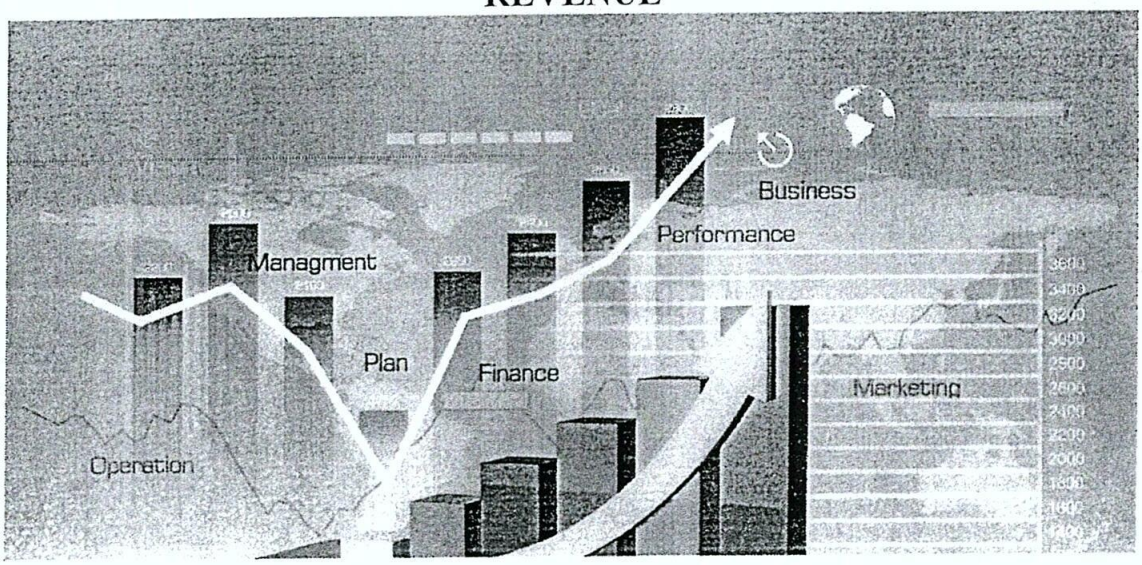
PSENATE OF PAKISTAN

PAKISTAN SENATE
House of the Federation

REPORT OF THE SENATE STANDING COMMITTEE ON FINANCE AND REVENUE



REPORT OF THE SENATE STANDING COMMITTEE ON FINANCE AND REVENUE ON STARRED QUESTION NO.128, RAISED BY SENATOR DANESH KUMAR AND REFERRED BY THE HOUSE ON 14TH NOVEMBER, 2025, REGARDING "THE NAMES, PLACE OF DOMICILE, MODE OF EMPLOYMENT, PROCESS APPOINTMENT AND TENURE OF THE HEADS OF THE SOES REGULATORY BODIES/AUTHORITIES, ATTACHED DEPARTMENTS AND SUB-ORDINATE OFFICES WORKING UNDER THE ADMINISTRATIVE CONTROL OF THE MINISTRY OF FINANCE AND REVENUE INDICATING ALSO THE SALARY, ALLOWANCES AND OTHER FRINGE BENEFITS ADMISSIBLE TO THEM.

PRESENTED BY

SENATOR SALEEM MANDVIWALLA

CHAIRMAN

SENATE SECRETARIAT

REPORT OF THE SENATE STANDING COMMITTEE ON FINANCE AND REVENUE ON STARRED QUESTION NO.128, RAISED BY SENATOR DANESH KUMAR AND REFERRED BY THE HOUSE ON 14TH NOVEMBER, 2025, REGARDING "THE NAMES, PLACE OF DOMICILE, MODE OF EMPLOYMENT, PROCESS APPOINTMENT AND TENURE OF THE HEADS OF THE SOES REGULATORY BODIES/AUTHORITIES, ATTACHED DEPARTMENTS AND SUB-ORDINATE OFFICES WORKING UNDER THE ADMINISTRATIVE CONTROL OF THE MINISTRY OF FINANCE AND REVENUE INDICATING ALSO THE SALARY, ALLOWANCES AND OTHER FRINGE BENEFITS ADMISSIBLE TO THEM.

I, Senator Saleem Mandviwalla, Chairman Senate Standing Committee on Finance and Revenue have the honor to present report of the Committee on Starred Question No.128, raised by Senator Danesh Kumar And referred by the House on 14th November, 2025, regarding "The Names, Place Of Domicile, Mode of Employment, Process Appointment and Tenure of the Heads of the SOEs regulatory bodies/authorities, attached departments and sub-ordinate offices working under the administrative control of the Ministry of Finance and Revenue indicating also the Salary, Allowances and other fringe benefits admissible to them.

2. The Committee comprises of the following honorable Members:-

1.	**Senator Saleem Mandviwalla**	**Chairman**
2.	Senator Farooq Hamid Naek	Member
3.	Senator Sherry Rehman	Member
4.	Senator Mohsin Aziz	Member
5.	Senator Anusha Rahman Ahmad Khan	Member
6.	Senator Muhammad Talha Mahmood	Member
7.	Senator Shahzaib Durrani	Member
8.	Senator Fesal Vawda	Member
9.	Senator Ahmed Khan	Member
10.	Senator Manzoor Ahmed	Member
11.	Senator Syed Faisal Ali Subzwari	Member
12.	Senator Muhammad Abdul Qadir	Member
13.	Senator Dilawar Khan	Member
14.	Senator Zeeshan Khanzada	Member
15.	Minister for Finance and Revenue	Ex-Officio Member

3. The Committee considered the matter in six meetings held on 3rd December & 10th December, 2025, 4th February, 4th March, 14th May & 16th July, 2026 in Committee Room No.1 Parliament House, Islamabad. The meeting was attended by the following Members.

The following Members attended the meeting held on 3rd December, 2025.

1. Senator Saleem Mandviwalla	**Chairman**
2. Senator Farooq Hamid Naek	Member
3. Senator Shahzaib Durrani	Member
4. Senator Muhammad Abdul Qadir	Member
5. Senator Dilawar Khan	Member

5. The following Members attended the meeting held on 10th December, 2025.

1. **Senator Saleem Mandviwalla**	**Chairman**
2. Senator Anusha Rahman Ahmad Khan	Member
3. Senator Manzoor Ahmed Kakar	Member
4. Senator Muhammad Talha Mahmood	Member
5. Senator Damesh Kumar	Mover

6. The following Members attended the meeting held on 4h February, 2026.

1. Senator Saleem Mandviwalla	Chairman
2. Senator Sherry Rehman	Member
3. Senator Mohammad Abdul Qadir	Member
4. Senator Danesh Kumar	Mover
5. Minister of State for Finance and Revenue	Ex-Officio Member

7. The following Members attended the meeting held on 4h March, 2026.

1. Senator Saleem Mandviwalla	Chairman
2. Senator Anusha Rehman Ahmad Khan	Member
3. Senator Muhammad Talha Mahmood	Member
4. Senator Shahzaib Durrani	Member
5. Senator Danesh Kumar	Mover
6. Minister for Finance and Revenue	Ex-Officio Member
7. Minister of State for Finance and Revenue	Ex-Officio Member

8. The following members attended the meeting held on 14th May, 2026.

1. Senator Saleem Mandviwalla	Chairman
2. Senator Muhammad Talha Mahmood	Member
3. Senator Muhamad Abdul Qadir	Member
4. Senator Danesh Kumar	Mover
5. Minister of State for Finance & Revenue	Ex-officio Member

9. The following members attended the meeting held on 16th July, 2026.

1. Senator Saleem Mandviwalla	Chairman
2. Senator Muhammad Talha Mahmood	Member
3. Senator Shahzaib Durrani	Member
4. Senator Dilawar Khan	Member
5. Minister for Finance and Revenue	Ex-Officio Member
6. Minister of State for Finance and Revenue	Ex-Officio Member

10. In the meeting of the Committee held on 10th December, 2025, Senator Danesh Kumar stated that the working papers for his agenda item had been provided to him only at the time of the meeting. As per Senate Rules, working papers must be received at least 48 hours prior to the

eeting. He emphasized that without having received or read the papers beforehand, he could not properly discuss the agenda.

11. Minister of State for Finance responded that Senator Danesh Kumar's question had originally been asked on the floor of the Senate and that the Ministry never left any matter unaddressed. The working paper had been prepared in the form of a reply, and the answer had already been given in the House.

12. However, since the Senator required a detailed table of information, it was appropriate to bring the matter before the committee. He added that he actively participated in the committee's work and fully understood its significance and responsibility. He further stated that the meeting had been called on short notice (2–3 days), and the Ministry had provided the information as quickly and comprehensively as possible.

13. Senator Muhammad Talha Mahmood stated that he had examined the working papers and raised concerns regarding the Pakistan Single Window (PSW). He further stated that PSW has been under functional for six years and had also received extensions, yet its performance needed to be assessed. He asked what facilities investors had received through PSW and what investment had been attracted through it. He questioned why, instead of appointing a professional expert, a retired customs officer had been appointed as the head of PSW and had even been granted a three-year extension.

14. Chairman Federal Board of Revenue (FBR), Mr. Rashid Mahmood Langrial, clarified that PSW was not designed for investment attraction but for trade facilitation. He stated that PSW was a highly efficient and professional institution and that significant work had been accomplished. Port Community and Direct Port Delivery systems had been launched, and 23 agencies were integrated under the single-window framework, enabling importers to interact with all relevant agencies through one digital platform. He added that the FBR could give a detailed presentation on PSW before the committee, or a sub-committee could be constituted if required. He further stated that the organization would welcome the committee's guidance on improving the system.

15. Senator Talha Mahmood welcomed the progress and shared an example of a facilitation centre he had visited in Oman, where all ministries and banks operated under one roof, and ministers sat at the Centre to resolve issues faced by investors. He stated that such a model could serve as guidance for Pakistan. He supported the idea of a briefing on PSW and further proposed adding related agenda items, such as the reasons why investors were leaving the country, why factories were closing, and why people were relocating abroad. Including these issues in the sub-committee's mandate would be beneficial.

16. Further, Senator Zamir Hussain Ghumro clarified that Senator Danesh Kumar's original question pertained to the domicile-wise data of heads of SOEs, statutory bodies, and attached departments under the Federal Ministry of Finance. While the data had been provided, the concern was rooted in Article 38(g) of the Constitution, which requires the state to ensure the provincial share in federal services, including autonomous bodies. He stated that none of the listed heads were from Balochistan, despite the constitutional provision inserted through the 18th Amendment.

Senator Danesh's concern was that the constitutional share of provinces, particularly Balochistan, had not been ensured.

17. Minister of State for Finance stated that the Ministry has the complete details and would respond formally to the committee on this agenda item. He assured that, with adequate time available, all required papers would be provided on time and that a comprehensive discussion, including the domicile-related concerns, would be held at the next opportunity.

18. In the meeting of the Committee held on 4th February, 2026, Senator Danesh Kumar raised concerns regarding late provision of documents related to his question on the agenda list and stated that under the rules such documents must be provided at least forty-eight hours prior to the meeting. He further expressed concern regarding under-representation of smaller provinces, particularly Balochistan, in federal corporations and autonomous bodies, referred to Article 38G of the Constitution, and sought clarification whether it was considered during appointments.

19. The Federal Minister for Finance and Revenue acknowledged the delay in provision of documents and assured that in future documents would be shared within the prescribed timeframe. The Secretary, Finance Ministry, stated that certain regulatory bodies did not have domicile requirements in their governing laws and that Article 38G was a policy principle. He added that the matter would be more appropriately addressed by the Attorney General for Pakistan or the Ministry of Law.

20. The Additional Draftsman, Law Ministry, Mr. Jam Aslam, stated that Articles 7 to 25 of the Constitution related to fundamental rights, whereas Article 38 was a policy principle that should be pursued but was not mandatory. Senator Danesh Kumar asked whether Article 38G was kept in view when making appointments. Additional Draftsman, Law Ministry, stated that it was considered, though not mandatory. Senator Danesh Kumar requested that the response be provided in writing.

21. The Chairman Committee directed that written clarification be provided regarding whether Article 38G was considered during appointments and that both the Law Ministry and the Finance Ministry submit written responses to the Committee.

22. The Committee took up the matter regarding provision of detailed information on salaries, allowances, and benefits of heads of institutions, as well as compliance with constitutional provisions relating to equity and representation.

23. Senator Danesh Kumar reiterated that the Committee had previously sought a clear policy position regarding implementation of Article 38(g) of the Constitution and requested that, if the provision was not being implemented, the same be formally communicated in writing to the Committee.

24. He further expressed dissatisfaction over incomplete information provided by the Ministry of Finance regarding salaries, allowances, and associated benefits of institutional heads. It was stated that, out of twenty-two institutions, details had been provided for only ten, and even those were incomplete. The Senator emphasized that the information provided lacked specificity,

particularly with respect to annual expenditure on allowances such as TA/DA, medical benefits, official vehicles, fuel, security, house rent, household staff, and travel.

25. The Committee observed that the data presented did not include quantified annual expenditures or breakdowns of usage, including number of claims, travel details, and total costs incurred. It was emphasized that comprehensive financial data should include complete annual expenditure profiles for each office, including all associated personnel and operational costs.

26. Senator Danesh Kumar further pointed out that several key institutions had not been included in the submitted data, including the Auditor General of Pakistan, Controller General of Accounts, Federal Board of Revenue (FBR), Benami Transactions Adjudicating Authority, Pakistan Single Window, Pakistan Revenue Automation Limited (PRAL), Central Directorate of National Savings, and the Federal Tax Ombudsman. It was also stated that the information provided regarding the State Bank of Pakistan was incomplete.

27. During discussion, concerns were also raised regarding lack of provincial representation in certain institutions. It was observed that a disproportionate number of positions were held by individuals from a single province, raising questions regarding compliance with constitutional principles of equitable representation.

28. Senator Danesh Kumar emphasized the need for detailed annual expenditure data on all components of benefits, including utilities, security arrangements, and residential facilities, noting that vague or aggregated figures were insufficient for effective oversight. In response, the Additional Secretary, Ministry of Finance, Mr. Amjad Mahmood, acknowledged the concerns raised and assured the Committee that the required detailed information would be compiled and submitted.

29. In the meeting of the Committee held on 14th May, 2026, Members of the Committee expressed dissatisfaction over delays in provision of complete information despite repeated requests made since November 2025. Concerns were raised regarding transparency in determination of salaries, allowances, benefits, and privileges granted to senior office holders of various institutions. Questions were also raised regarding the legal basis and approval mechanisms through which remuneration packages were being determined.

30. During discussion, Members observed that the cumulative financial impact of benefits and privileges extended to heads of such institutions reportedly amounted to more than Rs. 2 billion annually and emphasized the need for complete disclosure and accountability. The representatives from the FBR asked for a time of two days, within which they may provide complete details regarding the information required.

31. The Chairman Committee directed the concerned Ministry and departments to furnish complete, accurate, and satisfactory replies to all outstanding queries. He further observed that failure to provide the required information could result in the concerned Member pursuing a privilege motion in accordance with the Rules of Procedure.

6. During discussion, Members raised concerns regarding notices allegedly issued by the Federal Board of Revenue to legislators and questioned whether such actions were being undertaken in accordance with law.

32. The Chairman Committee observed that while lawful tax enforcement actions could not be obstructed, any improper, selective, or undue action against Members of Parliament would require scrutiny. He directed Members to forward copies of such notices to the Committee for examination in order to determine whether any inappropriate action had been taken.

33. In the meeting of the Committee held on 16th July, 2026, with regard to Starred Question No. 128 raised by Senator Danesh Kumar regarding the heads of SOEs, regulatory bodies/authorities, attached departments, and subordinate offices under the administrative control of the Ministry of Finance and Revenue, the Committee was informed that the Senator had conveyed his satisfaction with the reply furnished by the Ministry of Finance, therefore, the Committee disposed of the matter accordingly.

34. Senator Danesh Kumar expressed satisfaction with the reply furnished by the Ministry of Finance, and the agenda item was thereafter disposed of.

35. After detailed discussion and deliberations the Committee gave approval for presentation of this report to the House.

(IFFAT MUSTAFA)
Secretary Committee

(SENATOR SALEEM MANDVIWALLA)
Chairman Committee