

For Official Use



House of the Federation

**SENATE SECRETARIAT**

**SENATE  
(FINANCE COMMITTEE)  
RULES, 1973**

House of the Federation

**SENATE SECRETARIAT  
[As Modified upto March, 2020]**

## PREFACE

The Constitution of the Islamic Republic of Pakistan stipulates separate and independent functioning of each of the three organs of the State, namely; the Legislature, the Executive and the Judiciary; each having its own respective sphere of operation. The Constitution further envisages complete administrative and financial autonomy for both Houses of the Parliament in their internal administration.

2. Article 88 of the Constitution provides that the expenditure of the Senate, within authorized appropriations, shall be controlled by the Senate on the advice of its Finance Committee. It further authorizes the Senate Finance Committee to make rules for regulating its procedure.

3. In pursuance of the aforesaid provision of the Constitution the Senate Finance Committee on 6<sup>th</sup> December, 1973 framed the Senate (Finance Committee) Rules, 1973 which inter-alia provide that the Committee shall be headed by the Chairman Senate and consist of the Minister for Finance of the Government of Pakistan and such other members of the Senate as may be elected by the Senate. The Secretary Senate is the ex-officio Secretary to the Committee. These rules have undergone some amendments and this edition is intended to incorporate all the amendments so far made in these rules.

**MOHAMMAD QASIM SAMAD KHAN**

Secretary  
Senate of Pakistan

**Islamabad, the 29<sup>th</sup> January, 2021**

## ARTICLE 88 OF THE CONSTITUTION

88.—(1) The expenditure of the National Assembly and the Senate within authorized appropriations shall be controlled by the National Assembly or, as the case may be, the Senate acting on the advice of its Finance Committee.

(2) The Finance Committee shall consist of the Speaker or as the case may be, the Chairman, the Minister of Finance and such other members as may be elected thereto by the National Assembly or, as the case may be, the Senate.

(3) The Finance Committee may make rules for regulating its procedure.



**The Gazette of Pakistan**



EXTRAORDINARY  
PUBLISHED BY AUTHORITY

---

---

KARACHI, MONDAY, AUGUST 10, 2020

---

---

**PART II**

Statutory Notifications containing Rules and Orders issued by all Ministries and Divisions of the Government of Pakistan and their Attached and Subordinate Offices and the Supreme Court of Pakistan

GOVERNMENT OF PAKISTAN

SENATE SECRETARIAT

NOTIFICATION

*Islamabad, the 5th March, 2020*

S.R.O. 30 (KE)/2020:

In exercise of the powers conferred by Clause (3) of Article 88 of the Constitution of the Islamic Republic of Pakistan, 1973 and in pursuance of the approval of Senate Finance Committee in its meeting held on 11th October, 2019, Rule-22A of the Senate (Finance Committee) Rules 1973, shall stand omitted henceforth.

[No. F. 24(1)/2016-HRM]

ZAHOOR AHMED,  
Section Officer (HRM-I).

(173)

Price : Rs. 5.00

---

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, KARACHI  
PUBLISHED BY THE DEPUTY CONTROLLER, STATIONERY & FORMS, KARACHI.

---

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

---

KARACHI, MONDAY, DECEMBER 6, 2010

---

PART II

Statutory Notifications containing Rules and Orders issued by all  
Ministries and Divisions of the Government of Pakistan and  
their Attached and Subordinate Offices and the  
Supreme Court of Pakistan

GOVERNMENT OF PAKISTAN

SENATE SECRETARIAT

NOTIFICATION

*Islamabad, the 20th, October, 2010*

**S.R.O 137/(KE)/2010:**

In exercise of the powers conferred by clause (3) of Article 88 of the Constitution of the Islamic Republic of Pakistan, the Finance Committee of the Senate is pleased to make the following amendments in the Senate (Finance Committee) Rule, 1973 namely: -

In the aforesaid Rules: -

(1) in rule 4, sub rule (b) shall be substituted as under: -

“4(b) Advise the Senate in regard to control over the expenditure to be incurred or regularize any expenditure already incurred within the authorized appropriations for the relevant period.”

(863)

THE GAZETTE OF PAKISTAN

EXTRAORDINARY

PUBLISHED BY AUTHORITY

---

ISLAMABAD, SATURDAY, DECEMBER 15, 1973

---

PART II

Statutory Notifications (S.R.O.)

SENATE SECRETARIAT

NOTIFICATION

*Islamabad, the 6th December, 1973*

**S.R.O. 1738 (I)/73.**—In exercise of the powers conferred by clause (3) of Article 88 of the Constitution of the Islamic Republic of Pakistan, the Finance Committee of the Senate has made the following rules for regulating its procedure, namely:-

PART I – PRELIMINARY

**1. Short title and commencement:**—(1) These Rules may be called the Senate (Finance Committee) Rules, 1973.

2. They shall come into force at once.

**2. Definitions.**—(1) In these rules, unless the context otherwise requires,

(i) “budget” means a statement of the estimated receipts and expenditure of the Senate in a financial year and includes a statement of supplementary grants for the Senate in respect of a financial year ;

(ii) “Committee” means the Finance Committee of the Senate constituted under clause (2) of Article 88 of the Constitution ;

(iii) “Government” means the Federal Government ;

- (iv) "meeting" means a meeting of the Committee ;
- (v) "member" means a member of the Committee ;
- (vi) "officer" means an officer of the Secretariat ;
- (vii) "Secretariat" means the Secretariat of the Senate ; and
- (viii) "Secretary" means the Secretary of the Senate and includes any person for the time being performing the duties of the Secretary.

## PART II — THE COMMITTEE

**3. Composition.**—(1) The Committee shall consist of

- (a) the Chairman of the Senate ;
- (b) the Minister of Finance of the Government ; and
- (c) such other members of the Senate as may be elected by the Senate.

(2) The Chairman of the Senate shall be the Chairman of the Committee.

(3) In the absence of the Chairman, the Minister for Finance shall preside at a meeting.

(4) The Secretary shall be ex-officio Secretary to the Committee.

**4. Functions.**—The Committee shall –

(a) approve the budget for the Senate for inclusion in the Federal Budget ; and

\* (b) advise the Senate in regard to control over the expenditure to be incurred or regularize any expenditure already incurred within the authorized appropriations for the relevant period.

**5. Meetings.**—(1) The Committee shall sit on such days as the Secretary may, with the approval of the Chairman fix.

(2) Subject to sub-rule (1), on a requisition made by not less than three members, the Chairman shall call a meeting of the committee within seven days from the date of receipt of the requisition.

---

\* Substituted vide S.R.O 137(KE)/2010 dated 20<sup>th</sup> October, 2010

**6. Agenda, notices and record of the proceedings of meetings.**—(1) The agenda for a meeting shall be determined by the Secretary with the approval of the Chairman and intimated to the members before the meeting.

(2) Notices of all meetings shall be sent by the Secretary to all members.

(3) Minutes of the proceedings of each meeting and its decisions shall be maintained by the Secretary.

**7. Quorum.**—Three members, one of them being the Chairman or the Minister of Finance, shall constitute the quorum for a meeting.

**8. Resignation of members.**—A member, other than the Chairman and the Minister of Finance, may resign his membership by writing under his hand addressed to the Chairman.

**9. Filling of casual vacancies.**—(1) A casual vacancy in the Committee shall be filled, as soon as possible after the vacancy occurs, by election of another member of the Senate.

(2) Subject to the requirement of quorum, the committee shall have power to act notwithstanding any vacancy in its membership.

*Explanation.*—For the purposes of this rule, a vacancy occurring on the retirement of a member of the Senate under clause (3) of Article 59 of the Constitution shall be deemed to be a casual vacancy.

**10. Discharge of members.**—If a member is absent from three or more consecutive meetings without the permission of the Chairman, a motion may be moved by any member in the senate for the discharge of such member from the Committee.

**11. Decision.**—All decisions at a meeting shall be taken by the votes of the majority of the members present and voting.

**12. Casting vote of Chairman.**—In addition to his vote as a member, the Chairman or the person presiding in his absence shall, in the event of an equality of votes, have a casting vote.

### **PART III- CONTROL OF EXPENDITURE**

**13. Control of expenditure.**—Control over expenditure of the Secretariat within the authorized appropriations shall be exercised by the Secretary in accordance with the general or special direction of the Committee.

**14. Principal Accounting Officer.**—(1) The Secretary shall be the Principal Accounting Officer of the Secretariat in respect of all expenditure of the Secretariat.

The duties and responsibilities of the Principal Accounting Officer shall be such as may, from time to time, be determined by government for the Principal Accounting Officer in the Ministries or Divisions of the Government.

(3) The Secretary may appoint an officer, not below the rank of a Section officer, as Finance and Accounts officer to assist him in financial and accounting matters.

**15. Financial powers of the Secretary;**—The Financial powers delegated to the Ministries or Divisions of the Government shall be exercised by the Secretary.

**16. Reference to Ministry of Finance;**—For the proper discharge of their duties by the Secretary or the Committee under these rules, the Secretary may refer any case to the Ministry of Finance for advice.

**17. Expenditure beyond financial powers of the Secretary.**—No expenditure beyond the financial powers of the Secretary shall be incurred without the prior approval of the Finance Committee, and where such approval has been obtained, the expenditure shall be deemed to be a legitimate charge on the funds of the Secretariat.

\*Provided that the Chairman may allow expenditure beyond the Financial powers of the Secretary in anticipation of the approval of the Finance Committee.

\*\*Provided further that no such approval of the Finance Committee shall be required where the amount involved does not exceed Rs.2,000,000 in each case.

\*\*\*17A.**Drawal of advance by the Secretary.**—The Secretary may sanction drawal, in advance, of any amount of expenditure sanctioned by him, the Chairman or the Finance Committee.

**18. Expenditure beyond authorized appropriations.**—All cases of expenditure not within the authorized appropriations shall be decided by the Committee.

**19. Delegation of powers by the Secretary.**—The Secretary may delegate any of his powers under rule 15 to any officer of the Secretariat.

**20. Financial sanctions to be in the name of the President.**—All Financial sanctions shall be expressed in the name of the President.

---

\* Added by S.R.O. 686(1)/76 dated 30<sup>th</sup> June, 1976.

\*\* Added by S.R.O. 612(1)/89, dated 15<sup>th</sup> June, 1989. Figure "20,000," initially incorporated in this S.R.O was substituted by "40,000" vide S.R.O. 378(1)/95, dated 7<sup>th</sup> May, 1995. Again figure "40,000" was substituted by "100,000" vide S.R.O 1383(1)/96, dated 21<sup>st</sup> December, 1996. Again figure "100,000" was substituted by "2,000,000" vide S.R.O 16(KE)/2015 dated 27<sup>th</sup> January, 2015.

\*\*\* Added by S.R.O. 686(1)/76 dated 30<sup>th</sup> June, 1976.

21. **Budget.**—(1) The Secretary shall cause the budget to be prepared and laid before the Committee for approval.

(2) The budget, as approved by the Committee, shall be transmitted to the Ministry of Finance in such manner and form as may, from time to time, be prescribed by the Government.

\*21A. **Matter not specifically provided for.**—All matters, not specifically provided for in these rules, shall be regulated in accordance with the provisions for the time being in force and applicable to the Federal Secretariat subject to such modifications, variations or exceptions, if any, as the Chairman may, from time to time, by order, specify.

\*\*Provided that all powers of the Federal Government shall be exercised by the Chairman Senate and where under aforesaid provisions, administrative approval or concurrence of any Ministry, Division or other authority outside the Secretariat is required such approval or, as the case may, concurrence shall be accorded by the Chairman.

#### PART IV—MISCELLANEOUS

\*\*\*22. **Advice on other matters referred to the Committee.**—The Chairman may refer any other matter not specified in these rules to the Committee whose **advice / decision** shall be binding.

\*\*\*\*22 A. **Omitted.**

23. **Removal of doubt and interpretation of rules.**—If any doubt arises on any point of procedure of interpretations of these rules, the decision of the Chairman thereon shall be final.

24. **Residuary powers.**—All matters for which no provision or no sufficient provision has been made in these rules, shall be regulated in accordance with the general or special direction of the Committee.

[No.F.24(1)/73-Senate.]

ASLAM ABDULLAH KHAN  
Secretary.

---

\* Added by S.R.O. 25(1)/77, dated 11<sup>th</sup> January, 1977.  
\*\* Added by S.R.O 100(KE)/2016 dated 29<sup>th</sup> April, 2016.  
\*\*\* Substituted vide S.R.O 137(KE)/2010 dated 20<sup>th</sup> October, 2010.  
\*\*\*\* Omitted vide S.R.O 30(KE)/2020 dated 5<sup>th</sup> March, 2020.