

**AS**  
**[TO BE INTRODUCED IN THE SENATE]**

A

**BILL**

*further to amend the Constitution of the Islamic Republic of Pakistan, 1973*

**WHEREAS** it is expedient further to amend the Constitution of the Islamic Republic of Pakistan for the purposes hereinafter appearing;

It is hereby enacted as follows:-

**1. Short title and commencement.-** (1) This Act may be called the Constitution (Amendment) Act, 2019.

(2) It shall come into force at once.

**2. Substitution of Article 84 of the Constitution.-** In the Constitution of the Islamic Republic of Pakistan, 1973, for Article 84, the following shall be substituted, namely:-

**"84. Supplementary grants.-** If in respect of a financial year, in the event of unforeseen and unavoidable necessity, it is found,-

- (a) that the amount authorized to be expended for a particular service for that financial year is insufficient; or
- (b) that a need has arisen for expenditure upon some new service not included in the Annual Budget Statement for that financial year;

the Federal Government shall, subject to prior approval through resolution by the National Assembly, 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, setting out the amount of that expenditure, and the provisions of Articles 80 to 83 shall apply to that statement as they apply to the Annual Budget Statement:

Provided that in case of grave emergency in which the security of Pakistan, or any part thereof, is threatened by war or external aggression, or by internal disturbance beyond the power of a Provincial Government to control, or a proclamation of emergency has been issued in pursuance to Article 232, and it is found that the time to be consumed in fulfilling the condition of resolution by the National Assembly will cause huge loss to Pakistan or any part thereof, the Federal Government shall have power under this Article without the prior approval through resolution by the National Assembly."

**STATEMENT OF OBJECTS AND REASONS**

The practice of authorizing supplementary budgets or excess budgets without prior assent from the Parliament is being used randomly and increasingly frequently in Pakistan. This practice is against the well-established principles of annual budget appropriation and procedures authorized by Parliament, adding uncertainty to economic planning and oversight in the country. Not only does this practice create audit disparity due to expenditures in excess it by passes the crucial principle of prior approval from Parliament. If the national exchequer needs to be managed with prudence this haphazard and non-transparent mode of planning will have to be abolished as it is detrimental to economic stabilization in the country as well as sovereignty of the Parliament. Through this Bill, Article 84 will be substituted with a new Article which will curtail the practice of expenditures in excess and that of supplementary grants, except in dire need or uncertainty.

The Bill has been designed to achieve the aforesaid objectives of Parliamentary assent and oversight to financial allocation.

**SENATOR SHERRY REHMAN  
MEMBER-IN-CHARGE**