



# A Study of Budget Making Process at District Level in Balochistan

2015-2016

Citizens Network for Budget Accountability

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Citizens Network for Budget Accountability (CNBA)  
&  
Centre for Peace and Development Initiative (CPDI)

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This study was made possible through the support of National Endowment for Democracy (NED). This report is based on the information provided by the network of Civil Society Organizations. The author is responsible for the choice and presentation of the material. Facts contained in this report and also the opinion expressed therein not necessarily represent the position of NED.

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## Acknowledgment

The credit for the first “A Study of Budget Making Process at District Level in Balochistan” goes to the untiring efforts of the entire team. Under the apt supervision of Syed Kausar Abbas, Program Manager, the members of Citizen Network for Budget Accountability (CNBA) have immaculately carried out the interviews of District and Provincial Officers in Balochistan and undertaken the task.

The task of data compilation and data analysis was performed by Ms. Fatima Khan, Provincial Coordinator of Centre for Peace and Development Initiatives (CPDI).

Mr. Sarwar Jawaid, Report writing Consultant, compiled the report with the valuable assistance provided by the project team.

The report is designed by Mr. Naveed Ashraf, Graphic designer, whereas, the logistical support was provided by Mr. Sagheer Abbas, Procurement Officer of Centre for Peace and Development Initiatives (CPDI).

We are also thankful to Local Government Department, Balochistan, Office of Director General Local Government Balochistan and Secretary Local Government Board. Special thanks to Rana Naseer Ahmed, Chairman Chief Minister Inspection Team (CMIT), Mr. Hamayoun Sabir and Mr. Qamar Hayat Malik of Local Government Department for their valuable inputs and cooperation in preparation of this report.

Thank You for kind supervision and guidance of Mr. Amer Ejaz (Executive Director) throughout the publication process of report.

## Acronyms

LGO 2001:	Local Government Ordinance 2001
NRB:	National Reconstruction Bureau
LGA 2010:	Local Government Act 2010
GOB:	Government of Balochistan
DCC:	Divisional Coordination Committee
DSC:	District Sub Committee
PDWP:	Provincial Development Working Party
BPPRA:	Balochistan Public Procurement Regulatory Authority
PSDP:	Public Sector Development Program
PFC:	Provincial Finance Commission
LCGC:	Local Council Grant Committee
BCC:	Budget Call Circular
LGB:	Local Government Board
GST:	General Sales Tax
NFC:	National Finance Commission
DPR:	Director Public Relations

## Executive Summary

The report on the process of budget preparation and implementation provide an insight to the fiscal management and performance of local councils in Balochistan. The Balochistan Local Government Act (LGA) 2010 was promulgated and enacted on the 13<sup>th</sup> May, 2010 by the Balochistan Provincial Assembly and assented to, by the Governor Balochistan to provide for constitution and continuance of local government institution and to consolidate law relating to the local government and to provide for the matter connected therewith and ancillary thereto. The Balochistan Local Government Ordinance 2001 was repealed by this Act under the Law *ibid*, constitution of the Local Councils is as under:-

- a) A Union Council for each union.
- b) A District Committee for each district.
- c) A Municipal Committee for each municipality
- d) A Municipal Corporation for each city
- e) A metropolitan corporation for the capital city.

In pursuance to the provision of the Balochistan LGA, 2010 a Local Councils Grants Committee (LCGC) has been constituted which comprises on:-

- |  |                  |
|--|------------------|
| 1. The Minister Finance Department GOB-                | Chairman         |
| 2. Secretary Finance Department GOB -                  | Member/Secretary |
| 3. Secretary Planning and Development Department GOB – | Member           |
| 4. Secretary Local Government Department GOB –         | Member           |

The Local Councils Grants Committee (LGC) shall make recommendations to the Government:-

- 1) The amount of local councils grant out of the proceeds of Provincial consolidated Fund in a financial year in addition to the GST grant (in lieu of octroi and zila tax)
- 2) Formula for distribution of local councils grant among local councils in the province.
- 3) The amount of special grants with modalities and conditions in local councils in the province.
- 4) Grant in aid to local councils in need of assistance and
- 5) Matter relating to local councils finance

The Local Councils Grants Committee (LCGC) shall take into account the principles of need, capacity, effort and performance of local councils while making recommendations. It will not be out of context to mention here that Balochistan has taken lead in formulation of Local Government Act (LGA) 2010. Punjab Local Government Act 2013 was framed latter. Balochistan local councils are working in very difficult circumstances as meager resources are there at their disposal. Indigenous revenue generation potentials on possibilities are non-existent in so many areas of this province, which is area wise 43% of the country managing such a vast area provision of infrastructure and municipal facilities is difficult. However serious efforts are in hand to keep Balochistan's development pace at par with other provinces. But scarcity of revenue generation opportunities, low literacy rate and vast are with thin population are the hurdles in development activities. This is also a fact that the real potential of economic development is

not yet properly explored. Balochistan will definitely be the future hub of economic activities in the country.

## Introduction

Democracy in its true and real terms can only be strengthened when it is introduced at the grass root level and the smallest democratic unit, that is, union council is entrusted with the authority to perform basic municipal functions. Empowering masses at the lowest level is the key to develop a sustainable democratic system in the country. Democracy flourishes with community participation. When the sense of ownership is developed in general masses for local and national projects, the system of governance is streamlined. The democracy takes deep roots, if the system is owned by people. The dilemma with pseudo democracies, especially in the counties with low literacy rate and economic instability, is that the political parties strive for grabbing ultimate power and hold the authority at the highest level. This leads to derailment of democratic processes time and again. Unfortunately Pakistan is an example of such pseudo democracies. Mainstream political parties are not in favor of trickling down the authority to the lowest level. Empowerment of people at grass root level serve as building bricks for strong reliable and consistent democratic system in a particular society. The more you involve people in democratic affairs, more will be the outcome of real democratic norms. Empowerment of people and community participation in democratic process is the most critical ingredient to ensure transparency in governance in general and in budget making process in particular.

Capacity building at all levels of local councils should be taken on war footings. Elected representatives of the local councils should be given proper training of budget making, fiscal management, identification & implementation of development schemes and effective Monitoring & Evaluation. Moreover capacitating the employees of local councils especially those who are involved in budget making and other critical financial issues is the dire need of Balochistan government.

Proper fiscal management system is not being encouraged in pseudo democracies. Non-availability of relevant data, at all levels, for budget preparation process is key factor responsible for inadequate fiscal mismanagement. Taking remedial measures at very initial stage will go a long way in improving financial management at their higher level. This study of budget making process at district is a stepping stone for improvement in budget making process to handle fiscal issues in a better way and to provide better understanding of the financial problems at the lowest level.



## Local Council Fiscal Management

Local Bodies system of governance is based on Local Government Ordinance 2001 and the rules made there under. The system was designed by National Reconstruction Bureau (NRB) and many of the provincial government departments were devolved and put under supervision of district government. With introduction of the system a dichotomy was observed and functions of the departments in provincial and district government levels. District governments, in addition to their performance for provision of municipal services, were made responsible for supervising twelve (12) more departments, previously governed under provincial governments.

In Balochistan all local councils are constituted under provision of Local Government Act 2010 (Act No. V of 2010). It extends to whole of the province of Balochistan except the areas notified cantonments under Cantonment Ordinance 2002 (CXXXVIII of 2002).

In Balochistan all the local councils are confined to functions of provision of municipal services at local council levels. Services are specifically mentioned in Local Government Act 2010 (X/VII):

*“Municipal Services- services performed by a Local Counsel under this Act and include laying and maintaining intra-city network of water supply and sanitation; conservancy; garbage, sewer or storm water, solid or liquid waste, drainage, public toilets, express ways bridges, flyovers, public roads, streets, footpaths, traffic signals, pavements and lighting thereof, public parks, gardens, arboriculture, landscaping, billboards, hoardings, firefighting, land use control, zoning, master planning, classification/declassification or reclassification of commercial and residential areas, markets, housings, urban or rural infrastructure, environment and construction, maintenance or development thereof and enforcement of any law or rule relating thereto;”*

Functions assigned to the provincial governments under 18<sup>th</sup> Constitutional Amendment were not properly trickled down to the provinces. No proper coordination was ever felt necessary between federation and federating units to settle down critical issues. Provinces remain in state of confusion on the subjects dealt under 18<sup>th</sup> Amendment.

Criterion of allocation of fund is not properly formulated by federation. Punjab wants funds to be allocated on the basis of population. Sindh advocates the same case be taking up on the basis of revenue generated by the province. Balochistan and KPK naturally rely upon allocation of funds on the basis of underground natural resources.

Balochistan with the vast area and less population faces worst kind of situation as far as allocation of funds and share from divisible pool is concerned. Balochistan with lesser indigenous resources and lesser allocation of funds from federation remains the most underdeveloped province. However, with the introduction of National Finance Commission (NFC) Awards Balochistan reached somewhat in comfortable position. But the capacity issue in financial management and consumption of funds remained sour point for the province.

Balochistan is in dire need of channelizing its indigenous resources and proper fiscal management to improve living standard of people. Local councils are the key areas to start with and to march forward

towards self reliance. The study of fiscal management and capacity building along with improved education system are the ingredient to ensure prosperity of Balochistan.

## Study of Budget Preparation

Budget preparation process in local councils of Balochistan is governed under Balochistan LGA 2010. Procedure is very specifically provided in the act in section 100 subsections 1 and 2.

1. Budget is prepared in the prescribed manner before the commencement of financial year. The statement of estimated receipts and expenditures for a year is prepared and forwarded for the purpose of scrutiny, examination and sanction.
  - i. A budget for union council is prepared and forwarded for scrutiny to the concern district council.
  - ii. A municipal committee budget is prepared and forwarded for scrutiny and sanction to the divisional coordination committee. And in absence of divisional coordination committee, to the commissioner of the division.
  - iii. A municipal corporation budget is prepared and forwarded for scrutiny and authentication to the divisional coordination committee who shall after such scrutiny and authentication forward it to the government for final sanction. In absence of divisional coordination committee, the commissioner shall after scrutiny and authentication forward the budget to the government for final sanction.
  - iv. A metropolitan corporation budget is prepared and forwarded to the divisional coordination committee and in absence of this committee to the commissioner who after scrutiny and authentication shall forward the budget to the government for final sanction.
2. If the budget is not prepared by any local council before commencement of financial year, the sanctioning authority may prepare necessary statements and certify it. Such certified statement shall be deemed to be the sanctioned budget for concerned local council.
3. At any time before the expiry of such financial year to which the budget relates, a revised budget for the year may, if necessary, be prepared and sanctioned and such revised budget shall so far as may be subject to provision of this sanction deemed to be the budget for local councils.
4. All the local councils shall send the copy of their sanctioned budget to the government, if considered expedient may modify the budget.

Procedure for maintenance of accounts in all the local councils is also provided in the act. After going through the procedure it is necessary that the budget staff of local government is trained under the supervision of budget experts in academies working under local government department such as rural development academies and training institutes of municipal and metropolitan corporations as the case may be. Necessary guidelines for budget preparation may be circulated amongst all the local councils, so that the process of budget is simplified and easy to prepare. A similar sort of arrangement for every union council will make the process of consolidated budget statement easy at the provincial level. It will also be handy to upload on local government website to make budget transparent and available for general public for their knowledge. If community participation is ensured at local council's level, it shall guarantee a strong, deep rooted and workable democracy in a country. Such community participation invariably ensures a sustainable democratic process with a transparent economic system if it is carefully managed. In

rural side of Balochistan in territorial limits of a particular local council the tribal needs of different clans of a tribe living in specific area is required to be taken care of.

## Deficit Budget

A deficit budget cannot be prepared under the prevailing system of management of local councils in Balochistan. This aspect of fiscal management in local councils invites attention of budget experts so that a sustainable system is developed for local councils where the possibilities of generation of local revenue are negligible and in some cases, non-existent at all.

Government under supervision of local government department has provided a grant of PKR 5,000 million for development portfolio to local councils under current PSDP 2015-16. The share of district is provided and necessary guideline and procedure of identification and implementation of the schemes are given as under;

1. Allocated amount is purely for development schemes and should not be spent elsewhere.
2. Scheme against the allocated amount shall be identified in line with section 78 within the parameters enumerated in schedule V of Balochistan Local Government Act 2010.
3. The scheme shall be passed in the district council by simple majority.
4. No umbrella scheme should be prepared. Scheme should be specific with exact location and name of village etc.
5. Schemes for procurement of goods of any kind or repair of building are not permissible.
6. The cost of total schemes proposed should not exceed from allocation.
7. Schemes should be sizeable aiming the collective betterment of people in order to get maximum impact of the scheme minimum cost of scheme must not be less than one million.
8. The local government engineers and concerned staff shall specifically visit the site and prepare comprehensive and complete PC-1 in all aspects.
9. All such PC-1 shall be sent to this office along with the minutes of district councils for placing before the Department Sub Committee (DSC) headed by Secretary, Local Government or PDWP for approval.
10. After the approval from DCS/PDWP, the Planning and Development Department (P&DD) shall authorize funds against each approved schemes. Funds will be further placed at the disposal of executing office for implementation.
11. These funds are lapsable at the closure of financial year. All the schemes approved should be completed well before the start of year.
12. Balochistan Public Procurement (BPPRA) rules should be strictly followed in advertisement of tender and implementation of schemes.
13. Approval of the competent authority should be obtained for rates and administrative approval before issuing work order to the contractor in line with Balochistan Delegation of Power Rules, 2008.

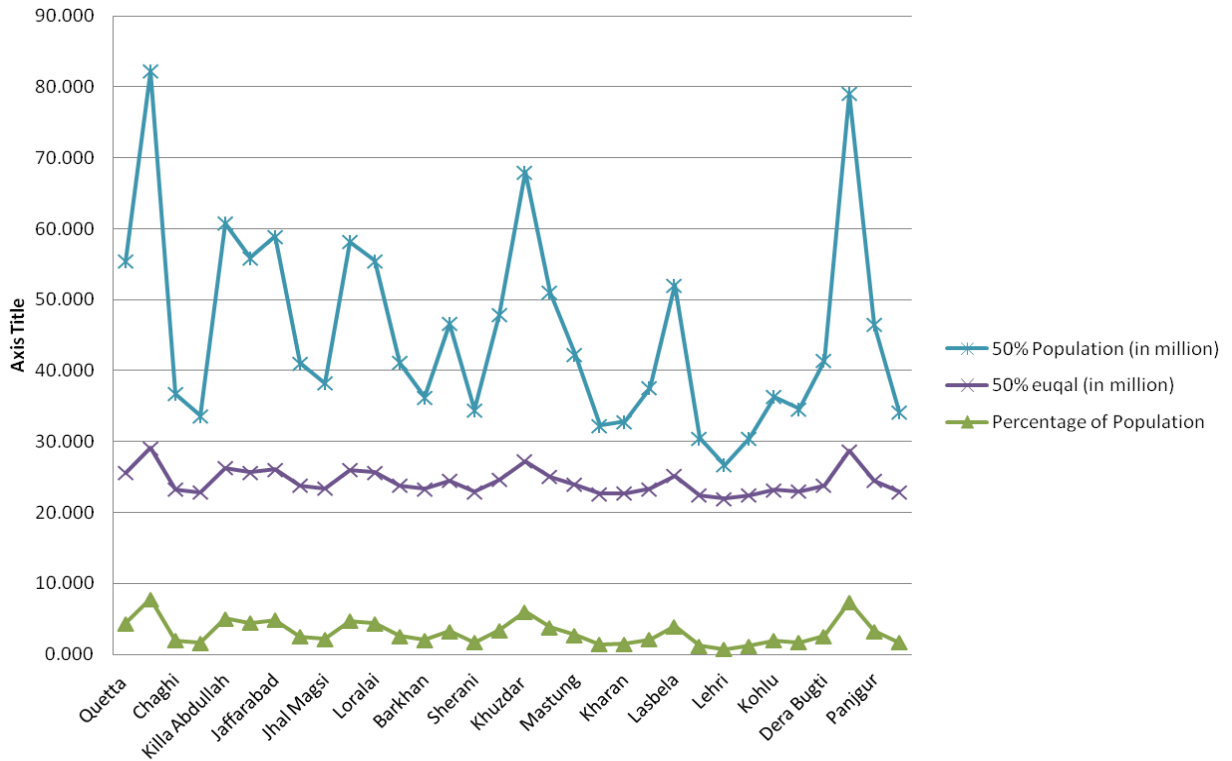
The funds are being distributed in all 32 districts of Balochistan with the criteria of 50% of budget equally be distributed in all districts and remaining 50% will be allocated on the basis of population.

This amount was released to the 32 Districts vide circular no. 46/LG/RD/DEV:/LOCALBODIES/2015-16/7409-80, Directorate of Local Government and Rural Development Department Quetta, Dated 3<sup>rd</sup> of September 2105, addressed to the Chairmen of all District Councils.

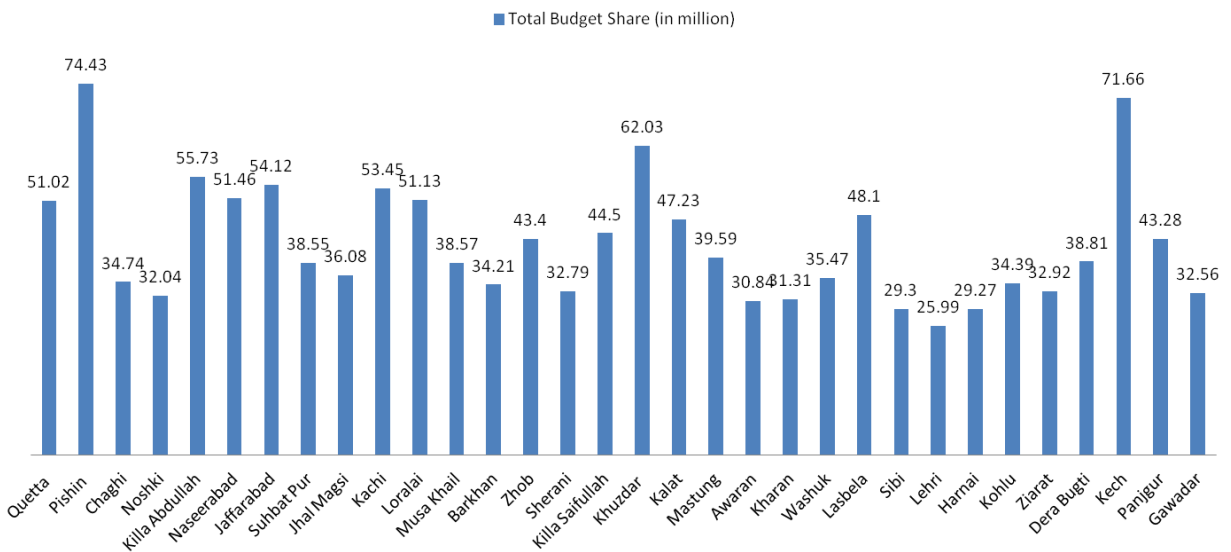
The following table and graphs shows district wise allocation of the aforementioned amount.

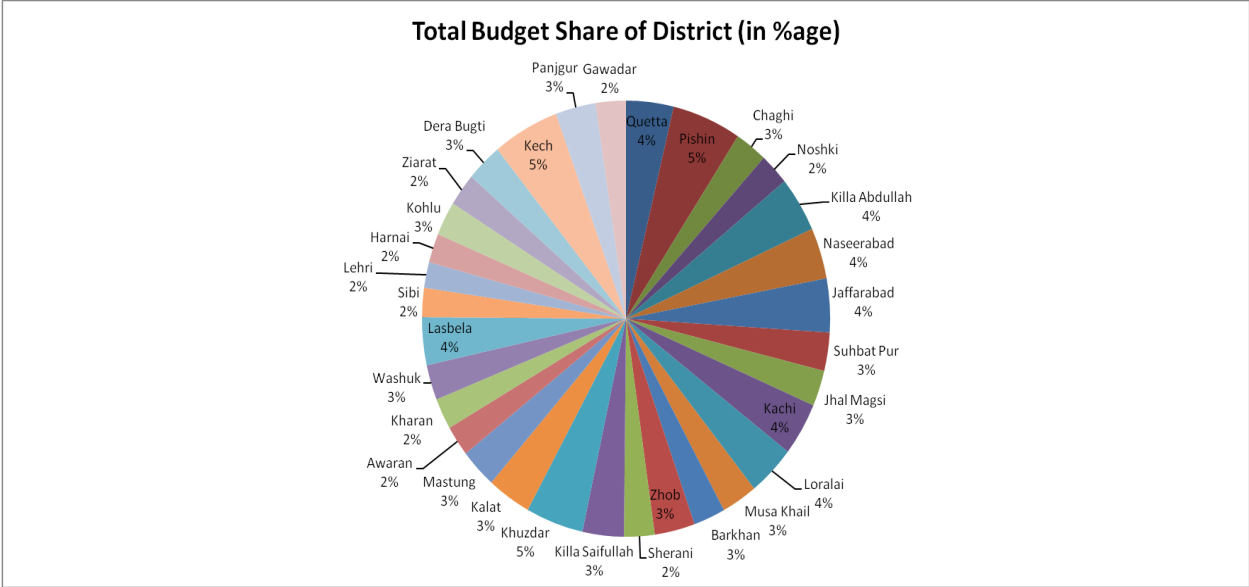
S. No	Name of District	# of UCs	Population	Percentage of Population	50% equal (mln)	50% Population (mln)	Total Budget Share (mln)
1	Quetta	9	285,155	4.378	21.25	29.77	51.02
2	Pishin	53	509,460	7.821	21.25	53.18	74.43
3	Chaghi	11	129,175	1.983	21.25	13.49	34.74
4	Noshki	8	103,359	1.587	21.25	10.79	32.04
5	Killa Abdullah	36	330,296	5.071	21.25	34.48	55.73
6	Naseerabad	31	289,421	4.443	21.25	30.21	51.46
7	Jaffarabad	38	314,863	4.834	21.25	32.87	54.12
8	Suhbat Pur	18	165,753	2.545	21.25	17.3	38.55
9	Jhal Magsi	12	142,093	2.181	21.25	14.83	36.08
10	Kachi	19	308,491	4.736	21.25	32.2	53.45
11	Loralai	36	201,63	4.394	21.25	29.88	51.13
12	Musa Khail	17	165,906	2.547	21.25	17.32	38.57
13	Barkhan	12	133,765	2.054	21.25	12.96	34.21
14	Zhob	24	212,202	3.258	21.25	22.15	43.4
15	Sherani	13	110,506	1.697	21.25	11.54	32.79
16	Killa Saifullah	20	222,694	3.419	21.25	23.25	44.5
17	Khuzdar	40	390,660	5.997	21.25	40.78	62.03
18	Kalat	29	248,840	3.82	21.25	25.98	47.23
19	Mastung	20	175,667	2.697	21.25	18.34	39.59
20	Awaran	10	91,909	1.411	21.25	9.59	30.84
21	Kharan	8	96,400	1.48	21.25	10.06	31.31
22	Washuk	10	136,223	2.091	21.25	14.22	35.47
23	Lasbela	22	257,220	3.949	21.25	26.85	48.1
24	Sibi	8	77,118	1.184	21.25	8.05	29.3
25	Lehri	7	45,450	0.698	21.25	4.74	25.99
26	Harnai	9	76,835	1.18	21.25	8.02	29.27
27	Kohlu	7	125,821	1.932	21.25	13.14	34.39
28	Ziarat	14	111,772	1.716	21.25	11.67	32.92
29	Dera Bugti	14	168,247	2.583	21.25	17.56	38.81
30	Kech	41	482,842	7.413	21.25	50.41	71.66
31	Panjugur	21	211,069	3.24	21.25	22.03	43.28
32	Gawadar	18	108,305	1.663	21.25	11.31	32.56
	<b>Total</b>	<b>635</b>	<b>6,247,680</b>	<b>100</b>	<b>680</b>	<b>678.97</b>	<b>1,360</b>

### Districtwise Budgetary Grant wrt Population



### Total Budget Share of Districts





The sanction of this budget is communicated through the office of the Director General Local Government, however the role of provincial secretariat of the local and local government board, if any, should specifically be managed. Under this arrangement every district is treated at par, without considering the revenue generation capabilities and capacities of any particular district.

Only a few districts of Balochistan are capable of generation of their indigenous resources in terms of various taxes levied under various local government laws and rules made thereunder. For example Quetta, Lasbela, Turbat, Khuzdar, Gawadar, Sibi, Loralai, Killa Saifullah and Zhob. Rest of the districts are dependent on grants provided by the provincial government and federal PSDP.



## **Provincial Finance Commission**

Provincial Finance Commission (PFC) was constituted for improvement of fiscal administration at all levels of local councils. However its meeting could not be held as required under the relevant law and it was substituted by the creation of provincial grant committee.

## **Composition of Local Council Grant Committee (LCGC)**

Local Council Grant Committee (LCGC) (in lieu of PFC) is constituted by the provincial government with its structure as under;

- Provincial Minister Finance Department GOB - Chairman
- Secretary Finance Department GOB - Member/ Secretary
- Secretary Local Government Department GOB - Member
- Secretary Planning & Development Department GOB - Member

## **Functions of Local Council Grant Committee (LCGC)**

The local council's Grant Committee (LCGC) shall make recommendation to the Government on;

- a) The amount of LCGC out of the proceeds of provincial Consolidated Fund in a financial year in addition to the GST grant (in lieu of Octroi and Zila Tax)
- b) Formula for distribution of Local Councils Grant among local councils in the province;
- c) The amount of special grants with modalities and conditions for local councils to access the facility;
- d) Grants in aid to local councils in need of assistance; and
- e) Matters relating to local councils finance.
- f) The grants committee shall take into account the principles of need capacity, effort and performance of local councils while making recommendations.

## Budget Call Circular

A Budget Call Circular (BCC) is issued in shape of an official notification issued by Finance Department GOB to all the departments of the province to submit budget estimate for a particular financial year. Certain important instructions were given for budget preparation to the departments along with the guidelines. Calendar of Budget is also circulated comprising different steps to be taken and discussion with the Finance Department regarding specific budgetary issues. Finance Department also issues different forms on which the department draws their budget estimates.

## Budget Calendar Issued by finance department GOB for Local Government Budget Preparation for the Fiscal Year 2014-15

This year, the budget calendar was issued by Finance Department GOB, vide Memo No. FD/SO-1/4(1)2014-15/5558-5658, Finance Department GOB (Section-1-Budget), Dated Tuesday, February 16<sup>th</sup>, 2015. The Budget Calendar is presented in the following table;

Description	Date
Submission of actual expenditure/receipts of last FY 2013-14 from July 2013 to June 2014. Submission of actual Expenditure/receipts for current FY 2014-15 from July 2014 to October 2014.	November 16, 2014
Administrative Department to send list of development schemes to the planning and Development Department (P&D) and Finance Department GoB for next FY 2015-16. Lists to include ongoing schemes and new schemes, the latter in order of priority.	December 01, 2014
Budget 2015-16 and Revised Estimates 2014-15 under Revenue Heads (Receipts); besides, submission of Budget Estimates of Current Expenditure 2015-16.	January 01, 2015
Submission of statement of Expenditures/Receipts for six months from July 2014 to December 2014 of current fiscal year 2014-15.	January 15, 2015
Receipt Meetings (for the first and next projected six months 2014 to be held in Finance Department.	January 15, 2015
SNE Meeting (for the first and next projected six months 2014 to be held in Finance Department.	February 01, 2015
Submission of Statement of Excess and Surrender (Revised Estimates) for current fiscal year 2014-15.	March 31, 2015
Submission of 3 <sup>rd</sup> quarter Statement of Expenditure/Receipts of ongoing FY 2014-15.	April 15, 2015
Passage and Authorization of Supplementary and Revised Budget 2014-15 and budget 2015-16 by Balochistan Assembly.	June 2015

## **Local Government Board and Local Councils**

Local Government Board (LGB) is the most effective unit of Local Government Department. It deals with almost all issues of local councils. Mother document of local government i.e. Local Government Act 2010 is framed in Local Government Board. All the service issues, financial matters, rules, regulations are the subject matter specifically dealt in Local Government Board. Approval of the taxes, fee, rent, toll tax, octroi, etc is approved in this board. Octroi and Zila tax is abolished which was the subject matter of LGB. With abolition of Octroi, General Sales Tax (GST) is levied. This tax is imposed and collected by the Federal Government. General Sales Tax 15% is enhanced by another 2.5% and is collected at the rate of 17.5%. When the share of provinces is given through National Finance Commission (NFC) award from divisible pool 2.5% of GST is transferred to the local councils through the provincial finance commission. In Balochistan Local Council Grant Committee (LCGC) is responsible for the functions in the absence of Provincial Finance Commission.

## Recommendation:

1. Every Local council should launch and exercise for need assessment in their respective areas of jurisdiction for preparation of schemes that need to be included in the budget.
2. Well before the issuance of call letter from the government, a time table inviting public suggestions and recommendation on budget should be circulated through media.
3. Procedure of budget making should be made very simple and easy to understand for general masses.
4. The elected members should arrange meetings with general public at public places to hold open discussion on budget round the year which should effectively be monitored and recorded by the top level management.
5. Proper trainings of the elected representatives and employees of budget branch may be arranged to give them specific knowledge regarding the domain of Local Councils and budget making process.
6. The guidelines of LCGC on budgetary Issues and subsequent recommendation should be taken into account.
7. The role of Divisional Coordination Committee (DCC) must be made more rationale and practical regarding scrutiny, authentication and approval of budget as enshrined in the BLGA, 2010.
8. Development Schemes reflected in a particular budget should be prepared for collective benefit of a particular territorial jurisdiction of local councils.
9. Rules may immediately be framed for budget preparation in local councils to provide legal cover to the process.
10. The budget rule under the BLGA 2010 has not so far been framed and practiced e.g. Section 106. Further due to this draw back the Local Councils have been preparing budget documents on different patterns.
11. As already stipulated that the local councils are mostly dependent on the Govt. grants that are released on quarterly basis by the Finance Department GOB, therefore the local councils are unaware about their actual share which is significant drawback in the system.
12. In absence of knowledge of actual share deficit budget are being prepared which is against the provision of BLGA 2010.
13. Budget calendar prepared and circulated by the GOB must be followed.
14. Measures should be taken for preparation of a balanced budgeting.
15. It is expressly provided in section 95 of the LGA, 2010 that all development schemes shall be included in the budget. It means that it is prerogative of a specific local council to initiate and implement the scheme without interference of any quarter. Interference of any quarter whatsoever should not be allowed and local council should be allowed to function without political pressure for the betterment of general public irrespective of the political affiliations.

Centre for Peace and Development Initiatives, (CPDI) is an independent, non-partisan and a not-for-profit civil society organization working on issues of peace and development in Pakistan. It is registered Under Section 42 of the Companies Ordinance, 1984 (XLVII of 1984). It was established in September 2003 by a group of concerned citizens who realized that there was a need to approach the issue of peace and development in a an integrated manner. CPDI is a first initiative of its kind in Pakistan. It seeks to inform and influence public policies and civil society initiatives through research-based advocacy and capacity building in order to promote citizenship, build peace and achieve inclusive and sustainable development. Areas of special sectoral focus include promotion of peace and tolerance, rule of law, transparency and access to information, budget watch, legislative watch and development.



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