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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

MINISTRY OF INTERIOR

NOTIFICATIONS

Islamabad, the 19th January, 2021

S.R.O. 57(I)/2021.—The following draft of the Islamabad Capital Territory Local Government (Property) Rules, 2021 which is proposed to be made by the Government in exercise of the powers conferred by section 117 of the Islamabad Capital Territory Local Government Act, 2015 (X of 2015), is hereby published, as required by the aforesaid section for the information of all persons likely to be affected thereby and notice is hereby given that objections and suggestions received within fifteen (15) days from the date of this publication shall be taken into consideration.

PRELIMINARY

1. **Short title and commencement.**—(1) These Rules may be called the Islamabad Capital Territory Local Government (Property) Rules, 2021.

(1)

Price : Rs. 250.00

[74(2021)/Ex. Gaz.]

(2) They shall come into force at once.

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

(a) ‘Act’ means the Islamabad Capital Territory Local Government Act, 2015 (X of 2015);

(b) ‘Committee’ means the Committee constituted under rule 8 and 17;

(c) ‘hazardous waste’ means waste which contains a substance or mixture of substances i.e. toxic, explosive, flammable, corrosive, radioactive or is likely to cause, directly or in combination with other matters, an adverse health or environmental effect and includes hospital waste, nuclear waste or any other waste declared by the Government as hazardous waste;

(d) ‘industrial waste’ means solid, semi—solid, unwanted or residual materials from an industrial operation and it may be hazardous or non—hazardous waste;

(e) ‘Manager’ means a person,—

(i) In the case of the Metropolitan Corporation, the Chief Officer as defined in the Act who shall be responsible for the administration, control, management and maintenance of the Property; and

(ii) In the case of a Union Council, the respective Union Council Chairman;

(f) ‘municipal solid waste’ means solid waste generated within the jurisdiction of a local government except slaughter house, hazardous hospitals or hazardous industrial waste but includes:

(i) domestic waste (exclusive of hazardous waste) consisting of garbage and rubbish such as bottles, cans, clothing, plastics, disposables, off packaging, food scraps, newspapers and magazines, plastics and yard trimmings that originates from a household;

(ii) commercial waste (market waste);

(iii) Institutional wastes (schools, hospitals (non—hazardous), public offices, etc.);

- (iv) street sweeping waste;
- (v) garden waste (tree trimming and grass cutting waste);
- (vi) solid waste collected from a drain or water course in an urban area;
- (vii) construction or demolition waste;
- (viii) industrial waste (except waste generated in designated industrial estates);
- (ix) agricultural waste from farm and agricultural activities including poultry, cattle farming, animal husbandry, residues from the use of fertilizers, pesticides and other farm chemicals;
- (g) 'Property' means the Property as specified in Chapter—XII of the Act;
- (h) 'Redundant or Encroached Property' means the Property declared by the Government as Redundant or Encroached; and
- (i) 'solid waste' means any undesirable or superfluous matter, material, by-product or residue of any process or activity that has been discarded, accumulated or stored for the purpose of treatment, discarding or recycling and may be solid or semi solid, and may originate from domestic, commercial, medical or industrial or other activities, but does not include any liquid, gas or gaseous product.

(2) Words and expressions used herein, but not defined in these Rules shall have the same meanings as are assigned to them in the Act.

MANAGEMENT AND MAINTENANCE OF PROPERTY

3. **Management of Property.**—The Local Government concerned shall take such steps as may be necessary to ensure that the Property vested in the Metropolitan Corporation and Union Councils respectively is managed and maintained in the best interest of the public for the purposes of the Act.

4. **Responsibilities of the Manager.** —(1) The Manager shall—

- (a) take as much care of the Property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature;

- (b) administer the property as a trust used to the maximum benefit of the public;
- (c) take steps to ensure that Property meant for public use is used for the same purpose;
- (d) ensure that the rented Property fetches the maximum rent;
- (e) prevent the impairment of the value and utility of the rented Property;
- (f) prevent the use of Property for any purpose and in any manner other than specified;
- (g) take necessary steps for repair of all buildings under his management and control;
- (h) keep all title deeds and other documents, relating to the Property with duplicate copies of such title deeds and other documents, in safe custody;
- (i) have the boundaries of lands of the Local Government demarcated;
- (j) ensure the maintenance of prescribed registers;
- (k) be vigilant about and check encroachments or wrongful occupations on the Property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof;
- (l) protect the Property against nuisance, damage or misuse; and
- (m) be responsible to the Local Government concerned for any loss, destruction or deterioration of the Property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

(2) Notwithstanding anything contained in sub-rule (1), the overall responsibility for the proper management and maintenance of the property shall remain with the concerned Local Government.

5. **Maintenance of Property.**—(1) In case any difficulty arises in the maintenance of Property, the Manager shall immediately report the matter to the concerned Local Government. The concerned Authority of the Local Government shall within a week of the receipt of such intimation convene a meeting and place the matter on its agenda for further decision.

(2) The following registers shall be maintained in prescribed form by the concerned officer of the Local Government, namely:—

- (I) Register of Immovable Property. P-I;
- (II) Register of Nazul Property. P-II;
- (III) Rent Demand and Collection Register. P-III;
- (IV) Arrears Demand and Collection Register. P-IV;
- (V) Register of Public Roads and Streets. P-V;
- (VI) Register of Encroachments. P-VI;
- (VII) Register of unauthorized occupants of land or building(s). P-VII;
- (VIII) Building maintenance register. P-VIII;
- (IX) Roads and streets maintenance register. P-IX;
- (X) Agricultural lands register. P-X;
- (XI) Register of roadside trees. P-XI;
- (XII) Register of trees and land of local government. P-XII;
- (XIII) Register of fruit bearing trees. P-XIII;
- (XIV) Register of movable Property. P-XIV;
- (XV) Register of furniture. P-XV;
- (XVI) Register of vehicles. P-XVI;
- (XVII) Sale of goods register. P-XVII;
- (XVIII) District Register. P-XVIII;
- (XIX) Register of light points and lamp posts. P-XIX;
- (XX) Register of water stand posts. P-XX;
- (XXI) Stock Register for expendable stores. P-XXI;

- (XXII) Library register containing the details of books. P-XXII;
- (XXIII) Library books issue register. P-XXIII;
- (XXIV) Newspapers register. P-XXIV;
- (XXV) Postage stamp register. P-XXV;
- (XXVI) Purchase of goods register. P-XXVI;
- (XXVII) Register of all kinds of machinery. P-XXVII;
- (XXVIII) Register of animals. P-XXVIII;
- (XXIX) Register of parks and playgrounds. P-XXIX;
- (XXX) Register of Community Centers and other public places. P-XXX;
- (XXXI) Register of losses. P-XXXI;
- (XXXII) Any other register prescribed by the Government or specified by the concerned Local Government.

6. **Map of the Local Area.**—(1) The Local Government may maintain a map of its local area showing, among other things, the immovable Property vested in it.

(2) A copy of each map or maps may be kept at the office of the Local Government for inspection by the public during office hours.

7. **Verification and Stock Taking of Property.** (1) The Manager, in the month of July each year shall,—

- (a) take stock of the movable Property under his charge;
- (b) verify the immovable Property under his charge;
- (c) submit a report to the concerned Local Government showing the results of such stock taking and verification including,—
 - (i) particulars of unserviceable articles;
 - (ii) losses and wastage, if any;

- (iii) cases of defalcation of accounts or misappropriation of Property, if any; and
- (iv) proposal for development and improvement, if any.

(2) The Mayor and the Chairmen of all Union Councils shall, on assumption of their respective offices and thereafter, once in every year on a date fixed by them, take physical stock of the movable and immovable Property of their concerned Local Governments and submit a report to the concerned Local Government, in accordance with section 102 of the Act.

ENCROACHMENTS AND REDUNDANT PROPERTY

8. Committee for identification of redundant or encroached Property.—(1) The following Committee shall be constituted to identify, prepare and send reports to the Government and dispose of the redundant or encroached Property, namely:—

Sr. No.	Designation	Status
(a)	Chief Officer (Metropolitan Corporation)	Chairman
(b)	Deputy Commissioner.	Member
(c)	Metropolitan Officer (Finance)	Member
(d)	Metropolitan Officer (Planning)	Member
(e)	Additional Deputy Commissioner (Revenue)	Member
(f)	Chairman of Union Council concerned	Member
(g)	Technical Officer of Local Government concerned	Member

(2) The Metropolitan Officer (Planning) shall act as Secretary of the Committee.

(3) The Committee shall send its report to the Government in the form of Schedule-I, requesting the Government to declare the Property as redundant or encroached, as the case may be, and grant of permission for its disposal.

(4) The Government may declare the Property as redundant or encroached, as the case may be, and accord permission for its disposal:

Provided that due consideration and adherence shall be given to the Master Plan of Islamabad.

9. **Procedure for auction of redundant or encroached Property.—**

(1) The Property shall be auctioned only after its having been declared redundant or encroached Property and grant of permission for its disposal.

(2) The following procedure shall be adopted for its auction, namely:—

- (a) the auction shall be made only through open auction;
- (b) for the conduct of an auction, besides local means, a public notice in not less than two national daily newspapers and at least seven days before the date fixed for auction shall be given by the Local Government, through the office of Principal Information Officer Islamabad;
- (c) the notice shall contain the date, time and place of auction and specify the terms and conditions for participation in the auction;
- (d) the public notice shall reflect the khasra numbers of the Property to avoid any complication;
- (e) the plots or portions carved out for the purpose of auction shall be of appropriate size and shall be demarcated at site before auction in such a way that the bidders are aware of the actual position of the plots or portions;
- (f) the auction shall be held as far as possible at the place of the situation of the redundant or encroached Property or at the place nearest to it;
- (g) the auction price shall not be less than the price assessed by a Price Assessment Committee, constituted under the relevant rules;
- (h) before the start of auction, all bidders shall deposit two percent of the official reserve price as earnest money;
- (i) the earnest money deposited shall be refunded forthwith to the person depositing it, if the Government does not accept the bid. Where the bid is accepted the deposit shall be adjusted against the bid price of the Property. In case of successful bid, the bidder shall deposit the balance bid price within a period of fourteen days starting from date of confirmation of bid otherwise the earnest money shall stand forfeited and a fresh auction shall take place;
- (j) the auctionable property shall be advertised for auction only after clearance of all encumbrances; and

(k) the auction shall be subject to the concurrence of the concerned Local Government and final approval of the Government.

(3) No immovable Property of a Local Government, other than that declared encroached or redundant as hereinbefore provided, shall be auctioned.

10. **Right of Legal Occupants.**—The legal occupant shall be allowed the right of first refusal of the highest bid.

11. **Approval of Auction.**—The recommendations of the Committee shall be placed before the concerned Local Government and in case of its concurrence, the same shall be forwarded along with the resolution of the Local Government to the Government for its final approval:

Provided that the Government may approve the bid, cancel it or order fresh auction.

12. **Utilization of proceeds of auction.**—(1) Funds accruing from such auction shall be kept in a separate account in accordance with the provisions of the Act, relevant rules and instructions of Government.

(2) The amounts received from such auction or sale shall be utilized exclusively for development projects by the concerned Local Government and no part thereof shall be apportioned for non-development expenditures like salary, or purchase of vehicles or office equipment, etc.

DISPOSAL OF MOVABLE PROPERTY

13. **Unserviceable articles.**—(1) The Mayor or the Chairman of the concerned Union Council, as the case may be, may declare any movable Property, including stationery, furniture and fixtures and utensils, vesting in the concerned Local Government, as unserviceable:

Provided that the vehicles, machinery, and electric utensils can only be declared as unserviceable upon the recommendation of a duly approved Government Engineer or engineering concern.

(2) Any movable Property, which has been declared as unserviceable, shall be disposed of by the concerned Local Government through open auction in the manner and to the extent as prescribed in Schedule-II.

(3) A list of the Property sold or disposed of under sub-rule (2) shall be placed before the Local Government concerned, from time to time for information.

14. **Writing off the unserviceable articles and losses.**—All the articles declared unserviceable under sub-rule (1) of rule 13 and the loss of Property reported by the Mayor or concerned Chairman shall be written off by the authority as mentioned in Schedule-II.

15. **Acquisition of Property.**—(1) Whenever any land or other immovable Property is required by a Local Government for any purpose mentioned in the Act, the Mayor or the Chairman of the concerned Union Council, as the case may be, may take such steps as may be necessary to acquire the same by an agreement with the owner on behalf of the Local Government concerned after inviting quotations through the Press and subject to other conditions as provided in the Islamabad Capital Territory Local Government (Contracts) Rules, 2016.

(2) If any land or other immovable Property cannot be acquired by an agreement under sub-rule (1) the Local Government may move for the acquisition of such property under the relevant law.

LEASE OF IMMOVABLE PROPERTY

16. **Lease of immovable Property.**—Subject to applicable law and these rules, the immovable Property may be leased out in the following manner, namely:—

- (a) the immovable Property shall be given on lease through competitive bidding and the procedure prescribed in sub-rule (2) of rule 9 shall, mutatis mutandis be followed;
- (b) for the lease of Nazul lands vesting in the Local Government, policy of the Government for leasing of these lands shall be followed; and
- (c) the legal occupant of the immovable Property shall be allowed the right of first refusal of the highest bid.

AUCTIONS

17. **Auction of solid waste.**—(1) Subject to sub-rule (2), as far as possible, a local government shall sell the solid waste through open auction on the basis of competitive bidding.

(2) A local government shall not auction the hazardous waste.

(3) The maximum period for sale of solid waste shall be twenty years, which shall be divided into at least three stages, the initial sale period shall not be more than ten years and the remaining period shall not be extended for a period exceeding five years at a time.

(4) A committee headed by the Chief Officer and comprising the Deputy Commissioner, Metropolitan Officer (Planning), District Health Officer and Metropolitan Officer (Infrastructure) shall conduct the auctioning of solid waste of the Metropolitan Corporation and the concerned Union Councils.

(5) The committee shall conduct the auction of solid waste and, after completing the auction proceedings shall forward its recommendations to the concerned Local Government for confirmation or rejection of the auction.

(6) The committee shall fix the reserve price and every bidder shall deposit ten percent of the reserve price as earnest money in the funds of the Local Government to enable him to take part in the auction proceedings and the Local Government shall retain the earnest money of the successful bidder as security for successful completion of the sale contract.

(7) The Local Government concerned shall confirm or reject the auction proceedings within fifteen days after receipt of the case referred to it by the committee and if it rejects the auction proceedings, the solid waste may be re-auctioned and the process may be initiated within one month.

(8) In case the successful bidder does not make payment within the stipulated period, his earnest money shall stand forfeited and the solid waste may be placed for re-auction.

(9) The auction price for the first year shall be deposited by the successful bidder in advance within ten days of the communication to him of confirmation of his offer and he shall execute a written agreement containing the terms and conditions of the sale:

Provided that for each subsequent year, the bidder shall pay the auction price in advance by 10th day of the first month of each auction year.

(10) In case of default in making timely payment, a penalty at the rate of fifteen percent per annum shall be charged, in addition to the amount of default; provided that the agreement shall stand automatically cancelled in case default continues for more than ninety days.

(11) Three months before the expiry of the entire auction period, solid waste shall be put to open auction in accordance with the procedure mentioned above and the existing contractor, subject to payment of outstanding dues, if any, shall have the first right of refusal of the highest bid.

(12) Where the initial or extended contract period has expired, further extension within the total contract period may be granted on the current market price assessed by the auction committee and approved by the Local Government.

(13) The contractor shall be responsible for the safe re-cycling, treatment and disposal process of the solid waste after collection from the Local Government and he shall follow all laws, rules, regulations, bye-laws and other mandatory requirements such as the relevant Local Government and environmental approvals.

(14) The contractor shall take adequate measures to minimize the possible pollution of air, water and soil.

(15) The employees, agents and contractors of the concerned Local Government may visit or inspect the facilities of the contractor established for the re-cycling, treatment and disposal process of the solid waste.

(16) The Local Government may conduct a third party audit of the solid waste re-cycling, treatment and disposal process facilities of the contractor on annual or biannual basis.

SCHEDULE - II

(see Rule 14)

**POWERS OF LOCAL GOVERNMENT FOR THE DISPOSAL WRITING OFF OF
PROPERTIES DECLARED AS UNSERVICEABLE**

Sr. No.	Category of Local Government	Value of the unserviceable articles/ losses which can be allowed to be auctioned	
		On his own authority	With the approval of the Local Government
1.	Mayor of Metropolitan Corporation	Rs. 20,000/-	Unlimited
2.	Chairman of concerned Union Council	Rs. 5,000/-	Unlimited

S.R.O. 58(I)/2021.—The following draft of the Islamabad Capital Territory Local Government (Taxation) Rules, 2021 which is proposed to be made by the Government in exercise of the powers conferred by section 117 of the Islamabad Capital Territory Local Government Act, 2015 (X of 2015), is hereby published, as required by the aforesaid section for the information of all persons likely to be affected thereby and notice is hereby given that objections and suggestions received within fifteen (15) days from the date of this publication shall be taken into consideration.

1. **Short title and commencement.**—(1) These rules may be called the Islamabad Capital Territory Local Government (Taxation) Rules, 2021.

(2) They shall come into force at once.

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

(a) “cost of recovery” includes the charges specified in rules 11 and 12;

(b) “defaulter” means any person from whom any amount is recoverable under these rules and which has remained unpaid after the presentation of a bill to him under rule 10;

(c) “preliminary taxation proposal” means a proposal framed by a Local Government for the imposition of a tax;

- (d) “public” means any person who ordinarily resides, carries on business, owns or occupies immovable property in the local area;
- (e) “Revenue Officer” means a Revenue Officer having authority under the Islamabad Land Revenue Act, 1967 to discharge the functions of a Revenue Officer; and
- (f) “Taxation Officer” means officer in charge of Taxation Department of a Local Government or any other officer declared by the Local Government to be the Taxation Officer for the purposes of these rules.

3. **Preliminary taxation proposals.**—(1) While framing the annual budget or the revised budget of a Local Government, the Metropolitan Officer (Finance), and the Union Secretary in case of Union Council shall review the financial position of the concerned Local Government and if the financial position calls for any change in the tax structure, he shall draw up preliminary taxation proposals.

(2) There shall be a separate preliminary taxation proposal for each tax.

(3) Preliminary taxation proposals shall be framed in the form of a draft tax notification indicating the class of persons or category of property proposed to be taxed and the rate at which the tax is proposed to be levied.

(4) The preliminary taxation proposals shall be submitted for approval to,—

- (a) in the case of the Metropolitan Corporation, to the Mayor by the Chief Officer;
- (b) in the case of a Union Council, to the Chairman by the Secretary, Union Council.

(5) The Mayor or the Chairman, as the case may be, may approve the preliminary taxation proposal with or without modifications.

4. **Publication of preliminary taxation proposals.**—(1) On approval of the preliminary taxation proposals, the Mayor or Chairman, as the case may be, shall issue a public notice in respect of each preliminary taxation proposal. Every such notice shall specify, —

- (a) the main features of the taxation proposal;
- (b) the class of persons or description of property or both, affected thereby;

- (c) the amount or rate of tax to be imposed, increased, reduced or modified;
- (d) the system of assessment to be adopted;
- (e) any exemptions proposed to be made;
- (f) additional income likely to be raised by the imposition of the tax or the increase in the tax and the purpose for which this additional income is proposed to be spent;
- (g) the loss of income likely to be caused by the abolition or suspension of the tax or reduction in the rate of the tax and the manner in which this shortfall in income is proposed to be made up;
- (h) justification of the taxation proposal; and
- (i) any other particulars considered necessary for the information of the public.

(2) Along with the public notice under sub-rule (1) the Mayor or Chairman, as the case may be, shall publish taxation programme specifying therein,—

(a) the date, which shall not be less than thirty days from the publication of the preliminary taxation proposal by which objections and suggestions thereon may be made to the Mayor or Chairman by the public; and

(b) the date or dates fixed for the hearing of objections or suggestions received under clause (a) by the Mayor or Chairman.

5. Notice of objections and suggestions to the preliminary taxation proposals.—(1) All objections and suggestions received from the public shall be entered in a register maintained for the purpose.

(2) On the date or dates fixed for the hearing of objections and suggestions, the Mayor or Chairman, as the case may be, shall hear the same in public and shall afford all possible facilities to the persons enabling them to present their case.

(3) On the close of hearing of objections and suggestions, the Mayor or Chairman, as the case may be, shall finalize the taxation proposals and submit the proposals to the Government for vetting. After the proposals are vetted by the Government, the Mayor or Chairman, as the case may be, shall forward them to the concerned Local Government for consideration and sanction.

6. Convening of the meeting of the Local Governments.—(1) The taxation proposals concerning the annual budget of the Local Government concerned shall be presented in the budget session of the Local Government convened for this purpose.

(2) The taxation proposals concerning revised budget of the Local Government shall be presented in the special session of the Metropolitan Corporation or the Union Council, as the case may be, convened for this purpose.

7. **Finalization of the taxation proposals.**—(1) The Local Government concerned shall consider each taxation proposal and if it is not in favour of the proposal, it shall be put to vote and if it is rejected by the majority of the members present and voting, it shall pass resolution accordingly stating therein the reasons for such rejection.

(2) If the Local Government decides to proceed with the taxation proposal, with or without modification, it shall proceed to consider the draft of the tax notification clause-wise, and each clause may be passed with or without modifications.

8. **Sanction of the tax.**—If the draft of tax notification is considered clause-wise and passed it shall be put to vote and if it is approved by the majority of the members present and voting, the taxation proposal shall stand sanctioned by the concerned Local Government.

9. **Post-sanction publication.**—(1) As soon as the taxation proposals have been sanctioned, the concerned Mayor or Chairman, as the case may be, shall,—

- (a) forward a copy of the tax notification to the Government for publication in the official gazette; and
- (b) publish the tax notification in the form of a public notice.

(2) The taxation proposals sanctioned by the concerned Local Government shall come into force on and from such date as may be specified in the notification.

10. **Taxation bill.**—(1) Where any amount on account of a tax has become due, the Taxation Officer shall cause to be presented to the person liable for payment thereof a bill for the sum due.

- (2) Every such bill shall specify,—
- (a) the period for which and the property, thing or occupation in respect of which, the sum is claimed;
 - (b) the liability to be incurred in the event of default; and
 - (c) the time within which and the authority to whom an appeal may be preferred against such claim.

11. **Notice of demand.**—(1) If the sum, for which any bill has been presented under rule 10, is not paid within fifteen days from the presentation thereof or no appeal is filed within this period and where an appeal has been filed and rejected, within fifteen days of the date of the order passed by the Appellate Authority, the Taxation Officer shall cause to be served upon the defaulter a Notice of Demand.

(2) For every Notice of Demand, a charge of twenty-five rupees shall be levied to cover the cost of the notice and its service and such charge shall be included in the amount of the tax to be recovered from the defaulter.

12. **Recovery as arrears of land revenue.**—(1) If within fifteen days of the service of the Notice of Demand the defaulter does not,—

- (a) pay the sum mentioned in the notice; or
- (b) show cause to the satisfaction of the Mayor or Chairman concerned, as the case may be, why he should not pay the sum claimed;

the Mayor or concerned Chairman of the Local Government, as the case may be, may direct that the tax with costs of recovery shall be recovered as arrears of land revenue.

(2) A statement of account certified by the Metropolitan Officer (Finance) in case of Metropolitan Corporation and Secretary in case of a Union Council shall be forwarded to the Collector concerned to recover the sum demanded as arrears of land revenue from the defaulter.

(3) The Collector may entrust the matter to another Revenue Officer for the certification of the statement of account and for recovery of the sum so certified, as arrears of land revenue, in the manner provided under the Islamabad Land Revenue Act, 1967.

S.R.O. 57(I)/2021.—The following draft of the Islamabad Capital Territory Local Government (Auction) Rules, 2021 which is proposed to be made by the Government in exercise of the powers conferred by section 117 of the Islamabad

Capital Territory Local Government Act, 2015 (X of 2015), is hereby published, as required by the aforesaid section for the information of all persons likely to be affected thereby and notice is hereby given that objections and suggestions received within fifteen (15) days from the date of this publication shall be taken into consideration.

CHAPTER I

PRELIMINARY

1. **Short title and commencement.**—(1) These Rules may be called the Islamabad Capital Territory Local Government (Auction) Rules, 2021.

(2) They shall come into force at once.

2. **Applicability.**—These rules shall be applicable for auctions of all types and categories of property conducted by the Local Government, for property belonging to or vested in the concerned Local Government and for which the Local Government is empowered to dispose of the same:

Provided that they shall not be applicable in the case of auctions where the procedures for conducting auctions in a specific case are regulated under the provisions of some other rules made under the Islamabad Capital Territory Local Government Act, 2015 (X of 2015) hereinafter referred to as the Act.

CHAPTER II

PROCEDURE AND AUCTION

3. **Procedure for Auction.**—Any property to be auctioned under the provisions of these rules shall be put to auction using the procedure as described hereunder—

- (a) a public notice shall be published in not less than two national daily newspapers at least seven days before the date fixed for holding the auction of the property in question. The Local Government responsible for holding the auction shall ensure the notice is duly published;
- (b) the notice to be published shall mention the date, time and place of auction along with any other relevant terms and conditions for participation in the auction, and may if deemed necessary or appropriate, include the reserve price as mentioned in clause (e);

- (c) the property shall be clearly described so as to leave no doubt as to the item being put to auction. In the case of immovable property put to auction, the Khasra numbers or any other relevant details necessary to identify the property shall be clearly mentioned and the property shall have been demarcated before the carrying out of the auction for such property;
- (d) the auction shall, as far as possible, be held on or near the site where the property is located in the case of immovable property to be auctioned. In the case of movable property or items, the auction shall, as far as possible, be held at the location closest to where the items to be auctioned are kept or stored;
- (e) the reserve price for the items or property to be auctioned shall be set prior to the auction and the items or property shall not be allowed to be auctioned off at a price lower than the set reserve price determined by the Price Assessment Committee established under these rules;
- (f) before the start of the auction, a fixed percentage of the reserve price as determined by the Price Assessment Committee may be deposited as earnest money by all the bidders eligible to take part in the auction. The earnest money for all bidders whose bids are unsuccessful shall be returned forthwith upon conclusion of the auction proceedings, while the amounts submitted by the successful bidder shall be adjusted against the balance price of the auctioned item or property; the remaining price shall become payable immediately and must be paid within a fourteen day period immediately after conclusion of the auction proceedings;
- (g) if the balance amount as applicable according to clause (f) is not paid within the stipulated time, the Local Government conducting the auction may cancel the auction and issue notices for re-auction of the item or property in question, and the amounts already paid by the bidder in question shall stand forfeited to the Local Government; and
- (h) the auction after conclusion shall be finally approved by the concerned Local Government to ensure that all procedures and formalities connected therewith have been complied with fully.

4. **Approval of the Government for Auction.**—The approval of the Government shall be necessary for conducting the auction proceedings and no auction will be carried out without such approval having been sought and granted by the Government through an Officer authorized by the Government.

5. **Right of Legal Occupants.**—The legal occupant of any immovable property shall be afforded the right of first refusal of the highest bid offered in an auction conducted under these rules.

6. **Utilization of proceeds of Auction.**—The proceeds realized from the auction of any items or properties owned by the Local Government shall be deposited in the Local Fund as per the provisions of the Act.

7. **Power to cancel Auction.**—If in the opinion of the Local Government, some irregularity or fraud has been committed in the conduct of the auction or any breach of these rules becomes apparent, the Local Government concerned may by itself cancel the auction proceedings and order fresh notices to be published in order to re-auction the items or property in question:

Provided that the Local Government shall record its reasons in writing for having been convinced that such measures are necessary in the circumstances of each case.

CHAPTER III

PRICE ASSESSMENT COMMITTEE

8. **Price Assessment Committee.**—There shall be established a Price Assessment Committee for a local government, to carry out such responsibilities as are assigned to it under the provisions of these rules.

9. **Membership of the Committee.**—The Committee shall be headed by its Chairman and shall have the following members, namely:—

- (a) for auction conducted by the Metropolitan Corporation,—
 - (i) Deputy Mayor of the Corporation; Chairman
 - (ii) Metropolitan Officer (Finance); Member/Secretary
 - (iii) Representative of the Chief Commissioner not below the grade of BPS-19; Member
 - (iv) Office Holder of the Corporation; Member
 - (v) Any other officer or official nominated by the Mayor of the Corporation; Member

- (b) for auction conducted by a Union Council,—
- | | |
|--|------------------|
| (i) Vice-Chairman of Union Council; | Chairman |
| (ii) Secretary of Union Council; | Member/Secretary |
| (iii) Any member elected on general or reserved seat of the Union Council; | Member |
| (iv) Any other officer or official nominated by the Chairman of the union Council; | Member |

10. **Disputes.**—(1) In the case of any dispute arising between the local government concerned and any bidder, the same shall be resolved through mutual negotiations.

(2) If the dispute is between one or more local governments, relating to the conduct of auction proceedings under these rules, the dispute shall be referred to the Local Government Commission to inquire into the matter referred to it and give its decision thereon as per the provisions of the Act.

S.R.O. 60(I)/2021.—The following draft of the Islamabad Capital Territory Local Government (Births, Deaths, Marriages and Divorces Registration) Rules, 2021 which is proposed to be made by the Government in exercise of the powers conferred by section 117 of the Islamabad Capital Territory Local Government Act, 2015 (X of 2015), is hereby published, as required by the aforesaid section for the information of all persons likely to be affected thereby and notice is hereby given that objections and suggestions received within fifteen (15) days from the date of this publication shall be taken into consideration.

1. **Short title and commencement.**—(1) These rules may be called the Islamabad Capital Territory Local Government (Births, Deaths, Marriages and Divorces Registration) Rules, 2021.

(2) These rules shall come into force at once.

2. **Definitions.**—(1) In these rules, unless there is something repugnant in the subject or context—

- (a) “Act” means the Islamabad Capital Territory Local Government Act, 2015 (X of 2015);
- (b) “Council” means the Union Council concerned;

- (c) “Corpse” means any dead human body, including the body of any stillborn child;
- (d) “DC” means the Deputy Commissioner of the Islamabad Capital Territory;
- (e) “Local Government” in this case means the concerned Local Government in the Islamabad Capital Territory;
- (f) “District Enquiry Committee” means the District Enquiry Committee constituted under these rules;
- (g) “Form” means a form appended to these rules;
- (h) “Immediate Cause of death” means the final disease or condition resulting in death;
- (i) “Informant” means a person providing information of birth, death, marriage or divorce to the Registrar;
- (j) “minor” means a person under 18 years of age;
- (k) “NADRA” means National Database and Registration Authority established by the Federal Government;
- (l) “occurrence” means the birth of a living child or death or marriage or divorce of any person;
- (m) “Persons responsible to give notice” means persons responsible under these rules to give notice of birth, death, marriage or divorce to the Registrar;
- (n) “Registers of occurrence” means the respective registers of birth, deaths, marriages and divorces used for recording of the respective occurrences;
- (o) “Registrar” means the Secretary of the concerned Union Council declared by the Chairman to act as Registrar of the Union Council under these rules;
- (p) “Secretary” means a secretary of Union Council concerned;
- (q) “Schedule” means a schedule appended to these rules, containing Forms A to F;

- (r) “stillborn” in relation to a child, means that it has had at least twenty—six weeks of intra-uterine existence and showed no sign of life after complete birth; “stillbirth”, in relation to a child, has a corresponding meaning;
- (s) “Sign” or “Signature(s)” means signature together with a thumb impression, or a thumb impression mark only in a case where the person making the mark is unable to write his or her name;
- (t) “underlying cause of death” is defined as (a) the disease or injury which initiated the train of morbid events leading directly to death, or (b) the circumstances of the accident or violence which produced the fatal injury;
- (u) “Union” means the local area notified under Section 4 of the Act; and
- (v) “Usual Address” means the place where a person lives most days.

(2) Words and expressions used herein but not defined in these rules shall have same meanings as are assigned to them in the Act.

3. Establishment of general registry office and appointment, of Registrar.—(1) Each Union Council shall establish a registration office within the premises of the office of the Union Council, for the registration of births, deaths, marriages, and divorces occurring within the limits of its local area, in accordance with these rules.

(2) The registers of births, deaths, marriages and divorces to be registered under these rules, in original together with other record and the certified copies of the certificates issued shall be made and kept in safe custody, in the registration office.

(3) The Chairman concerned shall declare in writing the Secretary of the Union Council to act as a Registrar on permanent basis who shall be called the Registrar of births, deaths, marriages and divorces of the Union and shall act strictly in accordance with the Act, these rules, and any bye-laws made by the Council.

(4) The Chairman shall report to the Metropolitan Corporation all appointments made by him under this section.

4. Maintenance of Registers.—(1) The Union Council shall maintain a—

- (a) birth register in Form-A for recording every birth occurring in the local area of the Union or elsewhere if the parents are usual residents of the local area of the Union;
- (b) death register in Form-B for recording every death occurring in the local area of the Union or elsewhere if the deceased was a usual resident of the local area of the Union;
- (c) marriage register in Form-C for recording every marriage that occurs in the local area of the Union; and
- (d) divorce register in Form-D for recording every divorce that occurs in the local area of the Union.

(2) In case the birth, death, marriage or divorce of the usual residents of the Union occurs elsewhere the person authorized to give notice of registration shall obtain a certificate of that occurrence from the Union Council of that local area, and shall submit the same at the time of registration. However, marriage shall only be registered at the place where it was actually solemnized, irrespective of the usual residence of the spouses but the notice of solemnization shall be forwarded to the Union Council of usual residence.

(3) After registration of occurrence in the Union concerned the Registrar through the concerned Chairman, shall forward one certified copy of that registration certificate to the Union Council where the occurrence actually took place. Likewise the Union Council of the place of actual occurrence shall also be bound to forward the information and certificates to the Union Council where the occurrence should have actually registered.

(4) The exchange of information and registration certificates between the two different Union Councils shall take place through the Secretaries, for the purposes of collecting the correct statistical data.

5. **Persons responsible to report birth and particulars of the report.**—(1) Any of the following persons in order of precedence shall report the birth, namely:—

- (a) the father or mother of the child, or, in their absence any other close relative of the child;
- (b) any person present at the birth;

- (c) any person occupying or having charge of any part of the premises, wherein the child was born and having knowledge of the child having been born in the premises;
- (d) any medical practitioner in attendance after the birth and having personal knowledge of the birth having occurred;
- (e) any person having custody of the child; and
- (f) in case of absence of any of the foregoing, any public official.

(2) Every report of a birth required to be made under these rules shall contain the following particulars which shall be entered in a register to be kept for the purpose by the Registrar, namely:—

- (a) the date of birth;
- (b) the sex of the child;
- (c) the name of the father, mother and of the grandfather;
- (d) place of birth;
- (e) the occupation, caste, religion, nationality and residence of the father;
- (f) the name of the person making the report and the date of his report; and
- (g) the name of the child (if decided).

(3) If the name of the child is not known when the report is made, the same shall be communicated within three months of the birth to the Registrar.

6. Persons responsible to give report of death and particulars of report.—(1) Any of the following persons in order of precedence shall report a death or stillbirth, namely:—

- (a) any relative of the deceased having knowledge of any of the particulars required to be registered concerning the death;
- (b) any person present at the time of the death;
- (c) any person occupying or having charge of the premises or any part of it, wherein the death occurred and having knowledge of the deceased having died in that premises;

- (d) any person in attendance during the last illness of the deceased;
- (e) any person who has seen the body of the deceased after death;
- (f) any person causing the disposal of the body in case of unidentified person or dead body found; and
- (g) in the absence of any of the foregoing any public official.

(2) Every report of the occurrence of a death or stillbirth required to be made under these rules shall contain the following particulars which shall be entered in the register to be kept for the purpose by the Registrar,—

- (a) the date of death;
- (b) the name of the deceased;
- (c) the name of the father, or, if the deceased was a married woman, of the husband of the deceased;
- (d) the sex of the deceased;
- (e) the age of the deceased;
- (f) the religion of the deceased;
- (g) place of death;
- (h) the cause of death; and
- (i) the name of the person making the report and the date of his report.

7. **Person authorized to give report of marriage.**—(1) Any of the following persons in order of precedence shall report a marriage, namely:—

- (a) the Nikah Registrar;
- (b) the bridegroom himself; or
- (c) the father or mother of the bridegroom or the bride.

(2) Every report of the occurrence required to be made under these rules shall contain the following particulars which shall be entered in the register to be kept for the purpose by the Registrar,—

- (a) the name or number of the local area of the Union as well as the District where the marriage was solemnized;
- (b) the name, parentage, age, sex, addresses, and current and previous marital status of the spouses;
- (c) computerized national identity card number of bride and bridegroom;
- (d) details of any conditions of the marriage mentioned in the marriage certificate, e.g., dower amount and its details etc; and
- (e) dates of solemnization of the marriage, and its registration with the Registrar.

8. **Persons authorized to give report of divorce.**—(1) Any of the following persons in order of precedence shall give the notice of a divorce, namely:—

- (a) the former spouses, or their parents duly authorized by them in writing;
- (b) the Union Council Chairman or Chairman of the Arbitration Council, in case of failure of reconciliation proceedings before Arbitration Council, and in any case at the time of effectiveness of Talaq and before issuance of certificate of effectiveness of Talaq to the parties;
- (c) decree holder in case of dissolution of marriage through court process.

(2) Every report of the occurrence required to be made under these rules shall contain the following particulars which shall be entered in the register to be kept for the purpose by the Registrar,—

- (a) the name, parentage, address and national identity card numbers of the parties;
- (b) the date and place of marriage;
- (c) the children if any from the wedlock;
- (d) the date and place of pronouncement of divorce;
- (e) in case of dissolution of marriage through court, name of the Court, date of decree, with a copy of the judgment or decree; and

- (f) the date of effectiveness of divorce.

9. **Stipulated period and manner of reporting.**—(1) The report shall be made promptly and shall not be later than a period of thirty days after occurrence, in any case whatsoever,—

- (a) in Form-A, in case of living child; or
- (b) in Form-B in case of a death; or
- (c) in Form-C in case of a marriage (supported by attested copy of the Nikah Nama issued under the applicable law); or
- (d) in Form-D in case of a divorce.

(2) The report of the relevant Form shall be made to the Registrar concerned, by a person authorized to report, by entering appearance in person.

(3) Every reporting of a birth or death required by these rules, shall be made in writing.

- (4) The person reporting shall also sign the register.

10. **Entry of occurrence to be signed by the person reporting.**—(1) when an entry of an occurrence has been made by the Registrar, the person reporting the occurrence shall produce his original computerized national identity card and sign the entry in the register in the presence of the Registrar, who shall enter the number of the ID card next to his signatures besides keeping on the record of a photocopy of the original ID card.

(2) Until the entry has been so signed the occurrence shall not be deemed to be registered under these rules.

11. **Verification and Entry.**—(1) On receipt of the report, the Registrar shall certify the correctness of the report and shall collect any particulars or information which ought to have been furnished by the reporter but was missing, and shall enter it in the relevant register.

(2) All reports received under these rules shall be acknowledged by the Registrar there and then and shall be entered in the relevant register free of cost.

12. **Duty of Registrar to register the occurrence of which notice is given.**—The Registrar on receipt of report of occurrence as prescribed under these rules, shall, if the notice is given within the prescribed time and in the prescribed

mode by a person authorized by these rules to report, forthwith make an entry of such occurrence in the proper register book:

Provided that if he has reason to believe the report to be in any respect false, he may refuse to register the occurrence until he receives a satisfactory report from a Committee constituted to verify the information by the Chairman of the concerned Union Council.

13. **Preservation of Record.**—The registers mentioned under these rules shall be preserved for a period of twenty five years at least.

14. **Superintendence of Registrar by Chairman.**—(1) The Chairman shall exercise a general superintendence over the Registrar, the Registration Office and its whole record.

(2) The Chairman may by giving sufficient cause in writing replace the Registrar and may, after getting the approval of the Chairman of an adjoining Union Council, declare the Secretary or Registrar of that adjoining Union Council to act as Registrar on additional charge basis until such time a new appointment of Registrar is made on permanent basis.

15. **Office and attendance of Registrar.**—Every Registrar shall attend the office for the purpose of registering births and deaths on such days and at such hours as the Chairman of the Union Council may direct, and shall cause to be placed in some conspicuous place on or near the outer door of his office his name, with the addition of Registrar of Births, Deaths, Marriages and Divorces for the local area and the days and hours of his attendance, for public convenience.

16. **Absence of Registrar or vacancy in his office.**—(1) When a Registrar is absent or when his office is temporarily vacant, any person whom the concerned Chairman appoints in this regard, to act as the Registrar during such absence, shall perform the duties of the Registrar until the Chairman fills the vacancy through regular appointment. In default of such appointment made by the Chairman, the Secretary of the Union Council concerned shall continue to act as Registrar.

(2) The Chairman shall report to the Union Council concerned all appointments made by him under this Rule.

17. **Register books to be supplied and preservation of records to be provided for.**—The Union Council shall supply to the Registrar a sufficient number of register books of births, deaths, marriages, and divorces, and shall make suitable provisions for the preservation of the records connected with the registration of the same.

18. Grant of certificate of registration of birth, death, marriage and divorce.—(1) The Registrar on application for registering the occurrence, by the person reporting such occurrence and on payment by him of the prescribed fee, if any, shall grant a certificate signed by him, of having registered the occurrence.

(2) The Registrar shall not charge any fee for issuance of first certificate of birth to be granted at the time of registration. However, for issuance of computerized certificate of birth by NADRA the prescribed fees may be charged.

19. Duty of Registrar to send certified copies of entries of occurrences in register books to the DC through Chairman.—The Registrar shall at the end of each month submit through the concerned Chairman the consolidated reports of registration of births and deaths on Form-E, and registration of marriages and divorces on Form—F, to the DC or to such officer, agency, or institution, e.g. NADRA etc., as the Government may direct from time to time for the purpose of collection of statistical data, or for any other purpose, or if required under any other law for the time being in force.

20. Searches and copies of entries in register books.—(1) Every Registrar shall, on payment of the prescribed fees, at all reasonable times, allow inspection or searches to be made in the register and books kept by him and give a copy of any entry in the same after recording the fact in the original register as well as on the certificate of copy so issued, the name of the applicant, his computerized national identity card number and the purpose of obtaining such document.

(2) Every copy of entry in a register book given under this rule shall be certified by the Registrar as copy of public record and shall be admissible in evidence for the purpose of establishing or proving the occurrence, to which the entry relates.

21. Exceptional provisions for registration of certain births and deaths.—Notwithstanding anything in these rules, the Government may issue directions through notification authorizing the Registrars to register occurrence of births, deaths, marriages or divorces occurring outside the local areas, on conditions and in circumstances to be specified therein.

22. Correction of entry in registers of occurrence.—(1) If before forwarding the entry of an occurrence to the Local Government it is proved to the satisfaction of a Registrar that any entry of an occurrence in any register is erroneous in form or substance, he may after obtaining the prior permission of the Chairman, and subject to these rules or any other laws or rules for the time being in force as may be made by the Government with respect to the conditions and circumstances on and in which errors may be corrected, correct the error by making an entry in the margin, without any alteration of the original entry, shall sign the marginal note, add

thereto the date of the correction, and shall also obtain the counter signatures of the Chairman thereupon for confirmation.

(2) If a certified copy of the entry has already been sent by the Local government to NADRA etc., no correction, alteration, amendment in the register relating to an entry of occurrence etc, shall be made unless a thorough enquiry is conducted under these rules by the District Enquiry Committee.

(3) On an application to the Chairman by any concerned person desiring any alteration which pertains to an error of act or substance in any of the registers of occurrence at any time, and on payment of the fee prescribed,—

- (a) a Chairman shall refer the matter to the DC, for enquiry through District Enquiry Committee;
- (b) the DC shall within one week from receipt of the reference appoint the District Enquiry Committee comprising District Health Officer and an Assistant Commissioner of Islamabad Capital Territory;
- (c) the District Enquiry Committee shall make technical assessment of the case, and if deemed necessary may also obtain field enquiry report from any officer of the rank not lower than Tehsildar;
- (d) the District Enquiry Committee, shall within one month of receipt of the reference from the DC make a definite recommendation to the Union Council Chairman;
- (e) the Chairman shall then direct the Registrar to act in accordance therewith making any corrections recommended, by noting the same in the margin; and
- (f) the Chairman and the Registrar shall sign and date the notes regarding new entries in the margin.

(4) The Registrar shall thereafter, make and send a separate certified copy of the original erroneous entry and of the marginal correction therein to the Local Government or the concerned authorities, as the case may be.

23. Late entry of unrecorded occurrence.—(1) Anyone wishing a late entry to be made for unrecorded occurrence, shall make, at any time, an application to the Chairman concerned, and shall pay the fine for late entry as prescribed.

- (2) Except in case of late birth entry,—

- (a) if an application is filed within six months of occurrence,—
 - (i) the Chairman may, if he deems necessary, conduct necessary certification, to be completed within one week of the receipt of application;
 - (ii) the Chairman shall, not later than one week, direct the Registrar in writing with his specific recommendations and the details of verification process, if any followed by him, and the documentary evidence relied upon by him, to act in accordance therewith, and if the correction is found genuine, make entry of late occurrence in the respective register of occurrence; and
 - (iii) the Registrar shall thereupon follow the same procedure as prescribed for normal new entries reported within time; and
- (b) if an application is filed after the lapse of six months of occurrence,—
 - (i) the Chairman concerned shall refer the matter to the DC, for enquiry through District Enquiry Committee;
 - (ii) the procedure to be followed thereafter shall be identical to that followed as per parts (b) to (1) of sub—rule (3) of rule 22.
- (3) In case of late birth entry,—
 - (a) if an application is filed within six months of the occurrence,—
 - (i) the Chairman on production of documentary evidence e.g., a certificate from hospital, lady health visitor, or a midwife, etc, shall direct the Registrar in writing with his specific recommendations to record entry of late occurrence of birth in the respective register of occurrence; and
 - (ii) the Registrar shall thereupon follow the same procedure as prescribed for normal new entries reported within time;
 - (b) if an application is filed after the lapse of six months but within five years of the occurrence,—
 - (i) the concerned Chairman shall refer the matter to the concerned Tehsildar for local verification;

- (ii) the Tehsildar shall within one week from receipt of the reference, forward his verification report to the Chairman;
 - (iii) the Chairman shall, direct the Registrar in writing with his specific recommendations accordingly, to act in accordance therewith, and if the correction is found genuine make entry of the late occurrence in the respective register of occurrence; and
 - (iv) the Registrar shall thereupon follow the same procedure as prescribed for normal new entries reported within time; and
- (c) If an application is filed after the lapse of five years of occurrence,—
- (i) the Chairman shall refer the matter to the DC, for enquiry through District Enquiry Committee;
 - (ii) the procedure to be followed thereafter shall be identical to that followed as per parts (b) to (e) of sub-rule (3) of Rule 22; and
 - (iii) the Registrar shall thereupon follow the same procedure as prescribed for normal new entries reported within time.

24. Inspection and verification of the record maintained by the Registrar.—(1) The Government in the case of registers or records may appoint as many persons as it deems fit for inspection of such registers or records, who may enquire into the state, custody and authenticity of every such register or record and suggest remedial steps.

(2) The Registrar shall fully cooperate with any such person and shall facilitate such inspection and variation.

FORM-A

(APPLICATION FORM FOR BIRTH REGISTRATION)
UNION COUNCIL (NO.)
Town/Tehsil District

Child's name _____

Sex _____

Date of Birth _____

Father's name _____

Father's CNIC No. _____

Mother's name _____
Mother's CNIC No. _____
Address _____

Applicant's Name _____
Applicants CNIC No. _____
Relation _____
Doctor's/Midwife's Name _____
Disability _____
Place of Birth _____
Religion _____
Date of Registration _____
District of Birth _____
Applicant's signature/date _____

Vaccinated Yes No

Verified By _____

THE ENTRY OF THE SAID DATE IS ACCORDING TO THE INFORMATION
FURNISHED BY THE INFORMING PERSON/INSTITUTE ON

This extract to Mr., Ms, _____ has been issued was application
dated _____

Rs. _____ Regarding fees for the registration/extract has been received
dated _____

Book No. _____ Entry No. _____ Date _____

REGISTRAR

(Signature) Checked By _____ SD/_____
Birth Deaths Marriages and Divorces (Name & Signature)
Union Council _____ (No. _____) Date of issuance _____

FORM-A/1

BIRTH CERTIFICATE

FORM NO. _____
APPLICANT NAME: _____
APPLICANT CNIC NO. _____ RELATION _____

CHILD'S NAME	FATHER'S NAME/CNIC NO.	MOTHER'S NAME/CNIC NO.	GENDER	RELATION	DISTRICT AND DATE OF BIRTH

GRAND FATHER'S NAME: _____
GRAND FATHER'S CNIC NO. _____
DATE OF BIRTH: _____
ADDRESS _____
DATE OF ISSUANCE: _____
SIGNATURE: _____

FORM-B
(APPLICATION FORM FOR DEATH REGISTRATION)
UNION COUNCIL (No)
Town/Tehsil District

Nature of Death: Normal Still death Dead body found

Deceased's Name: _____
Deceased's CNIC No. _____
Father's Name: _____
Father's CNIC No. _____
Mother's Name: _____
Mother's CNIC No. _____
Grand Father's Name: _____
Grand Fathers CNIC No. _____
Address _____

Applicants Name: _____
Applicants CNIC No. _____
Relation _____
Doctor's/Mid Wife's name _____
Disability _____
Place of Birth _____
Religion _____
Date of Registration _____
District of Birth _____

Applicant's signature/date _____

Vaccinated: Yes No

Verified by _____

THE ENTRY OF THE: SAID DATE IS ACCORDING TO THE INFORMATION FURNISHED BY THE INFORMING PERSON/INSTITUTE ON

This extract to Mr., Ms, _____ has been issued was application dated Rs. _____ Regarding fees for the registration/extract has been received dated _____

Book No. _____ Entry No. _____ date _____

REGISTRAR

Checked By _____ SD/ _____

Birth Deaths Marriages and Divorces (Name & Signature)

Union Council _____ (No. _____) Date of issuance _____

DEATH CERTIFICATE

FORM NO: _____

APPLICANT CNIC NO: _____ RELATION _____

ADDRESS _____

Deceased's Name/ CNIC No.	Father's/ Husband's Name/CNIC No.	Date of Birth	Sex	Religion	Place of Death/ Date	Date of Burial	Cause of Death (natural/ unnatural)	Sicknes Period

Name _____

NIC _____

NAME of Graveyard _____

Date of entry _____

Date of Issuance _____

Additional Information _____

Signature _____

MARRIAGE REGISTRATION FORM

Particulars of Bride	Particulars of Bridegroom
Name _____	Name _____
CNIC No. _____	CNIC No. _____
Father's Name _____	Father's Name _____
CNIC No. _____	CNIC No. _____
Age _____ Marital Status _____	Age _____ Marital Status _____
Address _____	Address _____

Date of Marriage _____

Amount of Dower with detail _____

Marriage registration fee _____

Marriage solemnized by _____

Name _____

CNIC _____

Date of Entry _____

Date of issuance _____

FORM-D
(APPLICATION FORM FOR DIVORCE REGISTRATION)
UNION COUNCIL (NO.)
Town/Tehsil District

Mode of Divorce Talaq Khula Other

Husbands name _____

CNIC No. _____

Fathers name: _____
Fathers CNIC No. _____

Mothers Name: _____
Mothers CNIC No. _____

Grandfathers Name _____
Grand Fathers CNIC No. _____

Address _____

Applicants Name _____
Applicants CNIC No. _____

Relation _____
Doctor's/Mid Wife's Name _____

Disability _____
Place of Birth _____
Religion _____

Date of Registration _____
District of Birth _____

Applicant's signature/date _____

Vaccinated Yes No

Verified by _____

THE ENTRY OF THE SAID DATE IS ACCORDING TO THE INFORMATION
FURNISHED BY THE INFORMING PERSON/INSTITUTE ON

This extract to Mr., Ms., _____ has been issued on application dated
_____ Rs. _____ regarding fees for the registration/extract has been
received _____ dated _____

Book No. _____ Entry No. _____ Date _____

REGISTRAR

(Signature) Checked By _____ SD/ _____
Birth Deaths Marriages and Divorces (Name & Signature)
Union Council _____ (No. _____) Date of Issuance _____

DIVORCE CERTIFICATE

Particulars of Bride	Particulars of Bridegroom
Name _____	Name _____
CNIC No. _____	CNIC No. _____
Father's Name _____	Father's Name _____
CNIC No. _____	CNIC No. _____
Address _____	Address _____

Authority granting Divorce: _____

Date of Notice for Divorce _____

Date of failure of conciliation proceedings _____

Date of effectiveness of divorce _____

Date of issuance _____

Signature _____

CNIC No. _____

CONSOLIDATED MONTHLY REPORT
OF REGISTRATION OF BIRTHS AND DEATHS
FOR THE MONTH OFYEAR

Sr. No. Name and percentage of Newborn/still Born/ Deceased date of
occurrence date of Registration

Sr. No.	Name and Parentage of Newborn/Stillborn/Deceased	Date of Occurrence	Date of Registration

Total Number of Births: _____

Total Number of Deaths: _____

Signed: _____

Registrar
Births, Deaths, Marriages and Divorces

Union Council No. _____

District _____

CONSOLIDATED MONTHLY REPORT
OF REGISTRATION OF MARRIAGE AND DIVORCE
FOR THE MONTH OF _____ YEAR

Sr. No. Name and percentage of Spouses Date of Occurrence Date of Registration

Sr. No.	Name and Parentage of Spouses/Divorced	Date of Occurrence	Date of Registration

Total Number of Marriages : _____

Total Number of Divorces: _____

Signed: _____

Registrar

Births, Deaths, Marriages and Divorces

Union Council No. _____

District _____

S.R.O. 61(I)/2021.—The following draft of the Islamabad Capital Territory Local Government (Service) Rules, 2021 which is proposed to be made by the Government in exercise of the powers conferred by section 117 of the Islamabad Capital Territory Local Government Act, 2015 (X of 2015), is hereby published, as required by the aforesaid section for the information of all persons likely to be affected thereby and notice is hereby given that objections and suggestions received within fifteen (15) days from the date of this publication shall be taken into consideration.

1. **Short title and commencement.**—(1) These rules may be called the Islamabad Capital Territory Local Government Servants (Service) Rules, 2021.

(2) They shall come into force at once.

2. **Constitution of the Service.**—(1) For the Metropolitan Corporation and every Union Council, there shall be a service to be known by the name of the Metropolitan Corporation and Union Council concerned, respectively.

(2) The service shall consist of such cadres, classes and grades, and each cadre, class and grade of service shall consist of such number of posts as may be specified by the local government concerned with the approval of the Government.

(3) Members of one cadre of service shall not be appointed to a post borne on any other cadre of the service.

(4) The officials or employees of any service of Local Government shall not form any unions, groups or representative bodies of any kind for any purpose related to their service.

3. **Transfer.**—(1) Members of the service shall be liable to transfer to any post under the local government included in the grade or class to which the member belongs.

(2) Servants of a local government may be transferred from one local government post to another equal local government post, grade or cadre on their own request and in such a case they will be placed at the bottom of the seniority list of the relevant service of the local government to which they are transferred.

4. **Appointing Authority.**—The Local Government Board, set up under section 98 of the Act, shall make selections and appointments to the various posts in the service.

5. **Methods of recruitment.**—(1) Vacancies in the different classes and grades of a service shall be filled by:

- (a) initial recruitment; or
- (b) transfer from one local government to another local government; or
- (c) by promotion on the basis of seniority subject to fitness from amongst the members of the service in the next below grade or class; or
- (d) selection on merit from amongst members of the service in the next below grade or class, seniority being considered in the case of officials of practically the same standard of merit.

(2) The local government shall determine the methods specified in sub-rule (1) to fill vacancies in various posts.

6. **Age.**—No person shall be appointed to the service by initial recruitment who is less than eighteen years or more than twenty-five years of age,—

- (a) where recruitment is to be made on the basis of written examination, on the 1st of January of the year in which the examination is proposed to be held; and
- (b) in other cases, on the last date fixed for submission of applications for appointments:

Provided that—

- (i) in the case of a person whose services under local government have been terminated for want of a vacancy, the period of service already rendered by him shall, for the purpose of the upper age limit under this rule, be excluded from his age;
- (ii) in the case of *ex-defence* personnel, the interval between the date of their release from the Defence Forces of Pakistan, including the Mujahid Force, and the date of re-employment in a civil department, subject to a maximum of seven years and the whole of the period of service rendered by them in such Forces shall, for the purpose of upper age limit under this rule, be excluded from their age; and

- (iii) in case of an employee of the Government or a body owned or controlled by the Government, the period in the service shall be excluded for the purposes of the upper age limit.

7. **Nationality.**—No person shall be eligible for appointment to a service who—

- (a) is not a citizen of Pakistan; unless he is at the time of such appointment already in the service of Pakistan; or
- (b) has married a foreign national provided that the restriction imposed under this clause may be relaxed by the Government in the case of a person who has married a citizen of India.

8. **Qualifications.**—(1) No person shall be appointed to a service by initial recruitment or by transfer unless he possesses such qualifications as are prescribed by the local government as a minimum requirement for appointment to that service.

(2) No person, not already in the service of Government or a local government shall be appointed to the service unless he produces a certificate of character from the principal academic officer of the academic institution last attended and also certificate of character from two other responsible persons not being his relatives who are well acquainted with his character and antecedents.

9. **Probation.**—(1) A person appointed to the service against a substantive vacancy shall remain on probation for a period of two years if appointed by initial recruitment, and for a period of one year, if appointed otherwise—

Explanations: For the purposes of this rule officiating service and service spent on deputation to a corresponding or a higher post may be allowed to count towards the period of probation.

(2) If the work or conduct of a member of service during the period of probation has, in the opinion of the appointing authority not been satisfactory, the appointing authority may, notwithstanding that the period of probation has not expired, dispense with his services, if he has been appointed by initial recruitment, and if he has been appointed otherwise, revert him to his former post, or if there be no such post, dispense with his services.

(3) On completion of the period of probation of a member of the service the appointing authority may, subject to the provision of sub-rule (4) confirm him in his appointment, or if his work or conduct has, in the opinion of the appointing authority, not been satisfactory in case he,—

- (a) has been appointed by initial recruitment dispense with his services; or
- (b) has been appointed otherwise, revert him to his former post, and if there be no such post, dispense with his service; or
- (c) extend the period of his probation by a period not exceeding one year in all, and during or on the expiry of such period, pass such orders as it should have passed during or on the expiry of the initial probationary period.

Explanation I: If no orders have been made by the day following the completion of the initial probationary period the period of probation shall be deemed to have been extended.

Explanation II: If no orders have been made by the day on which the maximum period of probation expires, the probationer shall be deemed to have been confirmed in his appointment.

Explanation III: A probationer who has satisfactorily completed his period of probation shall be confirmed with effect from the date of his continuous appointment in the service in a substantive vacancy provided that when the period of his probation has been extended under the provisions of clause (c) of this sub-rule, the date of confirmation shall, subject to the other provisions of this rule, be the date on which the period of probation was last extended.

(4) No person shall be confirmed in a service unless he successfully completes such training and passes such departmental examinations as may be prescribed by the Government from time to time.

(5) If a member of the services fails to complete successfully any training or pass any departmental examination prescribed under sub-rule (4), within such period or in such a number of attempts as may be prescribed by the local government, the appointing authority may in case he has been appointed,—

- (a) by initial recruitment, dispense with his services; and
- (b) otherwise, revert him to his former post, or if there be no such post, dispense with his services.

10. **Seniority.**—(1) The seniority inter se of the members of a service in the various classes and grades thereof shall be determined in case of members appointed,—

- (a) by initial recruitment, in accordance with the order of merit assigned by the service board provided that persons selected for the service in an earlier selection shall rank senior to the persons selected in a later selection; and
- (b) otherwise, with reference to the dates of their continuous appointment therein; provided that if the date of the continuous appointment in the case of two or more members is the same, the older official, if not junior to the younger official or officials in the next below grade, shall rank senior to the younger official or officials.

Explanation I: If a junior official in a lower grade is promoted to a higher grade temporarily in the public interest, even though continuing later permanently in the higher grade, it would not adversely affect the interest of his seniors in the fixation of his seniority in the higher grade.

Explanation II: A junior official appointed to a higher grade shall be deemed to have superseded a senior official only if both the junior and the senior officials were considered for the higher grade and the junior official was appointed in preference to the senior official.

(2) Subject to the provisions of sub-rule (3), the seniority in the various classes and grades of a service of the members appointed thereto by initial recruitment vis-à-vis those appointed otherwise shall be determined in the following manner, that is,—

- (a) in case, both the official appointed by initial recruitment and the official appointed otherwise have been appointed against substantive vacancies, or both have been appointed against temporary vacancies, with reference to the date of appointment to such vacancy in the case of the official appointed by initial recruitment and to the date of continuous appointment against such vacancy in the case of the official appointed otherwise, provided that if the two dates are the same, the official appointed otherwise shall rank senior to the official appointed by initial recruitment;
- (b) in case the official appointed by initial recruitment has been appointed against a substantive vacancy and the official appointed otherwise has been appointed against a temporary vacancy, the official appointed by initial recruitment shall rank senior to the official appointed otherwise; and
- (c) in case the official appointed otherwise is appointed against a substantive vacancy and the official appointed by initial recruitment is

appointed against a temporary vacancy, the official appointed otherwise shall rank senior to the official appointed by initial recruitment.

(3) Nothing in this rule shall be construed to affect in any way the inter se seniority determined before the coming into force of these rules in accordance with the rules then in force of the persons absorbed in the service under rule 5.

11. **Right of Appeal.**—(1) A member of the service, aggrieved by an order passed against him under these rules, may within sixty days of the order having been passed file an appeal before the appellate authority in accordance with the Schedule annexed with these rules.

(2) The order passed by the appellate authority shall be final and no further appeal shall lie after such order has been passed.

SCHEDULE

Sr. No.	Authority making the order Under appeal	Appellate Authority
1.	Departmental Authority of the Local Government Servant	Local Government Board

S.R.O. 62(I)/2021.—The following draft of the Islamabad Capital Territory Local Government (Budget) Rules, 2021 which is proposed to be made by the Government in exercise of the powers conferred by section 117 of the Islamabad Capital Territory Local Government Act, 2015 (X of 2015), is hereby published, as required by the aforesaid section for the information of all persons likely to be affected thereby and notice is hereby given that objections and suggestions received within fifteen (15) days from the date of this publication shall be taken into consideration.

PART I

PRELIMINARY

1. **Short title and commencement.**—(1) These rules may be called the Islamabad Capital Territory Local Government (Budget) Rules, 2021.

(2) They shall come into force at once.

2. **Definitions.**—(1) In these rules, unless there is anything repugnant in the subject or context,—

- (a) “Act” means the Islamabad Capital Territory Local Government Act 2015 (X of 2015);
- (b) “Accounts Officer” means an officer of the Auditor—General of Pakistan, responsible for maintenance of accounts and pre—audit of payments of a local government ;
- (c) “Actuals” means actual figures of receipts or expenditure, duly reconciled, relating to a financial year;
- (d) “Annual Budget Statement” or Budget means the statement of the estimated receipts into the Local Fund of a Local Government and the estimated expenditure therefrom, for a financial year, required to be laid before the Local Government, before commencement of that year;
- (e) “Annual Development Program” means a document, submitted along with Annual Budget Statement, indicating details of various development or schemes including status, cost of project or scheme and allocation during financial year to be carried out in that year;
- (f) “Appropriation” means the amount provided in the budget estimates against a detailed or sub-detailed object or part of that amount, placed at the disposal of a Disbursing Officer, to meet expenditure on a specified purpose or item;
- (g) “Budget Calendar” means the calendar given in the Schedule to these rules;
- (h) “Financial Year” means a period of one year from July 1st to June 30, both days inclusive;
- (i) “Capital Expenditure” means the expenditure for:
 - (i) acquisition of immovable property;
 - (ii) acquisition of capital assets;
 - (iii) investments;
 - (iv) execution of original works; and
 - (v) advances and deposits;

- (j) “Capital Receipts” means receipts from sources other than revenue and include:
 - (i) proceeds from disposal of capital assets;
 - (ii) sale of investments;
 - (iii) loans; and
 - (iv) advances and deposits.
- (k) “Charged Expenditure” means such expenditure as specified in sub-section (1) of section 80 of the Act and approved estimates, which is not subject to vote of the Local Government;
- (l) “Collecting Officer” means the officer or official, who is responsible for estimation and realization of receipts and income of a Local Government from the area of its jurisdiction and designated as such by Principal Accounting Officer (PAO) on the recommendation of head of Finance Office;
- (m) “Current Budget” means sum of approved estimates of cost of establishment and operating expenditure other than development works for a financial year;
- (n) “Current Expenditure” means expenditure that is not development expenditure;
- (o) “Demand for Grant” means proposal made to the Local Government on the recommendation of Mayor or Chairman for allocation of a certain sum out of a Local Government fund, in a financial year and after the approval is part of the Schedule of Authorized Expenditure;
- (p) “Development Expenditure” means an expenditure on development projects or an expenditure on new construction, whether of entirely new works or additions and alterations to existing works. It also includes all repairs to newly purchased or previously abandoned buildings or works required for bringing them into use and means expenditure on human resource development, operations undertaken to maintain, in proper condition, buildings and works in ordinary use;
- (q) “Development Budget” means sum of approved estimates of development expenditure for a financial year;

- (r) “Drawing and Disbursing Officer” or “DDO” means an officer who prepares estimates of expenditure, actually incurs expenditure and makes disbursement of amounts so withdrawn, in respect of his office or offices of a Local Government . All Heads of Offices and an officer designated as such by Principal Accounting Officer (PAO), on the recommendation of Head of Finance may exercise the powers of drawing and disbursing officer;
- (s) “Forms” means forms prescribed under these Rules as provided in the First Schedule to these rules;
- (t) “Function” means one of the Elements of Chart of Accounts issued by the Auditor-General of Pakistan which provides information on particular economic activity;
- (u) “Grant” means the amount granted by the Local Government in respect of a Demand for Grant as specified in the Schedule of Authorized Expenditure;
- (v) “Head of Office” means the Head of Office of a Local Government including Finance, Planning, Municipal Regulation, Municipal Infrastructure and any other office established by the competent authority for Metropolitan Corporation;
- (w) “House” means an elected body of a Local Government;
- (x) “Local Government” means Islamabad Metropolitan Corporation to which these rules apply;
- (y) “Object” means one of the elements of Chart of Accounts used to classify the nature of expenditure e.g. salaries, travel, transport etc.
- (z) “Principal Accounting Officer” means the official designated as such by the Act, and responsible for completing budget processes right from its formulation to utilization in the prescribed manner;
- (aa) “Public Account” means receipts and monies collected by the Local Government on behalf of other parties or held in trust for a special purpose and are therefore not available for appropriation;
- (bb) “Re-appropriation” means transfer of savings of one or more units of appropriations to meet excess expenditure anticipated under another unit;

- (cc) "Receipt" means the cash collected by a Local Government;
- (dd) "Revenue Receipts" means the receipts from tax and non-tax revenues. The non-tax receipts include profit, dividends, fines etc. realized by a Local Government;
- (ee) "Revised Estimates" means estimates of probable receipts or expenditure, for a financial year, framed in the course of that year, with reference to the transactions already recorded;
- (ff) "Schedule" means schedule to these rules;
- (gg) "Schedule of Authorized Expenditure" means schedule prepared, after approval of Annual Budget Statement or Supplementary Budget, by the House, in respect of a financial year and authenticated by the Mayor;
- (hh) "Supplementary Budget Statement" means statement to be laid before the Local Government showing amount required for expenditure, during a financial year, over and above the expenditure already authorized, for that year;
- (ii) "Supplementary Grant" for a financial year means an amount provided in addition to the original Grant or appropriation approved by the Local Government;
- (ij) "Surrender" means an amount included in the budget that is given back and not spent in the financial year by the office; and
- (kk) "Voted Expenditure" means expenditure that is subject to vote by the Local Government.

(2) Terms and expressions used but not defined in these Rules shall have the same meaning as defined in the Act or any other Rule framed under the Act.

PART II

RESPONSIBILITIES OF LOCAL GOVERNMENT FUNCTIONARIES IN RELATION TO BUDGET PREPARATION

3. **Responsibility of Mayor:** The Mayor shall,—
- (a) provide vision for long term development, identify needs of local area and evaluate and set development priorities of respective local government;

- (b) ensure that the needs of disadvantaged groups are reflected in the budget priorities and gender issues are adequately addressed in the budget;
- (c) interact with stakeholders to assess their needs and obtain their input on overall development outlay and revenue potential of the local area;

Explanation: The expression “stakeholders” includes elected representatives, general public, women’s organisations, private sector, Non-governmental organizations, Community Based Organizations, and other organizations.

- (d) ascertain that the project concentrates, as far as possible, on compulsory functions of the Local Government and entails less recurring cost;
- (e) recommend strategies, programs and services to address prioritized needs and determine the best ways to implement those strategies, programmes and services for maximum benefit of the local community;
- (f) identify and develop criteria in terms of which progress in implementation of the strategies, programmes and services can be evaluated;
- (g) determine key performance indicators and evaluate progress against the key performance indicators for achieving economy, efficiency and effectiveness in expenditure and efficiency in revenue collection services;
- (h) ensure timely completion of development budget projects; and
- (i) ensure that the budget estimates and revised budget estimates are placed before the House well before the commencement of the next financial year.

4. **Responsibility of the Chief Officer.**—The Chief Officer shall act as Principal Accounting Officer and shall,—

- (a) ensure that each new development project proposal is feasible, sustainable and in line with the priorities set by the Local Government;
- (b) review progress of execution of the projects for their timely completion;

- (c) ensure that budget estimates are submitted before the House well before commencement of the next financial year;
- (d) prepare a report on planning and implementation of development plans of the Local Government for its presentation before the House in the budget session;
- (e) ensure that the new tax proposal for increase, reduction, suspension, abolition or exemption of tax is reasonable and in accordance with law; and
- (f) monitor the receipts and expenditure of the Local Government to be carried out in accordance with the approved budget and the rules.

5. **Responsibility of Metropolitan Officer (Finance).**—(1) The Metropolitan Officer (Finance) shall be responsible for coordination of the budgetary process, consolidation and preparation of budget documents of the Local Government.

(2) For performance of his responsibility mentioned in sub-rule (1), the Metropolitan Officer (Finance) shall,—

- (a) issue the Budget Call Letter, containing:
 - (i) date-wise budget calendar;
 - (ii) instructions for preparation of the budget; and
 - (iii) forms to be used in preparation of the budget.
- (b) provide figures of available resources to the offices for formulation of estimates in respect of their offices;
- (c) examine and scrutinize the budget proposals;
- (d) examine and scrutinize a new expenditure;
- (e) compile and consolidate of the Budget;
- (f) communicate Grants to the Drawing and Disbursing Officers;
- (g) examine and scrutinize proposals for re-appropriation and supplementary grants;
- (h) provide financial information to the Local Government;

- (i) submit reports on budgetary performance targets;
- (j) monitor receipts and expenditure of the Local Government; and
- (k) exercise such other supervision of budget, as may be required, in connection with or ancillary to any of the foregoing aspects of the budgetary process.

6. **Responsibility of Heads of Municipal Offices.**—Heads of Municipal Offices shall be responsible for ensuring coordination with Metropolitan Officer (Finance), that,—

- (a) the budget estimates of the offices under their supervisory control are submitted in time;
- (b) the budget estimates are realistic, neither inflated nor under pitched;
- (c) all matters relating to budget are discharged with probity; and
- (d) the facts and figures supplied to the Metropolitan Officer (Finance) are correct.

7. **Responsibility of Collecting Officer.**—The Collecting Officer shall,—

- (a) prepare estimates of receipts for each head of income and their timely submission to the Head of Municipal Office concerned;
- (b) make assessment of tax, fee, etc. of the Local Government, on periodical basis for evaluating its potential and new tax proposal;
- (c) maintain Demand and Collection register of income;
- (d) ensure timely recoveries against each demand;
- (e) ensure that the revenue collected against a demand is credited into the Local Fund and necessary entries recorded in the Demand and Collection Register;
- (f) prepare monthly and annual statement of recoveries of Demand and Collection and submit the same to the Metropolitan Office (Finance) and the Accounts Office of the Local Government and get them reconciled; and

- (g) prepare statement of arrears, if any, at the beginning of each financial year, by carrying them forward from previous financial year and include the same in the demand statement of the next financial year.

8. **Responsibility of Drawing and Disbursing Officer.**—(1) The Drawing and Disbursing Officer shall be responsible for,—

- (a) preparation of estimates of expenditure and their timely submission to the Head of Municipal Office;
- (b) incurrence of expenditure strictly against the allocation under the relevant object code and in accordance with the rules;
- (c) maintaining budget control register, evaluating the expenditure under each object and preparing proposal for re-appropriation or supplementary grant and revised estimates, as the case may be;
- (d) preparation of excess and surrender statements; and
- (e) preparation of the statement of liabilities, if any, at the beginning of each financial year and including the same, by carrying them forward, in the liability statement of the next financial year.

PART - III

BUDGET STRUCTURE AND BUDGET CALL LETTER

9. **Budget Structure.**—(1) The annual budget shall extend over two volumes, —

- (a) Volume I, shall contain the Estimates of Receipts and Expenditure; and
 - (b) Volume II shall contain Forms and Explanatory Memorandum.
- (2) The Estimates of Receipts shall include,—
- (a) Capital Receipts; and.—
 - (b) Revenue Receipts including:
 - (i) Finance Division Award's share;
 - (ii) amounts available in the Local Government Fund;

- (iii) own source revenue (OSR) receipts for the next year; and
 - (iv) grants from the Government.
- (3) Estimates of Expenditure shall include,—
- (a) Current expenditure;
 - (b) Development expenditure (both capital and revenue); and
 - (c) schedule of new expenditure.
- (4) The budget of the Local Government shall indicate the Charged Expenditure separately, as specified in sub-Section (1) of section 80 of the Act.
- (5) Conditional grants from the Government or other Local Governments shall be shown separately.
- (6) The Budget shall be prepared on Chart of Accounts issued by the Auditor-General of Pakistan.

10. **Public Account.**—The estimates of credits and disbursement relating to Public Account shall be prepared by the Metropolitan Officer (Finance) on receipt of figures from the Municipal offices.

11. **Budget Call Letter.**—(1) Budget Call Letter shall be finalized after fixing priorities, in consultation with the relevant stakeholders, under the guidance of the Mayor.

(2) Each Head of Municipal Offices shall prepare its budget in accordance with the Budget Call Letter.

(3) Filled forms shall be submitted to the Metropolitan Officer (Finance) by the Drawing and Disbursing Officers and Collecting Officers through their Heads of Offices in accordance with the time frame specified in the budget calendar.

PART IV

ESTIMATES OF RECEIPTS

12. **Instructions to Collecting Officer.**—(1) The Collecting Officer shall prepare the estimates of receipts on **Forms BDR-1 to 4.**

(2) The Collecting Officer shall, while preparing estimates of receipts, be guided by the following principles:

- (a) estimates of receipts shall be prepared diligently and accurately by developing performance indicators; no fresh receipts on account of any tax fee, rate, charge etc. shall be included in the receipt estimates until such levy is vetted by the Government and approved by the House and duly notified in official gazette;
- (b) the receipts shall cover all sources including fiscal transfers from the Government;
- (c) in relation to revised estimates, Collecting Officer shall take into consideration the actual receipts during the first eight months of the financial year and actual figures of the corresponding four months of the previous financial year; and
- (d) all material reasons, facts and circumstances relied upon in adopting figures for the revised estimates for the current financial year and annual budget estimates for the next financial year shall be recorded clearly.

13. **Revenue Base Review.**—(1) In order to ascertain the revenue potential, the Local Government shall conduct a review of the tax base; the required information shall be prepared in **Form BDR 3**.

(2) The objections and suggestions from the public and vetting by the Government shall be obtained after the taxation proposals have been discussed by the House.

(3) The time frame shall be followed for finalizing the taxation proposals as specified in the budget calendar.

14. **Submission of Receipts Estimates by Collecting Officer.**—After completing the receipt estimates, the Collecting Officer shall sign the same and retain one copy for record in his office, and forward the rest to the Head of Offices with explanatory note in **Form BDR-5**.

15. **Head of Municipal Offices to scrutinize and consolidate the estimates.**—(1) On receiving the estimates of receipts from the Collecting Officers, each Head of Municipal Offices shall finalize and consolidate the figures furnished by his Collecting Officers.

(2) Each Head of Municipal Offices shall prepare a note explaining any differences between:

- (a) the revised estimates proposed for the current financial year and the original budget estimates for the current financial year; and
- (b) the budget estimates proposed for the next financial year.

(3) A copy of the receipt estimates and the explanatory notes in **Form BDR-5** shall be forwarded to the Metropolitan Officer (Finance) by the Head of Municipal Offices.

16. Consolidation of receipts by the Metropolitan Officer (Finance).— Upon receiving the estimates of receipts from the Heads of Municipal Offices, the Metropolitan Officer (Finance) shall consolidate such estimates. The estimates of receipts shall be incorporated in the budget documents and forwarded to the Mayor through Chief Officer for finalization prior to their submission.

PART-V

ESTIMATES OF CURRENT EXPENDITURE

17. Preparation of Estimates of Current Expenditure.—(1) The estimates of Current Expenditure shall be prepared by Drawing and Disbursing Officers in accordance with the budget guidelines and budget calendar.

(2) The Current Budget Estimates shall be prepared on the **Forms BDC-1 to 7.**

18. Instructions for preparation of estimates of Current expenditure.—Following principles shall be observed, while preparing the estimates of Current Expenditure,—

- (a) estimates of expenditure shall be prepared diligently and accurately by developing performance indicators;
- (b) in relation to revised estimates, Drawing and Disbursing Officers shall take into consideration the actual expenditure during the first eight months of the financial year and include actual figures of the corresponding four months of the previous financial year;
- (c) all material reasons, facts and circumstances relied upon in adopting figures for the revised estimates for the current financial year and

annual budget estimates for the next financial year shall be recorded clearly;

- (d) provision for any foreseeable expenditure shall be included therein;
- (e) each provision is restricted to the absolute minimum necessary sum;
- (f) the estimates for each financial year shall provide only such expenditure as are to be actually incurred during the next financial year;
- (g) where the Local Government or the Government specifies minimum ratio for development and non-development expenditure or for any other object of expenditure, the prescribed constraint shall be observed in the estimates of current expenditure;
- (h) where the Local Government or the Government specifies percentage of expenditure on establishment cost or operating cost, the estimates of current expenditure relating to that component shall not exceed the percentage so fixed;
- (i) the rise in current expenditure shall be proportionate to the rise in revenue receipts and no deficit or debt is estimated;
- (j) adequate provisions shall be made for all items of “Charged” expenditure specified in sub-section (1) of section 80 of the Act;
- (k) no provision shall be made for the post, which is not included in the schedule of establishment;
- (l) the budget may include provision for honoraria and allowances for Mayor, Deputy Mayors, Chairmen and Vice-Chairmen or members of the local governments, as prescribed by the Government;
- (m) calculation of salaries of the officials shall be made as per emoluments of sanctioned posts on Form **BDO-3** and retained by the office; and
- (n) allowances of the officials shall be calculated as per their entitlement on Form **BDO-4** and retained by the office.

19. **Submission of Estimates of expenditure by Drawing and Disbursing Officer to Head of Offices.**—After completing the estimates of current expenditure, the Drawing and Disbursing Officer shall retain one copy for his record

and forward the original to the Head of Offices with his explanatory note on **Form BDC-8** showing the reasons for his proposals to the Head of Offices.

20. **Heads of Offices to consolidate expenditure estimates.**—(1) Each Head of Office shall prepare a note explaining any differences between,—

- (a) the revised estimates proposed for the current financial year and the original budget estimates for the current financial year; and
- (b) the budget estimates proposed for the next financial year.

(2) A copy of the estimates and the explanatory notes shall be forwarded to the Metropolitan Officer (Finance) by the Head of Municipal Offices.

21. **Consolidation of expenditure estimates.**—(1) The Metropolitan Officer (Finance) shall consolidate the estimates received from each Head of Offices.

(2) The estimates shall form part of the budget documents and shall be forwarded to the Mayor through Chief Officer, for finalization prior to their submission to the Local Government.

- (3) The current expenditure shall include the new expenditure as well.

22. **Other Statements.**—The details of budget shall include,—

- (a) Statement of investment, if any;
- (b) Statement of pension funds; and
- (c) Statement of outstanding liabilities and loans, if any.

23. **Conditional Grants.**—All conditional grants shall be budgeted and utilized in accordance with the conditions of the grant.

PART VI

STATEMENT OF NEW EXPENDITURE (CURRENT BUDGET)

24. **New expenditure.**—(1) Expenditure on new activities shall include the recurring costs of development projects to be completed in the next financial year and expenditure relating to new current activities. The expenditure is mainly on personnel creation of posts and purchase of durable goods.

(2) The new expenditure shall be provided with the budget documents as a Statement of New Expenditure.

25. New Current expenditure Proposals.—(1) Each Drawing and Disbursing Officer shall, for next financial year, send to the Head of Offices all proposals involving new current expenditure along with their estimates in **Form BDC-1 to 7.**

(2) An explanatory note justifying the new proposals shall be added in **Form-BDC 8.**

(3) The details of the recurring expenditure of the development projects to be completed during a budget year shall also be communicated by the Drawing and Disbursing Officer to the concerned Head of Offices.

26. Instructions for preparation of schedule of new expenditure.—

(1) The Drawing and Disbursing Officer, while preparing any proposal for new current expenditure shall ensure that,—

(a) all proposals specify the,—

(i) number of required personnel;

(ii) rates of remuneration (pay and allowances) of each personnel;

(iii) duration of employment of proposed personnel; and

(iv) post(s) sanctioned in the schedule of establishment.

(b) all relevant revenue implications have been described, quantified and included in the estimates of receipts; and

(c) detail of expenditure as “Physical Assets” have been specified.

(2) Drawing and Disbursing Officers shall forward the estimates of new expenditure separately to the Head of Offices alongwith the current budget.

(3) The Drawing and Disbursing Officers shall ensure timely submission of Schedule of New Expenditure in accordance with Budget Calendar.

27. Scrutiny of Schedule of New Expenditure by Head of Offices.—

(1) All items of new expenditure shall be scrutinized, with due care, before these are included in the Schedule of New Expenditure.

- (2) In scrutinizing such items, following principles shall be kept in view,—
- (a) the Schedule of New Expenditure is concentrating on the performance of compulsory functions and additional liabilities on account of optional functions have been avoided;
 - (b) the proposal for new expenditure has been formulated on the basis of priority after taking stock of the overall requirements of the Local Government ; and
 - (c) preference has been given to development requirements and new expenditure on current account, as far as possible, has been kept at the minimum possible level.

PART-VII

DEVELOPMENT BUDGET

28. **Annual Development Programme.**—(1) The Annual Development Programme shall consist of ongoing development projects approved by the House and new development projects, for execution during the next financial year:

Explanation: Development projects on which no expenditure has been incurred previously, shall be termed “New” Development Schemes or Projects and where expenditure has been incurred in previous years, shall be termed as “Ongoing Development Schemes or Projects”.

(2) The Annual Development Program shall classify schemes/projects by sector, function and geographic location.

29. **New Development Projects.**—(1) New development projects shall be prepared on the **Form BDD-4**.

- (2) New Development Projects will be processed as follows,—
- (a) identification of development project;
 - (b) project outline;
 - (c) feasibility report on the basis of detailed development project proposal;
 - (d) rough cost estimates and administrative approval;

- (e) technical sanction of detailed estimates; and
- (f) approval by the Local Government .

30. Source of funding for Annual Development Programme.—(1) Main sources of funding of new development projects shall be,—

- (a) total receipts of Local Government (both from own source revenue and Finance Division Award's share) less current expenditure, on-going expenditure of development projects and other liabilities;
- (b) financial assistance received by way of development grants from the Government;
- (c) development grants made to or monies received by the Local Government from the Government or other sources; and
- (d) monies transferred from other local governments.

31. Phasing of Annual Development Project and Multi Year Planning.—(1) As far as possible, development projects will be completed within the financial year.

(2) Where a project is phased over two or more financial years, multiyear planning shall reflect and cater to the corresponding funding required for completion of the project, operational and maintenance costs of the completed development project.

(3) On development project completion, a project completion certificate shall be submitted by the Engineer In-charge of Municipal Infrastructure Office.

PART - VIII

BUDGET PRESENTATION AND APPROVAL

32. Presentation of the Budget to the House.—(1) Before commencement of next financial year, the Mayor shall present the budget for consideration and approval of the House.

- (2) The budget documents shall include; namely—
 - (a) Budget Speech of the Mayor;

- (b) Annual Budget Statement;
 - (c) Estimates of Receipts including Revised Estimates;
 - (d) Demands for Grants (Current expenditure) including Revised Estimates;
 - (e) Demands for Grants (Development expenditure);
 - (f) Statement of New Expenditure;
 - (g) Annual Development Programme;
 - (h) Supplementary Budget Statement, for current year; and
 - (i) the Forms duly filled in the First Schedule.
- (3) The brief description of budget document is as under,—
- (a) **Budget Speech:** The Budget Speech of the Mayor shall include the main features of the budget;
 - (b) **Annual Budget Statement:** The Annual Budget Statement shall include details of receipts and expenditure. The following shall be included in the Annual Budget Statement:—
 - (i) Financial Abstract;
 - (ii) Details of Receipts;
 - (iii) Details of Current Expenditure, function-wise and object-wise;
 - (iv) Development expenditure;
 - (v) The Annual Budget Statement shall be submitted on Form ABS;
 - (vi) The performance targets shall be provided in Form BSF-1; and
 - (vii) The status of service delivery facilities shall be provided in **Form BSF-2.**
 - (c) **Estimates of Receipts:** The estimates of receipts shall be prepared and consolidated on Forms **BDR 1 to 5.**

- (d) **Demands for Grants (Current expenditure):** The demand for grants of current expenditure shall include estimates of total current expenditure and shall be prepared in Forms **BOC 1 to 8**.
 - (e) **Statement of New Expenditure:** (i) The estimates of new expenditure relating to current budget shall be provided separately.
(ii) The Schedules and explanatory notes relating to the “Statement of New Expenditure” shall be provided in **Forms BOC 1 to 8**.
 - (f) Other forms may be developed by a Local Government for providing additional budgetary information.
 - (g) **Demands for Grants (Development expenditure):** (i) The demand for grants and appropriation for development shall include the estimates of ongoing and new development projects.
(ii) The Demand for Grants (Development Expenditure) and other details shall be provided in **Forms BOD 1 to 3**.
- (4) The Forms of the budget documents shall be as provided in the First Schedule to these rules.

33. **Approval of Budget.**—(1) The House shall approve the budget estimates subject to,—

- (a) scrutiny of receipts;
 - (b) scrutiny of expenditure; and
 - (c) examination of new proposals, if any, for taxation.
- (2) A Demand for Grant shall not be made except on the recommendation of the Mayor.
- (3) A budget shall not be approved by the Local Government if,—
- (a) the estimates of Charged Expenditure are not provided;
 - (b) the estimated sums required to meet the estimated expenditure including previous liabilities and commitments exceeds the estimated receipts and there is a likelihood of incurring debt; and

(c) the budget falls below the budgetary constraints, if any such constraints are notified by the Government.

(4) The Local Government may discuss the charged expenditure but shall not vote on such expenditure.

(5) The budget may include provision for honoraria and allowances for Mayor, Deputy Mayor, Chairman and Vice-Chairman or a member of the Local Government, as prescribed by the Government.

(6) The budget of the Local Government shall, subject to quorum, be approved by simple majority and the House shall not take up any other business during the budget session.

(7) The Government may review the approved budget of a Local Government and, if found contrary to the budget rules, require the Local Government to rectify it.

(8) In case a budget is not approved by the Local Government before the commencement of the financial year to which it relates:

(a) the Local Government shall spend money under various objects, on pro-rata basis, in accordance with the budgetary provisions of preceding financial year for a period not exceeding thirty days; and

(b) in such case, the Local Government shall not spend funds or make commitments for any expenditure, under any demand for grant or appropriation, in excess of eight percent of the amount budgeted in the preceding year within that period of thirty days.

(9) In case, the Local Government fails to approve the budget within the extended period, the Government shall prepare, approve and authenticate the budget for full financial year.

34. Schedule of Authorized Expenditure and Authentication.—(1) Following the approval of the Budget by the Local Government, the Metropolitan Officer (Finance) shall,—

(a) prepare a Schedule of Authorized Expenditure in the shape of Annual Budget Statement indicating;

(b) grants made or deemed to have been made by the House; sums required to meet the expenditure charged upon the Local Fund; and

procure authentication of the Mayor for the schedule mentioned in sub-rule (a) above.

(2) The authenticated schedule shall be laid before the House but shall not be open to discussion or vote.

(3) The authenticated schedule shall be communicated to all concerned including *inter-alia* Head of Offices and Accounts Office of the Local Government and the Government.

(4) The Schedule of Authorized Expenditure shall lapse at the end of the financial year to which it relates.

35. Revised Budget.—(1) The Local Government may revise its budget within the respective financial year, if required.

(2) The Revised Budget Estimates shall base on excess and surrender statements.

(3) The Revised Budget shall be presented in the House for approval in the same form and manner as that of Annual Budget.

PART - IX

EXPENDITURE MANAGEMENT

36. Responsibility of Local Government functionaries.—(1) **The Drawing and Disbursing Officer** shall be responsible for,—

- (a) incurring expenditure against the funds allotted;
- (b) ensuring incurrence of the expenditure:
 - (i) against a validly accrued claim;
 - (ii) with the sanction of authority competent to sanction it;
 - (iii) charged against the relevant object code with adequate appropriation; and
 - (iv) expenditure is incurred in most transparent manner.
- (c) to keep total expenditure within the Grant;

- (d) to inform Head of Offices to the extent of,—
- (i) actual spending from the Grant or Grants placed at his disposal;
 - (ii) commitments that have been made but not paid for against such Grant or Grants; and
 - (iii) expenditure that is likely to be incurred during the remaining period of the financial year.

(2) **Heads of Municipal Offices** shall be responsible to,—

- (a) control and manage expenditure from the grants placed at their disposal;
- (b) ensure that authorized budget allocation are expended in conformity with the Schedule of Authorized Expenditure, ensure to effectively utilize the budget appropriations, ensure that no expenditure is incurred without budget provision and sanction of the authority competent to sanction it; and
- (c) review the trend of excessive expenditure, if any, and take necessary measures to meet the excessive requirements either through re-appropriation or supplementary grant or both, as the case may be.

(3) **The Chief Officer** shall be responsible to,—

- (a) develop effective means to implement the budget as approved by the Local Government;
- (b) ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure;
- (c) recommend to the Mayor to get modified or revise the budget from the Local Government in accordance with the provisions of these rules; and
- (d) ensure that no expenditure is incurred without budget provision and sanction of the authority competent to sanction it.

(4) **The Mayor** shall decide necessary reduction, in case of lower than expected receipts, in respect of any one or more heads of expenditure. Such reductions shall be placed before the Local Government for approval. In case receipts exceed

their estimates or additional grants are received, a revised budget shall be presented to the Local Government, prior to utilization of the additional funds.

37. Annual Reports of Expenditure.—(1) The Chief Officer, being Principal Accounting Officer, shall consolidate the monthly reports of expenditure and shall submit an annual report to the Local Government relating to the expenditure incurred during the twelve months.

- (2) The annual financial reports shall include,—
- (a) annual statement of current expenditure duly reconciled;
 - (b) annual statement of receipts duly reconciled;
 - (c) annual progress report of Development Programme duly reconciled;
 - (d) annual Report of Operationalization of Projects;
 - (e) service delivery targets;
 - (f) service delivery facilities status;
 - (g) establishment status by designation; and
 - (h) annual statement of re-appropriations of funds duly reconciled.

38. Steps Required in Case of likelihood of Excess Expenditure.—(1) In case expenditure is likely to exceed from the approved grant, the Head of Offices shall take immediate steps to prevent the excess expenditure by:

- (a) exercising strict control over the affected Grant; or
- (b) transferring funds through Re-appropriation; and
- (c) submitting, as soon as the exigency arises a request for supplementary grant.

(2) If funds cannot be provided through re-appropriation, a proposal for supplementary grant shall be prepared and got approved from the House before the additional expenditure is incurred.

39. Statement of Excesses and Surrenders.—(1) The statement of excesses and surrenders shall be prepared by the Head of Municipal Offices after first eight months of the financial year on the basis of information given by Drawing and Distribution Officer under his subordination.

(2) Statement of excesses and surrenders shall be prepared and submitted by the Heads of Municipal Offices to the Metropolitan Officer (Finance).

(3) The statement of excesses and surrenders shall be completed on the basis of actual expenditure incurred during the first eight months of the financial year and last four months of the previous financial year for estimating the expected expenditure for the remaining four months of the financial year.

(4) The excesses and surrenders shall form the basis for—

- (a) preparing the revised estimates;
- (b) formulating the demands for additional funds through supplementary grant, if required;
- (c) preparing next financial year's budget estimates; and
- (d) for determining the estimated closing balance of the local fund as on 30th June.

(5) The Heads of Offices shall submit together with the statement of excesses and surrenders a note explaining reasons for the excesses and surrenders.

(6) The Metropolitan Officer (Finance) shall consolidate the statements of excesses and surrenders and submit with his recommendations to the Mayor, through Chief Officer, for including them in the Revised Budget for approval of the House.

(7) The form and manner in which the revised budget statement is presented to the House shall be the same as that of the annual budget.

PART-X

RE-APPROPRIATIONS AND SUPPLEMENTARY GRANTS

40. Expenditure not provided in the schedule of authorized expenditure.—In the event that unavoidable and unforeseen circumstances arise during a financial year that require incurring expenditure in excess of the allocations or some expenditure not contemplated in the Schedule of Authorized Expenditure, necessary funds for such expenditure shall be made available through re-appropriation or supplementary grant respectively or through both modes.

41. **Re-appropriation.**—(1) Re-appropriation means transfer of savings in a unit of appropriation to meet excess expenditure anticipated under another unit of appropriation.

(2) The Local Government functionaries shall re-appropriate in accordance with the re- appropriation powers delegated to them by the House.

42. **Procedure for Re-appropriation.**—(1) A request for re-appropriation shall be prepared by the concerned Drawing and Disbursing Officer and processed through his Head of Municipal Offices. If it involves different Drawing and Disbursing Officers, then the respective Heads of Municipal Offices shall prepare the re-appropriation proposal together.

(2) If the re-appropriation involves two different grants, then the Metropolitan Officer (Finance) shall be responsible for processing the re-appropriation on the request of concerned Heads of Municipal Offices.

(3) In case the re-appropriation is beyond the limit set by the Local Government, it shall require approval of the Local Government. In such cases, the request for re-appropriation of funds shall be prepared by the Head of Municipal Offices and forwarded, through Chief Officer, to the Metropolitan Officer (Finance) for approval.

43. **Supplementary Grant.**—(1) In case a Head of Municipal Offices considers that need for additional funds has arisen for which no re-appropriation is available, he shall submit a proposal for Supplementary Grant to the Metropolitan Officer (Finance).

(2) The proposal shall be accompanied by an explanatory note justifying the Supplementary Grant.

44. **The Supplementary Budget Statement.**—(1) Requests for supplementary grant during the financial year shall be consolidated by the Metropolitan Officer (Finance) in the form of a supplementary budget statement with his recommendations specific to availability of funds to meet the request for supplementary grant. The same detail as given in the annual budget statement shall be provided to the Local Government.

(2) The form and manner in which the supplementary budget statement is presented to the House shall be the same as that of the annual budget statement.

45. **Distribution and communication of supplementary grant.**— Subsequent to approval of supplementary grant by the Local Government, the Metropolitan Officer (Finance) shall distribute the supplementary grant amongst the

Heads of Offices and communicate the break-up of the grant to Drawing and Disbursing Officers and the Accounts Officer concerned.

PART - XI

RECEIPT MANAGEMENT

46. **Receipt Management.**—(1) The primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Fund and recording entries under proper receipt head.

(2) The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

(3) The revised targets of receipts, if any, shall be communicated by the Metropolitan Officer (Finance) to the Collecting Officer and Head of Offices as approved by the House.

PART - XII

LINKAGE WITH THE GOVERNMENT AND FISCAL TRANSFERS

47. **Fiscal transfers from Government shall constitute part of Local Fund.**—(1) The resources made available to the Local Government through fiscal transfers from the Government shall comprise share of receipts of the concerned Local Government from Federal allocable amount and government grants.

(2) The fiscal transfers from the Government shall be a straight transfer for credit to local fund of the Local Government concerned and recorded as receipt under relevant head of account.

48. **Distribution and Communication of Funds to Local Government by Government.**—(1) The share of Local Government from federal allocable amount shall be in accordance with the award notified by the Government, on the recommendation of the Finance Division.

(2) **Communication of Preliminary Figures of Local Government share.**—The Government shall, sufficiently before the commencement of each financial year, notify the provisional share of award for the Local Government.

(3) **Communication of Final Figures of Local Government share.**—The Government shall communicate the final estimates of the Local Government share in June each year.

49. **Monthly transfer of Local Government share.**—The Government shall make straight transfers of the Local Government share for credit to the local fund of the Local Government , on monthly basis.

PART - XIII

PERFORMANCE TARGETS

50. **Performance Targets.**—(1) In order to improve efficiency and effectiveness of service delivery, the Local Government shall provide performance targets along with the financial figures in the budget. The performance targets may be provided for inputs, outputs or outcome.

(2) Performance targets shall be,—

(a) clear, precise and unambiguous;

(b) relevant; and

(c) verifiable.

(3) The Municipal Office (Finance) shall finalize with each Head of Offices their intended performance targets for the next financial year.

(4) The status of performance targets achieved shall be provided regularly during the year.