

# **PFM Reform Strategy**

Presentation to the Task Force

12<sup>th</sup> November 2018

# Evolution of PFM

At the Federal level, some very important and transforming steps have already been taken:

1. Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001
2. Controller General of Accounts (Appointment, Functions and Powers) Ordinance, 2001
3. PPR Legislation and PPRAs in Federation and Provinces
4. PPP legislation and PPP Authorities
5. Legal framework for fiscal responsibility

# Evolution of PFM

1. Integrated Financial Management Information System
2. Reforms and automation in FBR
3. Sustainability and further embedding of MTBF
4. Information Management Systems in different federal and provincial ministries, departments, agencies and institutions
5. IT based service delivery regimes in some federal and provincial agencies

# Why more Reforms/Strategy?

- PFM reforms sit at the heart of governance – and hence require constant focus
- Budget reliability through predictability and control in budget execution
- Need for overarching PFM Law
- Policy based fiscal strategy and budgeting
- Achieving fiscal sustainability
- Management of asset and Liabilities-loss making PSEs

# Why more Reforms/Strategy?

- Transparency in public finance
- PFM Advance practices
- Better external scrutiny and audit
- Focus on delivery of value for money
- Integration of systems and databases
- International integration and external financing support
- PFM reforms are complex and have interdependencies – hence they require coordinated thinking and effort
- Through a strategy, consensus amongst various stakeholders – including political – can be reached on reform roadmap

# PFM Response

- A PFM Reforms Strategy drafted
- Draft shared with stakeholders
- Consultations with stakeholders – FBR, EAD, PPRA, CGA, AGP, Planning Commission and Provincial Governments
- PFM RS placed before federal and provincial Finance Secretaries
- RS approved
- Initiatives undertaken in the umbrella of PforR

# Approach

- Review existing assessments
- Identify key risk areas
- Create a top-down reform agenda
- Engagement with stakeholders
- Develop detailed strategy
- Build on the existing foundation

# Pillar 1: Fiscal Management System

## **Vision/Outcome: Sustainable fiscal management system**

- Comprehensive and internally consistent Legal and regulatory framework for PFM
- Public debt management through an efficient and modern system
- Comprehensive systems for managing fiscal risk – especially related to PSEs, and fiscal and functional balance between Federal and Provincial Govts



# Pillar 1: Fiscal Management System-Initiatives

- A draft PFM bill under discussion, final draft for input of stakeholders in December with following major features:
  - Treasury Single Account
  - Stringent provision for public debt
  - Control on budget variation
  - SROs through parliamentary approval
  - Legal cover to MTBF
  - Notification and financial management of public entities
  - Abolition of FA Organizations
  - Establishment of Fiscal Council

# Pillar 1: Fiscal Management System-Initiatives

- Control over budget execution
  - Reduced budget variation
  - Human and financial resource data alignment
  - Ease of transaction
  - Revenue and expenditure data integration
  - Treasury Single Account
  - Electronic reconciliation of expenditure and cash flows
  - Multi-years revenue and expenditure trend analysis

# Pillar 1: Fiscal Management System-Initiatives

- Fiscal risk mitigation
  - Improving macro-fiscal forecasting
  - Comprehensive financial risk management system
  - Management of contingent liabilities
  - Fiscal coordination with provinces
  - Debt sustainability analysis and public debt management strategies
  - Review of the requirement for new debt instrument

# Pillar 2: Revenue Mobilization

**Vision/Outcome: Government Revenue:GDP ratio raised to 18-20% by 2025 based on an efficient and equitable tax system**

- Efficient, progressive, transparent and equitable Tax Policy
  - Capacity building to formulate more equitable tax policies
  - Biennial taxpayers' survey to feed into formulation of tax policies
  - Strengthening Universal Self-Assessment Scheme (USAS)
  - Strengthened risk-based audit system
  - Tax refunds and tax expenditure policies
  - Political consensus on new tax instruments – e.g. value added tax

# Pillar 2: Revenue Mobilization

- Make FBR an effective, efficient and modern tax collection agency
  - Extension of network and upgrading of the skills
  - Functional review of FBR and roadmap for organisational restructuring
  - Deepening and integrating revenue collection IT systems
  - Linkage of revenue collection IT systems with other national databases
  - National Tax Audit Plan, IT-based selection of individuals and companies
  - Mechanisms to improve detection of potential taxpayers and address problem of under-invoicing

# Pillar 2: Revenue Mobilization

- FBR is an effective, efficient and modern tax collection agency
  - International collaboration to address base erosion and profit shifting (BEPS) and strengthening of Electronic Data Exchange
  - Improved tax dispute resolution procedures
  - Simplifying tax compliance (procedures, laws, and rules)
  - Strengthening legal, regulatory and institutional systems of penalties and punishments for tax evaders
  - Participation in the 'Tax Administration Diagnostic Tools Assessment' (TADAT) process

# Pillar 2: Revenue Mobilization

- Reliable forecasting systems for government revenues
  - Mixed econometrically-based and administrative-record-based forecasting techniques
- Transparently and fairly managed internally generated revenues
  - Review of the policies
  - Encouraging deposit in Federal Consolidated Fund Account
  - Monitoring Capacity of Finance Division
  - Policy relating to dividend pay-out by public entities

# Pillar 3: Service Delivery and RBM

## **Vision/Outcome:**

**Budget delivers quality services based on well-conceived plans**

**Effective management systems for service delivery results**

- Well conceived rolling plans at national, sector and Ministry levels
- Annual and multi-annual budgets closely reflect plans
- Determination of current and development allocations within an integrated planning and budget preparation process



# Pillar 3: Service Delivery and RBM

- Public financial management oriented towards service delivery
- Medium-Term Budgetary Framework – (MTBF)
- Strategic budgeting under which the Government prepares:
  - Medium-Term Fiscal Framework
  - Multi-annual Budget Strategy Paper
  - Indicative Budget Ceilings
- Performance budgeting for Results Based Management (RBM) system
- Comprehensive performance monitoring system

# Pillar 3: Service Delivery and RBM

- Harmonization between current & development budget
- Clear system for delegated accountability (financial and service delivery)
- Effective support systems and qualified staff
- Credible budget
  - Minimum original-revised budget variation
  - Minimum budget-expenditure variation
  - Minimum supplementary grants
- Strong incentives for service delivery

# Pillar 3: Service Delivery and RBM (Cont...)

- Budget formulation is a top-down process
- Budget delivers results based on well-conceived plans
- Effective management systems for service delivery results

# Pillar 4: Public Sector Investment Mgt and PPP

**Vision/Outcome: Well-conceived public investments contribute to economic growth and improved public services**

- Public investments selected through rigorous quality assurance processes
  - Effective system of oversight and quality control
  - Technical standards of coherence, relevance and anticipated cost-benefit
  - Only approved projects in budget
  - Technical proficiency in project identification and appraisal
- Efficient and effective systems for implementation of investments
  - Review of processes
  - Linkage with framework and strategic plans

# Pillar 4: Public Sector Investment Mgt and PPP

- Improvement in IT systems
  - Public Investment Monitoring and Information System (PIMIS)
  - Integration of IFMIS, DEMFAS, PIMIS
- Government assets are effectively procured and managed
  - Computerisation of procure-to-pay IT processes in the IFMIS
  - Commitment control mechanisms on high value projects
  - procurement planning and its integration with budget making
  - E-procurement and standardization of documents
  - Electronic record

# Pillar 4: Public Sector Investment Mgt and PPP

- Effective management of Government assets
  - Review and strengthening of the legal and regulatory basis
  - Sector-specific norms for budgetary provision for O& M
  - Establishment of a central asset register
  - Balance sheet as a component of public accounts.
- A robust legal and institutional framework enhances development of PPP
  - Resource mobilization
  - Service delivery
  - Social protection

# Pillar 5: Oversight, Transparency and Accountability

## **Vision/Outcome: High public confidence in Government accountability**

- Transparent raising and use of public funds
  - Effective oversight of public financial management,
  - Comprehensiveness and reliability of published financial accounts
  - transparency and fairness in public procurement
  - Clear & candid methodology to calculate tax expenditure
  - Exemptions and concessions through parliamentary approval

# Pillar 5: Oversight, Transparency and Accountability

- Overhaul of the Budget Books
  - Program based budget
  - Citizens' Budget
  - Statement of fiscal risks as part of budget
- Transparency of Budget Strategy Paper
- Extension of IFMIS to self-accounting entities
- Compliance with internationally acceptable GFSM 2014
- Adoption of international standards such as IPSAS



# Pillar 5: Oversight, Transparency and Accountability

- Raising and use of public funds is transparent
  - Publication of performance reporting on service delivery
  - Improved Fiscal reporting
    - Summary report on risks
    - Extra-budgetary funds
    - Financial and nonfinancial assets and liabilities
    - Comparisons of budgets and outturns
  - Citizen's voice in Government's budgeting system
  - Transparency in public procurements

# Pillar 5: Oversight, Transparency and Accountability

- Full accountability for the use of public funds
  - Comprehensiveness and efficacy of the audit process
  - Role of Parliamentary Committees
  - Clearance of audit back logs
  - Audit Management Information System
  - Adoption of standards of International Organisation of Supreme Audit Institutions (INTOSAI)
  - Performance auditing (efficiency, effectiveness and economy)
  - Citizen's satisfaction surveys
- Open Government Partnership

# Pillar 6: Vertical Integration

**Vision/Outcome: Federal Government effectively uses its convening power to promote appropriate interfaces with provinces on PFM issues**

- A well-functioning forum for identification and resolution of Federal/Provincial issues
  - NFC
  - Revenue and Statistics
  - Payment function and Public accounting function
  - Program interfaces in budget
  - borrowing

# Cross-cutting themes

- Improved use of technology – in budget processes, asset mgt, payroll and pensions, etc.
- Institutional and human capacity development – pre and in-service trainings, competency framework, building of finance function in line Ministries, etc.

# Summary

## Key Recommendations

- Debate, and formulate policies and systems for improved revenue mobilization
- Rethink vertical revenue distribution between Federal Government and provinces
- Strengthening of systems, institutions and instruments for enhancing fiscal sustainability
- Develop systems that strengthen focus on planning, monitoring and service delivery
- Improve Public Investment Management, and P2P processes
- Place comprehensive legal regime for PFM

# Moving forward

PFM RS proposes systemic and institutional change  
Therefore, the recommendations are to:

- Constitute a high-level **PFM-RS Steering Committee**, to be chaired by the **Minister of Finance**
- A **permanent Secretariat**
- **Finalize PFM Action Plan**
- A formal **annual review of progress** on a well-defined M&E framework

**Thank you**

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

1. At present, the Federal Government has 411 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. They carry on to be a burden on the national exchequer through the salaries and rents etc. In several cases there is overlapping and duplication of responsibilities. In an attempt to make the government structure leaner and more efficient, 228 OEs have been identified which can be placed in two broad classes - Executive Departments and Autonomous Bodies abolishing all other classifications such as subordinate offices, semi autonomous bodies etc. A list categorizing these 228 organizations into autonomous bodies and Executive Departments is attached at Annex-I and II respectively.

3. Following are the broad parameters for their functional outlook:

## **2. Autonomous Bodies (ABs)**

i. To be headed by the Chief Executive these bodies can be set up to perform regulatory, operational, corporate, promotional, research and development or quasi-judicial functions entrusted to them by the Government. At present most of the ABs have been established 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,

Their legal status—Statutory body, limited company, corporation would remain unchanged but for administrative purposes, all such bodies would be classified as Autonomous bodies distinct from the Executive departments (EDs).

- ii. The main criteria for deciding whether an entity would be an autonomous body or not would be
  - the relative significance of the goals and objectives for which it has been set up,



- its relative importance in the economy, governance, social sectors, regulation, technological development,
- its size and scale of operations,
- its capacity to generate its own revenues fully or partly,
- its requirement to attract skills and expertise that are not normally available in the government.
- its business model as a fully owned state enterprise or partnership with the private sector.
- promotion of public - private partnership for infrastructure development, human resources development, scientific and technological advancement.
- training, skill development, research and higher educational institutions, medical hospitals and institutes.

iii. The employees of these autonomous bodies would not be treated as civil servants except those on deputation from the Government and would not be remunerated according to the Basic Pay Scales of the Government. Their terms and conditions will be determined under the rules formulated by the Board of Directors. They will be recruited in a transparent and merit based manner through an open, competitive process and they will be paid compensation packages as determined by the respective Boards of Directors. Only in cases where the Government paying subsidies, grants, loans or any financial assistance or is meeting the entire or partial expenditure from its budget, these packages will be subject to the approval of the representative of the Ministry of Finance on the Board. Where these bodies do not receive aid or financial support of any kind from the Government these Boards will be fully authorized to determine the Compensation packages for their employees. The guidelines and beneficiaries will be determined by the Federal Government but there would be flexibility for the Boards to operate within these guidelines.

iv. As a broad guiding principle all the existing corporate bodies established under an act of legislation or Companies Ordinance or otherwise, all the regulatory bodies, all the tribunals or quasi-judicial bodies, all research and development institutions of certain size and scale, all training institutions of certain size and scale should function as autonomous bodies. The category of semi autonomous bodies should be abolished and those classified in this category should either become AB or ED. The ABs would have their Boards of Directors appointed by the Federal

Government and the membership would be drawn from persons who have demonstrated eminence in their professions such as law, engineering, accountancy, economics and finance, strategic management, academia, private sector, or other relevant disciplines. Due care should be given to give adequate representation to all provinces in the selection of the Board members. They should meet the criteria fit and proper as prescribed by the Federal Government.

v. The Board of ABs would have appropriate representation from the Federal Government and these representatives should be empowered to convey the stated policy, position or stance of the Federal Government at the Board meetings, articulate the views on behalf of the Federal Government and fully participate in the deliberations of the Board. In cases where the Federal Government has to make financial commitments a senior officer of the Ministry of Finance of the status not less than Grade-21 should be member of the Board. He should be authorized, prior to the meetings, to take positions on behalf of the Federal Government provided all papers for discussion at the Board meeting are received at least 15 days prior to the meeting while those requiring budgetary allocations at least one month in advance. In case where the entire or partial expenditure is borne by the Government the representative of the Ministry of Finance on the Board would carry veto powers in matters that commit or create future financial liabilities for the Federal Government. No references should be made to the Ministry after the Board's decision except in the matters of budgetary allocations or approval of development schemes to the Ministries. The Board, can however, appeal to the Ministry of Finance against the decision of their representative on the Board. The normal procedure prescribed by the Government for budget submissions and allocations and processing of development schemes will be followed by the ABs only if they are seeking subsidies, grants, loans, equity injection grant-in-aid, financial relief or guarantees or other types of financial assistance from the Government. In case they are using their own financial resources the Board of Directors will have the final authority. The audit of the ABs will be carried out both by the external auditors as well as the Auditor General of Pakistan. For the purposes of the reports of AG and for appearances before the Public Accounts Committee (PAC) the head of the AB will be fully accountable. He/she will serve as the Principal Accounting Officer of the body he/she is heading.

vi. The procurement of goods and services by ABs should be made in a transparent and competitive manner. Wherever the standard rules of the Public Procurement Regulatory Agency (PPRA) can be applied without difficulty they should be adopted and followed. In other case the PPRA rules may be modified and adopted to suit the particular business needs of the AB but the principle of open, transparent and competitive bidding should remain the overarching principle.

vii. The Federal Ministry under whose jurisdiction the AB falls will also enter into a framework agreement at the beginning of the fiscal year specifying the goals and targets to be achieved, the financial and human resources likely to be available and the key performance indicators. The AB will prepare an Annual Performance Report that will be placed before the Parliament.

viii. All regulatory agencies would enjoy quasi-judicial powers and the Ministry concerned will have no representation in the agency's governance structure. The Ministry/ Division will have no oversight or monitoring responsibility on the regulatory agency as carried out in case of other autonomous bodies. All regulatory agencies except for the financial sector will be clustered under the Cabinet Division. The Cabinet Division will only provide policy guidance as approved by the Cabinet or the Committees of the Cabinet and ensure implementation of policy by the ABs. All legislative and parliamentary business and international coordination activities except of purely technical nature will be channeled through the Cabinet Division to the Prime Minister/ Cabinet.

### **3.Executive Departments ( presently Attached Departments)**

i.The attached departments will be the executing arms of the Ministries in addition to the ABs and should be re-designated as Executive Departments (EDs). The main criteria of designating or setting up an ED are:-

- That they form an integral part of the operations and implementation of Ministry's policies, programs and projects. They will be subject to all Government rules, regulations, instructions, orders.

- They are fully dependent for their finances and manpower on Government and require constant guidance, collaboration and support from the Ministry, its agencies or other parts of the Government.
- ii. Other existing entities such as 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
- iii. Executive Departments will report to the Ministry specifically to the Minister incharge and the Secretary of the Division concerned. The Head of the Executive Department (ED) will prepare an Annual Work Plan and Budget that will be reviewed and approved by the Ministry. All operational decisions pertaining to the planning, programming, phasing, and resourcing of the Executive Departments will be carried out by the head of the Executive Departments. He/She will be delegated the powers of Principal Accounting Officer by the Secretary of the Division and the budget for the department will be transferred to him at the beginning of the year. The goals and targets assigned to the ED and the outcomes will be monitored by the Minister and Secretary jointly and the HED will be held accountable for the results.
- iv. The Executive Department can commission expert advice on various issues from different Ministries/ Divisions and from within the Division itself but the processing of files as a matter of routine and seeking of prior approvals by the Ministry has snarled implementation, circumscribed the operational autonomy of the departments, diffused the responsibilities and accountabilities and led to inefficiencies, delays and a culture of indecisiveness and inaction.
- v. The EDs should be delegated adequate financial and administrative powers to be able to manage the resources assigned to them i.e financial, material and human and produce tangible results. The introduction of 3 years rolling medium term budget will be highly useful in the planning and facilitating the service delivery arrangements. The audit rules should be suitably modified so that the responsibility for compliance with the financial rules, adherence to the budgetary discipline and prudent use of resources lies with the head of the Executive department and not the Secretary of the Division.

4.Task Force on Austerity and Re-structuring, in its meeting held on the 14<sup>th</sup> of October,2018 agreed in principle to the proposed classification of the these OEs and their functional outlook.

**PROPOSED AUTONOMOUS BODIES**  
**(Under The Federal Government)**

**I. CONSTITUTIONAL BODIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
ESTABLISHMENT	1. Federal Public Service Commission (FPSC), Islamabad
FINANCE	2. Office of Auditor General of Pakistan
OTHER	3. Federal Ombudsman 4. Council of Islamic Ideology (CII)

**II. REGULATORY BODIES/ AGENCIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
CABINET	5. Intellectual Property Organization (IPO) 6. National Electric Power Regulatory Authority (NEPRA) 7. Oil and Gas Regulatory Authority (OGRA) 8. Pakistan Electronic Media Regulatory Authority (PEMRA) 9. Public Procurement Regulatory Authority (PPRA) 10. Pakistan Telecommunication Authority (PTA) 11. Drug Control Authority 12. Civil Aviation Authority

COMMERCE	13. National Tariff Commission (NTC) 14. Pakistan Tobacco Board (PTB)
CULTURE	15. Central Board Film Censors (CBFC)
EDUCATION	16. Higher Education Commission (HEC)
ENVIRONMENT	17. Pakistan Environmental Protection Agency (PEPA)
FINANCE	18. Competition Commission 19. Securities Exchange Commission of Pakistan (SECP)
INTERIOR	20. State Bank of Pakistan (SBP) 21. National Aliens Registration Authority (NARA)
P.M. SECRETARIAT	22. National Vocational and Technical Education Commission (NAVTEC)
RAILWAYS	23. Federal Government Inspector of Railways.
RELIGIOUS AFFAIRS	24. Pak. Madrassah Education Board, Islamabad
WATER AND POWER	25. Indus River System Authority (ISRA) 26. Pakistan Engineering Council (PEC)

**NOTE:** FBR performs the functions of a regulatory and judicial body in respect to taxation in addition to an implementing agency for revenue collection.

**III. COURTS / TRIBUNALS**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
LAW, JUSTICE AND HUMAN RIGHTS	27. Accountability Courts 28. Banking Courts 29. Commercial Courts 30. Customs & Excise, Sales Tax Appellate Tribunal 31. Drug Courts 32. Federal Service Tribunal (FST) 33. Federal Shariat Court 34. Foreign Exchange Regulation Appellate Board 35. Income Tax Appellate Tribunal 36. Insurance Appellate Tribunal 37. Special Courts Central 38. Special Courts (Control of Narcotics Substances) 39. Special Courts Customs, Tax, Anti Smuggling 40. Special Courts Offences in Banking 41. Federal Tax Ombudsman
LABOUR AND MAN POWER	42. Implementation Tribunal for News Paper Employees (ITNE), Ibd 43. National Industrial Relations Commission (NIRC), Islamabad



**IV. COMMERCIAL / SEMI-COMMERCIAL**  
**MANUFACTURING BUSINESS**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
COMMERCE	44. Trading Corporation of Pakistan (TCP)
COMMUNICATIONS	45. Pakistan Post Office Department (PPO)
DEFENCE	46. Pakistan International Airlines (PIA)
DEFENCE PRODUCTION	47. Karachi Shipyard & Engineering Works (KSEW) 48. Heavy Industries Taxila (HIT) 49. Pakistan Aeronautical Complex, Kamra (PAC) 50. Pakistan Ordnance Factory (POF)
FINANCE	51. Pakistan Security Printing Corporation (PSPC)
FOOD & AGRICULTURE	52. Pakistan Agriculture Storage and Services Corporation (PASSCO)
INDUSTRIES & PRODUCTION	53. National Fertilizer Marketing Ltd. (NFML) 54. National Industrial Parks Development & Management Company (NIP) 55. Technology Up-gradation Support and Development Company (TUSDEC) 56. Pakistan Stone Development Company (PASDEC) 57. Pakistan Gems & Jewelry Development Company (PGJDC) 58. Pakistan Hunting & Sporting Arms Development Company (PHSADC) 59. Heavy Mechanical Complex (HMC) 60. Utility Stores Corporation (USC) 61. Thread Line Gallery of Pakistan
PETROLEUM & NATURAL RESOURCES	62. Government Holdings Ltd. 63. Inter State Gas System (Pvt) Limited 64. Pak Arab Refinery Limited (PARCO)

PORTS AND SHIPPING	65. Pakistan National Shipping Corporation (PNSC), Karachi
INFORMATION TECHNOLOGY	66. National Radio Telecommunication Corporation (NRTC)
INFORMATION AND BROADCASTING	67. Pakistan Broadcasting Corporation (PBC) 68. Pakistan Television Corporation (PTV) 69. Shalimar Recording & Broadcasting Company/ ATV
HOUSING & WORDS	70. Pakistan Housing Authority (PHA)

## **V. SERVICE PROVIDERS / UTILITIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
CABINET	71. Sheikh Zayed Post Graduate Medical Institute
COMMUNICATIONS	72. National Highway Authority (NHA)
EDUCATION	73. Federal Board of Intermediate and Secondary Education, Islamabad (FBISE)
ENVIRONMENT	74. Pakistan Environmental Planning and Architectural Consultants (Pvt) Limited (PEPAC)
HEALTH	75. Jinnah Postgraduate Medical College (JPMC), Karachi 76. National Institute of Child Health (NICH), Karachi 77. Pakistan Institute of Medical Sciences (PIMS), Islamabad 78. National Institute of Cardiovascular Diseases (NICVD), Islamabad
PLANNING AND DEVELOPMENT	79. National Logistic Cell (NLC)

INFORMATION AND TECHNOLOGY	80. National Telecommunication Corporation (NTC) 81. Pakistan Telecommunication Mobile Ltd.
P.M SECRETARIAT	82. Earthquake Rehabilitation and Reconstruction Authority (ERRA)
PORTS AND SHIPPING	83. Karachi Port Trust (KPT), Karachi 84. Port Qasim Authority (PQA), Karachi 85. Gwadar Ports Authority, Gwadar/ Gwadar Port Implementation Authority, Karachi
RAILWAYS	86. Railways Corporation ➤ Rail Constructions of Pakistan Ltd. ➤ Pakistan Railway Advisory & Consultancy Services (PRACS)
WATER AND POWER	87. Water & Power Development Authority (WAPDA) 88. National Engineering Service Pakistan (Pvt) Ltd. (NESPAK)

## **VI. PROMOTION BODIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
CABINET	89. National Language Authority (NLA)
COMMERCE	90. Trade Development Authority of Pakistan (TDA)
CULTURE	91. Iqbal Academy Pakistan 92. National Institute of Folk and Traditional Heritage (Lok Virsa) 93. Pakistan National Council of the Arts (PNCA) 94. Quaid-e-Azam Academy

DEFENCE PRODUCTION	95. Defence Export Promotion Organization (DEPO)
EDUCATION	96. National Book Foundation, Islamabad (NBF) 97. Pakistan Academy of Letters, Islamabad (PAL)
FINANCE	98. Competitiveness Support Fund (CSF) 99. Infrastructure Project Development Facility (IPDE)
SPORTS	100. Pakistan Sports Board
FOOD, AGRICULTURE AND LIVESTOCK	101. Livestock and Dairy Development Board (LDDDB)
INDUSTRIES, PRODUCTION AND SPECIAL INITIATIVES	102. Engineering Development Board (EDB) 103. Pakistan Dairy Development Company (Dairy Pakistan) 104. Small and Medium Enterprises Development Authority (SMEDA) 105. Pakistan Industrial Development Corporation (PIDC)
INFORMATION TECHNOLOGY	106. Pakistan Software Export Board (PSEB)
OVERSEAS PAKISTANIS	107. Overseas Employment Corporation (OEC)
PRIVATIZATION & INVESTMENT	108. Board of Investment (BOI)
TOURISM	109. Pakistan Tourism Development Corporation (PTDC)
WATER AND POWER	110. Alternate Energy Development Board (AEDB) 111. Private Power Infrastructure Board (PPIB)

**VII. FINANCIAL INSTITUTIONS/ BANKING COMPANIES/ JOINT  
FINANCE COMPANIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
COMMERCE	112. National Insurance Corporation Ltd. (NICL) 113. Pakistan Reinsurance Company Ltd. (PRCL)
FINANCE	114. Central Directorate of National Savings (CDNS) 115. House Building Finance Corporation (HBFC) 116. Pakistan – Brunei Investment 117. Kushali Bank of Pakistan (KBP) 118. Pakistan Kuwait Investment Company (PKIC) 119. Pakistan Libyan Holding Company (PLHC) 120. Pakistan Oman Investment Company Ltd. (POIC) 121. Saudi Pak. Agriculture and Industrial Company (SAPAIC) 122. Zari Taraqqiati Bank Limited (ZTBL) 123. First Women Bank Ltd. (FWBL) 124. National Bank of Pakistan (NBP) 125. Pak – Iran Joint Investment Company Ltd.
FOOD, AGRICULTURE AND LIVESTOCK	126. Agribusiness Support Fund

## **VIII. TRAINING INSTITUTIONS/ TECHNOLOGY SUPPORT**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
COMMERCE	127.Pakistan School of Fashion Design
COMMUNICATION	128.Construction Machinery Technology Training Institute (CMTTI)
EDUCATION	129.National Institute of Science & Technical Education, Islamabad
INDUSTRIES AND PRODUCTION	130.Pakistan Institute of Management (PIM)
LABOUR & MANPOWER	131.National Institute of Labour Administration and Training (NILAT), Karachi
LAW, JUSTICE & HUMAN RIGHTS	132.Federal Judicial Academy
PORTS AND SHIPPING	133.Pakistan Marine Academy, Karachi
TOURISM	134.Pakistan Institute of Tourism and Hotel Management (PITHM), Karachi 135.Pakistan – Austrian Institute of Tourism and Hotel Management, Gulibagh, Swat (PAITHOM)

## **IX. DATA, DOCUMENTATION & RESEARCH INSTITUTIONS**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
FOOD & AGRICULTURE	136. Agriculture Prices Commission (APC) 137. Pakistan Agriculture Research Council (PARC)
FOREIGN AFFAIRS	138. Institute of Strategic Studies (ISS)

HEALTH	139. National Institute of Health (NIH), Islamabad 140. Pakistan Medical Research Council (PMRC), Islamabad
STATISTICS	141. Agriculture Census Organization (ACO)

## **X. EDUCATIONAL INSTITUTIONS**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
EDUCATION	142. National College of Arts (NCA)
HEALTH	143. College of Physician and Surgeon of Pakistan (CPSP), Karachi
INFORMATION TECHNOLOGY	144. Virtual University
SCIENCE AND TECHNOLOGY	145. COMSATS Institute of Information Technology (CIIT) 146. National University of Science & Technology (NUST)
TEXTILE	147. National Textile University (NTU)

## **XI. STANDARDS & QUALITY ASSURANCE**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
SCIENCE & TECHNOLOGY	148. Pakistan National Accreditation Council (PNAC) 149. Pakistan Standard and Quality Control Authority (PSQCA)
TEXTILE INDUSTRIES	150. Pakistan Cotton Standard Institute (PCSI)

## **XII. DEVELOPMENT AUTHORITIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
FINANCE	151. Khushal Pakistan Fund (KPP)
HOUSING AND WORKS	152. National Housing Authority (NHA) 153. Pakistan Housing Authority (PHA)
INDUSTRIES AND PRODUCTION	154. Export Processing Zone Authority (EPZA)
STATE AND FRONTIER REGION	155. FATA Development Corporation, Peshawar



**XIII. COUNCILS/ COMMISSIONS/ COMMITTEES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
CABINET	156. National Commission for Human Development (NCHD)
EDUCATION	157. Inter-Board Committee of Chairmen, Islamabad

**XIV. WELFARE/ TRUSTS/ FOUNDATIONS**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
CABINET	158. Shaikh Sultan Trust
DEFENCE	159. Pakistan Armed Services Board (PASB)
ESTABLISHMENT	160. Federal Employees Benevolent and Group Insurance Funds (FEB&GIF), Islamabad
EDUCATION	161. National Education Foundation, Islamabad (NEF)
HOUSING AND WORKS	162. Pakistan Housing Foundation 163. Federal Government Employees Housing Foundation
INFORMATION TECHNOLOGY	164. Telecom Foundation (TF)
LABOUR AND MANPOWER	165. Employees Old Age Benefit (EOBI), Karachi 166. Workers Welfare Fund Institution (WWF) Islamabad
OVERSEAS	167. Overseas Pakistanis Foundation

POPULATION WELFARE	168. National Trust for Population Welfare (NATPOW)
SCIENCE AND TECHNOLOGY	169. Pakistan Science Foundation (PSF)
SOCIAL WELFARE AND SPL. EDUCATION	170. Pakistan Baitul Mal
SPORTS	171. Pakistan Sports Trust

### **XV. EXECUTIVE/ IMPLEMENTING AGENCIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
ENVIRONMENT	172. Pakistan Environmental Protection Agency (PEPA)
LAW, JUSTICE AND HUMAN RIGHTS	173. Attorney General <ul style="list-style-type: none"> <li>➤ Deputy Attorney General</li> <li>➤ Standing Counsel</li> </ul>
OVERSEAS PAKISTANIS DIVISON	174. Overseas Employment Corporation (OEC), Islamabad
PORTS AND SHIPPING	175. Gwadar Ports Implementation Authority (GPIA)
PRIVATIZATION AND INVESTMENT	176. Privatization Commission
REVENUE	177. Central Board of Revenue (CBR)

**ANNEX-II**

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

**I. SERVICE PROVIDERS / UTILITIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
DEFENCE	1. Federal Government Educational Institutions (Cantt. & Garrisons)
HEALTH	2. Federal Government Services Hospital (FGSH), Islamabad
INFORMATION AND TECHNOLOGY	3. Special Communication Organization (SCO)

**II. PROMOTION BODIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
EDUCATION	4. National Museum of Science and Technology, Lahore
ENVIRONMENT	5. National Energy Conservation Centre (ENERCON)

**III. TRAINING INSTITUTIONS/ TECHNOLOGY SUPPORT**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
INFORMATION TECHNOLOGY	6. Pakistan Computer Bureau
NARCOTICS	7. Anti Narcotics Law Enforcement School (ANLES)

**IV. DATA, DOCUMENTATION & RESEARCH INSTITUTIONS**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
CABINET	8. National Archives of Pakistan 9. National Documentation Centre (NDC)

**V. STANDARDS & QUALITY ASSURANCE**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
HEALTH	10. Central Drugs Laboratory (CDL), Karachi 11. Drug Control Administration, Lahore/ Peshawar/ Quetta/ Karachi, Hyderabad 12. National Control Laboratory (Bio), Islamabad

**VI. WELFARE/ TRUSTS/ FOUNDATIONS**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
ESTABLISHMENT	13. Staff Welfare Organization (SWO), Islamabad

**VII. EXECUTIVE/ IMPLEMENTING AGENCIES**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
CABINET	14. Department of Stationery & Forms
CULTURE	15. Department of Archaeology and Museums
DEFENCE	16. Military Land and Cantt. Department (MLCD) 17. Pakistan Meteorological Department (PMD) 18. Survey of Pakistan 19. Pakistan Military Accounts Department (PMAD)
DEFENCE PRODUCTION	20. Director General Munitions Production
ENVIRONMENT	21. Zoological Survey of Pakistan
FINANCE	22. Office of the Controller General of Accounts (CGA) 23. Federal Treasury Office (FTO) 24. Pakistan Mint
FOOD AND AGRICULTURE	25. Agriculture & Livestock Products Marketing and Grading Department 26. Animal Quarantine Department

	<p>27. Department of Plant Protection</p> <p>28. Federal Seed Certification and Registration Department</p> <p>29. Marine Fisheries Department</p> <p>30. Soil Survey of Pakistan</p>
FOREIGN AFFAIRS	<p>31. Missions Abroad (107)</p> <p>32. Protocol Camp Offices at Karachi, Lahore, Peshawar &amp; Quetta</p>
HEALTH	<p>33. Directorate of Central Health Establishment (CHE), Karachi</p> <p>34. Directorate of Malaria Control, Islamabad</p> <p>35. National Leprosy Control Board, Islamabad</p>
HOUSING AND WORKS	<p>36. DG Public Works Department</p>
INFORMATION AND BROADCASTING	<p>37. Directorate General of Films and Publications</p> <p>38. Press Information Department (PID)</p> <p>39. Associated Press of Pakistan (APP)</p>
INTERIOR	<p>40. Director General of Immigration and Passport</p> <p>41. Directorate General Civil Defence</p> <p>42. National Police Bureau (NPB)</p> <p>43. Chief Commissioner, (ICT)</p>
LABOUR AND MANPOWER	<p>44. Bureau of Emigration and Overseas Employment (BE&amp;OE), Ibd</p>
P.M SECRETARIAT	<p>45. National Reconstruction Bureau (NRB)</p>
PETROLEUM AND NATURAL RESOURCES	<p>46. Geological Survey of Pakistan</p>

PORTS AND SHIPPING	47. Government Shipping Office 48. Gwadar Ports Implementation Authority (GPIA) 49. Mercantile Marine Department, Karachi
STATE AND FRONTIER REGION	50. Chief Commissionerate of Afghan Refugees
KANA	51. Chief Executive Secretariat Northern Areas
TEXTILE	52. Textile Commissioner's Organization, Karachi
TOURISM	53. Department of Tourism Services
WATER AND POWER	54. Pak. Commissioner for Indus Waters (PCIW)

### **VIII. SECURITY/ POLICE/ INVESTIGATION**

<b>DIVISION</b>	<b>NAME OF DEPARTMENT</b>
CABINET	55. Department of Communication Security 56. National Accountability Bureau 57. Intelligence Bureau
COMMUNICATION	58. National Highways and Motorways Police (NHMP)
DEENCE	59. Airport Security Force (ASF) 60. Maritime Security Agency (MSA)
INTERIOR	61. Federal Investigation Agency (FIA) 62. Frontier Constabulary NWFP 63. Frontier Corps Balochistan 64. Northern Area Scouts 65. Frontier Corps NWFP



	66. Pakistan Coast Guards 67. Pakistan Rangers Sindh 68. Pakistan Rangers, Lahore
NARCOTICS CONTROL	69. Anti Narcotics Force (ANF)
RAILWAYS	70. Inspector General Railway Police