative Ministries/ Divisions and Heads of Departments to the officers subordinate to them in Ministries/ Divisions and Departments.</p>

Sl.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
18	Sanction of honoraria to government servants in connection with departmental examinations in accordance with the rules.	Full powers, in accordance with approved rates or scales.	As in column 3.	
19	Power to sanction the undertaking of work for which a fee is offered and acceptance of fee.	Full powers	As in Column 3.	
20	Exemption from crediting portion of fees to government.	Full powers in respect of fees paid to government servants for services rendered in Pakistan	As in Column 3.	One third of any fee in excess of \$ 1000 (\$ One thousand) or equivalent received by a civil servant for a foreign consultancy outside Pakistan shall be credited to general revenues.
21	Relaxation of the prescribed time limit for submission of TA Bill.	(i) Where no TA advance was drawn: Full powers. (ii) Where T.A advance was drawn: TA adjustment bill should be submitted within one year of the date of performance of journey by the government servant, failing which the advance will be recovered.	As in Column 3.	

Sl.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
22	Relaxation of the prescribed time limit where the family of transferred government servant could not join within one year due to shortage of accommodation, education of children or on medical or compassionate grounds.	Full powers, subject to the following conditions: (i) Instructions contained in Government Decision No.15 under S.R. 116 are duly observed. (ii) Where advance of TA had been drawn in respect of the family members and the family did not accompany the government servant, the advance would be refunded within one year.	As in Column 3.	
23	Relaxation of the prescribed time limit in respect of a member of the family of a transferred government servant preceding him	Full powers provided that the family performed the journey after the transfer orders for the government servant were issued.	As in Column 3.	
24	Power to decide the amount of permanent travelling allowance to be drawn by a government servant holding more than one post to which permanent travelling allowance is attached.	Full powers, provided that the limit laid down in SR 24 is not exceeded.		
25	Relaxation of prescribed time limit where the family could not follow a government servant granted leave travel concession within the prescribed period of one month on medical grounds or due to private affairs.	Full powers, subject to the adjustment of TA advance within twelve months.	As in Column 3.	

Sl.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
26	Grant of permission for the family to precede a government servant granted leave travel concession.	Full Power, subject to the condition that the family precedes the government servant after the formal sanction of leave.	As in Column 3.	
27	Grant of TA concession during leave where leave is combined with extraordinary leave due to circumstances beyond the control of government servant.	Full powers.	As in Column 3.	
28	Permission to travel by air on transfer to a Pakistan Mission abroad in cases where air route is not the approved route.	Full powers to send an official by air. The decision shall be taken at the level of Secretary.		
29	Grant of travelling and daily allowance to non-official members of Commissions/ Committees etc. set-up by the government and to foreign experts.	Daily allowance upto the maximum rates admissible to government servants, and in addition, where the person concerned has, of necessity, to stay in a hotel, reimbursement of actual single room-rent, subject to the production of hotel receipts/vouchers, upto the maximum rate admissible to government servants.		
30	Grant of daily allowance for compulsory halt due to dislocation of communications.	Full powers.	As in Column 3.	

SI.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
31	Grant of extraordinary leave to temporary government servants upto one year for reasons beyond their control. .	Full powers	As in Column 3.	As prescribed under Revised Leave Rules, 1980.
32.	Grant of leave terms to employees appointed on contract.	Full powers to the extent covered by model rules laid down in Appendix-10 to FR & SR Vol.II.	As in Column 3.	In terms of Item No. 8 of the standard terms and conditions laid down vide Establishment Division's O.M. No.10/52/95-R-2, dated18-7-1996.
33	Grant of special disability leave.	Full powers provided that the disability manifests itself within three months after the occurrence of its cause.	As in Column 3.	
34	Grant of advance to government servants from various provident funds.	Full Powers, subject to the condition that advances will be allowed in a manner that only one advance will remain outstanding at one time.	As in Column 3.	
35	Permission to postpone recovery of advance drawn from the GP Fund for a specified period.	Power to postpone recovery of advance for a period not exceeding two years.	As in Column 3.	
36	Grant of advance for the purchase of Motor Car/Motor Cycle to temporary government servants.	Full powers subject to the production of surety bond and fulfillment of other conditions prescribed by the rules.	As in Column 3.	
37	Relaxation of the time limit of one month within which purchase of conveyance should be completed.	Full powers to raise the limit upto six months.	As in Column 3.	

Sl.NO	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
38	Authorization of the final payment of the dues of a deceased government servant to the members of family, dispensing with the production of succession certificate and guardianship certificate in the case of minor heir (s).	Full powers subject to the production of indemnity bond or provided that the amount or balance standing to the credit of a deceased subscriber in the fund is to the extent of Rs. 20,000 (Rs. Twenty thousand).	As in Column 3.	The amount is paid in accordance with the provisions of Clause (I) of sub-rule (I) of rule 234 of the Federal Treasury Rules Volume .I.
39	Question of deciding the real legal heir (s) in case where there is no nomination or the nomination is incorrect or invalid.	Full powers in consultation with the Law Division.	As in Column 3.	
40	Condonation of interruption of service.	Full powers provided each spell of service is qualifying but not in the case of voluntary retirement, or on resignation from public service.		Subject to fulfillment of conditions given under Civil Service Regulations (CSR) 420.
41	Condonation of deficiency in qualifying service for pension.	<p>Upto any period, less than a year if both the conditions mentioned below are satisfied:-</p> <p>(i) If a government servant dies while in service or retires under circumstances beyond control such as on invalidation or abolition of the post and would have completed another year of qualifying service if he/she had not died or retired.</p> <p>(ii) The service rendered was meritorious as laid down under CSR 423 (2) (b).</p>		The powers shall not be exercised in the case of government servants who have rendered less than 5 years continuous service.

Sl.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
42	Grant of conveyance allowance	<p>Power to sanction conveyance allowance to government servants whose ordinary duties involve extensive travelling at or within a short distance from the headquarters in terms of SR 25, provided that:-</p> <p>(a) the powers shall not be available in respect of officers and staff of the Ministries/Divisions; and</p> <p>(b) the expenditure can be met from within the sanctioned budget provision;</p>		Subject to rates approved by the Finance Division.
43	Power to sanction deputation of government servants.	<p><u>I. Temporary Duty Abroad</u></p> <p>Full powers subject to the following conditions and the orders issued by the Finance Division from time to time:-</p> <p>i) The approval of the competent authority has been obtained in accordance with the existing orders.</p> <p>(ii) Where no expenditure in foreign exchange on passage, daily allowance, registration fee, contingent items, etc. is involved: or where expenditure on pay, passage daily allowances, or registration fee is involved but it is to be borne by the Ministry/Division concerned under the normal rules from within the foreign exchange allocation made for the specified period.</p> <p>(iii) Sanction of drawl of pay, daily allowance etc, to the extent admissible under the normal rules, in foreign exchange in advance, if the duration of visit is upto one month and the rupee cover is provided by the government servant concerned.</p>		

SI.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
		<p>(iv) Grant of permission to the government servant to take his wife with him to the place of visit at this own expenses or when expenses on wife's passage are borne by the host government/ agency, provided that no additional foreign exchange is involved and that the wife travels exclusively by a Pakistan carrier, like PIA etc.</p> <p>II Training - International</p> <p>Full powers subject to the following conditions:-</p> <p>(i) Budget provision exists.</p> <p>(ii) The prescribed procedure is observed and approval of competent authority is obtained in accordance with the existing rules.</p> <p>(iii) The terms of deputation are in accordance with the general orders issued by the Finance Division on the subject from time to time.</p> <p>(iv) Foreign exchange expenditure is met out of the sanctioned allocation for the specified period.</p> <p>(v) Sanction of drawal of pay in advance in foreign exchange for a period not exceeding one month, if the rupee cover is provided by the government servant concerned.</p>		

SI.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES /DIVISIONS	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS	REMARKS
1	2	3	4	5
		<p>(vi) Grant of permission to government servant to take his wife with him on training abroad in the following cases:-</p> <p>(a) where the period of training is more than one year;</p> <p>(b) Where the period of training is one year or less and the cost of wife's passage is borne by the donor government/agency; and</p> <p>(c) where the period of training is more than six months but not more than one year and the government servant concerned bears cost of wife's passage etc. provided that no additional foreign exchange is involved, the wife travels exclusively by a Pakistani carrier like PIA etc, and the government servant concerned shall draw, in foreign currency, 50% of pay as admissible under the normal rules.</p>		<p>In both the cases mentioned at (vi) (a) and (b), the government servant will draw his full pay and allowances (excluding compensatory allowances) in foreign exchange for the period of stay of his wife abroad.</p> <p>The permission shall be granted by the Secretary or the Additional/Joint Secretary Incharge of a Division, who will certify that it would be desirable for the government servant to take his wife alongwith him. The Secretary/ Additional Incharge shall also satisfy that the salary, subsistence allowance etc, admissible in foreign exchange is adequate to cover the expenses.</p>
44	Advance payment to other government departments and government owned/ controlled organizations, in exceptional cases only.	Full Powers, subject to adjustment of previous advance, if any.	As in column 3.	

(See para 13 (viii) of the Finance Division's O.M.No.F.3(2)Exp.III/2006, dated July,2006)

Supplementary Grants

The provisions regarding supplementary grants as contained in the Constitution of the Islamic Republic of Pakistan and General Financial Rules are reproduced below :-

Constitutional Provision regarding Supplementary Grants

Article 84. If in respect of any financial year it is found-

- (a) that the amount authorized to be expended for a particular service for the current financial year is insufficient, or that a need has arisen for expenditure upon some new service not included in the Annual Budget Statement for that year; or
- (b) that any money has been spent on any service during a financial year in excess of the amount granted for that service for that year;

the Federal Government shall have power to authorize expenditure from the Federal Consolidated Fund, whether the expenditure is charged by the Constitution upon that Fund or not, and shall cause to be laid before the National Assembly a Supplementary Budget Statement or, as the case may be, an Excess Budget Statement, setting out the amount of that expenditure, and the provisions of Articles 80 to 83 shall apply to those statements as they apply to the Annual Budget Statement.

General Financial Rules

Para 98(1)(iv) “If such savings are not available, it should be seen whether special economies can be effected under other sub-heads. If funds cannot be provided by either of these methods, it will have to be considered whether the excess should be met by postponement of expenditure or whether an application for a supplementary grant should be made. In either case, application will have to be made to the Ministry of Finance through the Administrative Department concerned and the course recommended by the latter stated. Normally, an application for a supplementary grant will not be entertained by Government unless

the anticipated excess is due to a cause beyond the control of the authority concerned and funds cannot be found by any legitimate postponement of expenditure for which provision already exists. All application for supplementary grants should be accompanied by a full explanation of the reason for the excess and of the impossibility of providing funds to meet it”.

2. Keeping in view the above principles, the request for a Supplementary Grant should be made in a summary to be signed by the Principal Accounting Officer. The Summary should contain the information as indicated in the enclosed proforma (Appendix to Annex-III)

3. The Summary may be forwarded to the Finance Divisions. If the proposal is approved by the Finance Division, necessary sanction will be issued by the Division concerned under intimation to the Budget Wing of the Finance Division. The sanction letter shall state that it issues with the concurrence of the Finance Division and a copy of the sanction shall be endorsed to Audit by the Deputy Financial Adviser.

Appendix to Annex-II

PROFORMA FOR SUPPLEMENTARY GRANTS.

- (1) Budget Year
- (2) Demand No.
- (3) Demand Name:
- (4) Department Name:
- (5) Charged Other than Charged Current Development
Tick the Box applicable
- (6) Total expenditure involved in the proposal in the current year and the following years both recurring and non-recurring.
- (7) An Analysis of the Demand to which the expenditure is debitable indicating:-
 - (a) Amount provided detailed object-wise;
 - (b) Particulars of expenditure already incurred under each detailed object; and
 - (c) Particulars of commitment (including sanctions already issued) and plan of expenditure under each detailed object for the remaining part of the financial year.
- (8) Reasons why provision was not made in the budget.
- (9) The reasons why some of the contemplated expenditure at (7)(c) above cannot be dropped/ curtailed to accommodate the present proposal.
- (10) Reasons as to why the proposed expenditure cannot be postponed to a subsequent year;
- (11) Detailed justification of the proposal; and
- (12) Confirmation that no saving to meet the proposed expenditure is available under all the Demands controlled by principal Accounting Officer.

Name & Signature of Principal Accounting Officer



**CASH MANAGEMENT & TREASURY SINGLE ACCOUNT
POLICY 2019-2029**

March, 2019

**Budget Wing
Finance Division
Government of Pakistan**

The efficient treasury is a vital instrument for better Public Finance Management (PFM). This function has evolved over time and has completely transformed, if, it is compared with what it used to be, traditionally. The automated accounting systems have largely made many of the traditional treasury activities redundant. Now, the core treasury functions primarily revolve around cash forecasting and cash management, debt management strategy, monitoring of budget execution, processing of payments, accounting for government transactions, preparation of consolidated fiscal reporting, oversight of financial management, application of internal control regulations both on transactions and commitments, oversight of Treasury Single Account (TSA) and management of government's e-treasury system. The treasury needs now to focus more on active and effective cash management in a decentralized control system.

The key objectives of this modern cash management are timely availability of cash to meet obligations, economising on cash within the government to save costs and reduce risk, management of government's short-term cash flows efficiently (both cash deficits and cash surpluses) in such a way as to benefit debt management and monetary policy. The cash management practices have also transformed like other aspects of treasury functions. Instead of merely passive management by monitoring cash balances, maintaining huge cash buffers to handle volatility and unanticipated outflows and cash rationing by slowing expenditure and delaying bill payments; the modern cash management focuses on active cash management by trying to smooth weekly or daily cash flow through active borrowing and lending in money market, allowing lower cash buffer and providing tools to protect expenditure plans from cash flow volatility.

Government of Pakistan has so far no clearly stipulated and integrated cash management policy. Different aspects of cash management have been managed independently for decades. There is no institutional framework under which these different aspects may converge into one single platform of cash management. As a result, traditional tools such as cash rationing, control on cash flows through controlled clearance of cash demand files and cash flow interruptions through an irregular instrument of Ways and Means clearance are being applied. Furthermore, an agreement with State Bank of Pakistan for cash cover and unbridled power of money printing are also applied frequently for smooth flow of cash. It is pertinent to mention that a huge amount of government cash is taken out from the government accounts by different organizations in the name of statutory, strategic, operational and commercial requirement and placed in the private accounts maintained in the scheduled banks whereas Government of Pakistan has to raise debt from the scheduled banks to ensure its cash flows. Furthermore, governments tend to raise and keep higher amounts as a cash buffer which remains un-utilized, sometimes for

months due to cash flows from other sources of income. Government’s trading in short term securities and return of SBP loans for short terms can make our cash management operations more efficient. **Lastly, the SBPs’ cash injection into the Scheduled banks and discount rate protection makes the treasury market unfair for Government of Pakistan, which needs to be corrected.**

Above said in view, Government of Pakistan has decided to frame a comprehensive Cash Management Policy, 2019-2029.

The key policy objectives of this cash management policy are:

S.N o.	Objective
1.	To ensure availability of cash when it is required
2.	To manage cash balance in the government bank accounts effectively by: <ul style="list-style-type: none"> a. Borrowing to cover expected cash shortfalls, and avoid “idle” balances b. Investing during periods of surplus c. Minimizing borrowing costs
3.	To neutralize impact of the government’s cash flows on the domestic banking sector ensuring that: <ul style="list-style-type: none"> a. There are no large and unexpected changes in liquidity in the banking system b. Overall monetary policy (incl. monetary growth and inflation targets etc.) is not undermined

This cash management policy will focus on efficient cash management with ability to forecast daily cash flows across the TSA. It shall result into smooth cash flows with lower average cash balances, reduced borrowing costs, interest on cash balances lower than interest on marginal borrowing and less pressure on monetary policy operations.

This Cash Management Policy shall enlist actions, plans and implementation regimes for which shall be prepared by the respective authorities and submitted to the Finance Division within one month after approval of this policy by the Federal Government. These actions shall largely be covered under the headings of Aims of Cash Plan, Cash Forecasting Framework, Steps for Effective Cash Management and Treasury Single Account.

Aims of the Cash Management Policy

S. No.	Aim and Actions	Taken By
1.	Anticipation of cash needs of government through;	
	a. Expansion of budgetary and accounting coverage to the one-liner entities	FG/FD/CGA/PAOs
	b. Monthly/quarterly/annual expenditure plans by the Principal Accounting Officers	PAOs/FD
	c. Monthly/quarterly/annual procurement plans by the PAOs.	PAOs/FD
5.	Forecasts of total net cash flow:	
	a. Receipts and payments (above the line) through:	
	I. Monthly/quarterly/annual revenue plans	FBR/FD/CGA/PAOs
	II. Monthly/quarterly/annual cash plans	FD
	III. Extension of budgetary and accounting structure to the one-liner entities	FD/PAOs/CGA
	IV. Detail revenue budgeting on the pattern of expenditure budgeting	FBR/FD
	b. Financing transactions (below the line) through:	
	V. Monthly/quarterly/annual/five years debt redemption plans	FD
	VI. Monthly/quarterly/annual borrowing plans	FD
	VII. Monthly/quarterly/annual/five years assets sales plans by Privatization Commission	Privatization Commission
	c. Focus on domestic currency	SBP/FD
	d. Scheduled Forecast information with identification of future peaks and troughs	FD
	e. Rolled forward regularly (weekly)	FD

Cash Forecasting Framework

A Cash Forecasting Framework shall be prepared under the Cash Management Policy, 2019, by the Finance Division, which shall, essentially, contain:

- I. Total cash management forecasts consistent with annual budget
- II. Revenue forecasts from the FBR and Ministries/Divisions/PAOS
 - Monthly totals of tax receipts, by tax for XX months ahead
 - Daily [weekly] tax receipts for next month, 1-3 months if possible
- III. Expenditure forecasts from spending agencies (PAOs) or units
 - Expected expenditure by day/week for xx months ahead
 - Focus on largest spending units
 - Require pre-notification of major expenditures
- IV. Identification of seasonality and major individual flows
- V. Reward and punishment regime for good forecasting and poor forecasting
- VI. Disincentive to hoard cash
- VII. Daily monitoring mechanism to:
 - Monitor actual transactions across TSA
 - Outturn for the day must be known no later than following morning
- VIII. Institutional and legal framework for single central database independent of the IFMIS
- IX. Establishment of Treasure Office in the Ministry of Finance for:
 - Aggregation 'above the line' forecasts and projections for cash management
 - Addition of below the line' transactions through debt managers
 - Decision making for investment of surpluses or issuance of T-Bills
- X. Treasurer, one cash manager, supported by a committee to regularly overview cash management and advises the treasurer.
- XI. More active cash management with a wider range of instruments, to smooth the treasury's balance comprehensively
- XII. Better integration between debt and cash management
- XIII. Separate Management of day to day cash and structural surplus

- XIV. Safety nets such as emergency credit facilities or cash reserves, end of day borrowing from commercial banks or [Short-term borrowing from the SBP]
- XV. Develop mechanisms to cooperate with the SBP
- XVI. Financing continuity plan

Steps for Effectiveness Cash Management

Following steps for effectiveness of Treasury and Cash Management shall be taken:

S. No.	Action	Taken By
1.	Improving design of Chart of Accounts	FD/CGA
2.	Reduction in number of bank accounts	FD/SBP/PAOS
3.	Consolidating budget execution processes	FD
4.	Reduction in cash advances, prepayments	FD
5.	Introduction of commitment control over capital and recurrent spending	FD/CGA/AG
6.	Bringing revenues into account each day	FD/FBR/CGA/PAOs
7.	Covering 95 % spending decisions in the original budget	FG/FD/PAOs
8.	Centralization of information from many sources	FG/FD
9.	Identification of key responsibilities in cash management	FD
10.	Focus on money market development	SBP/FD

Treasury Single Account (TSA)

Definitions and Justification:

A Treasury Single Account (TSA) is a “Unified structure of government bank accounts” that Involves a top (or “parent”) account, usually at the central bank, through which the government transacts all its receipts and payments and gets a consolidated view of its cash position at the end of each day (Source: Pattanayak and Fainboim, 2011, IMF Technical Notes and Manuals)”. Legal regime of cash management in Pakistan has already been formulated around the concept of Treasury Single Account. Article 79 of the Constitution of the Islamic Republic of Pakistan, 1973, conceives custody of all revenues, loans, moneys, and repayments as per a new enactment and till its approval, under

the existing rules. The new law is yet to be enacted; therefore, the custody is being dealt with as per provisions of the Treasury Rules of the Federal Government. The constitution and Treasury Rules cover all the money into two categories, Federal Consolidated Fund and Public Account. The Treasury Rule No.2 (i) defines this money as 'Public Money':

“Public Moneys” means the moneys forming part of Federal Consolidated Fund and the Public Account of the Federation.”

The Rule 3 then stipulates method of the custody of this money as:

“Subject to the provisions of sub-rules (2) and (3) of rule 7 and sub-rule (1) of rule 33, public moneys of the Federal Government must either be held in a Federal treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the Government.

The deposit of such moneys in the Bank shall be governed by the provisions of section 21 of the State Bank of Pakistan Act, 1956 (Act XXXIII of 1956).”

Section 21 (2) of the SBP Act says:

“(a) The Federal Government and Provincial Governments shall entrust the Bank, on such conditions as may be agreed upon between the Government concerned and the Bank, with all their money, remittance, and banking transactions in Pakistan, and, in particular, shall deposit free of interest all their cash balances with the Bank.

(b) Nothing in this sub-section shall be deemed to prevent the Federal Government and any Provincial Government from carrying on money transactions, at places where the Bank has no office, branch or agency or from holding at such places such balances as they may require.”

It is evident that there shall be a Treasury Single Account whereas exceptions to the TSA shall only be ones provided in sub-rules (2) and (3) of rule 7 and sub-rule (1) of rule 33 which largely cover accounts of Railways, Post Office, PWD, Foreign Missions and cash needed in the extra-ordinary circumstances enlisted in these rules.

In spite of this clearly stipulated legal regime, a huge amount of cash is held outside the TSA structure on the arguments including:

- I. **Statutory Requirement:** Different statutes conceive independent funds for the entities created under them consisting of a portion of money from public fund and the rest from other sources;
- II. **Strategic Requirement:** Most of the defence organization and strategic entities transfer the public money into private commercial accounts on the argument of strategic secrecy;
- III. **Functional Independence:** Some public entities take out public money into their private accounts on the argument of functional independence;
- IV. **Operational Requirement:** some public money is transferred into private accounts on the basis of geographical reasons and inaccessibility or remoteness of the treasury and banking facility; and,
- V. **Commercial Operation:** Public money invested in to the commercial operations is taken out of the TSA most of the times and treated under a different cash and accounts management regimes governed under special laws/rules.

Common issues:

Cash held outside TSA is kept in multiple bank accounts with no cash consolidation as the public money. As a result, the cash position in the public money is affected negatively and most of the times, the cash manager/s of the government is/are forced to raise money, to meet the cash requirements, from the same scheduled banks which are holding its money, most of the times larger the debt raised, into the accounts opened on the above mentioned arguments. Government suffers, thus, on two counts, it is unable to utilize its cash and pays interest on the cash which is actually its own lay idle and remunerated. Moreover, it becomes difficult to establish exact and full cash position of the government, hence it becomes impossible to prioritize and control expenditure disbursements. In addition, there are serious issues of accounting, reconciliation, performance monitoring and evaluation.

On the other hands, an effective TSA gives a complete, real time information on government cash resources, enables efficient cash management, helps in preparation of accurate and reliable cash flow forecasts, optimizes the cost of government operations (includes minimizing the volume and cost of government borrowing and lowering liquidity reserve needs) increases the return on excess cash, facilitates efficient collection and payment mechanisms, improves operational and appropriation control during budget execution, enhances efficiency and timeliness of bank reconciliation, facilitates timely and

more complete accounting statements/reports, including sources and uses of cash.

Principles:

- I. Government shall put in place a framework and timeline to ensure unified structure of the TSA as per law and expand it into the major areas of legal exceptions through amendments in the relevant law/rules. It shall ensure maximum fungibility of cash resources in real time;
- II. Government shall put in place a legal and institution regime to give exceptions from the TSA;
- III. Government shall bring all the public entities into the budgetary, accounting and cash management framework;
- IV. Government shall empower the cash manager/s to oversee the cash management operations across the spectrum of budget and its operations;
- V. Cash balance in the TSA shall be maintained at a level sufficient to meet daily operational requirements and a linkage between cash management and debt management shall be institutionalized; and,
- VI. Government shall ensure full consolidation of cash balances of all government entities (budgetary and extra-budgetary) and devise a mechanism daily zero balancing of the TSA and monthly reporting of complete cash balance of the government within and outside the TSA.

TSA Strategy: Focus on Cash Consolidation

Scope and Structure of TSA:

Every penny of the public money shall be reverted to the TSA, within the framework of different authorized accounts of Government in the State Bank of Pakistan or its nominated agency and cash therein shall be zero balanced. Besides, all the money collected by the public entities as their own revenue and kept in the accounts opened and maintained in the scheduled banks, after specific authorization by the Federal Government, shall be reconciled and reported to the Finance Division by the SBP through its RTGS on monthly basis. If any account is opened in a scheduled bank without a specific authorization by the Federal Government, disciplinary proceedings shall be initiated against head of the organization and Principal Accounting Officer concerned under the relevant laws/rules.

Federal Government shall, however, be empowered to give exception to any organization from the TSA after recommendation by a Committee, which shall be constituted and notified in light of this policy. This committee shall also propose legal amendments for removal of already granted exceptions and

inclusion of new exceptions from the TSA, after due deliberation, for approval of the Federal Government.

Within this scope following steps shall be taken by the entities and authorities made responsible for them.

S. No.	Action	By
1.	Complete survey of the existing accounts by the public entities and cash available in them.	SBP
2.	Review of all accounts by heads of public entities/PAOs and decisions as to closure of un-authorized accounts or case submission for their authorization	Heads of PEs and PAOs
3.	Expansion of budgetary, accounting and cash management systems of Government to the accounts closed, one-liner public entities etc.	Heads of PEs/PAOs/F D/CGA
4.	Authorization to the FD/Cash Manager (s) to pool cash from the accounts held by the PEs in Scheduled Banks in case of need.	FG/Law Division
5.	Authorization of accounts by the FG in the Scheduled Bank for the PEs only in the name of the PE.	FD/SBP
6.	Develop superior cash forecasting and management capabilities to meet cash needs of all entities	FD
7.	Real time gross settlement system (RTGS) based payment and reconciliation regime	SBP/FD
8.	No private account shall be opened for any PE in Scheduled Bank without prior authorization	SBP
9.	Electronic transaction processing and payment system	FD/CGA/AG/SBP
10.	TSA reporting framework for extra-budgetary funds of Government and public entities	SBP/FD/CGA
11.	Decision as to which public corporation shall be excluded from the TSA completely or Partially	FG
12.	Institutional framework for the TSA	FG/FD
13.	Operational Framework for the TSA	FD/CGA
14.	Transition planning and capacity development	FD/CGA
15.	Constitution of a Committee to propose to the FG legal amendments for expansion of the TSA and suggest removals (exceptions) from or inclusion into the TSA	FG/FD

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- Williams M., on “The Treasury Function and the Treasury Single Account” in Allen R., Hemming R., and B. Potter, International Handbook on Expenditure Management, Chapter 16, Macmillan. 2013.

Cash Management and TSA Policy, 2019

Cash Management

- No active cash management policy
 - Annual tax/quarterly/monthly and non-tax revenue plans
 - Annual/quarterly/monthly borrowing plans
 - Annual/quarterly/monthly expenditure plans
 - Annual/quarterly/monthly procurement plans
 - No due diligence for operations of debt instruments
 - No institutional framework for cash management and cash fore casting
 - Use of traditional methods
 - Cash rationing
 - Ways & Means clearance
 - No long term liability and cash requirement projections
 - No asset and liability statement

Cash Management

- Revenue collection
 - Tax revenue
 - No detail budget
 - No detail plan
 - Non-tax Revenue
 - No detail budget
 - No detail plan
 - Internal Revenue receipts of organizations getting one-line budget
 - Collection not reported

Cash Management

- Expenditure
 - Expenditure Planning
 - Annual/quarterly/monthly plan
 - Procurement plan
 - Treasury Single Account
 - GFR, Treasury Rules and The State Bank of Pakistan Act, 1956
 - Cash held outside TSA on arguments
 - Statutory requirement
 - Self generated revenue
 - Strategic requirement
 - Commercial operation
 - Operational independence

Cash Management Policy-Objectives

- To ensure availability of cash when it is required
- To manage cash balance in the government bank accounts effectively by:
 - Borrowing to cover expected cash shortfalls, and avoid “idle” balances
 - Investing during periods of surplus
 - Minimizing borrowing costs

Cash Management Policy-Objectives

- To neutralize impact of the government's cash flows on the domestic banking sector ensuring that:
 - There are no large and unexpected changes in liquidity in the banking system
 - Overall monetary policy (incl. monetary growth and inflation targets etc.) is not undermined

Cash Management Policy-Aims

- Anticipation of cash needs of government through:
 - Expansion of budgetary and accounting coverage to the one-liner entities
 - Monthly/quarterly/annual expenditure plans by the Principal Accounting Officers
 - Monthly/quarterly/annual procurement plans by the PAOs.

Cash Management Policy-Aims

- Forecasts of total net cash flow:
 - Receipts and payments (above the line) through:
 - Monthly/quarterly/annual revenue plans
 - Monthly/quarterly/annual cash plans
 - Extension of budgetary and accounting structure to the one-liner entities
 - Detail revenue budgeting on the pattern of expenditure budgeting

Cash Management Policy-Aims

- Forecasts of total net cash flow:
 - Financing transactions (below the line) through:
 - Monthly/quarterly/annual/five years debt redemption plans
 - Monthly/quarterly/annual borrowing plans
 - Monthly/quarterly/annual/five years assets sales plans by Privatization Commission
 - Focus on domestic currency
 - Scheduled Forecast information with identification of future peaks and troughs
 - Rolled forward regularly(weekly)

Cash Management Policy-Framework

- Total cash management forecasts consistent with annual budget
- Identification of seasonality and major individual flows
- Reward and punishment regime for good forecasting and poor forecasting
- Disincentive to hoard cash
- Daily monitoring mechanism
- More active cash management with a wider range of instruments, to smooth the treasury's balance comprehensively
- Better integration between debt and cash management

Cash Management Policy-Framework

- Improving design of Chart of Accounts
- Reduction in number of bank accounts
- Consolidating budget execution processes
- Reduction in cash advances, prepayments
- Introduction of commitment control over capital and recurrent spending
- Bringing revenues into account each day
- Covering 95 % spending decisions in the original budget
- Centralization of information from many sources
- Identification of key responsibilities in cash management
- Focus on money market development

Cash Management-TSA

- Treasury Single Account
 - Gradual reversal to TSA
 - Amendments in GFR/TR to remove some exceptions
 - Exceptions only to selective:
 - Strategic requirements
 - Geographical Compulsion
 - Commercial operations
 - Institutional frameworks to give and remove exceptions
 - Availability of cash is very important for operations and debt decisions

Cash Management-TSA- Principles

- Scope, framework and timeline
- Legal and institutional regime for exceptions
- Expansion of budgetary, accounting and cash management framework
- Empower the cash manager/s to oversee cash management operations
- TSA shall be maintained at a level sufficient to meet daily operational requirements
- Linkage between cash management and debt management shall be institutionalized
- Full consolidation of cash balances of all government entities
- Mechanism for daily zero balancing of the TSA
- Monthly reporting of complete cash balance of government within and outside the TSA

Thanks

DRAFT WORKING PAPER

Subject: **RE-ORGANIZING THE FEDERAL GOVERNMENT - PROPOSALS REGARDING EXECUTIVE DEPARTMENTS AND AUTONOMOUS BODIES.**

1. The Federal Government has at present 440 organizational entities (OEs) (attached departments, autonomous bodies, registered companies, statutory corporations etc.) under the control of its various Divisions/ Ministries. Some of these OEs have been in existence for several decades and they have lost the justification for which they were established and except for the salaries and rents etc. there is not much funding available to them. In other cases there is overlapping and duplication of responsibilities. Some of the entities which are needed for the future are either missing or need strengthening. There is thus a need to make a comprehensive assessment of each of these OEs and make specific recommendations about them.
2. These OEs have been divided into 18 different categories by the nature of their functions in consultation with the Administrative Ministries/ Divisions and their Legal Charters. Out of 440 OEs, 27% belong to the categories of commercial/ semi-commercial/ manufacturing; public utilities and service providers and financial institutions. 15% are attached departments or executing agencies, 7% are training institutions and 7% educational institutes. The remaining 44% entities are scattered over 12 functional categories. Table-I below presents the numbers of OEs falling under different categories.

TABLE – I

Functional Classification of Organizational entities under the Federal Government

Constitutional bodies	10
Regulatory bodies	32
Courts/ Tribunals	23
Commercial/ Semi Commercial/Manufacturing	64
Public Utilities/ Service Providers	35
Promotion Bodies	24
Financial Institutions	21
Training Institutions	28
Research/ Data/ Documentation	20
Education Institutions	27
Quality Assurance	08
Development Authorities	05
Councils/ Commissions/ Committees	12
Trusts/ Foundation	18
Executive Agencies	73
Security/ Enforcement	14
Scientific Research Institutes	10
Others	16
Total	440

A - Proposed Configuration

3. This paper therefore analyzes all of these entities recommendations either for (i) Privatization (ii) Transfer to the Provincial Government, Islamabad Capital Territory and Gilgit Baltistan (iii) Liquidation, winding up or closure (iv) Rationalization of independent Commissions/Committees (v) Mergers and finally for (vi) Retention.
4. The OEs that have been recommended for retention have been further divided into two broad classes – Executive Departments and Autonomous Bodies, abolishing all other classifications such as subordinate offices, semi-autonomous bodies etc. In some instances where there is lack of clarity, it is recommended that the Administrative Ministry should carry out an expert evaluation whether the OE should be retained in its present form, wound up or merged or restructured.
5. The main considerations behind the proposed configuration are the criteria laid out in the following sections. For example, quality assurance and standards are likely to assume an important role both in the exports as well as for domestic consumer protection. The OEs responsible for drinking water, drugs, foodstuffs and exports should subject their products to scrutiny by independent quality assurance bodies. These bodies can no longer act as cozy arms of the Ministries/ Divisions responsible.

B - Privatization Candidates

6. We have considered three categories of Federal Government Organizations as possible candidates for privatization i.e. ;
 - (a) Commercial/ Semi Commercial/ Manufacturing Business
 - (b) Public Utilities/ service providers and
 - (c) Financial Institutions
7. These Organizational Entities (OEs) together account for 27 percent of the total OEs under the Federal Government. The Privatization Commission has furnished information about the Organizations included in the pipeline for privatization. In addition we have made our own assessment as to which other organizations can be considered as candidates for privatization. On the basis of this examination we have come to the conclusion that at least 45 OEs can be considered as candidates for privatization.

TABLE-II
PRIVATIZATION CANDIDATES / TRANSFER TO SARMAYA-E-PAKISTAN

Sr. No.	Division	Name of Department
01	Commerce	1. State Life Insurance Corporation of Pakistan, Karachi 2. National Insurance Company Limited (NICL), Karachi 3. Pakistan Reinsurance Company Limited, Karachi
02	Finance	4. First Women Bank Limited (FWBL) 5. SME Bank Ltd. 6. Industrial Development Bank Limited
03	Industries & Production	7. Sindh Engineering Limited (SEL) ⁱ 8. Republic Motors Private Limited ⁱⁱ 9. Pakistan Engineering Company Limited (PECO) 10. Heavy Electrical Complex (HEC) 11. National Fertilizer Corporation of Pakistan Private Limited ⁱⁱⁱ 12. State Engineering Corporation (SEC) ^{iv} 13. Morafco Industries Private Limited ^v 14. Pakistan Automobile Corporation (PACO) ^{vi} 15. Spun Yarn Research and Development Company, Multan ^{vii} 16. Southern Punjab Embroidery Industries, Multan ^{viii} 17. Khadi Crafts Development Company ^{ix}
04	Information Technology & Telecommunication	18. Telephone Industries of Pakistan (TIP) ^x
05	National History & Literary Heritage	19. National Book Foundation (NBF), Islamabad ^{xi}
06	Petroleum	20. Oil & Gas Development Company Ltd., Islamabad 21. Pakistan Mineral Development Corporation (PMDC) ^{xii} 22. Pakistan Petroleum Limited (PPL)
07	Power	23. Power Holding (Private) Limited (PHPL) 24. National Power Parks Management Company (Private) Limited (NPPMCL) 25. Jamshoro Power Generation Company (GENCO-I) ^{xiii} 26. Central Power Generation Company (GENCO-II)

		27. Northern Power Generation Company (GENCO-III) ^{xiv} 28. Lakhra Power Generation Company (GENCO-IV) 29. Islamabad Electric Supply Company (IESCO) 30. Lahore Electric Supply Company (LESCO) 31. Gujranwala Electric Power Company (GEPCO) 32. Faisalabad Electric Supply Company (FESCO) 33. Hyderabad Electric Supply Company (HESCO) 34. Multan Electric Power Company (MEPCO) 35. Quetta Electric Supply Company (QESCO) 36. Peshawar Electric Supply Company (PESCO) 37. Sukkur Electric Power Company (SEPCO) 38. Tribal Areas Electric Supply Company (TESCO) 39. Lakhra Coal Development Company Ltd., Karachi ^{xv} 40. Government Holdings (Pvt.) Limited (GHL) ^{xvi} 41. Kot Addu Power Company (KAPCO) 42. 1233 MW Balloki Power Plant 43. 1230 MW Haveli Bahadur Power Plant
08	Others	44. Jinnah Convention Centre, Islamabad 45. Services International Hotel, Lahore

C - Transfer to the Provincial Governments, Gilgit Baltistan and Islamabad Capital Territory (ICT)

8. After the 18th amendment, a large number of Federal organizational entities have been abolished but there are still at least another 19 entities which should be considered for transfer to the provincial governments, Gilgit Baltistan or ICT.

TABLE – III
ORGANIZATIONS PROPOSED FOR TRANSFER TO PROVINCES, GILGIT
BALTISTAN & ICT

Sr. No.	Division	Name of Department
01	Federal Education & Professional Training	1. Federal Directorate of Education (FDE) 2. Directorate General of Special Education 3. Federal College of Education 4. Federal Government Polytechnic Institute of Women, Islamabad 5. Sir Syed Schools and College of Special Education 6. Federal Government College of Home Economics & Management Sciences 7. Basic Education Community Schools (BECS)
02	Industries & Production	8. Department of Explosives
03	Interior	9. National Academy for Prisons Administration, Lahore
04	Maritime Affairs	10. Directorate of Dock Workers' Safety, Karachi
05	National History & Literary Heritage	11. Department of Libraries (DOL), Islamabad
06	Overseas Pakistanis & Human Resource Development	12. Directorate of Workers Education, Islamabad
07	Inter Provincial Coordination	13. Northern Areas Transport Corporation (NATCO), Gilgit
08	Maritime Affairs	14. Korangi Fisheries Harbour Authority, Karachi
09	Petroleum	15. Saindak Metals Limited (SML)
10	Textile	16. Karachi Garment City Company, Karachi 17. Lahore Garment City Company, Lahore 18. Faisalabad Garment City Company, Faisalabad 19. Pakistan Textile City Limited, Karachi

9. The transfer should take place after the modalities are agreed between the Federal Ministry and the Provincial Government concerned. A transition plan should be prepared in each case to ensure smooth hand over including protecting the terms and conditions and interests of civil servants working in these institutions. In some provincialized organizations such as Quaid-e-Azam Management Board a representative of the Federal Government should be member of the Board.

D - Transformation of Councils/ Commissions/ Committees.

10. At present there are certain councils/ commissions/ committees working under various Ministries/ Divisions. Some of them are permanent statutory bodies, others are regulatory bodies of sorts, some of them are of adhoc nature for specific purposes.

11. The following Councils/ Commissions/ Committee should work as independent bodies and not under the control of any Ministry. The Ministry, if it is providing any financial assistance, should be represented on the Council or Commission or Committee through which it exercises oversight, influences policy decisions and ensures financial discipline. The Ministry will continue to act as liaison between these bodies and the Government:

TABLE – IV

TRANSFORMATION OF COUNCILS/ COMMISSIONS/ COMMITTEES

Sr. No.	Division	Name of Department
01	Human Rights	1. National Commission for Child Welfare & Development (NCCWD) 2. National Commission for Human Rights (NCHR) 3. National Commission on the Status of Women (NCSW)
02	Information & Broadcasting	4. Press Council of Pakistan (PCP)
03	Kashmir Affairs & Gilgit Baltistan	5. Gilgit Baltistan Council 6. Azad Jammu and Kashmir Council
04	Law & Justice	7. Law and Justice Commission of Pakistan 8. Council of Islamic Ideology
05	National Food Security & Research	9. Pakistan Central Cotton Committee (PCCC)
06	National Health Services, Regulations & Coordination	10. National Council for Homeopathy (NCH) 11. National Council for Tibb (NCT) 12. Pakistan Medical and Dental Council (PM&DC)

12. These entities may have small Secretariats provided by the Administrative Ministries concerned and the funding may also be provided fully or partially by the Government. The budgetary grants for such entities will be shown as a one line item under the head of the respective Ministries. These entities, in turn, will be obligated to account for all the expenditures incurred and their accounts will be audited by the Auditor

General of Pakistan. The official notification or resolution, the composition and other matters in respect of these entities will be initiated by the Ministry concerned.

E - Liquidation or Winding up

13. The following organizations have by and large fulfilled the tasks for which they were setup in the first place or the remaining work load does not justify the lingering of the previous organizational structure. Their history and past track record are also not that impressive. Going forward it is not clear if there is any cogent reason of some of these for their continued existence in the present form or shape. The resources saved by their liquidation and winding up can be utilized by the Administrative Ministries for more pressing priorities.

TABLE – V

ORGANIZATIONS PROPOSED FOR WINDING UP/ LIQUIDATION

Sr. No.	Division	Name of Department
01	Cabinet	1. Abandoned Properties Organization, Islamabad
02	Federal Education & Professional Training	2. National Talent Pool (NTP) 3. National Council for Rehabilitation of Disabled Persons (NCRDP) 4. National Council for Social Welfare
03	Planning, Development & Reform	5. National Construction Company Limited, Islamabad ^{xvii}
04	Kashmir Affairs & Gilgit Baltistan	6. J&K State Property in Pakistan, Lahore

F - Mergers

14. In view of the discussion, following OEs may be considered for merger:

TABLE – VI
MERGERS

Sr.	Division	Name of Department	Remarks
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No.			
01	Communications	1. National Transport Research Centre (NTRC)	To be merged into the proposed Infrastructure Policy Institute
02	Cabinet	2. Pakistan Bait ul Mal, Islamabad	To be merged into BISP
03	Establishment	3. Akhtar Hameed Khan National Centre for Rural Development (AHKNCRD)	To be merged into NSPP
		4. Secretariat Training Institute (STI)	To be merged into NSPP
		5. Pakistan Academy for Rural Development (PARD)	To be merged into NSPP
04	Federal Education & Professional Training	6. Pakistan Manpower Institute (PMI)	To be merged into the proposed Human Development Policy Institute (HDPI)
		7. Academy of Educational Planning & Management (AEPAM)	To be merged into the proposed Human Development Policy Institute (HDPI)
05	Industries & Production	8. National Productivity Organization	To be merged into the proposed Industry and Trade Policy Institute (ITPI)
		9. Karachi Tools, Dies & Moulds Centre, Karachi	To be merged into TUSDEC ^{xviii}
		10. Furniture Pakistan	
		11. Pakistan Hunting & Sports Arms Development Company, Peshawar	
		12. Gujranwala Business Centre, Gujranwala	To be handed over to SMEDA ^{xix}
		13. Aik Hunar Aik Nagar (AHAN)	
		14. Pakistan Machine Tool Factory, Karachi	To be transferred to Special Projects Division (SPD), with the condition to continue it for civilian use too ^{xx}
15. ENAR Petrotech Services Pvt Limited	To be handed over to OGDCL, Petroleum Division ^{xxi}		
16. National Fertilizer Marketing Limited (NFML)	To be merged with Trading Corporation of Pakistan, Commerce		

			Division ^{xxii}
		17. NFC Institute of Engineering and Technology, Multan	To be handed over to Ministry of Federal Education & Professional Training ^{xxiii}
		18. NFC Institute of Engineering and Fertilizer Research, Faisalabad	
		19. Pakistan Gems & Jewellery Development Company	Centre of the Company at Lahore to be transferred to Pakistan Institute of Fashion Design. MoI&P to undertake measures to devolve other centres.
		20. Pakistan Stone Development Company	
		21. National Industrial Parks Development and Management Company	To be merged into Pakistan Industrial Development Corporation (PIDC)
		22. Technology Up-Gradation & Skill Development Company (TUSDEC) ^{xxiv}	
		23. Export Processing Zone Authority (EPZA) ^{xxv}	
		24. Industry Facilitation Centre ^{xxvi}	
06	Interior	25. National Police Academy, Islamabad	To be merged into the proposed National Police Training & Research Institute
07	Maritime Affairs	26. Marine Biological Lab. Karachi	To be merged with Marine Fisheries Department
08	National Food Security & Research	27. Agriculture Policy Institute (API)	To be merged with the proposed Agriculture and Environment Policy Institute (AEPI)
09	National Health Services, Regulations & Coordination	28. National Health Emergency Preparedness & Response Network (NHEPRN)	To be merged with National Institute of Health
		29. Health Services Academy (HSA)	To be merged with proposed Human Development Policy Institute (HDPI)
		30. Islamabad Blood Transfusion Authority (IBTA)	Merger proposed with Federal Health Regulatory Authority (FHRA)

		31. National Institute of Population Studies (NIPS)	To be merged with Pakistan Health Research Council (PHRC)
		32. National Research Institute of Fertility Control (NRIFC)	To be merged with Pakistan Health Research Council (PHRC)
		33. National Health Information Resource Centre (NHIRC)	To be merged with Health Planning, System Strengthening & Information Analysis Unit (HPSIU)
10	National History & Literary Heritage	34. Quaid-i-Azam Academy (QAA), Karachi	To be merged with Quaid-e-Azam Mazar Management Board
		35. Aiwan-e-Iqbal Complex (AIC), Lahore	To be merged with Iqbal Academy, Lahore
		36. Urdu Science Board (USB), Lahore 37. Urdu Dictionary Board (UDB), Karachi	To be merged with National Language Promotion Board (NLPD/ NLP Authority)
11	Others	38. Earthquake Reconstruction & Rehabilitation Authority (ERRA)	To be merged with NDMA
		39. Audit and Accounts Academy 40. Customs Academy 41. Inland Revenue Service Academy	To be merged into the proposed Institute of Fiscal Policy and Financial Management (IFPFM)
12	Petroleum	42. Hydrocarbon Development Institute of Pakistan (HDIP)	To be merged into the proposed Energy Policy Institute (EPI)
13	Railways	43. Pakistan Railways Academy, Walton, Lahore	To be merged into the proposed Infrastructure Policy Institute (IPI)

G - Principles and criteria for retained entities as Autonomous Bodies

15. Autonomous bodies will primarily be responsible to perform regulatory, operational, corporate, promotional, research and development or quasi-judicial functions entrusted to them by the Government through:

- i) an act of legislation or statute
- ii) formation of a public limited company – listed or unlisted
- iii) the resolutions of the Cabinet or Cabinet Committees
- iv) established under the Trust Act

- v) agreement with constitutional or other international development finance investors

16. It is proposed that the existing semi autonomous bodies should either be categorized as autonomous body or executive department depending on the nature of their work:

- i) Whether they generate their own revenues or not heavily dependent on budgetary grants except for PSDP
- ii) Whether they execute mega development projects on behalf of the Government but require financing and human resources for outside the Government

H - Principles and criteria for retained entities as Executive Departments

17. The attached departments will be the executing arms of the Ministries in addition to the autonomous bodies and should be re-designated as Executive Departments (EDs).

The main criteria of designating or setting up an ED are:-

- i) Whether they are the principal executing arms of the Ministries/Divisions
- ii) Whether form an integral part of the operations and implementation of the Ministries' policies, programs and projects
- iii) Whether they are fully dependent for their finances and manpower on Government and require constant guidance, collaboration and support from the Ministry

18. It is proposed that subordinate offices should either be absorbed within the Division or the Ministry if the nature of their work is policy support or transformed into Executive Departments if the content of their responsibilities are mainly operational

I - Proposed configuration of retained entities

19. Following the criteria outlined above, the remaining 311 entities have been assigned to two categories – (a) Executive Departments and (b) Autonomous Bodies (Annex I and II). The mapping of the existing organizational entities categorized in 18 types, into these two proposed categories is presented in Annex III. The proposals contained in this paper are preliminary in nature and do not reflect the results of many on-going exercises being undertaken. For example, the recommendations of the Secretaries Committee on 42 redundant organizations are being fine tuned and finalized and are not fully reflected in this paper. Similarly, proposals for the training institutes to become

Training, Policy Support and Research arms of the Ministries are still at the discussion stage, but have been hinted in this paper. The purpose of this draft paper is to solicit the comments of the Secretaries Committee before taking up the summary to the Cabinet. It may be emphasized that the existing terms and conditions of the public servants affected by this reorganization would be respected and not adversely affected in any way. Employees can also be assured that nobody would lose their job as a result of this exercise. Surplus Pool, Redeployment and Retaining etc. would be the tools used to accommodate the affected employees.

20. The current diffused responsibility and unclear accountability do not help in practicing good governance. The acceptance and implementation of the proposals made in the preceding paragraphs would result in a much tighter, clearly defined, well focused organizational structure of the Federal Government. The Divisions/ Ministries will perform the policy formulation, legislative, international and inter provincial coordination, monitoring and evaluation functions. The autonomous bodies and executive departments will be the operational and implementation arms of the Ministries. The regulatory bodies will carry out regulatory functions assigned to them under laws for different sectors. The proposed governance structure will ensure that each of these organization enjoys financial and administrative autonomy, has adequate resources at its disposal to meet its targets and objectives and is accountable to the parliament and the general public for the results.

21. There are 23 courts and tribunals and five offices of Ombudsman/Mohtasib working under the Ministry of Law and Justice. It appears that some of the courts and tribunals can be merged as they may not have sufficient workload to justify separate existence. The Ministry may carry out such review and make such recommendations.

22. The Task Force on Science and Technology may be requested to examine the rationale for existence of 14 S&T organizations working under the Ministry of Science and Technology. Some of these organizations may be transferred to the line ministries, others wound up or merged and new organizations for emerging technologies may be established.

23. As a result of the above changes, the Federal Government would have 311 of the Organizational entities compared to the present strength of 440. But this loss in the numbers will be made up by improvement in quality, efficiency and service standards.

PROPOSED AUTONOMOUS BODIES
(Under The Federal Government)

Sr. No.	Division	Name of Department
01	Aviation	<ol style="list-style-type: none"> 1. Civil Aviation Authority 2. Pakistan International Airlines Corporation Limited^{xxvii}
02	Cabinet	<ol style="list-style-type: none"> 3. Pakistan Tourism Development Corporation, Islamabad 4. Pakistan Telecommunications Authority, Islamabad 5. National Electric Power Regulatory Authority, Islamabad 6. Oil and Gas Regulatory Authority, Islamabad 7. Public Procurement Regulatory Authority, Islamabad 8. Frequency Allocation Board, Islamabad 9. Sheikh Sultan Trust, Karachi 10. Islamabad Club, Islamabad 11. Private Educational Institutions Regulatory Authority (PEIRA) (Proposed to be transferred from Federal Education & Professional Training Division) 12. Drug Regulatory Authority of Pakistan (DRAP) (Proposed to be transferred from National Health Services, Regulations & Coordination Division) 13. Human Organ Transplant Authority (HOTA) (Proposed to be transferred from National Health Services, Regulations & Coordination Division) 14. Pakistan Electronic Media Regulatory Authority (PEMRA) (Proposed to be transferred from Information & Broadcasting Division) 15. National Language Promotion Authority (NLPA), Islamabad (Proposed to be transferred from National History & Literary Heritage; previously National Language Promotion Board)
03	Climate Change	<ol style="list-style-type: none"> 16. Pakistan Environmental Protection Agency (Pak-EPA) 17. Global Change Impact Studies Centre, Islamabad (GCISC)
04	Commerce	<ol style="list-style-type: none"> 18. Pakistan Institute of Trade & Development, Islamabad 19. Trade Development Authority of Pakistan, Karachi 20. Intellectual Property Organization of Pakistan, Islamabad 21. National Tariff Commission, Islamabad 22. Pakistan Institute of Fashion and Design, Lahore 23. Trading Corporation of Pakistan Pvt. Ltd., Karachi

		<p>24. Pakistan Tobacco Board, Peshawar</p> <p>25. Pakistan Horticulture Development and Export Company, Lahore</p> <p>26. Pakistan Expo Centers Pvt. Ltd. Company, Lahore</p>
05	Communications	<p>27. National Highway Authority (NHA)</p> <p>28. Construction Technology Training Institute (CTTI)</p> <p>29. Karachi Infrastructure Development Company Ltd (KIDCL)</p>
06	Defence	<p>30. Pakistan Armed Services Board</p>
07	Defence Production	<p>31. Defence Export Promotion Organization (DEPO)</p> <p>32. Pakistan Ordnance Factories (POFs) Board, Wah Cantt</p> <p>33. Heavy Industries Taxila (HIT) Board, Taxila</p> <p>34. Pakistan Aeronautical Complex (PAC) Board, Kamra</p> <p>35. Karachi Shipyard & Engineering Works (KS&EW), Karachi</p> <p>36. National Radio Telecommunication Corporation (NRTC)</p>
08	Economic Affairs	<p>37. National Disaster Risk Management Fund (NDRMF) ?</p>
09	Establishment	<p>38. Federal Public Service Commission (FPSC)</p> <p>39. Federal Employees Benevolent & Group Insurance Funds (FEB&GIF)</p> <p>40. National School of Public Policy (NSPP)</p>
10	Federal Education & Professional Training	<p>41. National Training Bureau (NTB) ?</p> <p>42. National Education Assessment System (NEAS) ?</p> <p>43. National Institute of Science and Technical Education (NISTE)</p> <p>44. National Vocational & Technical Training Commission (NAVTTTC)</p> <p>45. Higher Education Commission (HEC)</p> <p>46. National Education Foundation (NEF)</p> <p>47. Federal Board of Intermediate & Secondary Education (FBISE)</p> <p>48. National College of Arts</p> <p>49. National Skill University</p>
11	Finance	<p>50. Office of Auditor General of Pakistan</p> <p>51. Central Directorate of National Savings (CDNS)</p> <p>52. National Security Printing Corporation (NSPC)</p> <p>53. State Bank of Pakistan (SBP)</p>

		<p>54. National Bank of Pakistan (NBP)</p> <p>55. Financial Monitoring Unit (FMU) (<i>part of CGA</i>)</p> <p>56. Competition Commission of Pakistan (CCP)</p> <p>57. Securities and Exchange Commission of Pakistan (SECP)</p> <p>58. Public Private Partnership Authority (PPPA)</p> <p>59. Pak Kuwait Investment Company</p> <p>60. Pak Libya Holding Company</p> <p>61. Pak Oman Investment Company</p> <p>62. Pak Iran Joint Investment Company</p> <p>63. Pak Brunei Investment Company Ltd.</p> <p>64. Saudi Pak Industrial & Agricultural Investment Company</p> <p>65. Pak China Investment Company</p> <p>66. Benazir Income Support Program (BISP)</p> <p>67. Zarei Taraqiati Bank Limited (ZTBL)</p> <p>68. National Investment Trust Limited (NITL)</p> <p>69. House Building Finance Company Limited (HBFC)</p>
12	Foreign Affairs	<p>70. Foreign Service Academy, Islamabad</p> <p>71. Institute of Strategic Studies, Islamabad</p>
13	Housing & Works	<p>72. National Housing Authority</p> <p>73. Federal Government Employees Housing Foundation, Islamabad</p> <p>74. Pakistan Housing Authority Foundation</p>
14	Industries & Production	<p>75. Pakistan Steel Mills Corporation (PSMC)</p> <p>76. Pakistan Steel Fabricating Company^{xxviii}</p> <p>77. Pakistan Institute of Management</p> <p>78. Small and Medium Enterprises Development Authority (SMEDA)^{xxix}</p> <p>79. Utility Stores Corporation (USC)^{xxx}</p> <p>80. Engineering Development Board^{xxxi}</p> <p>81. Leather Crafts Development Company, Multan ?</p> <p>82. Pakistan Chemical and Energy Sector Skill Development ?</p> <p>83. Pakistan Industrial & Technical Assistance Centre (PITAC), Lahore^{xxxii}</p> <p>84. Pakistan Industrial Development Corporation (PIDC) and its</p>

		<p>subsidiaries and units^{xxxiii}</p> <p>85. Agro Food Processing (AFP) Facilities, Multan ?</p>
15	Information & Broadcasting	<p>86. Implementation Tribunal for Newspaper Employees (ITNE)</p> <p>87. Central Board of Film Censors (CBFC)</p> <p>88. Information Service Academy (ISA)</p> <p>89. National Institute of Folk & Traditional Heritage (Lok Virsa)</p> <p>90. Institute of Regional Studies (IRS)</p> <p>91. National Press Trust (NPT) ?</p> <p>92. Shalimar Recording and Broadcasting Company (SRBC) ?</p> <p>93. Pakistan Broadcasting Corporation (PBC)</p> <p>94. Pakistan Television Corporation Limited (PTV)</p> <p>95. Pakistan National Council of Arts (PNCA)</p>
16	Information Technology & Telecommunication	<p>96. National Information Technology Board (NITB)</p> <p>97. National Telecommunication Corporation (NTC)</p> <p>98. IGNITE National Technology Fund Company</p> <p>99. Universal Service Fund Company</p> <p>100. Pakistan Software Export Board (PSEB)</p> <p>101. Pakistan Telecom Employees Trust (PTET) ?</p> <p>102. Telecom Foundation (TF) ?</p> <p>103. Electronic Certification & Accreditation Council (ECAC)</p> <p>104. Virtual University of Pakistan</p>
17	Interior	<p>105. National Database & Registration Authority (NADRA)</p> <p>106. Metropolitan Corporation Islamabad</p> <p>107. National Public Safety Commission</p> <p>108. Capital Development Authority (CDA)</p>
18	Inter Provincial Coordination	<p>109. Inter Board Committee of Chairmen</p> <p>110. Pakistan Sports Board</p> <p>111. Pakistan Veterinary Medical Council</p> <p>112. Pakistan Cricket Board</p> <p>113. Federal Land Commission</p>
19	Law & Justice	<p>114. Banking Mohtasib Pakistan</p> <p>115. Appellate Tribunal Inland Revenue</p> <p>116. Customs Appellate Tribunal</p> <p>117. Federal Service Tribunal</p>

		<p>118. Federal Judicial Academy</p> <p>119. Federal Shariat Court</p> <p>120. Appellate Tribunal Inland Revenue</p> <p>121. National Accountability Bureau (NAB)</p> <p>122. Wafaqi Mohtasib (Ombudsman)</p> <p>123. Federal Tax Ombudsman Secretariat</p> <p>124. Federal Insurance Ombudsman Secretariat</p> <p>125. Federal Ombudsman for Protection against Harassment of Women at the Workplace</p> <p>126. Banking Courts</p> <p>127. Special Courts (Offences in Banks)</p> <p>128. Drug Courts</p> <p>129. Special Courts (Anti Terrorism) (ICT)</p> <p>130. Commercial Courts</p> <p>131. Foreign Exchange Regulation Appellate Board</p> <p>132. Accountability Courts</p> <p>133. Special Courts (Central)</p> <p>134. Special Courts (Control of Narcotic Substances)</p> <p>135. Competition Appellate Tribunal, Islamabad</p> <p>136. Anti Dumping Appellate Tribunal</p> <p>137. Environmental Protection Tribunal</p> <p>138. Intellectual Property Tribunal</p> <p>139. Insurance Appellate Tribunal ?</p> <p>140. Special Judge, (Customs, Taxation & Anti-Smuggling)</p>
20	Maritime Affairs	<p>141. Pakistan Marine Academy, Karachi</p> <p>142. Gwadar Port Authority, Gwadar</p> <p>143. Port Qasim Authority, Karachi</p> <p>144. Karachi Port Trust, Karachi</p> <p>145. Pakistan National Shipping Corporation, Karachi^{xxxiv}</p>
21	National Food Security & Research	<p>146. Pakistan Oilseed Development Board (PODB)</p> <p>147. Fisheries Development Board (FDB)</p> <p>148. Livestock Dairy Development Board (LDDDB)</p> <p>149. National Fertilizer Development Centre (NFDC)</p> <p>150. Pakistan Agriculture Research Council (PARC)</p>

		151. Pakistan Agriculture Service & Storage Corporation (PASSCO)
22	National Health Services, Regulations & Coordination	152. Pakistan Institute of Medical Sciences (PIMS) 153. National Institute of Rehabilitative Medicine (NIRM) 154. Pakistan Health Research Council (PHRC) 155. Federal Medical and Dental College (FM&DC) 156. National Institute of Health (NIH) 157. Pakistan Nursing Council (PNC) 158. Pharmacy Council of Pakistan (PCP) 159. College of Physician and Surgeon Pakistan 160. National Trust for Population Welfare (NATPOW) 161. Shaheed Zulfiqar Ali Bhutto Medical University (SZABMU)
23	National History & Literary Heritage	162. Pakistan Academy of Letters (PAL), Islamabad 163. Iqbal Academy Pakistan (IAP), Lahore 164. Quaid-i-Azam Mazar Management Board (QMMB), Karachi
24	Overseas Pakistanis & Human Resource Development	165. National Industrial Relations Commission, Islamabad 166. Overseas Pakistanis Foundation, (including employees of Educational Institutions under OPF), Islamabad 167. Employees Old Age Benefits, Institutions, Karachi 168. Workers Welfare Fund, Islamabad 169. Overseas Employment Corporation, Islamabad
25	Petroleum	170. Inter State Gas Systems (Pvt.) Ltd. (ISGSL) 171. Pak-Arab Refinery Limited (PARCO) 172. Pakistan State Oil Company Limited (PSOCL) ^{xxxv} 173. Sui Northern Gas Pipelines Limited (SNGPL) ^{xxxvi} 174. Sui Southern Gas Company Limited (SSGCL) ^{xxxvii} 175. Pakistan LNG Limited (PLL) ? 176. Pakistan LNG Terminals Limited (PLTL) ?
26	Planning, Development & Reform	177. Pakistan Planning and Management Institute (PPMI) 178. National Logistics Cell (NLC) 179. Pakistan Environmental Planning & Architectural Consultant (PEPAC) ?

		180. Pakistan Institute of Development Economics (PIDE) 181. Pakistan Bureau of Statistics (PBS)
27	Postal Services	182. Pakistan Post Office Department (i. Postmasters General, Islamabad, Rawalpindi, Multan, Lahore, Peshawar, Quetta, Karachi & Hyderabad; ii. General Managers, Lahore & Karachi; iii. Chief Controller of Stamps) 183. Postal Staff College
28	Power	184. National Energy Efficiency & Conservation Authority (NEECA) 185. Alternative Energy Development Board (AEDB) 186. National Engineering Services Pakistan Pvt. Ltd. (NESPAK) 187. Private Power & Infrastructure Board (PPIB) 188. Pakistan Electric Power Company Limited (PEPCO) 189. Pakistan Information Technology Company (PITC) 190. Central Power Purchasing Agency Guarantee Limited (CPPAG) 191. National Transmission & Dispatch Company (NTDC)
29	Privatization	192. Privatization Commission
30	Railways	193. Railways Board 194. Federal Government Inspector of Railways (F.G.I.R) 195. Pakistan Railway Advisory & Consultancy Services Limited (PRACS) 196. Railway Constructions Pakistan Limited (RAILCOP) 197. Railway Estate Development and Marketing Company Limited (REDAMCO) 198. Pakistan Railways Freight Transportation Company Limited (PRFTC) 199. Kashmir Railway Limited (KR) ?
31	Religious Affairs & Inter Faith Harmony	200. Pakistan Madrassah Education Board 201. Evacuee Trust Property Board (ETPB)
32	Revenue	202. Federal Board of Revenue (FBR)

33	Science & Technology	<p>203. Council for Works & Housing Research (CWHR) (<i>Proposed to be with Housing & Works</i>)</p> <p>204. Pakistan Council of Renewable Energy Technologies, Islamabad (PCRET)</p> <p>205. COMSATS University, Islamabad (CUI)</p> <p>206. National Institute of Electronics, Islamabad (NIE)</p> <p>207. National Institute of Oceanography, Karachi (NIO)</p> <p>208. National University of Sciences & Technology, Islamabad (NUST)</p> <p>209. Pakistan Council of Scientific & Industrial Research, Islamabad (PCSIR)</p> <p>210. Pakistan Council of Research in Water Resources, Islamabad (PCRWR)</p> <p>211. Pakistan Council for Science & Technology, Islamabad (PCST)</p> <p>212. Pakistan Engineering Council, Islamabad (PEC)</p> <p>213. Pakistan Museum of Natural History, Islamabad (PMNH)</p> <p>214. Pakistan National Accreditation Council, Islamabad (PNAC)</p> <p>215. Pakistan Science Foundation, Islamabad (PSF)</p> <p>216. Pakistan Scientific and Technological Information Centre, Islamabad (PASTIC)</p> <p>217. Pakistan Standard & Quality Control Authority, Karachi (PSQCA)</p> <p>218. Pakistan Halal Authority, Islamabad (PHA)</p> <p>219. National University of Technology, Islamabad (NUTECH)</p> <p>220. STEDEC Technology Commercialization Corporation of Pakistan Pvt. Ltd., Lahore (STEDEC)</p>
34	Textile	<p>221. National Textile University, Faisalabad</p> <p>222. Pakistan Cotton Standards Institute, Karachi</p> <p>223. Federal Textile Board</p> <p>224. National Textile University, Karachi (institute)</p>
35	Water Resources	<p>225. Water and Power Development Authority (WAPDA)</p> <p>226. Indus River System Authority</p>

36	Prime Minister's Office	227. National Disaster Management Authority (NDMA)
		228. National Counter Terrorism Authority (NACTA) (Under PM's Office as per NACTA Act, 2013. The Islamabad High Court has declared the Notification placing NACTA under M/o Interior as null and void)

Grant-in-Aid Bodies

(Operated by non-governmental or private organizations but receive grants from the Government)

1. Pakistan Boys Scouts Association
2. Pakistan Girls Guides Association
3. National Commission for Human Development (NCHD)
4. National Academy of Performing Arts (NAPA)

**PROPOSED EXECUTIVE DEPARTMENTS
(Under the Federal Government)**

Sr. No.	Division	Name of Department
01	Aviation	1. Pakistan Meteorological Department 2. Airport Security Force (ASF)
02	Cabinet	3. Department of Communications Security 4. Department of Stationery and Forms 5. National Archives of Pakistan, Islamabad 6. Printing Corporation of Pakistan, Islamabad ^{xxxviii}
03	Climate Change	7. Zoological Survey of Pakistan (ZSP) 8. Islamabad Wildlife Management Board (IWMB)
04	Commerce	9. Directorate General of Trade Organizations, Islamabad 10. Trade Dispute Resolution Organization ? 11. Liaison Office Afghan Transit Trade, Chaman ?
05	Communications	12. National Highways & Motorways Police (NH&MP)
06	Defence	13. Directorate of Military Lands and Cantonments 14. Federal Government Educational Institutions (Cantonments/Garrisons) Directorate 15. Pakistan Military Accounts Department 16. Office of the Surveyor General of Pakistan 17. Pakistan Maritime Security Agency
07	Defence Production	18. Directorate General Munitions Production (DGMP) - (MVRDE, ARDE & IOP) 19. Directorate General Defence Purchase (DGDP)
08	Establishment	20. Staff Welfare Organization (SWO)
09	Federal Education & Professional Training	21. Pakistan National Commission for UNESCO (PNCU)

10	Finance	22. Office of the Controller General of Accounts (CGA) 23. Pakistan Mint, Lahore 24. Federal Treasury Offices (FTOs), Islamabad & Karachi
11	Foreign Affairs	25. All Pakistan Missions Abroad 26. Afghan Trade Development Cell ?
12	Housing & Works	27. Estate Office Management 28. Pakistan Public Works Department
13	Human Rights	29. Family Protection & Rehabilitation Centre for Women 30. National Child Protection Centre (NCPC) 31. Implementation of National Plan of Action (INPAC)
14	Information & Broadcasting	32. Press Information Department (PID) 33. Directorate of Electronic Media and Publications (DEMP) 34. Associated Press of Pakistan Corporation (APPC)
15	Interior	35. Directorate General of Immigration and Passports 36. Directorate General of Civil Defence 37. Pakistan Rangers (Punjab), Lahore 38. Pakistan Coast Guards, Karachi 39. Frontier Corps, (North), Khyber Pakhtunkhwa, Peshawar 40. Frontier Corps, (South), Khyber Pakhtunkhwa, Peshawar 41. Frontier Corps (North), Balochistan, Quetta 42. Frontier Corps (South), Balochistan, Quetta 43. Office of the Chief Commissioner, Islamabad (ICT) 44. Pakistan Rangers (Sindh), Karachi 45. Federal Investigation Agency (FIA), Islamabad 46. Office of the Commandant, Frontier Constabulary, Khyber Pakhtunkhwa, Peshawar 47. Gilgit Baltistan Scouts, Gilgit 48. National Police Bureau
16	Inter Provincial Coordination	49. Department of Tourist Services 50. National Internship Programme
17	Kashmir Affairs & Gilgit	51. J&K Refugees Rehabilitation Organization, Islamabad

	Baltistan	52. Directorate of Health Services (AK) ? 53. Directorate of Health Services (GB) ? 54. TB Wing, Attock ?
18	Maritime Affairs	55. Marine Fisheries Department, Karachi 56. Mercantile Marine Department, Karachi 57. Government Shipping Office, Karachi 58. Directorate of Seamen's Welfare & Seamen Hostel, Karachi
19	Narcotics Control	59. Anti Narcotics Force
20	National Food Security & Research	60. Federal Seed Certification & Registration Departments (FSC&RD) 61. Department of Plant Protection (DPP) 62. Animal Quarantine Department (AQD) 63. Plant Breeders' Rights Registry 64. National Veterinary Laboratory (NVL) ? 65. Federal Water Management Cell (FWMC)
21	National Health Services, Regulations & Coordination	66. Directorate of Central Health Establishment 67. Directorate of Malaria Control (DoMC) 68. Federal Government Polyclinic (FGC) 69. Federal General Hospital (FGH) 70. Directorate of Central Warehouse of Supplies ? 71. District Population Office (DPO), Islamabad
22	National History & Literary Heritage	72. National Library of Pakistan (NLP), Islamabad 73. Aiwan-e-Quaid Building, F-9 Park, Islamabad ? 74. Department of Archaeology & Museums (DOAM), Islamabad 75. National Language Promotion Department (NLPD), Islamabad
23	Overseas Pakistanis & Human Resource Development	76. Bureau of Emigration & Overseas Employment
24	Petroleum	77. Geological Survey of Pakistan
25	Railways	78. Pakistan Railways Police

26	Religious Affairs & Inter Faith Harmony	79. Directorate General of Hajj and Umrah
27	States & Frontier Regions	80. Chief Commissionerate for Afghan Refugees, Islamabad
28	Textile	81. Textile Commissioner's Organization, Karachi
29	Water Resources	82. Office of Engineering Adviser/Chairman Federal Flood Commission (CEA/CFFC) 83. Office of Pakistan Commissioner for Indus Waters (PCIW)

MAPPING OF EXISTING ORGANIZATIONAL ENTITIES
(Under the Federal Government)

Mapping of Existing Attached Departments & Subordinate Offices

Sr. No.	Division	Existing Attached Departments & Subordinate Offices	Proposed Configuration
01	Aviation	1. Pakistan Meteorological Department	To be retained as Executive Department in Aviation Division
		2. Airport Security Force (ASF)	To be retained as Executive Department in Aviation Division
02	Cabinet	3. Department of Communications Security	To be retained as Executive Department in Cabinet Division
		4. Department of Stationery and Forms	To be retained as Executive Department in Cabinet Division
		5. National Archives of Pakistan, Islamabad	To be retained as Executive Department in Cabinet Division
		6. Pakistan Tourism Development Corporation, Islamabad	To become Autonomous Body under Cabinet Division
		7. Pakistan Bait ul Mal, Islamabad	To be merged into BISP
		8. Abandoned Properties Organization, Islamabad	Proposed for Winding Up / Liquidation
03	Climate Change	9. Pakistan Environmental Protection Agency (Pak-EPA)	To become Autonomous Body under Climate Change Division
		10. Zoological Survey of Pakistan (ZSP)	To be retained as Executive Department in Climate Change Division
04	Commerce	11. Pakistan Institute of Trade & Development, Islamabad	To become Autonomous Body under Commerce Division

		12. Directorate General of Trade Organizations, Islamabad	To be retained as Executive Department in Commerce Division
		13. Trade Development Authority of Pakistan, Karachi	To become Autonomous Body under Commerce Division
		14. Trade Dispute Resolution Organization	To become Executive Department in Commerce Division
		15. Liaison Office Afghan Transit Trade, Chaman	To be retained as Executive Department in Commerce Division
05	Communications	16. National Highways & Motorways Police (NH&MP)	To be retained as Executive Department in Communications Division
06	Defence	17. Directorate of Military Lands and Cantonments	To be retained as Executive Department in Defence Division
		18. Federal Government Educational Institution (Cantonments/Garrisons) Directorate	To be retained as Executive Department in Defence Division
		19. Pakistan Military Accounts Department	To be retained as Executive Department in Defence Division
		20. Office of the Surveyor General of Pakistan	To be retained as Executive Department in Defence Division
		21. Pakistan Armed Services Board	To become Autonomous Body under Defence Division
		22. Pakistan Maritime Security Agency	To be retained as Executive Department in Defence Division
07	Defence Production	23. Directorate General Munitions Production (DGMP) - (MVRDE, ARDE & IOP)	To be retained as Executive Department in Defence Production Division
		24. Directorate General of Defence Purchase (DGDP) (Subordinate Office)	To be retained as Executive Department in Defence Production Division
		25. Defence Export Promotion Organization (DEPO)	To become Autonomous Body under Defence Production
08	Establishment	26. Staff Welfare Organization (SWO)	To be retained as Executive Department in Establishment Division

		27. Akhtar Hameed Khan National Centre for Rural Development (AHKNCRD)	To be merged into NSPP
		28. Secretariat Training Institute (STI)	To be merged into NSPP
		29. Federal Public Service Commission (FPSC)	To become Autonomous Body under Establishment Division
09	Federal Education & Professional Training	30. National Training Bureau (NTB)	To become Autonomous Body under Federal Education & Professional Training Division
		31. Pakistan Manpower Institute (PMI)	To be merged into the proposed Human Development Policy Institute (HDPI)
		32. Federal Directorate of Education (FDE)	To be transferred to provinces
		33. Directorate General of Special Education	To be transferred to provinces
		34. Academy of Educational Planning & Management (AEPAM)	To be merged into into the proposed Human Development Policy Institute (HDPI)
		35. National Education Assessment System (NEAS) (Subordinate Office)	To become Autonomous Body under Federal Education & Professional Training Division
		36. Pakistan National Commission for UNESCO (PNCU)	To be retained as Executive Department in Federal Education & Professional Training Division
		37. National Talent Pool (NTP)	Proposed for Winding Up / Liquidation
		38. National Council for Rehabilitation of Disabled Persons (NCRDP)	Proposed for Winding Up / Liquidation
		39. National Council for Social Welfare	Proposed for Winding Up / Liquidation
		40. National Institute of Science and Technical Education (NISTE)	To become Autonomous Body under Federal Education & Professional Training Division
		41. Federal College of Education	To be transferred to Islamabad Capital Territory
		42. Federal Government Polytechnic Institute of Women, Islamabad	To be transferred to Islamabad Capital Territory
		43. Sir Syed Schools and College of Special Education	To be transferred to provinces
		44. Federal Government College of Home Economics & Management Sciences	To be transferred to Islamabad Capital Territory

10	Finance	45. Central Directorate of National Savings (CDNS)	To become Autonomous Body under Finance Division
		46. Office of Auditor General of Pakistan (AGP)	To become Autonomous Body under Finance Division
		47. Office of the Controller General of Accounts (CGA)	To be retained as Executive Department in Finance Division
		48. Pakistan Mint, Lahore (Subordinate Office)	To be retained as Executive Department in Finance Division
		49. Federal Treasury Offices (FTOs), Islamabad & Karachi	To be retained as Executive Department in Finance Division
11	Foreign Affairs	50. All Pakistan Missions Abroad	To be retained as Executive Department in Foreign Affairs Division
		51. Afghan Trade Development Cell	To be retained as Executive Department in Foreign Affairs Division
12	Housing & Works	52. Estate Office Management	To be retained as Executive Department in Housing & Works Division
		53. National Housing Authority	To become Autonomous Body under Housing & Works Division
		54. Pakistan Public Works Department	To be retained as Executive Department in Housing & Works Division
13	Human Rights	55. Family Protection & Rehabilitation Centre for Women	To become Executive Department in Human Rights Division
		56. National Commission for Child Welfare & Development (NCCWD)	Transformation into Independent Body
		57. National Child Protection Centre (NCPC)	To become Executive Department in Human Rights Division
		58. Implementation of National Plan of Action (INPAC)	To become Executive Department in Human Rights Division
14	Industries & Production	59. Department of Explosives	To be transferred to provinces
15	Information & Broadcasting	60. Press Information Department (PID)	To be retained as Executive Department in Information & Broadcasting Division
		61. Directorate of Electronic Media and Publications (DEMP)	To be retained as Executive Department in Information & Broadcasting Division

		62. Implementation Tribunal for Newspaper Employees (ITNE)	To become Autonomous Body under Information & Broadcasting Division
		63. Central Board of Film Censors (CBFC)	To become Autonomous Body under Information & Broadcasting Division
		64. Information Service Academy (ISA)	To become Autonomous Body under Information & Broadcasting Division
16	Information Technology & Telecommunication	65. National Information Technology Board (NITB)	To become Autonomous Body under Information Technology & Telecommunication Division
17	Interior	66. Directorate General of Immigration and Passports	To be retained as Executive Department in Interior Division
		67. Directorate General of Civil Defence	To be retained as Executive Department in Interior Division
		68. Pakistan Rangers (Punjab), Lahore	To be retained as Executive Department in Interior Division
		69. Pakistan Coast Guards, Karachi	To be retained as Executive Department in Interior Division
		70. Frontier Corps, (North), Khyber Pakhtunkhwa, Peshawar	To be retained as Executive Department in Interior Division
		71. Frontier Corps, (South), Khyber Pakhtunkhwa, Peshawar	To be retained as Executive Department in Interior Division
		72. Frontier Corps (North), Balochistan, Quetta	To be retained as Executive Department in Interior Division
		73. Frontier Corps (South), Balochistan, Quetta	To be retained as Executive Department in Interior Division
		74. Office of the Chief Commissioner, Islamabad (ICT)	To be retained as Executive Department in Interior Division
		75. Pakistan Rangers (Sindh), Karachi	To be retained as Executive Department in Interior Division
		76. Federal Investigation Agency (FIA), Islamabad	To be retained as Executive Department in Interior Division
77. Office of the Commandant Frontier Constabulary, Khyber Pakhtunkhwa, Peshawar	To be retained as Executive Department in Interior Division		

		78. Gilgit Baltistan Scouts, Gilgit	To be retained as Executive Department in Interior Division
		79. National Police Bureau	To be retained as Executive Department in Interior Division
		80. National Academy for Prisons Administration, Lahore	Grant-in-aid body, operated by non-governmental or private organizations but receive grants from the Government
18	Inter Provincial Coordination	81. Department of Tourist Services	To be retained as Executive Department in Inter Provincial Coordination
		82. Inter Board Committee of Chairmen	To become Autonomous Body under Inter Provincial Coordination Division
19	Kashmir Affairs & Gilgit Baltistan	83. J&K State Property in Pakistan, Lahore	Proposed for Winding Up / Liquidation
		84. J&K Refugees Rehabilitation Organization, Islamabad	To be retained as Executive Department in Kashmir Affairs & Gilgit Baltistan Division
20	Law & Justice	85. Banking Mohtasib Pakistan	To become Autonomous Body under Law & Justice Division
		86. Appellate Tribunal Inland Revenue	To become Autonomous Body under Law & Justice Division
		87. Customs Appellate Tribunal	To become Autonomous Body under Law & Justice Division
		88. Federal Service Tribunal	To become Autonomous Body under Law & Justice Division
21	Maritime Affairs	89. Marine Fisheries Department, Karachi	To be retained as Executive Department in Maritime Affairs Division
		90. Directorate of Dock Workers' Safety, Karachi	To be transferred to province
		91. Pakistan Marine Academy, Karachi	To become Autonomous Body under Maritime Affairs Division
		92. Mercantile Marine Department, Karachi	To be retained as Executive Department in Maritime Affairs Division
		93. Marine Biological Lab. Karachi	To be merged with Marine Fisheries Department

		94. Government Shipping Office, Karachi	To be retained as Executive Department in Maritime Affairs Division
		95. Directorate of Seamen's Welfare & Seamen Hostel, Karachi	To be retained as Executive Department in Maritime Affairs Division
22	Narcotics Control	96. Anti Narcotics Force	To be retained as Executive Department in Narcotics Control Division
23	National Food Security & Research	97. Federal Seed Certification & Registration Departments (FSC&RD)	To be retained as Executive Department in National Food Security & Research Division
		98. Department of Plant Protection (DPP)	To be retained as Executive Department in National Food Security & Research Division
		99. Animal Quarantine Department (AQD)	To be retained as Executive Department in National Food Security & Research Division
		100. Agriculture Policy Institute (API)	To be merged with the proposed Agriculture and Environment Policy Institute (AEPI)
		101. Pakistan Oilseed Development Board (PODB)	To become Autonomous Body under National Food Security & Research Division
		102. National Veterinary Laboratory (NVL)	To be retained as Executive Department in National Food Security & Research Division
		103. Fisheries Development Board (FDB)	To become Autonomous Body under National Food Security & Research Division
		104. Livestock Dairy Development Board (LDDDB)	To become Autonomous Body under National Food Security & Research Division
		105. Federal Water Management Cell (FWMC)	To be retained as Executive Department in National Food Security & Research Division
		106. National Fertilizer Development Centre (NFDC)	To become Autonomous Body under National Food Security & Research Division
24	National Health Services, Regulations & Coordination	107. Directorate of Central Health Establishment	To be retained as Executive Department in National Health Services, Regulations & Coordination Division
		108. Directorate of Malaria Control (DoMC)	To be retained as Executive Department in National Health Services, Regulations & Coordination Division
		109. Pakistan Institute of Medical Sciences (PIMS)	To become Autonomous Body under National Health Services, Regulations

			& Coordination Division
		110. Federal Government Polyclinic (FGC)	To be retained as Executive Department in National Health Services, Regulations & Coordination Division
		111. National Institute of Rehabilitative Medicine (NIRM)	To become Autonomous Body under National Health Services, Regulations & Coordination Division
		112. Federal General Hospital (FGH)	To be retained as Executive Department in National Health Services, Regulations & Coordination Division
		113. National Health Emergency Preparedness & Response Network (NHEPRN)	To be merged with National Institute of Health
		114. Directorate of Central Warehouse of Supplies	To be retained as Executive Department in National Health Services, Regulations & Coordination Division
		115. District Population Office (DPO), Islamabad	To be retained as Executive Department in National Health Services, Regulations & Coordination Division
		116. Federal Medical and Dental College (FM&DC)	To become Autonomous Body under National Health Services, Regulations & Coordination Division
25	National History & Literary Heritage	117. Department of Archaeology & Museums (DOAM), Islamabad	To be retained as Executive Department in National History & Literary Heritage Division
		118. National Language Promotion Department (NLPD), Islamabad	National Language Promotion Authority to be placed under Cabinet Division
		119. Department of Libraries (DOL), Islamabad	To be transferred to provinces
		120. National Library of Pakistan (NLP), Islamabad	To be retained as Executive Department in National History & Literary Heritage Division
		121. Urdu Science Board (USB), Lahore (Subordinate Office)	To be merged with National Language Promotion Board (NLPD/NLP Authority)
		122. Urdu Dictionary Board (UDB), Karachi (Subordinate Office)	To be merged with National Language Promotion Board (NLPD/NLP Authority)
		123. Quaid-i-Azam Academy (QAA), Karachi (Subordinate Office)	To be merged with Quaid-e-Azam Mazar Management Board
		124. Aiwan-e-Quaid Building, F-9 Park, Islamabad	To be retained as Executive Department in National History & Literary Heritage Division

26	Overseas Pakistanis & Human Resource Development	125. National Industrial Relations Commission, Islamabad	To become Autonomous Body under Overseas Pakistanis & Human Resource Development Division
		126. Bureau of Emigration & Overseas Employment	To be retained as Executive Department in Overseas Pakistanis & Human Resource Development Division
		127. Directorate of Workers Education, Islamabad	To be transferred to provinces
27	Petroleum	128. Geological Survey of Pakistan	To be retained as Executive Department in Petroleum Division
28	Planning, Development & Reform	129. Pakistan Planning and Management Institute (PPMI)	To become Autonomous Body under Planning, Development & Reform Division
		130. Jawaid Azfar Computer Centre (JACC)	To be considered as part of Planning, Development & Reform Division
29	Postal Services	131. Pakistan Post Office Department	To become Autonomous Body under Postal Services Division
		132. Postal Staff College	To become Autonomous Body under Postal Services Division
30	Power	133. National Energy Efficiency & Conservation Authority (NEECA)	To become Autonomous Body under Power Division
		134. Railways Board	To become Autonomous Body under Railways Division
		135. Pakistan Railways Police	To be retained as Executive Department in Railways Division
		136. Federal Government Inspector of Railways (F.G.I.R)	To become Autonomous Body under Railways Division
		137. Pakistan Railways Academy, Walton, Lahore	To be merged into the proposed Infrastructure Policy Institute
32	Religious Affairs & Inter Faith Harmony	138. Directorate General of Hajj and Umrah	To be retained as Executive Department in Religious Affairs & Inter Faith Harmony Division

		139. Office of Pilgrims Affairs, Jeddah, Kingdom of Saudi Arabia	To be retained as Executive Department in Directorate General of Hajj and Umrah Religious Affairs & Inter Faith Harmony Division
33	Revenue	140. Federal Board of Revenue (FBR)	To become Autonomous Body under Revenue Division
34	Science & Technology	141. Council for Works & Housing Research (CWHR) (Subordinate Office)	To become Autonomous Body under Science & Technology Division
		142. Pakistan Council of Renewable Energy Technologies, Islamabad (PCRET)	To become Autonomous Body under Science & Technology Division
35	States & Frontier Regions	143. Chief Commissionerate for Afghan Refugees, Islamabad	To be retained as Executive Department in States & Frontier Regions Division
36	Statistics	144. Pakistan Bureau of Statistics (PBS)	To become Autonomous Body under Planning, Development & Reform Division
37	Textile	145. Textile Commissioner's Organization, Karachi	To be retained as Executive Department in Textile Division
38	Water Resources	146. Office of Engineering Adviser/Chairman Federal Flood Commission (CEA/CFFC)	To be retained as Executive Department in Water Resources Division
		147. Office of Pakistan Commissioner for Indus Waters (PCIW)	To be retained as Executive Department in Water Resources Division

Mapping of Existing Autonomous Bodies, Corporations, Statutory Bodies & Public Sector Companies Etc

Sr. No.	Division	Existing Autonomous Bodies, Corporations, Statutory Bodies & Public Sector Companies Etc	Proposed Configuration
01	Aviation	148. Civil Aviation Authority	To be retained as Autonomous Body under Aviation Division
		149. Pakistan International Airlines Corporation Limited	To become Autonomous Body under Aviation Division
02	Cabinet	150. Pakistan Telecommunications Authority, Islamabad	To be retained as Autonomous Body under Cabinet Division
		151. National Electric Power Regulatory Authority, Islamabad	To be retained as Autonomous Body under Cabinet Division
		152. Oil and Gas Regulatory Authority, Islamabad	To be retained as Autonomous Body under Cabinet Division
		153. Public Procurement Regulatory Authority, Islamabad	To be retained as Autonomous Body under Cabinet Division
		154. Frequency Allocation Board, Islamabad	To be retained as Autonomous Body under Cabinet Division
		155. Sheikh Sultan Trust, Karachi	To become Autonomous Body under Cabinet Division
03	Climate Change	157. Global Change Impact Studies Centre, Islamabad (GCISC)	To become Autonomous Body under Climate Change Division
		158. Islamabad Wildlife Management Board (IWMB)	To be retained as Executive Department in Climate Change Division

04	Commerce	159. Intellectual Property Organization of Pakistan, Islamabad	To be retained as Autonomous Body under Commerce Division
		160. National Tariff Commission, Islamabad	To be retained as Autonomous Body under Commerce Division
		161. Pakistan Institute of Fashion and Design, Lahore	To be retained as Autonomous Body under Commerce Division
		162. Trading Corporation of Pakistan Pvt. Ltd., Karachi	To become Autonomous Body under Commerce Division
		163. State Life Insurance Corporation of Pakistan, Karachi	Proposed for Privatization
		164. Pakistan Tobacco Board, Peshawar	To become Autonomous Body under Commerce Division
		165. Pakistan Horticulture Development and Export Company, Lahore	To become Autonomous Body under Commerce Division
		166. Pakistan Expo Centers Pvt. Ltd. Company, Lahore	To become Autonomous Body under Commerce Division
		167. National Insurance Company Limited, Karachi	Proposed for Privatization
		168. Pakistan Reinsurance Company Limited, Karachi	Proposed for Privatization
05	Communications	169. National Highway Authority	To be retained as Autonomous Body in Communications Division
		170. National Transport Research Centre (NTRC)	To be merged into the proposed Infrastructure Policy Institute
		171. Construction Technology Training Institute (CTTI)	To become Autonomous Body under Communications Division

		172. Karachi Infrastructure Development Company Ltd (KIDCL)	To be retained as Autonomous Body in Communications Division
06	Defence Production	173. Pakistan Ordnance Factories (POFs) Board, Wah Cantt	To be retained as Autonomous Body in Defence Production Division
		174. Heavy Industries Taxila (HIT) Board, Taxila	To be retained as Autonomous Body in Defence Production Division
		175. Pakistan Aeronautical Complex (PAC) Board, Kamra	To be retained as Autonomous Body in Defence Production Division
		176. Karachi Shipyard & Engineering Works (KS&EW), Karachi	To become Autonomous Body under Defence Production Division
		177. National Radio Telecommunication Corporation (NRTC)	To become Autonomous Body under Defence Production Division
07	Economic Affairs	178. National Disaster Risk Management Fund (NDRMF)	To become Autonomous Body under Economic Affairs Division
08	Establishment	179. Federal Employees Benevolent & Group Insurance Funds (FEB&GIF)	To be retained as Autonomous Body under Establishment Division
		180. National School of Public Policy (NSPP)	To be retained as Autonomous Body under Establishment Division
		181. Pakistan Academy for Rural Development (PARAD)	To be merged into NSPP
09	Federal Education & Professional Training	182. National Vocational & Technical Training Commission (NAVTTTC)	To be retained as Autonomous Body in Federal Education & Professional Training Division
		183. National Commission for Human Development (NCHD)	Grant-in-aid body, operated by non-governmental or private organizations but receive grants from the Government
		184. Higher Education Commission (HEC)	To be retained as Autonomous Body in Federal Education & Professional Training Division
		185. National Education Foundation (NEF)	To be retained as Autonomous Body in Federal Education & Professional Training Division
		186. Federal Board of Intermediate &	To be retained as Autonomous Body

		Secondary Education (FBISE)	in Federal Education & Professional Training Division
		187. Basic Education Community Schools (BECS)	To be transferred to provinces
		188. National College of Arts	To be retained as Autonomous Body in Federal Education & Professional Training Division
		189. National Skill University	To be retained as Autonomous Body in Federal Education & Professional Training Division
		190. Pakistan Boys Scouts Association	Grant-in-aid body, operated by non-governmental or private organizations but receive grants from the Government
		191. Pakistan Girls Guides Association	Grant-in-aid body, operated by non-governmental or private organizations but receive grants from the Government
		192. Private Educational Institutions Regulatory Authority (PEIRA)	Proposed to be transferred to Cabinet Division
10	Finance	193. Zarai Taraqiati Bank Limited (ZTBL)	To be retained as Autonomous Body in Finance Division
		194. First Women Bank Limited (FWBL)	Proposed for Privatization
		195. House Building Finance Company Ltd. (HBFC)	To be retained as Autonomous Body in Finance Division
		196. SME Bank Ltd.	Proposed for Privatization
		197. National Security Printing Company (NSPC)	To be retained as Autonomous Body in Finance Division
		198. State Bank of Pakistan (SBP)	To be retained as Autonomous Body in Finance Division
		199. National Bank of Pakistan (NBP)	To be retained as Autonomous Body in Finance Division
		200. Financial Monitoring Unit (FMU)	To be retained as Autonomous Body in Finance Division

		201. Competition Commission of Pakistan (CCP)	To be retained as Autonomous Body in Finance Division
		202. Securities and Exchange Commission of Pakistan (SECP)	To be retained as Autonomous Body in Finance Division
		203. Public Private Partnership Authority (PPPA)	To be retained as Autonomous Body in Finance Division
		204. National Investment Trust Limited (NITL)	To become Autonomous Body under Finance Division
		205. Pak Kuwait Investment Company	To become Autonomous Body under Finance Division
		206. Pak Libya Holding Company	To become Autonomous Body under Finance Division
		207. Pak Oman Investment Company	To become Autonomous Body under Finance Division
		208. Pak Iran Joint Investment Company	To become Autonomous Body under Finance Division
		209. Pak Brunei Investment Company Ltd.	To become Autonomous Body under Finance Division
		210. Saudi Pak Industrial & Agricultural Investment Company	To become Autonomous Body under Finance Division
		211. Pak China Investment Company	To become Autonomous Body under Finance Division
		212. Industrial Development Bank Limited	Proposed for Privatization
		213. Benazir Income Support Program (BISP)	To become Autonomous Body under Finance Division
11	Foreign Affairs	214. Foreign Service Academy, Islamabad	To be retained as Autonomous Body in Foreign Affairs Division
		215. Institute of Strategic Studies, Islamabad	To be retained as Autonomous Body in Foreign Affairs Division
12	Housing & Works	216. Federal Government Employees	To be retained as Autonomous Body

		Housing Foundation, Islamabad	in Housing & Works Division
		217. Pakistan Housing Authority Foundation	To be retained as Autonomous Body under Housing & Works Division
		218. National Construction Company Ltd., Islamabad	Proposed for winding up/liquidation
13	Human Rights	219. National Commission for Human Rights (NCHR)	Transformation into Independent Body
		220. National Commission on the Status of Women (NCSW)	Transformation into Independent Body
14	Industries & Production	221. National Fertilizer Corporation of Pakistan	Proposed for Privatization
		222. National Fertilizer Marketing Limited	To be merged with Trading Corporation of Pakistan, Commerce Division
		223. NFC Institute of Engineering and Technology, Multan	To be handed over to Ministry of Federal Education & Professional Training
		224. NFC Institute of Engineering and Fertilizer Research, Faisalabad	To be handed over to Ministry of Federal Education & Professional Training
		225. Pakistan Industrial Development Corporation (PIDC)	To become Autonomous Body under Industries & Production Division
		226. Pakistan Gems & Jewellery Dev Company	Centre of the Company at Lahore to be transferred to Pakistan Institute of Fashion Design. Mol&P to undertake measures to devolve other centres
		227. National Industrial Parks Development and Management company	To be merged into Pakistan Industrial Development Corporation (PIDC)
		228. Technology Up-Gradation & Skill Development Company (TUSDEC)	To be merged into Pakistan Industrial Development Corporation (PIDC)
		229. Pakistan Stone Development Company	To be transferred to Pakistan Institute of Fashion Design
		230. Gujranwala Business Centre, Gujranwala	To be merged into TUSDEC
		231. Aik Hunar Aik Nagar	To be handed over to SMEDA

	232. Pakistan Hunting & Sports Arms Development Company, Peshawar	To be merged into TUSDEC
	233. Karachi Tools, Dies & Moulds Centre, Karachi	To be merged into TUSDEC
	234. Furniture Pakistan	To be merged into TUSDEC
	235. Sindh Engineering Limited (SEL)	Proposed for Privatization
	236. Republic Motors Limited (RML)	Proposed for Privatization
	237. Pakistan Automobile Corporation (PACO)	Proposed for Privatization
	238. State Engineering Corporation (SEC)	Proposed for Privatization
	239. PECO (Pakistan Engineering Company)	Proposed for Privatization
	240. Heavy Electrical Complex (HEC)	Proposed for Privatization
	241. Pakistan Machine Tool Factory, Karachi	To be transferred to Special Projects Division (SPD), with the condition to continue it for civilian use too
	242. ENAR Petrotech Services Pvt Limited	To be handed over to OGDCL, Petroleum Division
	243. Pakistan Steel Mills Corporation 244. Pakistan Steel Fabricating Company	To become Autonomous Body under Industries & Production Division
	245. Industrial Facilitation Centre (IFC), Islamabad	To be merged into Pakistan Industrial Development Corporation (PIDC)
	246. Agro Food Processing (AFP) Facilities, Multan	To become Autonomous Body under Industries & Production Division
	247. Pakistan Industrial & Technical Assistance Centre, Lahore	To become Autonomous Body under Industries & Production Division

		248. Pakistan Institute of Management	To become Autonomous Body under Industries & Production Division
		249. Small and Medium Enterprises Development Authority (SMEDA)	To become Autonomous Body under Industries & Production Division
		250. Utility Stores Corporation (USC)	To become Autonomous Body under Industries & Production Division
		251. National Productivity Organization	To be merged into the proposed Human Development Policy Institute (HDPI)
		252. Engineering Development Board	To become Autonomous Body under Industries & Production Division
		253. Export processing zone Authority (EPZA)	To be merged into Pakistan Industrial Development Corporation (PIDC)
		254. Khadi Craft Development Company	Proposed for Privatization
		255. Leather Crafts Development Company, Multan	To become Autonomous Body under Industries & Production Division
		256. Spun Yarn Research and Development Company, Multan	Proposed for Privatization
		257. Southern Punjab Embroidery Industries Multan	Proposed for Privatization
		258. Pakistan Chemical and Energy Sector Skill Development	To become Autonomous Body under Industries & Production Division
15	Information & Broadcasting	259. Press Council of Pakistan (PCP)	Transformation into Independent Body
		260. National Institute of Folk & Traditional Heritage (Lok Virsa)	To be retained as Autonomous Body in Information & Broadcasting Division
		261. Institute of Regional Studies (IRS)	To be retained as Autonomous Body in Information & Broadcasting Division
		262. National Press Trust (NPT)	To be retained as Autonomous Body in Information & Broadcasting Division

		263. Pakistan Electronic Media Regulatory Authority (PEMRA)	Proposed to be transferred Cabinet Division
		264. Shalimar Recording and Broadcasting Company (SRBC)	To be retained as Autonomous Body in Information & Broadcasting Division
		265. Associated Press of Pakistan Corporation (APPC)	To become Executive Department in Information & Broadcasting Division
		266. Pakistan Broadcasting Corporation (PBC)	To become Autonomous Body under Information & Broadcasting Division
		267. Pakistan Television Corporation Limited (PTV)	To become Autonomous Body under Information & Broadcasting Division
		268. Pakistan National Council of Arts (PNCA)	To become Autonomous Body under Information & Broadcasting Division
16	Information Technology & Telecommunication	269. National Telecommunication Corporation (NTC)	To become Autonomous Body under Information Technology & Telecommunication Division
		270. IGNITE National Technology Fund Company	To become Autonomous Body under Information Technology & Telecommunication Division
		271. Universal Service Fund Company	To become Autonomous Body under Information Technology & Telecommunication Division
		272. Pakistan Software Export Board (PSEB)	To become Autonomous Body under Information Technology & Telecommunication Division
		273. Telephone Industries of Pakistan (TIP)	Proposed for Privatization
		274. Pakistan Telecom Employees Trust (PTET)	To become Autonomous Body under Information Technology & Telecommunication Division
		275. Telecom Foundation (TF)	To become Autonomous Body under Information Technology & Telecommunication Division

		276. Electronic Certification & Accreditation Council (ECAC)	To become Autonomous Body under Information Technology & Telecommunication Division
		277. Virtual University of Pakistan	To become Autonomous Body under Information Technology & Telecommunication Division
17	Interior	278. National Database & Registration Authority (NADRA)	To become Autonomous Body under Interior Division
		279. National Police Academy, Islamabad	To be merged into the proposed National Police Training & Research Institute
		280. Capital Development Authority (CDA)	To become Autonomous Body under Interior Division
		281. Metropolitan Corporation Islamabad	To become Autonomous Body under Interior Division
		282. National Counter Terrorism Authority (NACTA)	Under PM's Office as per NACTA Act, 2013. The Islamabad High Court has declared the Notification placing NACTA under M/o Interior as null and void.
		283. National Public Safety Commission	To become Autonomous Body under Interior Division
18	Inter Provincial Coordination	284. Pakistan Sports Board	To be retained as Autonomous Body in Inter Provincial Coordination Division
		285. Pakistan Veterinary Medical Council	To be retained as Autonomous Body in Inter Provincial Coordination Division
		286. Pakistan Cricket Board	To become Autonomous Body under Inter Provincial Coordination Division
		287. Federal Land Commission	To become Autonomous Body under Inter Provincial Coordination Division
		288. National Internship Programme	To become Executive Department in Inter Provincial Coordination Division
		289. National Academy of Performing Arts	Grant-in-aid body, operated by non-governmental or private

			organizations but receive grants from the Government
19	Kashmir Affairs & Gilgit Baltistan	290. Northern Areas Transport Corporation (NATCO), Gilgit	To be transferred to Gilgit Baltistan
		291. Directorate of Health Services (AK)	To be retained as Executive Department in Kashmir Affairs & Gilgit Baltistan Division
		292. Directorate of Health Services (GB)	To be retained as Executive Department in Kashmir Affairs & Gilgit Baltistan Division
		293. TB Wing, Attock	To be retained as Executive Department in Kashmir Affairs & Gilgit Baltistan Division
		294. Gilgit Baltistan Council	Transformation into Independent Body
		295. Azad Jammu and Kashmir Council	Transformation into Independent Body
20	Law & Justice	296. Council of Islamic Ideology	Transformation into Independent Body
		297. Federal Judicial Academy	To become Autonomous Body under Law & Justice Division
		298. Law and Justice Commission of Pakistan	Transformation into Independent Body
		299. Federal Shariat Court	To become Autonomous Body under Law & Justice Division
		300. National Accountability Bureau (NAB)	To become Autonomous Body under Law & Justice Division
		301. Wafaqi Mohtasib (Ombudsman) Secretariat	To become Autonomous Body under Law & Justice Division
		302. Federal Tax Ombudsman Secretariat	To become Autonomous Body under Law & Justice Division
		303. Federal Insurance Ombudsman Secretariat	To become Autonomous Body under Law & Justice Division
		304. Federal Ombudsman for Protection against Harassment of Women at the Workplace	To become Autonomous Body under Law & Justice Division

		305. Banking Courts	To become Autonomous Body under Law & Justice Division
		306. Special Courts (Offences in Banks)	To become Autonomous Body under Law & Justice Division
		307. Drug Courts	To become Autonomous Body under Law & Justice Division
		308. Special Courts (Anti Terrorism) (ICT)	To become Autonomous Body under Law & Justice Division
		309. Commercial Courts	To become Autonomous Body under Law & Justice Division
		310. Foreign Exchange Regulation Appellate Board	To become Autonomous Body under Law & Justice Division
		311. Accountability Courts	To become Autonomous Body under Law & Justice Division
		312. Special Courts (Central)	To become Autonomous Body under Law & Justice Division
		313. Special Courts (Control of Narcotic Substances)	To become Autonomous Body under Law & Justice Division
		314. Competition Appellate Tribunal, Islamabad	To become Autonomous Body under Law & Justice Division
		315. Anti Dumping Appellate Tribunal	To become Autonomous Body under Law & Justice Division
		316. Environmental Protection Tribunal	To become Autonomous Body under Law & Justice Division
		317. Intellectual Property Tribunal	To become Autonomous Body under Law & Justice Division
		318. Insurance Appellate Tribunal	To become Autonomous Body under Law & Justice Division
		319. Special Judge, (Customs, Taxation & Anti-Smuggling)	To become Autonomous Body under Law & Justice Division
21	Maritime Affairs	320. Port Qasim Authority, Karachi	To be retained as Autonomous Body in Maritime Affairs Division
		321. Karachi Port Trust, Karachi	To be retained as Autonomous Body in Maritime Affairs Division

		322. Gwadar Port Authority, Gwadar	To be retained as Autonomous Body in Maritime Affairs Division
		323. Korangi Fisheries Harbour Authority, Karachi	To be transferred to province
		324. Pakistan National Shipping Corporation, Karachi	To become Autonomous Body under Maritime Affairs Division
23	National Food Security & Research	325. Pakistan Agriculture Research Council (PARC)	To be retained as Autonomous Body in National Food Security & Research Division
		326. Pakistan Agriculture Service & Storage Corporation (PASSCO)	To become Autonomous Body under National Food Security & Research Division
		327. Pakistan Central Cotton Committee (PCCC)	Transformation into Independent Body
		328. Plant Breeders' Rights Registry	To become Executive Department in National Food Security & Research Division
24	National Health Services, Regulations & Coordination	329. Health Services Academy (HSA)	To be merged with proposed Human Development Policy Institute (HDPI)
		330. Pakistan Health Research Council (PHRC)	To be retained as Autonomous Body in National Health Services, Regulations & Coordination Division
		331. National Institute of Health (NIH)	To be retained as Autonomous Body in National Health Services, Regulations & Coordination Division
		332. Drug Regulatory Authority of Pakistan (DRAP)	Proposed to be transferred to Cabinet Division
		333. Pakistan Medical and Dental Council (PM&DC)	Transformation into Independent Body
		334. National Council for Homeopathy (NCH)	Transformation into Independent Body
		335. Pakistan Nursing Council (PNC)	To be retained as Autonomous Body in National Health Services, Regulations & Coordination Division
		336. National Council for Tibb (NCT)	Transformation into Independent Body
		337. Pharmacy Council of Pakistan	To be retained as Autonomous Body

		(PCP)	in National Health Services, Regulations & Coordination Division
		338. College of Physician and Surgeon Pakistan	To be retained as Autonomous Body in National Health Services, Regulations & Coordination Division
		339. Islamabad Blood Transfusion Authority (IBTA)	Merger proposed with Federal Health Regulatory Authority (FHRA)
		340. Human Organ Transplant Authority (HOTA)	Proposed to be transferred to Cabinet Division
		341. National Trust for Population Welfare (NATPOW)	To be retained as Autonomous Body in National Health Services, Regulations & Coordination Division
		342. Shaheed Zulfiqar Ali Bhutto Medical University (SZABMU)	To be retained as Autonomous Body in National Health Services, Regulations & Coordination Division
		343. National Institute of Population Studies (NIPS)	To be merged with Pakistan Health Research Council (PHRC)
		344. National Research Institute of Fertility Control (NRIFC)**	To be merged with Pakistan Health Research Council (PHRC)
		345. National Health Information Resource Centre (NHIRC)**	To be merged with Health Planning, System Strengthening & Information Analysis Unit (HPSIU)
25	National History & Literary Heritage	346. Pakistan Academy of Letters (PAL), Islamabad	To be retained as Autonomous Body in National History & Literary Heritage Division
		347. National Book Foundation (NBF), Islamabad	Proposed for privatization
		348. Iqbal Academy Pakistan (IAP), Lahore	To be retained as Autonomous Body in National History & Literary Heritage Division
		349. Quaid-i-Azam Mazar Management Board (QMMB), Karachi	To be retained as Autonomous Body in National History & Literary Heritage Division
		350. Aiwan-e-Iqbal Complex (AIC), Lahore	To be merged with Iqbal Academy, Lahore
26	Overseas Pakistanis & Human Resource Development	351. Overseas Pakistanis Foundation, (including employees of Educational Institutions under OPF), Islamabad	To be retained as Autonomous Body under Overseas Pakistanis & Human Resource Development Division
		352. Employees Old Age Benefits, Institutions, Karachi	To be retained as Autonomous Body under Overseas Pakistanis & Human Resource Development Division
		353. Workers Welfare Fund, Islamabad	To be retained as Autonomous Body under Overseas Pakistanis & Human

			Resource Development Division
		354. Overseas Employment Corporation, Islamabad	To become Autonomous Body under Overseas Pakistanis & Human Resource Development Division
27	Petroleum	355. Government Holdings (Pvt.) Limited (GHL)	Proposed for Privatization
		356. Hydrocarbon Development Institute of Pakistan (HDIP)	To be merged into the proposed Energy Policy Institute (EPI)
		357. Inter State Gas Systems (Pvt.) Ltd. (ISGSL)	To become Autonomous Body under Petroleum Division
		358. Lakhra Coal Development Company Ltd., Karachi	Proposed for Privatization
		359. Oil & Gas Development Company Ltd., Islamabad	Proposed for Privatization
		360. Pakistan Mineral Development Corporation (PMDC)	Proposed for Privatization
		361. Pakistan Petroleum Limited (PPL)	Proposed for Privatization
		362. Pakistan State Oil Company Limited (PSOCL)	To become Autonomous Body under Petroleum Division
		363. Saindak Metals Limited (SML)	To be transferred to province
		364. Sui Northern Gas Pipelines Limited (SNGPL)	To become Autonomous Body under Petroleum Division
		365. Sui Southern Gas Company Limited (SSGCL)	To become Autonomous Body under Petroleum Division
		366. Pakistan LNG Limited (PLL)	To become Autonomous Body under Petroleum Division
		367. Pakistan LNG Terminals Limited (PLTL)	To become Autonomous Body under Petroleum Division
		368. Pak-Arab Refinery Limited (PARCO)	To become Autonomous Body under Petroleum Division
28	Planning, Development & Reform	369. National Logistics Cell (NLC)	To be retained as Autonomous Body under Planning, Development & Reform Division
		370. Pakistan Environmental Planning & Architectural Consultant (PEPAC)	To become Autonomous Body under Planning, Development & Reform Division

		371. Pakistan Institute of Development Economics (PIDE)	To become Autonomous Body under Planning, Development & Reform Division
29	Power	372. Alternative Energy Development Board (AEDB)	To become Autonomous Body under Power Division
		373. National Engineering Services Pakistan Pvt. Ltd. (NESPAK)	To become Autonomous Body under Power Division
		374. Pakistan Electric Power Company Pvt. Ltd. (PEPCO)	To become Autonomous Body under Power Division
		375. Pakistan Information Technology Company (PITC)	To become Autonomous Body under Power Division
		376. Power Holding (Private) Limited (PHPL)	Proposed for privatization
		377. National Power Parks Management Company (Private) Limited (NPPMCL)	Proposed for privatization
		378. Central Power Purchasing Agency Guarantee Limited (CPPAG)	To become Autonomous Body under Power Division
		379. Private Power & Infrastructure Board (PIIB)	To become Autonomous Body under Power Division
		380. National Transmission & Dispatch Company (NTDC)	To become Autonomous Body under Power Division
		381. Jamshoro Power Generation Company (GENCO-I)	Proposed for Privatization
		382. Central Power Generation Company (GENCO-II)	Proposed for Privatization
		383. Northern Power Generation Company (GENCO-III)	Proposed for Privatization
		384. Lakhra Power Generation Company (GENCO-IV)	Proposed for Privatization

		385. Islamabad Electric Supply Company (IESCO)	Proposed for Privatization
		386. Lahore Electric Supply Company (LESCO)	Proposed for Privatization
		387. Gujranwala Electric Power Company (GEPCO)	Proposed for Privatization
		388. Faisalabad Electric Supply Company (FESCO)	Proposed for Privatization
		389. Hyderabad Electric Supply Company (HESCO)	Proposed for Privatization
		390. Multan Electric Power Company (MEPCO)	Proposed for Privatization
		391. Quetta Electric Supply Company (QESCO)	Proposed for Privatization
		392. Peshawar Electric Supply Company (PESCO)	Proposed for Privatization
		393. Sukkur Electric Power Company (SEPCO)	Proposed for Privatization
		394. Tribal Areas Electric Supply Company (TESCO)	Proposed for Privatization
30	Privatization	395. Privatization Commission	To be retained as Autonomous Body in Privatization Division
31	Railways	396. Pakistan Railway Advisory & Consultancy Services Limited (PRACS)	To become Autonomous Body under Railways Division
		397. Railway Constructions Pakistan Limited (RAILCOP)	To become Autonomous Body under Railways Division
		398. Railway Estate Development and Marketing Company Limited (REDAMCO)	To become Autonomous Body under Railways Division
		399. Pakistan Railways Freight Transportation Company Limited (PRFTC)	To become Autonomous Body under Railways Division

		400. Kashmir Railway Limited (KR)	To become Autonomous Body under Railways Division
32	Religious Affairs & Inter Faith Harmony	401. Evacuee Trust Property Board	To become Autonomous Body under Religious Affairs & Inter Faith Harmony Division
		402. Pakistan Madrassah Education Board	To become Autonomous Body under Religious Affairs & Inter Faith Harmony Division
33	Science & Technology	403. COMSATS University, Islamabad (CUI)	To be retained as Autonomous Body in Science & Technology Division
		404. National Institute of Electronics, Islamabad (NIE)	To be retained as Autonomous Body in Science & Technology Division
		405. National Institute of Oceanography, Karachi (NIO)	To be retained as Autonomous Body in Science & Technology Division
		406. National University of Sciences & Technology, Islamabad (NUST)	To be retained as Autonomous Body in Science & Technology Division
		407. Pakistan Council of Scientific & Industrial Research, Islamabad (PCSIR)	To be retained as Autonomous Body in Science & Technology Division
		408. Pakistan Council of Research in Water Resources, Islamabad (PCRWR)	To be retained as Autonomous Body in Science & Technology Division
		409. Pakistan Council for Science & Technology, Islamabad (PCST)	To be retained as Autonomous Body in Science & Technology Division
		410. Pakistan Engineering Council, Islamabad (PEC)	To be retained as Autonomous Body in Science & Technology Division
		411. Pakistan Museum of Natural History, Islamabad (PMNH)	To be retained as Autonomous Body in Science & Technology Division
		412. Pakistan National Accreditation Council, Islamabad (PNAC)	To be retained as Autonomous Body in Science & Technology Division

		413. Pakistan Science Foundation, Islamabad (PSF)	To be retained as Autonomous Body in Science & Technology Division
		414. Pakistan Scientific and Technological Information Centre, Islamabad (PASTIC)	To be retained as Autonomous Body in Science & Technology Division
		415. Pakistan Standard & Quality Control Authority, Karachi (PSQCA)	To be retained as Autonomous Body in Science & Technology Division
		416. Pakistan Halal Authority, Islamabad (PHA)	To be retained as Autonomous Body in Science & Technology Division
		417. National University of Technology, Islamabad (NUTECH)	To be retained as Autonomous Body in Science & Technology Division
		418. STEDEC Technology Commercialization Corporation of Pakistan Pvt. Ltd., Lahore (STEDEC)	To be retained as Autonomous Body in Science & Technology Division
34	Textile	419. National Textile University, Faisalabad	To be retained as Autonomous Body in Textile Division
		420. Pakistan Cotton Standards Institute, Karachi	To be retained as Autonomous Body in Textile Division
		421. Karachi Garment City Company, Karachi	To be transferred to province
		422. Lahore Garment City Company, Lahore	To be transferred to province
		423. Faisalabad Garment City Company, Faisalabad	To be transferred to province
		424. Pakistan Textile City Limited, Karachi	To be transferred to province
		425. Federal Textile Board	To become Autonomous Body under Textile Division
35	Water Resources	426. Water and Power Development Authority (WAPDA)	To be retained as Autonomous Body in Water Resources Division

		427. Indus River System Authority	To be retained as Autonomous Body in Water Resources Division
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- ⁱ As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ⁱⁱ As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ⁱⁱⁱ Industries & Production Division to submit list of Pakistan State Enterprises (working under its administrative control) to be privatized or delisted from the privatization program.
- ^{iv} As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^v As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{vi} As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{vii} Disinvestment of government shares, as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{viii} Disinvestment of government shares, as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{ix} Disinvestment of government shares, as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^x Ministry of IT & Telecom to conduct a detailed study regarding current status of TIP and the possibility of its privatization for report before the CCoP.
- ^{xi} Ministry of Information, Broadcasting, National History & Literary Heritage to apprise CCoP regarding rationale for retention of NBF under Government control.
- ^{xii} Petroleum Division to conduct study on privatization of PMDC in light of 18th amendment.
- ^{xiii} Privatization Division to submit proposals regarding privatization of DISCOs/GENCOs to Cabinet Committee on Privatization in light of recommendations of Task Force on Energy Reforms.
- ^{xiv} Nandipur Power Project to be included in the list of entities to be privatized in the medium term.
- ^{xv} Lakhra Power Generation Company Limited to be included in active list of privatization program.
- ^{xvi} Petroleum Division to conduct study with regard to issues/claims of provinces related to GHPL, OGDCL & PPL after 18th amendment
- ^{xvii} National Construction Limited to be delisted from the privatization program due to winding up of the organization.
- ^{xviii} As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xix} As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xx} As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxi} As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxii} As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxiii} As decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxiv} To be retained by Mol&P as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxv} To be retained by Mol&P as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxvi} To be retained by Mol&P as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxvii} Pakistan International Airlines Corporation Limited to be delisted from the list of privatization program
- ^{xxviii} PSMC and Pakistan Steel Fabricating Company to be delisted from the privatization program.
- ^{xxix} To be retained by Mol&P as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxx} To be retained by Mol&P as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxxi} To be retained by Mol&P as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxxii} To be retained by Mol&P as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxxiii} To be retained by Mol&P as decided in joint meeting of Advisors on Industry and IRA, dated 28.02.2019
- ^{xxxiv} Maritime Affairs Division to conduct a feasibility study regarding privatization of PNSC, PQA & KPT and present report to CCoP for consideration.
- ^{xxxv} Pakistan State Oil Company Limited (PSOCL) to be delisted from the privatization program.
- ^{xxxvi} SNGPL to be delisted from list of privatization program. Petroleum Division to initiate work on creation of regulatory framework for creation of competitive marketplace for gas sector utilities.
- ^{xxxvii} SSGCL to be delisted from list of privatization program. Petroleum Division to initiate work on creation of regulatory framework for creation of competitive marketplace for gas sector utilities.
- ^{xxxviii} Printing Corporation of Pakistan (PCP) not to be privatized. Cabinet Division to submit proposal for improvement in its working along with plan for disposal of its non-essential fixed assets.

Reorganization of Federal Government

Introduction

- ▶ Federal Government consists of about 440 Organizational Entities (OEs)
- ▶ Presently categorized into:
 - ▶ Attached Departments
 - ▶ Autonomous Bodies
 - ▶ Registered Companies
 - ▶ Statutory Corporations
 - ▶ Subordinate Offices etc
- ▶ Need for a comprehensive assessment of the existing setup

Principles for Reorganizing Federal Government

- ▶ Efficient distribution of span of control
- ▶ Clear delineation of roles/ responsibilities along with accountabilities
- ▶ Separation of policy making, operational and implementation and regulatory functions of the Ministry
- ▶ Reducing the hierarchical tiering and the turnover time for government business
- ▶ Strengthening intra and inter ministerial coordination and collaboration
- ▶ Empowering the head of the Division, the head of the executing departments and the head of the autonomous bodies to deliver agreed goals and results
- ▶ Completing the devolution from the Federal to the Provincial Governments under the 18th Amendment of the Constitution
- ▶ Reducing the burden on the Federal Government by entering into public private partnerships

Proposed Configuration of Federal Government

- ▶ Organizational entities to be privatized or taken over by Sarmaya Pakistan Ltd.
- ▶ Transferred to Provincial Governments, GB and ICT
- ▶ Realigning Commissions/Councils/Committees into independent bodies
- ▶ Bundled Regulatory bodies under the Cabinet Division as autonomous bodies
- ▶ Liquidated, Wound up or Closed
- ▶ Merged into existing organizations
- ▶ After the above reconfiguration the remaining entities to be classified under two distinct categories:
 - ▶ Autonomous Bodies
 - ▶ Executive Departments

Privatization Candidates/Transfer to Sarmaya-e-Pakistan

- ▶ Three categories of Federal Government Organizations as possible candidates for privatization:
 - ▶ Commercial/ Semi Commercial/ Manufacturing Business
 - ▶ Public Utilities/ service providers
 - ▶ Financial Institutions

- ▶ Table 1 lists the privatization candidates (hyperlink)
[Table 1 Privatization.docx](#)

Transfer to Provincial Governments, GB and ICT

- ▶ After the 18th amendment, at least another 20 entities can be considered for transfer to the provincial governments, Gilgit Baltistan or Islamabad Capital Territory
- ▶ Table 2 lists such organizations (hyperlink)
[Table 2 Transfer to Provinces.docx](#)

Transformation of Councils/ Commissions/ Committees

- ▶ Certain Organizational Entities performing functions may be transformed into independent bodies, not under the control of any Ministry
- ▶ The Ministry, if it is providing any financial assistance, should be represented on the Council or Commission or Committee through which it exercises oversight, influences policy decisions and ensures financial discipline
- ▶ The Ministry will continue to act as liaison between these bodies and the Government
- ▶ Table 3 lists these organizations (hyperlink)
[Table 3 Transformation.docx](#)

Organizations Proposed for Liquidation/Winding Up

- ▶ Some organizations have by and large fulfilled the tasks for which they were setup or the remaining work load does not justify their continuation
- ▶ The resources saved by their liquidation and winding up can be utilized by the Administrative Ministries for more pressing priorities
- ▶ Table 4 identifies such bodies (hyperlink)
[Table 4 Winding Up.docx](#)

Mergers

- ▶ Certain entities performing similar functions can be merged with each other
- ▶ To help reduce duplication of functions
- ▶ Table 5 shows the proposed mergers (hyperlink)
[Table 5 Mergers.docx](#)

Principles and Criteria for retained entities as Autonomous Bodies

- ▶ Whether they perform constitutional regulatory, corporate, promotional, research and development or quasi-judicial functions entrusted to them by the Government through:
 - ▶ an act of legislation or statute
 - ▶ formation of a public limited company - listed or unlisted
 - ▶ the resolutions of the Cabinet or Cabinet Committees
 - ▶ established under the Trust Act
 - ▶ agreement with constitutional or other international development finance investors
- ▶ It is proposed that the existing semi autonomous bodies should either be categorized as AB or ED depending on the nature of their work:
 - ▶ Whether they generate their own revenues or not heavily dependent on budgetary grants except for PSDP
 - ▶ Whether they execute mega development projects on behalf of the Government but require financing and human resources from outside the Government
- ▶ Table 6 Autonomous Bodies (hyperlink) [Table 6 Autonomous Bodies.docx](#)

Principles and Criteria for retained entities as Executive Departments

- ▶ (Attached Departments to be renamed as Executive Departments)
- ▶ Whether they are the principal executing arms of the Ministries/Divisions
- ▶ Whether form an integral part of the operations and implementation of the Ministries' policies, programs and projects
- ▶ Whether they are fully dependent for their finances and manpower on Government and require constant guidance, collaboration and support from the Ministry
- ▶ It is proposed that subordinate offices should either be absorbed within the Division or the Ministry if the nature of their work is policy support or transformed into Executive Departments if the content of their responsibilities are mainly operational
- ▶ Table 7 Executive Departments (hyperlink) [Table 7 Executive Departments.docx](#)

Conclusion

- ▶ Divisions/ Ministries will perform the policy formulation, legislative, international and inter provincial coordination, monitoring and evaluation functions
- ▶ Autonomous bodies and executive departments will be the operational and implementation arms of the Ministries
- ▶ The proposals can help achieve:
 - ▶ A tighter, clearly defined, well focused organizational structure of the Federal Government
 - ▶ Efficiency and prompt disposal of Government business
 - ▶ Autonomy with Accountability
 - ▶ Cost saving over time

THANK YOU

Working Paper on Retirement Age

The Statutory retirement age for civil servants in Pakistan is at present 60 years. This was last fixed in 1954 under the Pension-cum-Gratuity Scheme for this metric. The revised retirement age for civil servants in several developed and developing countries hovers around 65 years. This general global trend towards increasing the superannuation age of civil servants has primarily borne out of the argument relating the increased average life expectancy of the populace and a correlated increase in the pension bill of an inflated retired workforce.

2. A similar case may be made in Pakistan to revisit the prescribed normal retirement age for bureaucrats serving at the helm of state institutions. The argument exists to raise the current age cap based on six elemental lines of reasoning: (a) increase in induction age limit of CSS officers to 30, (b) increase in average life expectancy, (c) increased pension bill for the state, (d) improvement big and rational leadership capacity at higher positions (e) existing practice of recommissioning retired civil servants on contract and ultimately, (f) turbulence in continuity of reforms caused by high turnover rate of senior officers due to retirement.

3. One of the fundamental arguments against raising the age bar on retirement has been the effect it has on promotions of junior officers. With the senior-most, in particular the BPS-22 grade positions being occupied for longer by one officer limits the in-time promotion chances for junior officers who tend to retire before the senior tenure ends and they get a chance at the helm. However, with the age bar on induction of CSS officers having been raised from 28 to 30 years, the current superannuation age of 60 years is in itself a limiting factor for advancement of the officers being inducted at age 30.

4. Furthermore, the last five decades have seen a spike in life expectancy. The average life expectancy in Pakistan has risen from 52 in 1970 to 68 years in 2018. This increase is positively correlated to the provisions of better healthcare and breakthroughs in advanced medicine. As life expectancy has increased so has the number of years an officer can contribute positively as a member of the national workforce. By placing a premature limit on the number of years a trained officer can remain employed in regular service, the overall national productivity tends to become greatly handicapped and experienced administrators with remaining potential are wasted to retirement.

5. On the flip side, while these recommissioned administrators provide the solid and experienced leadership that is required at the top level, the extra cost of giving contract salaries plus retirement benefits to this chunk of the workforce becomes an added expenditure for the government that can be avoided by increasing the mandatory retirement age for civil servants. The pension bill for the state has inflated exponentially over the years as life expectancy and the number of retired officers has ballooned while the superannuation age limit has remained static in the bureaucracy. The magnitude of this government unfunded liability is one of the stress points on public finances. The number of pensioners has exceeded 2 million.

6. The proof of recently retired officers having ample potential to contribute positively in the establishment can be found in the current practice of recommissioning officers on contract after superannuation in various institutions for e.g. Federal & Provincial Public Service Commission, Federal and Provincial Ombudsman Offices, Chairperson of regulatory bodies etc. a large percentage of freshly retired Secretaries and Additional Secretaries from the bureaucracy get assigned to the

executive leadership of various state institutions. This practice/tradition can be attributed to the effective administrative capabilities of these officers that the state tends to make use of, albeit well beyond the retirement age.

7. The ultimate goal of any management structure is to provide effective governance with continuity in policy and leadership. Continuity is a fundamental requirement for building solid foundations of any given structure. At present, the appointed federal and provincial Secretaries and Additional Secretaries serve for an average of 1-2 years before becoming due for retirement. Even within this period, they focus on planning their post-retirement life and their involvement and attention to their job gets reduced even further. This high turnover rate of the Principal Officers in charge has a majorly negative impact on the functioning and reform of any given Institution or Ministry. Just as the impact of a chief executive begins to take form, the leadership gets overhauled and consequently, the continuation of initiatives taken in the preceding setup come at the mercy of the proceeding administration. More often than naught there lies a difference in priorities of the next chief executive and thus, reforms get scrapped before getting a fair chance of taking root.

8. Keeping in view the arguments advanced above it is suggested the age for superannuation of senior civil servants in Pakistan be extended from 60 to 62 years in a phased manner. This may start with the top executive position in Grades 20 to 22. In case of a person selected as Secretary to the government or equivalent position he/she may be allowed to attain superannuation on completion of the tenure even he/she reaches the age of 62. The officers willing to avail of retirement at the age of 60 or 25 years of continuous service may do so with full benefits. Alternatively, a Selection Board may be appointed to screen

the candidates who should be given extension in retirement age up to 62 years.

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**Government of Sindh's Taskforce
Institutional Reform and Civil Service Reform**

Working Paper; Third Meeting of TF March 13, 2019

Discussion Points for Sub Committees

Provide overview to the Sub Committees on broad goals for Government of Sindh's Taskforce on Institutional Reform and Civil Service Reform and to brief them about the Taskforce's ToRs. Discuss the Government approved niche areas that require work in terms of restructuring & reform for eventually improving the service delivery and for which dedicated Sub -Committees have been notified:

1. Restructuring/ Institutional Reform of Department of School Education & Literacy

The broad ToRs of the Sub Committees are to examine the current organizational structure of the department in terms of its size, man-power in terms of number, capacities; existing budget especially the cost of HR, operations budget and the efficacy of the overall spending. Reflect upon the structural impediments to carry forward the government business in terms of service delivery; quality of services; the speed and efficiency of services and identify the system and manpower issues which may be holding the department from providing optimum level of services

- i. Based on above, examine possibilities of restructuring including downsizing, mergers, unbundling,
- ii. *Re-organization for greater effectiveness and better service delivery for the citizens; such as strengthening district level management; school level management*
- iii. Identify System weaknesses; possibilities of further digitalization; availability of timely data/ reports??
- iv. Manpower deficiencies; matters pertaining to induction; career management; appraisals and overall service structure especially the education management staff and teaching staff

2. Restructuring/ Institutional Reform of Health Department

Alike the Education department, the Sub Committees is required to assess the current organizational structure of the department in terms of its size, man-power in terms of number, capacities; the expenditures both HR and operations budget in terms of overall efficacy and effectiveness. Reflect upon the organizational impediments; which are impacting the overall

reach out and the quality of health services. Identify the system and manpower deficiencies which require reform for improving the services

- i. Examine possibilities of restructuring including downsizing, mergers, unbundling,
- ii. ***Health has been divided into two departments in Punjab and KPK; examine efficacy for such distribution of work given the size of the portfolio. Also the lessons learnt from the autonomous management structure of tertiary hospitals in other provinces and whether there is scope for better health services through such model in Sindh.***
- iii. Examine the obstacles in the way of 'E- Governance' for more responsive; inter-connected; information based and accountable public services.
- iv. Identify other System weaknesses; matters relating to M&E framework; Internal Audit; performance evaluation etc??
- v. Manpower deficiencies; matters pertaining to induction; career management; appraisals and overall service structure of various levels and categories of health staff.

3. Institutional Reforms in Security Management i.e Police aligned to current times

On the same pattern as other two Sub Committees; the Sub Committee on Police Institutional Reform is required to examine the current organizational structure of the department in terms of its size, man-power, capacities; efficiencies and weaknesses of expenditure. Identify the major impediments which are impeding modernization of policing and making it a more responsive service. Bring to fore the system and manpower issues which may be holding the department from providing optimum level of services

- i. Based on above, examine possibilities of restructuring including re-organization for greater effectiveness and better service delivery for the citizens.
- ii. ***Is the current Staff Structure at Police Station level adequate in the context of service delivery? Examine current mechanism of induction, Career management, appraisals; remuneration; promotions and trainings for gradually evolving a more efficient police force.***
- iii. Identify System weaknesses; enhancing operational autonomy and accountability
- iv. Examine the obstacles in the way of 'E- Governance' for more responsive; inter-connected; information based and accountable security services.
- v. Devise methodology for firming up recommendations and draft Action Plan for the reforms so identified.
- vi. Identify members from private sector/ civil society for the Sub Committee

4. Tax Management Reforms

The overall success story of SRB is available; based on its organizational structure, systems, examine what institutional reforms and reorganization can be considered for E&T Dept?

- i. Are there taxes that can be better collected by the SRB and which may require rethinking on organizational structure of E&T Department?
- ii. ***The reforms required in the Property Tax Surveys; System for a more efficient tax collection; modernizing Urban Property Tax System. For this, the Sub Committee may consider recommendations for updating of Valuation Tables; reducing differential between owner-occupied and rental property which can increase revenue will also promote development of rental housing; possibilities of introducing property taxes on developed vacant land to discourage speculative plot holdings etc..***
- iii. ***Reforms required in organizational structure for better and scientific collection of MVT, Registration Fee and other taxes***
- iv. Identify System weaknesses; digitalization; availability of timely data/ reports?? Manpower deficiencies; matters pertaining to induction; career management; appraisals and overall service structure.
- v. Devise methodology for firming up recommendations and draft Action Plan for the reforms so identified.
- vi. Identify members from private sector/ civil society for the Sub Committee

5. Local Government and Urban Management Institutional Reform

The Sub Committee under the Secretary must be fully aware about the importance of LG and Urban Management subject in the context of its impact on citizens' quality of living as well as on overall growth and development. In order to gradually improve upon the livability, the LGTPD needs to improve the overall capacity of the Department for urban and regional planning across entities and administrative jurisdiction and create coordination mechanism for agencies that cover multiple jurisdictions. This will improve planning and management for urban growth and service provision across multi-city and urban-rural jurisdictions across regions.

The LGTPD Department may consider to evaluate the organizational structure and assess its capacities in the context of following critical tasks

- i. Evolving urban management Institutional framework including manpower, systems; city planning and institution building through capacity building; systems development; Municipal management; Property tax collection; developing city plans; outer growth; re-development of inner city; markets; de-congestion; landscaping;
- ii. Ability of different tiers of Local Government for integrated planning and execution of urban infrastructure & utilities including well connected public transport; clean drinking water; solid waste management; sanitation; spaces for public amenities; parks

- iii. Devise methodology for firming up recommendations and draft Action Plan for the reforms so identified.
- iv. Mechanisms required for instituting e-governance through automation of systems and business processes, and support system strengthening in all city governments and service delivery entities including:

6. The Sub Committee on the Provincial Management Services

- i. Examine and identify the structural weaknesses of Provincial Management Services from all aspects (Induction, Career planning; Performance Evaluation; Promotion; Training and Postings) with a view to strengthen the structure.
 - ii. Examine service structure of ex-cadre officers and the efficacy of current structure given the overall functioning of provincial secretariat.
 - iii. Devise methodology for firming -up recommendations and draft Action Plan for the reforms so identified.
 - iv. Examine the obstacles in the way of 'E- Governance' for more responsive; inter-connected; information based and accountable public services aligned to the development vision of the country.
- B. Discuss the component of Accountability Framework, Pay & Compensation,