

Guide Book

Non-Government Organizations (NGOs)

Registration and Operation in Pakistan: Comparative Aspects



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Disclaimer

- The objective of this PCP Guide book on NGO registration and operation in Pakistan is not to provide legal advice, but to give interested persons access to informative materials and for understanding of legal framework.
- Recognizing that the NGO laws change and interpretations may be varied. Hence, Pakistan Centre for Philanthropy (PCP) is not liable for the variances that may accrue due to interpretation of registration laws.
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Who and What this Edition is for?

The Pakistan Centre for Philanthropy seeks to empower Non-Government Organizations (NGOs) to become credible and effective partners for the government, donors and the private sector in the important domain of social development. It is now an accepted fact that social sector development can no longer be the sole responsibility of the public sector. Civil society has to rise and shoulder its responsibilities for filling the development gap which increases by the day due to the financial crunch in the public sector and the lack of adequate expertise to meet the needs of the expanding population. NGOs by their nature are well attuned to the stakes and problems that face communities, especially at the grass roots level from where they originate. Their knowledge base and their attitudinal empathy is thus an important asset.

However, the NGOs need support in streamlining their governance systems including financial management, programme delivery and administrative systems. PCP steps in as a facilitator and evaluates the NGOs thereby increasing their credibility through a -seal of good housekeeping. Being such a facilitator, PCP is an organization receives queries which may not be directly related to its work. One such important query is regarding the process through which an NGO can be established. PCP has prepared this compendium to provide its users both present and prospective with the information required to facilitate the establishment of an NGO.

During the last few years, the regulatory framework for NGOs is in flux in Pakistan. Securities & Exchange Commission of Pakistan (SECP) has recently issued different revised and stringent requirements for NGOs registered under it. NACTA is also creating awareness amongst NGOs considering the Recommendation 8 of The Financial Action Task Force (FATF) compliance requirement for NGOs. SECP has recently issued guidelines for NGOs related with anti-money laundering/countering the financing of terrorism (AML/CFT). In addition to above, NGOs receiving foreign contributions are required to register themselves with Economic Affairs Division (EAD). Ministry of Interior has asked for different requirements for INGOs/NGOs. The Income Tax Ordinance, 2001 has also introduced certain administrative and management benchmarks for NGOs to maintain for availing tax benefits in future.

However, the very first step and a key interface between the Government and NGO is registration. It provides the opportunity for NGOs to spell out their role and objectives and inform the Government of their activities. On the other hand, registration is also viewed as an endeavor by the Government to regulate, control and maintain an active data bank of NGO in each province. Each NGO can draw up its own constitution, articles, rules and by-laws in the conformity with the law of the land. There is no legal definition of the term NGO in Pakistani law. Nevertheless, Income Tax Ordinance, 2001 provides a broader definition of an NPO [Reference to PCP Tax guide series related with Section 2 (36)].

This guidebook will facilitate prospective NGOs to better understand under which law they can register themselves considering the scope and objectives of their work. The guide also provides an understanding on the registration procedures and post registration compliance requirements of the relevant laws.

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Overview: Legal Framework for NGOs in Pakistan

The general legal framework which impacts philanthropic organizations consists of more than 12 Federal legislations. These laws provide a macro-framework in terms of:

- 1. Registration
- 2. Recognition and
- 3. Fiscal / taxation regulation

Laws governing NGOs that either explicitly require registration or implicitly confer recognition include:

- The Societies Registration Act, 1860
- The Trusts Act (2020)
- The Voluntary Social Welfare Agencies (Registration And Control Ordinance 1961)
- The Companies Act, 2017
- The Religious Endowments Act, 1863
- The Charitable Endowments Act (Vi Of 1890)
- The Mussalman Wakf Validating Act, 1913
- The Charitable and Religious Trusts Act, 1920
- The Mussalman Wakf Act, 1923
- The Cooperative Societies Act, 1925
- The Mussalman Validation Act, 1930
- The Local Government Ordinance, 2001
- Income Tax Ordinance 2001

NGOs can register under any of the laws mentioned above. However, the experience of PCP certification shows that most of the NGOs are registered under the following three laws. Therefore, this guide will mainly provide comparative information related with following three laws.

The Companies Act 2017

This Act provides for any association formed to further the development of commerce, art, science, religion, sports, social services, charity, or any other -useful objective may be registered as a nonprofit company, with limited liability, under Section 42 of The Companies Act of 2017. It must direct, or intend to direct, its profits, if any, or any other form of income, in advancing its objectives; and prohibit the payment of any returns to its members. In most cases, registered nonprofit companies are organizations engaged in research with donor funding, clubs, and very large organizations engaged in delivering social and welfare services.

The Societies Registration Act, 1860

An NGO may be established under this Act for the promotion of literature, science, or the fine arts; the diffusion of useful knowledge, political education; or charitable purposes and funds.

The Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961

This ordinance is based on a concept of social welfare that recognizes the -poor and destitute of society who need institutional, rather than merely charitable, support. It requires that all organizations engaged in social welfare or charitable works be registered with the social welfare departments of the provincial governments. It states that a voluntary social welfare agency is an organization or undertaking established by people, of their own free will, to solely provide welfare services in any one of various specific fields.

Chapter 1: Comparative Snapshot of Activity Matrix: Major Three Laws

The activity matrix provides a comparative snapshot or an overview of four major registration laws at a glance. The purpose of the comparative snapshot of activity is to facilitate NGOs in terms of making decision in terms of registration. The matrix provides a checklist of activities allowed under major three laws. An NGO can align its purpose with defined activity matrix and register itself with respective law for its operations.

Comparative Snapshot of Activity Matrix: Major Three Laws

Nature of Registration Framework	The Companies Act, 2017	The Societies Registration Act, 1860	The Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961
Permissible Activities	 Commerce Art Science Religion Health Education Research Protection of environment Social welfare Sports Charity Any other useful object 	 Science Literature Fine arts Instruction and the diffusion of useful knowledge Diffusion of political education Foundation or maintenance of libraries or reading rooms for use among members or open to the public Public museums and galleries of paintings Work of art Collection of natural history Mechanical and philosophical inventions Instruments or designs Educational and medical services. 	 Child, youth and women's welfare Welfare of the physically and mentally challenged Family planning Social education Rehabilitation and welfare of patients Welfare of juvenile delinquents Rehabilitation and welfare of released prisoners Welfare of socially handicapped Welfare for the elderly and destitute Recreational programmes to ward off people from anti-social activities Training in social work Coordination of social welfare agencies.

Chapter 2: Registration Procedures/Essential Documents: Major Three Laws

The following procedures for registration of an NGO have been described in the major three registration laws. The details of each law are provided here.

The Companies Act (TCA) 2017

Registration of a not for profit association is provided in Section 42 of the Companies Act 2017. The two fold process entails such registration:

- (a) To obtain license under section 42 of the Ordinance from the Securities and Exchange Commission of Pakistan (SECP) and
- (b) To register/incorporate the association as a public company with limited liability with any of the Company Registration Office (CRO) of the Commission relevant to the Registered Office of the Association.

Requirements as per Section 42 of the TCA, 2017

For promoting commerce, art, science, religion, health, education, research, sports, protection of environment, social welfare, charity or any other useful object

- Intends to apply the company's profits and other income in promoting its objects
- Prohibits the payment of dividends to the company's members
- Company's objects and activities are not against the laws, public order, security, sovereignty and national interests of Pakistan

Conditions applicable to Section 42 Companies

These conditions have been provided in the regulation 7 of the Associations with Charitable and Not for Profit Objects Regulations, 2018. It provides:

The conditions shall be deemed to be included in the memorandum of association of the

company

- The company shall utilize all its money, property, donations or income or any part thereof solely for promoting its objects
- It shall be public limited company having at least three promoters
- The limit of liability for each of its members shall not be less than one hundred thousand rupees or such amount as may be notified by the Commission
- Each promoter shall undertake to donate a reasonable amount but not less than two hundred thousand rupees as start-up donation or such other amount as may be required by the Commission. It is not applicable in case of a promoter representing or nominated by an entity or by Government or an institution or authority or other statutory body of the Federal or Provincial Government(s). In such cases, the start-up donation shall be contributed by relevant entities as mentioned above
- The directors and the CEO shall be entitled only for reimbursement or payment of actual expenses incurred by them for attending meetings and they may also receive fee for attending meetings of the Board or a committee of Board, as determined by Board:

Provided that the director's report as attached to the financial statement of Association shall disclose the payment of meeting fee and reimbursement of actual expenses incurred by each director including Chief Executive for attending meetings of Board or Committee of Board:

Provided further that the Board, in the case of public sector company, shall also comply with all applicable laws, instructions and policies of the relevant line ministry, if any, while approving amount of meeting fee for attending meetings of Board and Committee of Board."

Payment of remuneration and other benefits shall be allowed only to the CEO and directors who are non-members and are in the whole time employment of the company. It is not applicable on the CEO and directors who are members and are in whole time employment of Non-Banking Microfinance Company (NBFC).

- Prohibition on payment of remuneration or other benefits by the company or its subsidiary entity for services or otherwise to members of the company or to their close relatives
- No change in the memorandum of association shall be made except with the prior approval of the Commission
- Patronage of any government or authority or renowned personalities and organizations shall not be claimed unless such person has signified its consent in writing

- The company shall not engage in any activities to function as a trade organization
- The company shall not exploit or offend the religious susceptibilities of the people
- The company shall not directly or indirectly participate in any political campaign for elective
 public office or other political activities akin to those of a political party or contribute any funds
 or resources to any political party or any individual or body for any such purpose
- The promoters of the company shall continue to be the members of the company on unless allowed by the commission to quit as member of the company
- The company shall not admit any new member unless he meets the fit and proper criteria as contained in the regulation. It is not applicable on members representing or nominated by Government or an institution or authority or other statutory body of the Federal or Provincial Government(s)
- The company shall appoint directors and CEO who meet the fit and proper criteria with the prior approval of the Commission. It is not applicable on Government nominees or institution or authority or other statutory body of the Federal or Provincial Government(s). It is also not applicable on CEO and directors of the NBFCs.
- The company shall make no investments in any of its associated companies or associated undertakings except with prior approval of the Commission
- The company shall state with its name, the phrase "A company set up under section 42 of the Companies Act, 2017" in all its letterheads, documents, signboards and all other modes of communication
- The income and any profits of the company shall be applied solely towards the promotion of
 objects of the company and no portion thereof shall be distributed, paid or transferred directly
 or indirectly by way of dividends, bonus or otherwise by way of profit to the members of the
 company or their close relatives
- The company shall close its accounts on 30th of June each year
- The company shall obtain such other licenses, permissions or approvals of the relevant public authorities as may be required
- The company shall not appeal, solicit, receive or accept donations from foreign sources except
 with the prior permission, clearance or approval from the relevant authorities as may be
 required under any law or specified by the Government
- The company shall receive all funds, grants, contribution and donations through proper banking channels. Amounts equivalent to or less than 20,000 rupees can be received in cash.
 The record of such donations will be made and these will be deposited immediately in the bank account of the company
- The company shall ensure that the donations received and the charitable assets are utilized

exclusively for charitable purposes and not for entities and individuals designated under the United Nations Security Council's (UNSC) sanctions list as maintained and periodically updated on UNSC's website

- The company shall ensure that a system of sound internal control is established which is
 effectively implemented and maintained at all levels within the company to ensure safeguarding
 of its charitable assets
- The company shall separately maintain the following registers in addition to books of accounts: register of donors and donations; register of donees and beneficiaries.
- The company shall ensure compliance with the conditions prescribed in relations to antimoney laundering and counter finance terrorism under the applicable laws
- The company shall comply with any other condition(s) as may be imposed by the Commission at the time of grant of license or renewal thereof or from time to time subsequent to such grant or renewal of license

Procedure for licensing and registration under TCA

Three steps are involved in registration of a not-for-profit association with SECP.

Availability of Name

The first step is to seek the availability of the proposed name for the association/company from the concerned CRO, by applying for the purpose and deposit a fee of Rs.200. The proposed name should not be otherwise inappropriate, deceptive or designed to exploit or offend the religious susceptibilities of people and neither be identical nor closely resemble with the name of an existing company. The requisite fee may be paid to the SECP through any of the following means: -

- Through a Bank Challan, available with authorized branches of Habib Bank Limited. A copy of the paid challan has to be enclosed with the application; or
- Through a Bank Draft/Pay Order drawn in favour of the Securities and Exchange Commission of Pakistan, attached with the application.

Application to the Commission for grant of license under section 42 of the TCA

The following documents are required to be submitted with the SECP at its Headquarters Office, Islamabad.

- i. Application to the SECP.
- ii. A copy of the original Bank Challan of licence fee of Rs. 5,000/- paid in the authorized branches of Habib Bank Limited or a Bank Draft/Pay Order of the same amount drawn in favour of the SECP.
- iii. Copy of letter of availability of name.
- iv. The following documents are also required:
 - Three (3) copies of the draft Memorandum and Articles of Association.
 - A list of promoters of the association with their occupations and addresses.
 - A declaration by a person to the effect that he has scrutinized the application and the
 accompanying documents, and that he is satisfied that the same are drawn up in conformity
 with the provisions of the Ordinance and fulfill the conditions for the grant of license laid
 therein and the rules.
 - The names of companies, associations and other institutions in which the promoters of the proposed association hold any office stating the office held in each case.
 - If the association is already in existence, a copy each of the audited balance sheet, income and expenditure account and the annual report on the working of the association for the financial year immediately preceding the date of the application.
 - An estimate of the future annual income and expenditure of the proposed company, specifying the sources of income and objects of expenditure.
 - A brief statement of the work already done by the association or proposed to be done after it being granted the license and registration.
- v. Power of Attorney or Authority Letter on Stamp Paper of appropriate value duly attested by Notary Public, made by all promoters in favour of a person to present the application before the Commission on their behalf, making additions, corrections etc. in the documents and to collect the licence issued by the SECP.
- vi. Bio-data of all promoters.
- vii. Affidavit on Stamp Paper of appropriate value duly attested by an Oath Commissioner made by all the promoters affirming that they are not defaulters of loans, etc.
- viii. Affidavit on Stamp Paper of appropriate value duly attested by an Oath Commissioner affirming contents of the Application.

A copy of application along with above documents shall also be sent to the CRO concerned. The Commission on being satisfied, after such enquiry and after obtaining such further information as it may consider necessary that it shall be in the public interest to grant the licence applied for.

A copy of licence so granted, and approved copy of Memorandum and Articles of Association are sent to the promoters with the advice to take further steps for registration/incorporation of the association.

Registration of Association as a company limited by guarantee

After obtaining licence from the Commission or any other authority, steps are taken for incorporation of the association under the Ordinance. The following documents are required to be submitted with the CRO concerned for this purpose:

- i. Copy of national identity card or passport, in case of foreigner, of each subscriber and witness to the memorandum and articles of association.
- ii. A copy of licence issued by Commission or any other authority.
- iii. Four printed copies of Memorandum and Articles of Association duly signed by each subscriber in the presence of one witness.
- iv. Form 1 i.e. Declaration of compliance with the pre-requisites for formation of the company.
- v. A copy of the original paid Challan in the authorized branches of Habib Bank Limited or a Bank Draft/Pay Order drawn in favour of the Securities and Exchange Commission of Pakistan of the prescribed amount of Rs.25,000/- as registration fee and filing fee for each prescribed Form and Articles of Association @ Rs. 200/- per document.
- vi. Power of Attorney or Authority Letter on Stamp Paper of appropriate value duly attested by Notary Public, made by all promoters in favour of a person to present the documents for registration of the company, on their behalf, making additions, corrections etc. therein and to collect the Certificate of Incorporation issued by the Registrar.

The Voluntary Social Welfare Agencies (Registration & Control) Ordinance, 1961

This law was conceived for documenting the grass roots level organisations providing welfare services. The registration authority lies with the Directorate of Social Welfare, which may be approached either directly or through a lawyer. This law is based on the premise that the -poor and destitute in society need institutional, rather than only charitable, support. The law requires that all organisations engaged in social welfare or charitable works must be registered with the Social Welfare Departments of the provincial governments. Registration is mandatory for organisations working in, and seeking funds from the government for any one of the specified areas. The government has the discretionary right to dissolve an agency through due process or replace the governing body arbitrarily. The reporting requirements are stringent. The organizations are required to submit:

- · annual reports
- · audited accounts
- · statement of receipts and
- list of members.

The following procedure has been provided for registration of an NGO under this law.

Section 4: Application for registration

- 1. Any person intending to establish an agency and any person intending that an agency already in existence should be continued as such, shall, in the prescribed form, and on payment of the prescribed fee, made an application to the Registration Authority, accompanied by a copy of the constitution of the agency, and such other documents as may be prescribed.
- 2. The Registration Authority may, on receipt of the application, make such enquiries as it considers necessary, and either grants the application, or, for reasons to be recorded in writing, reject it.
- 3. If the Registration Authority grants the application, it shall issue, in the prescribed form, a certificate of registration to the applicant.
- 4. The Registration Authority shall maintain a register, containing such particulars as may be prescribed, of all certificates issued under sub-section (3).

Section 5: Establishment and continuance of agency

- 1. An agency not in existence on the coming into force of this Ordinance shall be established only after certificate of registration has been issued under sub-section (3) of section 4.
- 2. An Agency already in existence shall not be continued for more than six months from the date on which this Ordinance comes into force, unless an application for its registration has, within thirty days of such date, been made under sub-section (1) of section 4.
- 3. Where an application as aforesaid has been made in respect of an existing agency, and such application is rejected, then notwithstanding the period of six months provided in subsection (2), the agency may be continued for period of thirty days from the date on which the application in rejected, or if an appeal is preferred under section 6, until such appeal in dismissed.

Section 6: Appeal

If the Registration Authority rejects an application for registration, the applicant may, within thirty days from the date of the order of the Registration Authority, prefer an appeal to the Provincial Government, and the order passed by the Provincial Government shall be final and given effect to by the Registration Authority.

Section 7: Conditions to be complied with by registered agencies

- 1. Every Registered Agency shall
 - a. maintain audited accounts in the manner laid down by the Registration Authority.
 - b. at such time and in such manner as may be prescribed, submit its Annual Report and audited accounts to the Registration Authority and publish the same for general information;
 - c. pay all moneys received by it into a separate account kept in its name at such bank or banks as may be approved by the Registration Authority; and
 - d. furnish to the Registration Authority such particulars with regard to accounts and other records as the Registration Authority may from time require.
- 2. The Registration Authority, or any officer duly authorised by it in this behalf, may at all reasonable times inspect the books of account and other records of the agency, the securities, cash and other properties held by the agency, and all documents relating thereto.

The Societies Registration Act, 1860

A society may be established under the Societies Registration Act, 1860, if seven or more persons join together of whom at least three are the members of the Managing Committee. To establish a Society, a Memorandum and Rules and Regulations of Association must be printed. These documents must contain clauses which not only state the objectives for which the society is being established, but also how it will operate. This is also considered to be one of the more lenient Acts with respect to registration requirements and to accounting and audit regulations. The following sections of the Societies Act explain the registration requirements.

Section 1: Societies formed by memorandum of association and registration

Any seven or more persons associated for any literary, scientific or charitable purpose, or for any such purpose as is described in section 20 of this Act, may by subscribing their names to a memorandum of association and filing the same with the Registrar of Joint-stock Companies form themselves into a society under this Act.

Section 2: Memorandum of association

The memorandum of association shall contain the following things (that is to say) the name of the society:

- the objects of the society:
- the names, addresses, and occupations of the governors, council, directors, committee or other governing body to whom, by the rules of the society, the management of its affairs is entrusted.
- A copy of the rules and regulations of the society, certified to be a correct copy by not less than three of the members of the governing body, shall be filed with the memorandum of association.

Section 3: Registration fee

Upon such memorandum and certified copy being filed, the Registrar shall certify under his hand that the Society is registered under this Act. There shall be paid to the Registrar for every such registration such fee as the Provincial Government may direct, and all fees so paid shall be

accounted for to the Provincial Government.

In addition to the Memorandum of Association, the Rules and Regulations for governing the society must be set out and filed with the Registrar of Societies. The Rules and Regulations are certified by not less than 3 members of the Managing Committee. It must contain obligatory clauses relating to:

- Membership
- General Body and Managing Committee
- · Meetings and quorum
- Notices for meetings
- The manner of elections and removal of officers
- · Procedures relating to accounting and audit
- Dissolution

Chapter 3: Post Registration: Reporting Requirements

The laws dealing with NGO registration require that NGOs operate as stipulated by the terms set out in the law under which they are registered. Except for the Trust Act (which operates under the terms and conditions laid down in the Trust Deed) all other types of NGOs are required to submit periodic audit reports (in some cases annual activity reports), hold regular elections and keep the registration authorities informed of their activities. The following post-registration requirements have been elaborated in the relevant laws.

The Companies Act, 2017

The number and names of first directors are determined by the majority of subscribers of memorandum in writing and until so determined, all the subscribers of the memorandum who are natural persons, shall be deemed to be directors of the company. The appointment of first directors is required to be notified to the registrar concerned.

The directors of every company are required to appoint the first chief executive not later than fifteen days from the date of incorporation. The appointment of first chief executive is required to be notified to the registrar concerned.

A company is required to notify the registered office of the company within 28 days from the date of its incorporation on prescribed form. This form is normally submitted with the registration documents to facilitate communication. Change of registered office is also notified on the same Form within the same period.

The first auditor, being Chartered Accountants, is required to be appointed by the directors within sixty days from the date of incorporation and within four months of closure of its accounts.

First Annual General Meeting (AGM) of the company is required to be held within eighteen months from the date of incorporation.

Directors of every company are required to lay before the company, in its AGM, the first accounts (audited balance sheet and profit and loss accounts) made up since incorporation to a date not earlier than the date of the meeting by more than four months. In other words, the period between

the closing date of the accounts and the date of AGM should not be more than four (04) months.

The first election of directors is required to be held at the first Annual General Meeting of the company. The directors so elected are to hold office for a period of three years. However, casual vacancy occurring on account of death, resignation or removal of any director may be filled up by the other directors for the remainder of the term of the outgoing director.

The auditors, being Chartered Accountants, are required to be appointed in the each AGM of the company. The retiring auditors may be re-appointed.

Any appointment, election or change in the Directors, Chief Executive, Auditors, Chief Accountant, legal adviser etc is required to be notified to the registrar concerned within 14 days of the said election, appointment or change.

Annual return on prescribed Form is required to be filed within 30 days of the first Annual General Meeting, with the registrar concerned, made as on the date of Annual General Meeting. Where no such meeting is held, then on the last day of the calendar year, may be filed within 30 days of the last day of the calendar year.

Two copies of the audited balance sheet and income and expenditure accounts signed in the prescribed manner are required to be filed with the registrar concerned within 30 days from the date of their AGM.

Yearly requirements:

Annual General Meetings are required to be held at least once in every calendar year, within a period of four months following the closure of its financial year and not more than fifteen months after holding of its last preceding AGM.

Directors of every company are required to lay before the company in its AGM audited balance sheet and income and expenditure accounts made up to a date not earlier than the date of the meeting by more than four months.

Any appointment or change in the Directors, Chief Executive, Auditors, Chief Accountant, legal adviser etc is required to be notified to the registrar concerned on Form '29' within 14 days of the

said election, appointment or change.

After every third year after 1st election at 1st Annual General Meeting:

The election of directors is held after three years of the last election of directors. The directors so elected are to hold office for a period of three years. However, casual vacancy occurring on account of death, resignation or removal of any director may be filled up by the other directors for the remainder period of the term. The election of directors is required to be notified to the registrar concerned on Form '29' within 14 days from the date of appointment.

The directors of every company are required to appoint the chief executive not later than fifteen days from the date of election of directors. The appointment of chief executive is required to be notified to the registrar concerned on Form '29' within 14 days from the date of appointment.

Whenever required:

Change of registered office is to be notified on Form 21 within 28 days of any change. Particulars of every mortgage or charge created by the company on its property or undertaking and every modification therein or satisfaction thereof are required to be filed and registered with the registrar concerned within 21 days after the date of its creation, modification or satisfaction.

The Voluntary Social Welfare Agencies (Registration & Control) Ordinance, 1961

Every registered agency under the Voluntary Social Welfare Agencies Registration and Control Ordinance, 1961 must:

- a. Submit its annual report to the registration authority and maintain audited accounts; these records must be made public.
- b. Obtain approval of the registration authority before making any amendments in the constitution.
- c. Grant due authority to the registration authority to inspect the books of accounts, and other records with respect to securities, cash and other properties held by the agency.
- d. Obtain approval of the registration authority before amending its constitution.

The relevant section states:

Section 8: Amendment of the constitution of registered agency

- 1. No amendment of the constitution of a registered agency shall be valid unless it has been proved by the Registration Authority, for which purpose a copy of the amendment shall be forwarded to the Registration Authority.
- 2. If the Registration Authority is satisfied that any amendment of the constitution is not contrary to any of the provisions of this Ordinance or the rules made thereunder, it may, if it thinks fit, approve the amendment.
- 3. Where the Registration Authority approves an amendment of the constitution, it shall issue to the
- 4. agency a copy of the amendment certified by it, which shall be conclusive evidence that the same is duly approved.

There are certain fundamentals with regard to the functioning of a voluntary social welfare agency. It must make public its annual reports and audited accounts. It is required to pay all funds received into a separate account at a nationalized commercial bank, all of which have been approved by the Department of Social Welfare for this purpose.

Once registered under this Ordinance, the welfare agency is legally established, but does not enjoy the status of an -artificial juridical person. While it has the authority to institute and defend suits, and other legal proceedings, it cannot own property under this Ordinance. Further, it has the protection from suit, prosecution, or legal proceedings for anything done in _good faith'. Under the Ordinance the Department of Social Welfare can make funding arrangements with the Social Welfare Councils. Therefore, it would be in the interest of the Social Welfare agencies not only to maintain contact with the relevant authorities but to be registered under them as well. The main role of the registration authority, vis a vis a registered CSO, is that it can act as an arbitrator in the case of disputes or winding up of the organisation. This is an important advantage.

The Societies Registration Act, 1860

The registrar of Joint Stock Companies is responsible for regulating the activities of the society. He scrutinizes the Memorandum of Association prior to registration and can suggest modifications. The Registrar must first satisfy himself that all the documents are complete and meet the criteria specified for registration. Following this, the applicant is informed accordingly, and a site inspection is carried out. Once such formalities are completed, a report is sent to the Director of Industries who approves it. Only then, will the Assistant Registrar certify that the society is registered under the Act. The Registration Certificate, after being signed by the provincial assistant registrar Joint Stock Companies, will be handed over to the applicant.

The Act does not provide for maintenance of accounts or their audit in any specific form or manner. Every society needs to keep correct and updated books of accounts containing information with respect to:

- a. all sums of money received and all sums of money disbursed by the society
- b. all sales and purchases of the society
- c. all assets and liabilities of the society.

Furthermore, it is in the interest of the society to maintain the following books of accounts:

- i. Cash Book, showing daily income and expenditure.
- ii. Vouchers for contingent and other expenditure incurred by the society.
- iii. Ledger showing consolidated and separate accounts of all items of receipts, expenditure member wise, as well as item wise.
- iv. Monthly register of receipts and disbursement.
- v. Every society is required to get its accounts audited once a year by a qualified auditor. The report should indicate the exact financial affairs of the society.

The following provisions speak about the post registration amendments and dissolution of societies.

Section 12: Societies enabled to alter, extend or abridge their purposes.

Whenever it shall appear to the governing body of any society registered under this Act, which has been established for any particular purpose or purposes, that it is advisable to alter, extend or abridge such purpose to or for other purposes within the meaning of this Act, or to amalgamate such society either wholly or partially with any other society, such governing body may submit the proposition to the members of the society in a written or printed report and may convene a special meeting for the consideration thereof according to the regulations of the society.

But no such proposition shall be carried into effect unless such report shall have been delivered or sent by post to every member of the society ten days previous to the special meeting convened by the governing body for the consideration thereof, nor unless such proposition shall have been agreed to by the votes of three-fifths of the members delivered in person or by proxy, and confirmed by the votes of three-fifths of the members present at a second special meeting convened by the governing body at an interval of one month after the former meeting.

Section 13: Provision for dissolution of societies and adjustment of their affairs - Assent required - Government consent

Any number not less than three-fifths of the members of any society may determine that it shall be dissolved, and thereupon it shall be dissolved forthwith, or at the time then agreed upon, and all necessary steps shall be taken for the disposal and settlement of the property of the society, its claims and liabilities, according to the rules of the said society applicable thereto, if any, and, if not, then as the governing body shall find expedient, provided that, in the event of any dispute arising among the said governing body or the members of the society, the adjustment of its affairs shall be referred to the principal Court of original civil jurisdiction of the district in which the chief building of the society is situate; and the Court shall make such order in the matter as it shall deem requisite:

Provided that no society shall be dissolved unless three-fifths of the members shall have expressed a wish for such dissolution by their votes delivered in person, or by proxy, at a general meeting convened for the purpose:

Provided that [whenever any Government] is a member of or a contributor to, or otherwise interested in, any society registered under this Act, such society shall not be dissolved [without the consent of the Government of the Province of registration].

Chapter 4: Comparative Snapshot of Charity Commissions (Four Provinces)

Islamabad Capital	Sindh	Punjab	КРК	Balochistan
Territory				
Title of Act				
Islamabad Capital	Sindh Charities Regis-	Punjab Charities Act	Pakhtunkhwa Chari-	Balochistan Charities
Territory Charities	tration and Regulation	2018	ties Act, 2019	(Registration, Regula-
Registration, regula-	Act, 2019.			tion and Facilitation)
tion and Facilitation				Act, 2019.
Act, 2021.				
Governing Body and it	ts Composition			
Charities registration	Charities Registra-	Charitable Com-	Charitable Com-	Charities Registra-
authority. —There	tion and Regulation	mission- comprising	mission- comprising	tion Authority Policy
shall be established	Commission - Chair-	3 – 5 Commissioners,	3 – 5 Commissioners,	Board - headed by
a body to be known	person (Minister,	appointed by Govern-	appointed by Govern-	Chairperson, having
as charities registra-	Advisor or Special As-	ment	ment	three private mem-
tion authority, which	sistant for Social Wel-			bers from Civil Society
shall appropriately be	fare) including two			and five ex-officio
manned and headed	members of Provincial			members not below
by a director to be ap-	Assembly nominated			the rank of an Addi-
pointed or designated	by the Speaker and			tional Secretary, from
in prescribed manner	twelve (12) members			the following
for performance of	having seven ex-offi-			Departments:
such functions and	cio members and five			1. Home Department.
exercise of such pow-	nonofficial members			2. Social Welfare De-
ers as, are conferred	as Government may			partment.
or assigned under	notify in the official			3. Industries Depart-
this Act and the rules	gazette.			ment.
and regulations made	Total No. Members	Total No. of Mem-	Total No. of Mem-	4. Agriculture and
thereunder.	= 15	bers = 3 - 5	bers = 3 -5	Cooperative
				Department.

Head of Commission /	Anthonita			5. Religious Affairs Department. 6. Finance Department. 7. Law & Parliamentary Affairs Department Total No. of Members = 10
Head of Commission/		a	[a	
To be headed by a director to be appointed or designated in prescribed manner for performance of such functions and exercise of such powers as are conferred or assigned under this Act and the rules and regulations made thereunder.	Chairperson (Minister, Advisor or Special Assistant for Social Welfare)	Chairperson – Commissioner (Government may appoint Commissioners from amongst serving or retired civil servants, retired judges and private sector)	Chairperson – Commissioner (Government may appoint Commissioners from amongst serving or retired civil servants, retired judges and private sector)	Chairperson - Secretary Social Welfare Department
Term of Office of Chair	rperson			
Not specifically mentioned in Act Terms of Office of Non	Not specifically en- tioned in Act -official/private Memb	2 years ers	2 years	Not specifically mentioned in Act
Not specifically men-	The term of the	-	-	The term of the office
tioned in Act	office of a non-official member shall be three years and shall not serve for more than two consecutive terms			of a private members from Civil Society shall be three years and shall not be extendable for second consecutive term

Meetings of Commissi	At least once in each			At least once in each
Not specifically men-				
tioned in Act	quarter		<u> </u>	quarter
Head of Management	Т	Т		
Not specifically men-	Director General –	Separate CEO	Separate CEO	Director General (BPS
tioned in Act	(DG BPS -20 from			- 20)
	Social Welfare Depart-			
	ment)			
Functions				
The registration au-	6(2) Without preju-	6(2) Without preju-	5(2) Without preju-	3 (3)(a) To register,
thority shall perform	dice to the general-	dice to the general-	dice to the general-	regulate, monitor, con-
the following func-	ity of the foregoing	ity of the foregoing	ity of the foregoing	trol and perform such
tions, namely: -	powers,	powers,	powers,	functions as entrusted
	the Commission shall	the Commission shall	the Commission shall	under this Act; and
(a) register, regulate,	_	-	-	such other function
monitor and control				as may be assigned
charities and perform	(a) maintain public	(a) maintain public	(a) maintain public	to it subsequently by
such other functions	trust and confidence	trust and confidence	trust and confidence	the Government, from
as entrusted under	in charities;	in charities;	in charities;	time to time;
this Act and as are				
assigned to it in the	(b) register, regulate	(b) register charities;	(b) Issue guidance	(b) promoting phil-
prescribed manner;	and sanction fund		and directions to the	anthropic, public
	raising of the chari-	(c) protect charities	registering authority	welfare and charitable
(b) promoting phil-	ties;	and the beneficiaries	while registering the	activities which are
anthropic, public		thereof;	charities;	in accordance with
welfare and charitable	(c) protect charities			law and international
activities which are	and the beneficiaries		(c) protect charities	obligations aimed at
in accordance with	thereof;		and the beneficiaries	ensuring safer chari-
law and international			thereof;	ties and donations;
obligations aimed at				
ensuring safer char-				
ities and donations;				
Page 5 of 16				

- (c) ensure purposeful use of resources coming to charities through effective regulations, methods of administration and by supporting the charities, their governing bodies and staff by providing them training, information or any other technical and professional advice and information on any matter that could enhance their effectiveness as well as avert any potential threat of misuse of registered charities;
- (d) devise and issue minimum standards to be adopted by each charity to protect the general public interest and that of the beneficiaries of the charities registered under this Act;

- (d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;
- (e) Issue necessary regulation for the charities.
- (f) ensure effective use of charitable funds;
- (g) institute a mechanism including central database for effective monitoring and evaluation;
- (h) hold, if necessary , an enquiry into the affairs of a charity or charitable funds;
- (i) establish a central database and mention a website of Commission.

- (d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;
- (e) issue necessary advice to the charities and charity trustees;
- 2 years
- Separate CEO 6(2) Without prejudice to the generality of the foregoing powers, the Commission shall
- (a) maintain public trust and confidence in charities;
- (b)register charities;
- (c) protect charities and the beneficiaries thereof;

- (d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;
- (e) issue necessaryadvice to the charitiesand charity trustees;
- 2 years
- Separate CEO
 5(2) Without prejudice to the generality of the foregoing powers,
 the Commission shall
- (a) maintain public trust and confidence in charities;
- (b) Issue guidance and directions to the registering authority while registering the charities;
- (c) ensure purposeful use of resources coming to Charities through effective regulations, methods of administration and by supporting the Charities, their governing bodies and staff by providing them training, information or any other technical and professional advice and information on any matter that could enhance their effectiveness as well as avert any potential threat of misuse of registered Charities; Not specifically mentioned in Act The term of the office of a private members from Civil Society shall be three years and shall not be extendable for second consecutive term At least once in each quarter

- (e) prepare and provide help and guidance, material and other policy documents for general awareness and adoption by charities;
- (f) Prepare and present its quarterly report before the appellant authority; and (g) place all the appeals filed against the decisions of the registration authority before the appellant authority within thirty days of the receipt of any such appeal.
- (2) All the charities registered under this Act shall follow any specific guidelines issued by the registration authority in prescribed manner with regard to any matter related to the charity in a case specific to a charity, a group of charities or the whole charity sector.

- (j) receive and examine annual audit report of a charity or charitable fund;
- (k) conduct or cause to be conducted special audit of a charity or charitable fund; issue guidelines for administration of charities for proper accounting, management and utilization and all affairs;
- (l) issue such directions to any other person, department and agency for carrying out purposes of this Act; and
- (m) perform such other related functions as the Government may assign
- 17. Power to appoint charity trustee
- 22. Audit and Inspection

- (d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;
- (e) issue necessary advice to the charities and charity trustees;
- (f) ensure effective use of charitable funds;
- (g) institute a mechanism for effective monitoring and accountability of charities, promoters, collectors and recipients;
- (h) hold, if necessary, an enquiry into the affairs of a charity or charitable fund;
- (i) alter or set aside sanction of collection accorded by a Deputy Commissioner;

- (c) protect charities and the beneficiaries thereof;
- (d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;
- (e) issue necessary advice to the charities and charity trustees;
- (f) ensure effective use of charitable funds;
- (g) institute a mechanism for effective monitoring and accountability of charities, promoters, collectors and recipients;
- (h) hold, if necessary, an enquiry into the affairs of a charity or charitable fund;

- Director General (BPS -20)3 (3)(a) To register, regulate, monitor, control and perform such functions as entrusted under this Act; and such other function as may be assigned to it subsequently by the Government, from time to time: (b) promoting philanthropic, public welfare and charitable activities which are in accordance with law and international obligations aimed at ensuring safer charities and donations:
- (c) ensure purposeful use of resources coming to Charities through effective regulations, methods of administration and by supporting the Charities, their governing bodies and staff by providing them training,

T	1	T	1
	(j) receive and ex-	(i) alter or set aside	information or any
	amine annual audit	sanction of collection	other technical and
	report of a charity or	accorded by a Deputy	professional advice
	charitable fund;	Commissioner;	and information on
			any matter that could
	(k) conduct or cause	(j) receive and ex-	enhance their effec-
	to be conducted a spe-	amine annual audit	tiveness as well as
	cial audit of a charity	report of a charity or	avert any potential
	or charitable fund;	charitable fund;	threat of misuse of
			registered Charities;
	(l) issue guidelines	(k) conduct or cause	
	for proper account-	to be conducted a spe-	(d) devise and issue
	ing, management and	cial audit of a charity	minimum standards
	utilization of a charity	or charitable fund;	to be adopted by each
	or charitable fund;		charity to protect the
		(l) issue guidelines	general public interest
	(m) issue such direc-	for proper account-	and that of the benefi-
	tions to the Deputy	ing, management and	ciaries of the charities
	Commissioners and	utilization of a charity	registered under this
	Assistant Commis-	or charitable fund;	Act;
	sioners as may be		
	necessary for the	(m) issue such direc-	(e) prepare and pro-
	Due discharge of the	tions to the Deputy	vide help and guid-
	functions under the	Commissioners and	ance material and oth-
	Act; and	Assistant Commis-	er policy documents
		sioners as may be	for general awareness
	(n) perform such oth-	necessary for the	and adoption by Char-
	er related functions as	due discharge of the	ities;
	the Government may	functions under the	
	Assign.	Act; and	(f) prepare and
			present its quarterly
	7. Power to call for		report before the Poli-
	record of charities,		cy Board; and
	etc.		

		8. Power to appoint	(n) perform such oth-	(g) place all the
		charity trustee	er related functions as	appeals filed against
			the Government may	the decisions of the
		9. Enquiry.	Assign.	Registration Author-
				ity before the Policy
			7. Power to call for	Board within thirty
			record of charities,	days of the receipt of
			etc	any such appeal.
			8. Power to appoint	
			charity Trustee	
			9. Enquiry.	
Register of Charities a	and its Particulars (sam	e for all Acts)		
15 (1-4) The registra-	8 (1) The Commission	14 (1) The Commis-	14 (1) The Commis-	14. (1) The Registra-
tion authority shall,	shall maintain a Reg-	sion shall maintain a	sion shall maintain a	tion Authority shall,
in respect of certif-	ister of Charities in	Register of	Register of Charities	in respect of certifi-
icate of registration	such manner as may	Charities in such	in such manner as	cate of Registration
issued under this Act,	be prescribed and	manner as may be	may be prescribed	issued under this Act,
maintain a regis-	until so prescribed as	prescribed and until	and until so pre-	maintain a regis-
ter containing such	the Commission may	so prescribed as the	scribed as the Com-	ter containing such
particulars as may be	determined	Commission may	mission may deter-	particulars as it may
prescribed.		determine.	mine.	deems fit.
	(2) The register shall			
(2) The registration	contain	2) The register shall	(2) The register shall	(2) The Registration
authority shall keep		contain	contain the name	Authority shall keep
a manual register	(a) name of every		of every registered	a manual register
of charities, as well	registered Charity	(a) name of every	Charity and such	of Charities, as well
as a database of all		registered Charity	other particulars and	as a Database of all
registered charities			information relating	registered Charities
in an electronic form,			to, a charity as may	in an electronic form,
which shall be kept in			be prescribed or as	which shall be kept by
such manner as may			the Commission may	them in such manner
be prescribed.			Determine as the case	as they think
	1			1

			may be.	Appropriate.
Charities to be Registe	ered		•	
5 (1-3) Registration	9. (1) Irrespective of	12(1) Every char-	12(1) Every char-	4(2) All the Chari-
for the purposes of	registration of charity	ity shall get itself	ity shall get itself	ties or organisations
establishment of a	under any law, every	registered with the	registered with the	working for the
charity shall be man-	charity shall get itself	Commission not later	Commission not later	welfare or charitable
datory.	registered with the	than such date as the	than such date as the	purposes and already
	Commission not later	Government may, by	Government may, by	registered under any
(2) All the charities	than such date as the	notification, deter-	notification, deter-	of the laws, other than
working for welfare or	Government may, by	mine.	mine.	the laws mentioned
charitable purposes	Notification, deter-			in sub-section (3) of
and already registered	mine.	(2) A charity shall	(2) A charity shall	Section 4 and render-
under any of the laws,		not collect charitable	not collect charitable	ing services in any
other than the laws	(2) A charity shall	funds or seek collec-	funds or seek collec-	or multiple activities
mentioned in sub-sec-	not collect charitable	tion of the charitable	tion of the charitable	mentioned in the
tion	funds or seek collec-	funds unless it is reg-	funds unless it is reg-	Schedule shall have to
	tion of the charitable	istered under the Act.	istered under the Act.	seek fresh registration
(3) and rendering	funds unless it is			in accordance with the
services in any or	registered under this			provisions of this Law
multiple activities	Act.			and on the production
mentioned in the				of such documents as
Schedule, shall have to				deemed and required
seek fresh registration				by the Registration
in accordance with the				Authority.
provisions of this Act				
and on the production				(3) Henceforth, reg-
of such documents as				istration of a Charity
deemed and required				or organization for
by the registration				charitable and welfare
authority.				purposes under any
				law, other than this
				law, shall cease to be
				performed.

However, Organisations registered and regulated under Section 42 of the **Companies Ordinance** 1984 (Ordinance XLVII of 1984) or the Companies Act, 2017 (Act XIX of 2017), as the case may be, shall continue to be registered and regulated in a manner prescribed there under. Application for Registration (Sindh, Punjab and KP = Same Rule) 5 (4) Any person or 10. (1) Every 15 (1) Every orga-15 (1) Every orga-4(4) Any person or group of persons non-profit organizanization required to group of persons nization required to be registered under be registered under intending to establish tion required to be intending to establish a charity and any registered under this the Act shall provide the Act shall provide a Charity, and any Act shall provide to to the registering person intending that to the registering person intending that an agency etc. already the registering auauthority authority an agency etc. already the information in existence shall conthority the declaration the information in existence shall conregarding the objecregarding the objecregarding the objectinue as such in the tinue as such in the prescribed form, shall tives of the charity, tives of the charity, the tives of the charity, the prescribed form, shall on payment of the the sources of income source or sources of source or sources of on payment of the prescribed fee, make of the charity and the prescribed fee, make income of the charity income of the charity an application to the nature of its spending, and the nature of its and the nature of its an application to the spending, and such and such other docuspending, and such Authority, accomparegistration authority, other documents or accompanied by a ments or Information nied by a copy other documents or

such other documents as may be prescribed.		Information as may be prescribed.	Information as may be prescribed.	of the constitution of the agency, and such other documents as may be Prescribed to the designated
				office of Registration Authority.
Registration Authority				
Charities Registration Authority of registration Charity the Contact assign of registration Of registration assign of registration Director	r the purpose istration of a y under this Act, ammission shall the functions istration to the or General for tire Province of	(1) The Commission shall be the registering authority when the operation of a charity extends to the whole of the Punjab or two or More districts. (2) The Deputy Commissioner shall be the registering authority when the operation of a charity does not extend beyond the district. (3) The Assistant Commissioner shall be the registering authority where the operation of a charity extends only to a Tehsil	1) The Commission shall be the registering authority when the operation of a charity extends to the whole of the Khyber Pakhtunkhwa or two or more districts. (2) The Deputy Commissioner shall be the registering authority when the operation of a charity extends to the limits of a district and (3) The Assistant Commissioner shall be the registering authority where the operation of a charity extends only to a Tehsil	Charities Registration Authority

Cancellation of Registration5 (7) A charity which, through inadvertence or otherwise, is reg-The Registration Authority may, after after affording an op- portunity of hearing,The Commission may, after affording an op- portunity of hearing,	
through inadvertence Authority may, after affording an op- after affording	
	-
1	earing, thority has reason to
istered by a name in opportunity of hear-suspend or cancel the suspend or can	ncel the believe that a regis-
contravention of the ling, suspend or cancel registration of a char-registration of	a char- tered Charity is acting
provisions of sub-sec- the registration of a lity if the Commission lity if the Comm	nission in contravention of its
tion (5) or sub-sec- charity, if the is satisfied that: is satisfied that	t: Charter, or contrary to
tion (6) shall— (a) Registration Authority	any of the provisions
with approval of the satisfied that (a) the organization or (a) the charity	is not of this Act or rules
registration authority, association of persons furthering any	chari- and regulations made
change its name; and a) the organization or is not furthering any table purpose;	or thereunder, or in a
(b) if the registration association of persons charitable purpose; or	manner prejudicial
authority so directs, is not furthering any (b) the charity	to the interest of the
within thirty days of charitable purpose; or (b) the charity has committed a se	erious public, the State or
the receipt of such committed a serious violation of the	e its institutions, it may
direction, change its b) the charity has violation of the provi- provisions of the	he Act order that the Charity
name with the ap- committed a violation sions of the Act or the or the rules.	shall stand de-reg-
proval of the registra- of the provisions of rules.	istered on and from
tion authority. the Act or the rules. c) the Commiss	sion is such date as may be
of the view tha	at such specified in the order
charity is enda	anger-
ing the solidari	rity of
Pakistan	
Sanctioning Authority	
18. (1) Any Charity Charities Registration sanction the collection Same Rule as for	for 18. (1) Any Charity
registered under this and Regulation Com- of charitable funds if Punjab	registered under this
Act shall have the au- mission the collection is to be	Actshall have the au-
thority to indulge into made from within a	thority to indulge into
fund-raising activities district; and	fund-raising activities
and seek public solici-	and seek public solici-
tation (both local and	tation (both local and
foreign)	foreign)

(b) the Assistant
Commissioner may
sanction the collection
of charitable funds if
the collection is to be
made from within a
Tehsil.

Prohibition on Collection

18 (3 – 4) Any person or group of persons, whether the office bearer, employee or a third party, found involved in collection of funds or public solicitation for or on behalf of an unregistered, illegal or proscribed entity, shall be liable to punishment of one year imprisonment or fine of two million Rupees or both. Page 13 of 16 4) No individual,

organization, society, charity, trust,

non-governmental

organization (NGO) or non-profit organization (NPO), etc. shall collect or raise funds or donations for charitable purposes as A promoter shall not make or solicit collection for any charitable fund unless before the start of the collection, he makes a declaration in respect of the intended collection and delivers the declaration to the Commission, in writing.

- (2) The Commission may refuse to sanction the collection under this section if it is not satisfied with regard to good faith of the promoter or persons proposing to make the collection, or if the authority is not satisfied with regard to the proper custody of the funds or the due Administration of the fund for the purpose for which it is to be collected.
- (3) The Commission may sanction the collection subject to such conditions as it may consider necessary for ensuring the proper custody of the fund and its due administration and utilization for the objects and purposes of the charitable fund.
- (4) If the Commission sanctions the collection, it shall issue or cause to be issued a certificate for a specified period, to the promoter in such form and manner as the Commission may, by regulations, prescribe, authorizing him to make the collection through identified collectors and for identified recipients.

	1	1	1	1
mentioned in Sched-		The Deputy Commis-	The commission or	
ule-I from public		sioner may alter or	the Deputy Commis-	
through any campaign		set aside a sanction of	sioner may, being	
using mass media		collection accorded by	sanctioned authori-	
including electronic,		an Assistant Commis-	ties, alter or set aside	
social, digital or print		sioner in the district.	a sanction of Col-	
media or through ban-			lection, accorded by	
ners, placards, hoard-			Deputy Commissioner	
ings, public gathering			in the district or an	
etc. until such society,			Assistant Commis-	
charity, NGO or NPO			sioner in the Tehsil as	
etc. is registered			the case may be.	
under this Act and				
any violation of this				
provision shall attract				
prosecution for the				
offences as mentioned				
in Schedule-II.				
Accounting records of	a charity			
9 (1)	Rule 20	Rule 28	Rule 25	
(1) Every registered	(1) The charity trustees	s shall ensure that accura	te accounting records	
charity shall –	are maintained in respe	ect of the charity.		
(a) maintain book of	(2) The accounting reco	ords shall mention all the	transactions of the	
accounts in a manner	charity and shall also re	eflect on the financial pos	sition of the charity.	
laid down by the reg-				
istration authority in	(3) The accounting reco	ords shall in particular co	ontain:	
prescribed manner;				
	(a) entries pertaining to	o all sums of money recei	ived and expended by	
(b) at such time and in	the charity each day;			
such manner as may				
be prescribed, submit	(b) matters in respect of	of which the receipt and e	expenditure takes place;	
its annual report and	and			
annual audited				
	I			ı

accounts to the registration authority and publish the same and place it on its web-site for general information;

- (c) pay all moneys, received by it, into a separate account kept in its name at any branch of any scheduled bank;
- (d) furnish to the registration authority such particulars with regard to accounts and other records as the registration authority may from time to time require;
- (e) specifically mention financial contributors for activities of the charity;
- (f) have its own website within ninety days from the date of issuance of registration certificate to be linked with database

- (c) the details of assets and liabilities of the charity.
- (4) The charity trustees shall preserve the accounting records for such period as may be prescribed.
- (5) The charity trustee shall prepare annual statement of accounts.
- (6) If the amount given to a charity in a calendar month exceeds fifty thousand rupees, the charity shall deposit the amount in a dedicated bank account and shall provide information of the bank account to the sanctioning authority or the registering authority, as the case may be

of charities of the registration authority. The web-site shall contain all information regarding constitution of the charity, names and brief introduction of executive members, year-wise financial quantum and details of the projects undertaken by the charity during the preceding three years of reporting and list of its funding partners.

Periodic evaluation of charities

9 (2) The registration authority, or any officer duly authorized by it in this behalf, may at all reasonable times visit the office of or any of the facility or project run by that charity to ascertain the working and progress of charity and examine its books of account and other records, the securities, cash and other properties held by a charity and all

22 (2) The Commission or any officer authorized by it may inspect or cause to be inspected any accounts maintained under this Act or the rules

(23) The Commission shall undertake a periodic evaluation of the charities to review the performance of the charity trustees under the Act.

8 (2) The Authority, or any officer duly authorized by it in this behalf, may at all reasonable times, visit the office or any of the facility or project run by that Charity to ascertain the working and progress of Charity and examine its books of account and other records, the securities, cash and other properties held by the Charity, and all documents relating

documents relating thereto. Any refusal by a charity to authorize such visit or any breach of the conditions laid down in sub-section (1) may				thereto. Any refusal by the Charity to au- thorize such visit(s); or any breach of the conditions laid down in sub section	
result in deregistration of a charity.				(1), may result in deregistration of the Charity.	
Misapplication of fund	ls				
Rule 17	Rule 23	Rule 31	Rule 27	Rule 17	
complaint in writing alleging financial irregularities supported by one-third of the members of the governing body of registered charity or from a person or body that had contributed more than five percent of the total funds received by the charity in the last year for which final accounts are available, the registration	object for which it was Commission. (2) If any part of any do for any purpose or obje or is otherwise misappl person concerned with whether as a promoter, that the misuse, misapph his knowledge and that misuse, misapplication	(2) If any part of any donations collected for any charitable fund is used for any purpose or object other than that for which it was collected, or is otherwise misapplied or misappropriated in any manner, every person concerned with the collection or administration of the fund, whether as a promoter, collector or a recipient, shall unless he proves that the misuse, misapplication or misappropriation occurred without his knowledge and that he had used all due diligence to prevent such misuse, misapplication or misappropriation, shall be deemed to have committed the misuse, misapplication or misappropriation of the chari-			
authority, after giving the charity an oppor- tunity of being heard, authorize an external				year for which final accounts are available, the Authority, after giving the organiza- tion an opportunity	

auditor to carry out		,		
within sixty days an				
audit of the charity.				
addit of the charity.				
(2) Upon authoriza-				
tion of an external				
audit in terms of				
sub-section (1), the				
registration authority				
may direct immedi-				
ate possession of the				
books of account,				
ledgers or the relevant				
electronically or man-				
ually preserved data				
of the charity by an				
officer of the registra-				
tion authority.				
		(2) A person authorized	d to hold charitable fund	shall not transfer the
		custody of the charitabl	e fund to any other perso	on except with the prior
		approval in writing of the	he Commission or the sa	nctioning authority.
Penalty				
Rule 20	Rule 24	Rule 32	Rule 28	Rule 20
(1) Any person who—	Punishment of im-	punishment of im-	punishment of im-	Fine by the Authority,
	prisonment for a term	prisonment for a term	prisonment for a term	which may be extend-
(a) contravenes any of	which may extend to	which may extend to	which may extend to	ed to an amount of
the provisions of this	one year but which	six months but which	six months but which	five hundred thousand
Act or any rule, regu-	shall not be less than	shall not be less than	shall not be less than	rupees; and if
lation or order made	six months and fine	fifteen days and fine	fifteen days and fine	the offence committed
thereunder shall be	which shall not be less	which shall not be less	which may extend to	is the one for which
punished accordingly;	than fifty thousand ru-	than twenty five thou-	rupee one hundred	he has been previous-
	pees or more than one	sand rupees or more	thousand and shall	ly convicted, a fine
(b) commits an of-	hundred thousand	than one hundred	not be less than twen-	which may be double
fence which falls	rupees.	thousand rupees.	ty five	the amount lastly

under the Pak stan thousand rupees. fined by the Authority. Penal Code, 1860 (Act commits an offence which falls under V of 1860), the Anti-Terrorism Act, 1997 Pakistan Penal Code, 1860 (Act XLV of (XXVII of 1997), the Anti-Money Launder-1860), Anti-Terrorism ing Act, 2010 (VII of Act 1997 (Act XXVII 2010), the Prevention of 1997), Anti Money of Corruption Act, Laundering Act 2010, 1947 (II of 1947), Prevention of Corthe Foreign Exchange ruption Act, 1947 (II Regulation Act, 1947 of 1947), Foreign Ex-(VII of 1947), the change Regulation Act, Copyright Ordinance, 1947 (VII of 1947), 1962 (XXXIV of 1962), the Copyright Ordithe Pakistan Arms nance, 1962 (XXXIV of Ordinance, 1965 1962), the Pakistan (W.P. Ord. No. XX of Arms Ordinance, 1965 (Ordinance XX 1965), the Emigraof 1965), the Emigration Ordinance, 1979 (XVIII of 1979), the tion Ordinance, 1979 Control of Narcotic (Act XVII of 1979), the Substances Act, 1997 Control of Narcotic (XXV of 1997), the Pa-Substances Act, 1997 kistan Environmental (XXV of 1997), the Protection Act, 1997 balochistan environ-(XXXIV of 1997), the mental protection National Accountabil-Act 2012 (Act VIII ity Ordinance, 1999 of 2012), National (XVIII of 1999), the Accountability Ordi-Registered Designs nance, 1999 (XVIII of Ordinance, 2000 (XLV 1999). of 2000), the Trade Marks Ordinance,

under the Pak stan		The Registered De-
Penal Code, 1860 (Act		signs Ordinance, 2000
V of 1860), the An-		(XLV of 2000), the
ti-Terrorism Act, 1997		Trade Marks Ordi-
(XXVII of 1997), the		nance, 2001 (XIX of
Anti-Money Launder-		2001), the Prevention
ing Act, 2010 (VII of		and Control of Human
2010), the Prevention		Trafficking Ordinance,
of Corruption Act,		2002 (LIX of 2002),
1947 (II of 1947),		The Federal Excise
the Foreign Exchange		Act, 2005, or any
Regulation Act, 1947		other relevant law(s)
(VII of 1947), the		in force, for the time
Copyright Ordinance,		being, shall be pun-
1962 (XXXIV of 1962),		ished in accordance
the Pakistan Arms		to that Law by a Court
Ordinance, 1965		of competent juris-
(W.P. Ord. No. XX of		diction as per nature
1965), the Emigra-		of offence; in addition
tion Ordinance, 1979		to the fine mentioned
(XVIII of 1979), the		hereinabove clause
Control of Narcotic		(a) for contravention
Substances Act, 1997		of any provision of
(XXV of 1997), the Pa-		this Act
kistan Environmental		
Protection Act, 1997		
(XXXIV of 1997), the		
National Accountabil-		
ity Ordinance, 1999		
(XVIII of 1999), the		
Registered Designs		
Ordinance, 2000 (XLV		
of 2000), the Trade		
Marks Ordinance,		

		U.	
2001 (XIX of 2001),			
the Prevention and			
Control of Human			
Trafficking Ordinance,			
2002 (LIX of 2002),			
the Federal Excise Act,			
2005, or any other rel-			
evant law, for the time			
being in force, shall be			
punished accordingly;			
(c) contravenes the			
provision of sub-sec-			
tion			
(4) of section 18,			
shall be liable to a			
fine upto the extent			
of one million Rupees			
or imprisonment upto			
six months or both.			
(2) When the offence			
is committed by a			
charity, every office			
bearer thereof shall,			
unless he proves			
that the offence was			
committed without			
his knowledge or con-			
sent, be deemed to be			
guilty of such offence.			
(3) Any person con-			
victed under this Act			
shall stand			

Repeal and Savings

27 The Voluntary
Social Welfare Agencies (Registration and
Control) Ordinance,
1961 (XLVI of 1961) is
hereby repealed to the
extent of Islamabad
Capital Territory

- 34. (1) The provisions of the Charitable Funds (Regulation of Collections) Act, 1953 (XXXI of 1953) to the extent of Province of Sindh, is hereby repealed.
- (2) Notwithstanding the repeal of the Charitable funds (Regulation of Collections) Act 1953 (XXXI of 1953) under subsection (1), anything done or action taken under the repealed Act, shall have the effect as if the thing is done or action is taken under the Act

- 42 (1) The Charitable Funds (Regulation of Collections) Act, 1953 (XXXI of 1953) is hereby repealed.
- (2) Notwithstanding the repeal of the Charitable Funds (Regulation of Collections) Act, 1953 (XXXI of 1953), anything done or action taken under the repealed Act, shall have the effect as if the thing is done or action is taken under the Act.
- 43 The Punjab Charities Ordinance 2018 (I of 2018) is hereby repealed

- 37 (1)The Charitable Funds (Regulation of Collections) Act, 1953 (XXXI of 1953) to the extent of this province is hereby repealed.
- (2) Notwithstanding the repeal of the Charitable Funds Regulation of Collections) Act, 1953 (XXXI of 1953), under sub-section
- (1) anything done or action taken under the repealed Act, shall have the effect as if the thing is done or action is taken under the Act.

The Societies Registration Act, 1860 and the Voluntary Social Welfare Agencies (Registration and Control Ordinance, 1961 (Ordinance XLIV of 1961), in their application to the Province of Balochistan, are hereby repealed. (2) Notwithstanding the repeal of the Societies Registration Act, 1860 and the Voluntary Social Welfare Agencies (Registration and Control Ordinance, 1961 (Ordinance XLIV of 1961) in their application to the Province of Balochistan, (hereinafter referred to as "the repealed Act and ordinances" respectively); and without prejudice to the provisions of sections 4 and 23 of the Balochistan. General Clauses Act. 1956 (W.P. Act VI of 1956).

	I	(a) arraws Charite	
		– (a) every Charity	
		existing immediately	
		before the commence-	
		ment of this Act, which	
		was registered under	
		the repealed ordinance	S
		shall be deemed to be	
		registered under this	
		Act and its constitution	l
		shall continue in force	
		until registered afresh	
		under section 4 of this	
		Act; (b) anything done,	
		rules made, notification	1
		or order issued, officer	
		appointed, notice	
		given, proceedings com	1-
		menced or other action	ıs
		taken under the repeal	ed
		Act and ordinances sha	ll
		be deemed to have bee	n
		done, made, issued,	
		appointed, constituted,	
		given, commenced or	
		taken, as the case may	be,
		under the correspondi	ng
		provisions of this Act; a	ınd
		(c) any document refer	-
		ring to the repealed Ac	t
		and ordinances relating	5
		to charity shall be con-	
		strued as referring to the	ne
		corresponding provision	
		of this Act.	
 <u> </u>		1	

Chapter 5: Comparative Snapshot of Healthcare Commissions (ICT & Four Provinces)

Desci	ription	Punjab Health-	Sindh Health-	Khyber Pakh-	Balochistan	Islamabad
		care	care	tunkhwa Health-	Healthcare	Health Regula-
		Commission	Commission	care Commis-	Commission	tory Authority
				sion		
		The Punjab	The Sindh	Khyber Pakh-	Balochistan	Islamabad
		Healthcare Com-	Healthcare	tunkhwa Health	Healthcare	Healthcare Reg-
1.	Title of the Act	mission Act, 2010	Commission Act,	Care Commission	Commission Act,	ulatory Authori-
		(Act XVI Of 2010)	2013 Sindh Act	Act, 2015.	2019 Act No. XII	ty Act, 2018
			No. VII Of 2014		of 2019	
2.	Date of Issu-	2nd August, 2010	20th March,	27th January,	16th December,	24th May, 2018
۷.	ance of the Act		2014	2015	2019	
		It shall extend to	It shall extend	It shall extend to	It shall extend	It extends to the
3.	Scope of the Act	the whole of the	to the whole of	the whole of Khy-	to the whole of	whole of the Is-
3.	Scope of the Act	Punjab.	the Province of	ber Pakhtunkhwa.	Balochistan.	lamabad Capital
			Sindh.			Territory.
		It shall apply to all	It shall apply	It shall apply to	It shall apply to	It shall apply to
		healthcare estab-	Government	all healthcare	all healthcare	all healthcare
		lishments, public		establishments	establishments,	establishments
		or private hospi-		in public and	public or private	in the Islamabad
		tals, non-profit or-		private sectors,-	hospitals, non-	Capital Territory.
		ganizations, char-		owned, managed	profit organiza-	
		itable hospitals,		or administered	tions, charitable	
4.	Applicability of	trust hospitals,		by Govt. or NPOs,	hospitals, trust	
"	the Act	semi-government		charities, trusts,	hospitals, semi-	
		and autonomous		corporate sector	government and	
		healthcare organi-		or by any person,	autonomous	
		zations.		or group of per-	healthcare orga-	
				sons incorporated	nizations	
				or not; & operated		
				& managed under		
				allopathic systtem		

		This Act was	The Sindh	The KP Health-	The Balochistan	Islamabad
		passed by the Pun-	Healthcare	care Commission	Health Care	Healthcare
		jab Assembly on	Commission Bill,	Bill, 2015 was	Commission Bill	Regulatory
		22nd July 2010;	2013 having	passed by the	2019 Bill No. 10	Authority Act,
		assented to by the	been passed by	Provincial As-	of 2019 having	2018 as passed
		Governor of the	the Provincial	sembly of Khyber	been passed by	by the National
		Punjab on 30th	Assembly of	Pakhtunkhwa	the Provincial	Assembly of Pa-
		July 2010; and	Sindh on 24th		Assembly of Ba-	kistan received
		published in the	February, 2014		lochistan on 18th	the assent of the
		Punjab Gazette	and assented to		November, 2019	President on
		(Extraordinary),	by the Governor		and assented to	18th May, 2018
		dated 2nd August	of Sindh on 19th		by the Governor	and published as
		2010.	March, 2014 and		Balochistan, on	an Act on 24th
			published as an		10th December,	May, 2018.
			Act of the Legis-		2019 and pub-	
			lature of Sindh		lished as an Act	
			on 20th March,		of the Balochit-	
5.	Legal Status		2014.		san Provincial	
					Assembly on	
					16th December,	
					2019	
		<u> </u>	l	l .	l .	

		"healthcare estab-	"healthcare	"healthcare	"Healthcare	"healthcare
		lishment"means a	establishment"	establishment"	establishment"	establishment
		hospital, diagnos-	means a hospi-	means a hospital,	means a hospi-	"means any
		tic centre, medical	tal, diagnostic	diagnostic centre,	tal, diagnostic	premises used
		clinics, nursing	centre, medical	blood banks,	centre, medical	or intended
		home, materni-	clinics, nursing	medical clinics,	clinics, medical	to be used For
		ty home, dental	home, materni-	nursing home,	store, pharma-	the provision
		clinic, homeopathy	ty home,	maternity home,	cy, Tabib shop,	of healthcare
		clinic, Tibb clinic,	dental clinic,	dental clinic,	Hakim Shop,	service including
		acupuncture,	homeopathic	homeopathy	nursing home,	but not limited
		physiotherapy	clinic, Tibb clin-	clinic, Tibb clinic,	maternity home,	to a hospital,
		clinic or any other	ic, acupuncture,	acupuncture,	dental clinic, ho-	teaching hos-
		premises or con-	physiotherapy	physiotherapy	meopathy clinic,	pitals, surgical
		veyance	clinic, pharmacy	clinic or any other	Tibb clinic,	centers, ma-
		"healthcare	or any system of	premises or con-	acupuncture,	ternity homes,
		service provid-	the treatment.	veyance "health	physiotherapy	nursing homes,
	Major Defini-	er" means an	"healthcare	care service pro-	clinic, Faith-heal-	clinics, dispensa-
6.	tions	owner, manager	service provid-	vider" means an	er Settings, or	ries, dentistries,
		or incharge of	er" means an	owner, manager	any other prem-	dental clinics,
		a healthcare	owner, manager	or in charge of a	ises or convey-	clinical labo-
		establishment and	or incharge of	healthcare es-	ance "Healthcare	ratories, x-ray
		includes a per-	a healthcare	tablishment and	service provider"	laboratories, di-
		son registered by	establishment	includes a person	means an owner,	agnostic centers,
		the Medical and	and includes	registered by	manager or in-	ambulatories,
		Dental Council,	a person reg-	the Medical and	charge, worker	cosmetic cen-
		Council for Tibb,	istered by the	Dental Council,	of a healthcare	ters, psychiatric
		Council for Home-	Pakistan Medical	Council for Tibb,	establishment	hospitals, burn
		opathy or Nursing	Dental Council,	Council for Home-	and includes	units, psychiatic
		Council,	National Coun-	opathy, Paramedic	a person reg-	nursing home,
			cil for Tibb and	Council or Nurs-	istered by the	community
			Homeopathy or	ing Council;	Pakistan Medical	mental health
			Nursing Council,		Commission,	Centre, Hemo-
			pharmacy ser-			dialysis center,
			vice provider.			dialysis

				Ī		İ
					Council for Tibb,	centre, patient
					Council for	rehabilitation
					Homeopathy or	centre, and such
					Nursing Council,	other healthcare
					Pakistan Engi-	or health-related
					neering Council,	premises the
					paramedical	Federal Govern-
					and Pharmacy	ment may, by no-
					Council.	tification in the
						official Gazette.
		"healthcare ser-	"healthcare	"Healthcare are	"healthcare	"healthcare
		vices" means ser-	services" means	similar to forms	services" means	services" include
		vices provided for	services provid-	of medical, den-	services provid-	any, medical,
		diagnosis, treat-	ed for diagnosis,	tal or surgical	ed for diagnosis,	surgical, dental,
		ment or care of	treatment or	care but are	treatment or	allied health,
		persons suffering	care of persons	not provided in	care of persons	ambulatory,
		from any physical	suffering from	connection with	suffering from	patient ac-
		or mental disease,	any physical or	a medical condi-	any physical or	commodation,
		injury or disability	mental disease,	tion and includes	mental disease,	screening or
		including proce-	injury or disabil-	any other service	injury or disabil-	diagnostic"
		dures that are sim-	ity including	notified by Gov-	ity. Its compo-	services, treat-
	Nature of the	ilar to forms of	procedures that	ernment	nents are health-	ment of persons
7.	Services	medical, dental or	are similar to		care service	suffering from
	Services	surgical care but	forms of med-		recipient, service	or believed to be
		are not provided	ical, dental or		provider, the	suffering from
		in connection with	surgical care but		service setting/	any disease,
		a medical condi-	are not provided		establishment,	injury, pain or
		tion and includes	in connection		the service pro-	disability of
		any other service	with a medical		cess /interaction	mind or body,
		notified by the	condition and in-		/ delivery, and	burn or hurt
		Government	cludes any other		eHealthcare	treatment,
			service notified			wound dressing,
			by Government			physio therapy,

		ı	İ	i	Ī	
					service at all	acupuncture,
					components	any service
					of healthcare	for curing
					service	alleviating any
						abnormal
						condition
						of human body
						or mind
		Government shall	The Government	The Commission	The Health	The Federal Gov-
		notify the Board	shall notify the	shall consist of	Department with	ernment shall
		which shall consist	Board which	ten members with	approval of the	notify the Board
		of nine Commis-	shall consist of	three of its mem-	Chief Minister	of the Author-
		sioners, seven of	nine Commis-	bers as official	shall notify the	ity which shall
		whom shall be	sioners, seven	members and sev-	Commission	consist of nine
		nominated on the	of whom shall	en members shall	which shall	members, seven
		recommendation	be nominated	be from private	consist of nine	of whom shall
		of the Committee.	on the recom-	sector as non-offi-	members, seven	be nominated on
			mendation of the	cial members.	of whom shall	the recommen-
			committee.		be nominated	dation of the
					on the recom-	committee and
	Constitution of				mendation of the	the remaining
8.	the Board				Search Commit-	two members
	uno Bouru				tee	shall be nomi-
						nated by the
						Federal Govern-
						ment

		A healthcare	A healthcare	The Commission	No healthcare	An owner of ex-
		service provider	service provider	may establish	service provider	isting healthcare
		shall not pro-	shall not provide	Registration and	or healthcare	establishment
		vide healthcare	healthcare	Licensing Bodies	establishment	shall, within a
		services without	services without	at the divisional	shall not pro-	period of ninety
		being registered	being registered	level for regis-	vide healthcare	days of the com-
		under this section	under this Act.	tration of health	services without	ing into force of
		and the regula-		care establish-	being registered	this Act, apply
		tions.	An existing	ment and issue	under this Act.	therein in accor-
			healthcare	licence defining		dance with this
		An existing	service provider	scope and extent	A person seeking	Act for registra-
		healthcare service	shall, within a	of services to be	to be registered	tion of its health
		provider shall,	period of ninety	provided by such	as a healthcare	establishment,
		within a period of	days of the com-	health care estab-	service provider	healthcare pro-
		ninety days of the	ing into force of	lishment.	shall make an	fessional work-
		coming into force	this Act, apply		application to	ing therein and
	Registration	of this Act, apply	for registration	A private health	the Commission	equipment being
9.	Requirements	for registration in	in accordance	care establish-	through the Chief	used therein
		accordance with	with this Act.	ment shall not	Executive Officer	
		this section and		provide health	in the prescribed	A person seek-
		the regulations.	A person seeking	care services	proforma/ form	ing registration
			to be registered	without being	and accompa-	for its healthcare
		A person seeking	as a healthcare	registered and li-	nied by such	establishment,
		to be registered	service provider	censed under this	particulars,	its healthcare
		as a healthcare	shall make an	section: Provided	documents as	professional
		service provider	application to	that a health care	the Commission	and equipment
		shall make an	the Commission	establishment in	may prescribe.	shall make an
		application to the	in the prescribed	existence on the		application to
		Commission in the	form and ac-	date coming in to		the Registration
		prescribed form	companied by	force of this Act		Board in the pre-
		and accompanied	such particulars,	may without reg-		scribed form and
		by such particu-	documents as	istration continue		accompanied by
		lars, documents as	the Commission	to		such particulars,
		the Commission				documents

may prescribe.	may prescribe.	function for a pe-	If a person fulfils	and fee as the
		riod not exceed-	the requirements	Authority may
If a person fulfills	If a person	ing ninety (90)	of this section,	prescribe.
the requirements	fulfills the	days from such	the Commis-	
of this section, the	requirements	date, and in case	sion shall issue	The Authority
Commission shall	of this section,	an application	a certificate of	shall within a
issue a certificate	the Commission	has been made	registration	period of not
of registration to	shall issue a	for registration	to the person	exceeding four-
the person within	certificate	under the rules, it	within thirty	teen days of the
fourteen days	of registration	may continue to	days, otherwise	receipt of
otherwise the	to the person	function without	the applicant	application issue
applicant shall	within thirty	registration until	shall be consid-	to the person
be considered as	days otherwise	the application	ered as having	a certificate of
having provision-	the applicant	is disposed of:	provisionally	registration, if
ally registered.	shall be consid-		registered.	all requirement,
	ered as having			under this Act
	provisionally			are fulfilled,
	registered for			otherwise the
	ninety days.			applicant shall
				be considered as
				having provi-
				sionally regis-
				tered for
				a period of three
				months.

		A healthcare es-	A healthcare	The registering	A healthcare	No healthcare
		tablishment shall	establishment	and licens-	establishment	establishment
		not be used except	shall not be	ing body shall	shall not be	shall render
		in accordance	used except in	register a health	used except in	any healthcare
		with the terms	accordance with	care establish-	accordance with	services unless,
		and conditions of	the terms and	ment and issue	the terms and	duly licensed
		a license issued by	conditions of a	licence in such a	conditions of a	as such by the
		the Commission.	license issued	manner as may	license issued by	Authority. If
		If a healthcare	under this Act.	be prescribed by	the Commission.	a healthcare
		establishment is	If a healthcare	rules.The rules	If a healthcare	establishment
		not licensed under	establishment is	made under sub-	establishment is	is not licensed
		this act, the com-	not licensed un-	section beside	not licensed un-	under this Act,
		mission may im-	der this Act or is	other matter may	der this Act, the	the Authority
		pose a fine which	used otherwise,	also provide the	Commission may	may impose a
		may extend to five	the Commission	procedure for	impose a fine up-	fine, which may
		hundred thou-	may impose a	registration and	on the healthcare	extend to ten
		sand rupees upon	fine, which may	licensing, renew-	service provider	hundred thou-
10.	Licensing	the healthcare	extend to five	al, cancellation	as prescribed	sand Rupees, up-
		service provider.	hundred thou-	and suspension	by rules. In case	on the in- charge
		In case of shifting	sand rupees	of registration	of shifting of a	of the healthcare
		of a healthcare	upon the health-	and of licence of a	healthcare es-	establishment.
		establishment, the	care service	health care estab-	tablishment, the	
		license issued ear-	provider.In case	lishment	license issued	
		lier under this Act	of shifting of	and disqualifica-	earlier under	
		shall be valid	a healthcare	tion of a person to	this Act shall be	
		but the healthcare	establishment,	run a health care	valid in accor-	
		service provider	the license	establishment.	dance with	
		shall inform the	issued earlier	Every licence of	the stipulated	
		Commission prior	under this Act	a health care es-	condition of	
		to the shifting of	shall be valid in	tablishment shall	original license	
		the healthcare	accordance with	specify the kind	and it shall be	
		establishment.	the stipulated	of health care	mandatory	
			condition of	establishment		

			aniain al li	four-whick !!!-		
			original license	for which it is		
			and it shall be	issued and the		
			mandatory on	purposes of the		
			the healthcare	health care estab-		
			establishment to	lishment.		
			Licensing.			
		Within thirty days	Within thirty	A health care	Within thir-	Within thirty
		of the issuance	days of the	establishment in	ty days of the	days of the
		of the certificate	issuance of the	existence on the	issuance of the	issuance of the
		of registration or	certificate of	date coming in	certificate of reg-	certificate of
		such other time	registration, or	to force of this	istration or such	registration
		as may be fixed by	such other time	Act may without	other time as	or such other
		the Government,	as may be fixed	registration con-	may be fixed by	time as may be
		the healthcare ser-	by Government,	tinue to function	the Government,	determined by
		vice provider shall	the healthcare	for a period not	the healthcare	the Authority,
		make an applica-	service provider	exceeding ninety	service provider	the healthcare establishment
		tion for a license	shall make an	(90) days from	shall make an	
		to the Commission	application for	such date, and	application for	shall make an
		in the prescribed	a license to the	in case an ap-	a license to the	shall make an application, for
	Application for	form which shall	Commission in	plication has	Commission	a license, to the
11.	licensing	be accompanied	the prescribed	been made for	through the	Authority in the
		by such particu-	form which shall	registration	Chief Executive	prescribed form
		lars, documents	be accompanied	under the rules, it	Officer office in	which shall be
		and fees as the	by such particu-	may continue to	the prescribed	accompanied by
		Commission may	lars, documents	function without	proforma/ form	such particu-
		prescribe.	and fees as the	registration until	which shall be	lars, documents
			Commission	the application is	accompanied	and fees as the
			shall prescribe	disposed of:	by such particu-	Authority may
			schedule.	_	lars, documents	prescribe.
					and fees as the	
					commission may	
					prescribed.	
					^	

12.	Timeline for application	Within 30 days of the issuance of the certificate of	Within 30 days of registra- tion	No such timeline defined	Within 30 days of the issuance of the certificate of	Within 30 days of the issuance of the certificate
	upp	registration			registration	of registration
13.	Licensing Procedure	The Commission shall, on receipt of an application, complete with all required documents under section 15, issue a provisional license to the healthcare establishment and shall, within the period of thirty days from the date of acceptance of the application, issue the regular license to the healthcare establishment.	The Commission shall, on receipt of an application, complete with all required documents under section 15, issue a provisional license to the healthcare establishment and shall, within the period of thirty days from the date of acceptance of the application, issue the regular license to the healthcare establishment.	A healthcare establishment in existence on the date coming in to force of this Act may without registration continue to function for a period not exceeding ninety (90) days from such date, and in case an application has been made for registration under the rules, it may continue to function without registration until the application is	The Commission shall, on receipt of an application, complete in all respect with all required documents issue a provisional license to the healthcare establishment and shall, within the period of thirty days from the date of acceptance of the application, issue the regular license to the healthcare establishment.	The Authority shall, on receipt of an application under section 23, complete with all requisite documents, issue a provisional license to the healthcare establishment and shall, within a period of not exceeding thirty days from the date of acceptance of the application, issue the regular license to the healthcare es-
14.	Timeline for the Issuance of License	Within 30 days Valid for 5 years	Within 30 days Valid for 5 years	No such timeline defined Valid for 5 years	Within 30 days Valid for 5 years	tablishment. Within 30 days Valid for 5 years
15.	Renewal of License	-	·	-	·	

Chapter 6: Comparative Snapshot of Trust Act 2020 (ICT and Four Provinces)

Sr. No	Nature of Sec- tion	Islamabad Cap- ital Territory Trust Act 2020	Baluchistan Trust Act 2020	Khyber Pakh- tunkhwa Trust Act 2020	Punjab Trusts Act 2020	Sindh Trust Act 2020
1.	Applicability	Applies to the Islamabad Capital Territory.	Applies to the Province of Balu- chistan.	Applies to the Province of Khyber Pakh- tunkhwa.	Applies to the Province of Punjab.	Applies to the Province of Sindh.
2.	Objects of the Trust	Section 4 of the respective Act provides for the objects of the trust. The trust can be created for any charitable or religious purpose, or for the benefit of the public or any section thereof.	Section 4 of the respective Act provides for the objects of the trust. The trust can be created for any charitable or religious purpose, or for the benefit of the public or any section thereof.	Section 4 of the respective Act provides for the objects of the trust. The trust can be created for any charitable or religious purpose, or for the benefit of the public or any section thereof.	Section 4 of the respective Act provides for the objects of the trust. The trust can be created for any charitable or religious purpose, or for the benefit of the public or any section thereof.	Section 4 of the respective Act provides for the objects of the trust. The trust can be created for any lawful purpose, including religious, charitable, educational, literary, scientific, social, or any other similar purpose.
3.	Registration of Trust	Section 13 of the respective Act deals with the registration of trusts. For every trust required to be registered under this Act,	Section 12 of the respective Act deals with the registration of trusts.	Section 12 of the respective Act deals with the registration of trusts.	Section 16 of the respective Act deals with the registration of trusts.	Section 13 of the respective Act deals with the registration of trusts. For every Trust required to be registered under this Act,

No Trust shall be the Trustee the trustee shall Trusts to be Every trust must provide to the functional unless be registered shall provide registered. director at or it is registered No trust shall with the Regto the Assistant before the time under this Act be functional istrar within Director at or with the Director unless it is three months of before the time of registration, the information General, Balochregistered under of registration its creation. For regarding the istan Charities this Act with the registration of a information repurpose, author of (Registration, Director. trust under this garding the purthe trust. Details Regulation and All trusts creat-Act, a trustee pose, author of of the trustees. Facilitation Aued under Trust shall file an apthe trust, details beneficiaries of thority) through Act, 1882 (Act plication before of the trustees. Religious Affairs No. II of 1882) the Assistant beneficiaries of the trust, and any other natural repealed under Department. Commissionthe trust, and (1) For every sub-section (1) any other natuperson exercising er concerned ultimate effective Trust required of section 118 Containing the ral person exercontrol over the of this Act or following inforcising ultimate to be registered trust as prescribed under this Act, registered under mation: details effective control to the satisfaction the Trustee shall of the author: the Registraover the trust as of the department. provide to the tion Act, 1908 details of the prescribed, to Deputy Manager (Act No. XVI of trustees, details the Satisfaction (Augaf) Con-1908) or any of the beneficiaof the Departcerned District other law, shall ries; details of ment. In case, at or before the be required to any other natural The application time of registrabe registered for registration person exertion information in accordance must be made cising ultimate regarding the with sub-section effective control in writing and Purpose, Author (1) within such over the trust must contain of the Trust, to the satistime as may the trust deed Details of the be notified by faction of the or instrument, Trustees, Ben-Government. Department; and along with other eficiaries of the Any trust, which prescribed inforother prescribed Trust, and any fails to register information. 2) mation. other natural as required The Assistant under Commissioner

 1		T .	T .	
	the trustee shall	person exer-	sub-sections (1)	concerned
	provide to the	cising ultimate	and (2) shall	shall forward
	director at or	effective control	cease to func-	the application
	before the time	over the Trust	tion or operate	received under
	of registration,	as prescribed, to	in any manner	subsection (1) to
	the information	the satisfaction	whatsoever and	the Director.
	regarding the	of the Depart-	the Director in	(3) The Director
	purpose, author of	ment.	terms of section	shall request
	the trust. Details		95 of this Act	to verify the
	of the trustees,		shall initiate	contents and
	beneficiaries of		necessary ac-	particulars of
	the trust, and		tion.	the application
	any other natural			before the regis-
	person exercising			tration through
	ultimate effective			the investigating
	control over the			or prosecuting
	trust as prescribed			agencies, which
	to the satisfaction			shall submit the
	of the department.			verified report
				to the Director
				within fourteen
				days of receiving
				the request from
				the Director.
				(4) After receipt
				of the verified re-
				port mentioned
				in subsection
				(3), the Director
				shall register the
				trust and issue
				a Certificate of
				Registration to
				the trustee.

	I	T	i e	i e	ī	1
		The trustee must	The trust prop-	The trust prop-	The trust prop-	The trust prop-
		ensure that the	erty must be	erty must be	erty must be	erty must be
		trust property is	clearly identified	clearly identi-	clearly identified	clearly identified
		utilized only for	in the trust deed	fied in the trust	in the trust deed	in the trust deed
		the purposes spec-	or instrument.	deed or instru-	or instrument. It	or instrument.
		ified in the trust	It can be any	ment. It can be	can be any mov-	It can be any
		deed or instru-	movable or im-	any movable	able or immov-	movable or im-
		ment. The trustee	movable prop-	or immov-	able property,	movable prop-
		must not use the	erty, including	able property,	including cash,	erty, including
4.	Trust Property	trust property	cash, securities,	including cash,	securities, and	cash, securities,
		for his/her own	and intellectual	securities, and	intellectual prop-	and intellec-
		benefit or for any	property. The	intellectual	erty. The trustee	tual property.
		purpose other	trustee must	property. The	must hold and	The trustee
		than the benefit of	hold and manage	trustee must	manage the trust	must hold and
		the beneficiaries.	the trust proper-	hold and man-	property for the	manage the trust
			ty for the benefit	age the trust	benefit of the	property for the
			of the beneficia-	property for the	beneficiaries.	benefit of the
			ries.	benefit of the		beneficiaries.
				beneficiaries.		
		The trustee must	The trustee must	The trustee	The trustee	The trustee must
		keep proper	act impartially	must act impar-	must act impar-	act impartially
		accounts of the	and avoid any	tially and avoid	tially and avoid	and avoid any
		trust property and	conflict of inter-	any conflict	any conflict of	conflict of inter-
		provide them to	est. The trustee	of interest.	interest. The	est. The trustee
		the beneficiaries	must take into	The trustee	trustee must	must take into
		on request. The	account the in-	must take into	take into account	account the in-
5.	Duties of the	trustee must act	terests of all the	account the in-	the interests of	terests of all the
	Trustee	impartially and	beneficiaries,	terests of all the	all the beneficia-	beneficiaries,
		avoid any conflict	including those	beneficiaries,	ries, including	including those
		of interest. The	who may not	including those	those who may	who may not
		trustee must ex-	have capacity	who may not	not have capacity	have capacity
		ercise the powers	to enter into a	have capacity	to enter into a	to enter into a
		conferred on him/	contract.	to enter into a	contract.	contract.
1			I	I	I	l l
		her by		contract.		

		the trust deed or	The trustee	The trustee	The trustee	The trustee
		instrument for	must exercise	must exercise	must exercise	must exercise
		the benefit of the	the powers	the powers	the powers	the powers
		beneficiaries.	conferred on	conferred on	conferred on	conferred on
			him/her by the	him/her by the	him/her by the	him/her by the
			trust deed or	trust deed or	trust deed or	trust deed or
			instrument for	instrument for	instrument for	instrument for
			the benefit of the	the benefit of	the benefit of the	the benefit of the
			beneficiaries.	the beneficia-	beneficiaries.	beneficiaries.
			The trustee must	ries. The trustee	The trustee must	The trustee must
			keep proper	must keep	keep proper	keep proper
			accounts of the	proper accounts	accounts of the	accounts of the
			trust property	of the trust	trust property	trust property
			and provide	property and	and provide	and provide
			them to the	provide them to	them to the	them to the
			beneficiaries on	the beneficiaries	beneficiaries on	beneficiaries on
			request.	on request.	request.	request.
		Section 9 of the re-	Section 7 of the	Section 9 of the	Section 11 of the	Section 9 of
		spective Acts pro-	respective Acts	respective Acts	respective Acts	the respective
		vides the details	provides the	provides the	provides the	Acts provides
		regarding who can	details regard-	details regard-	details regard-	the details
		be a trustee and	ing who can be	ing who can be	ing who can be	regarding Who
		states that very	a trustee and	a trustee and	a trustee and	may be trustee.
		natural person	states that Every	states that every	states that every	Every natural
	Appointment	capable of holding	natural per-	person capable	person capable	person capa-
6.	and Removal of	property and not	son capable of	of holding a	of holding a	ble of holding
	Trustee	a legal person may	holding property	property can be	property can be	property may be
		be a trustee but,	may be a benefi-	a trustee.	a trustee.	a trustee; but,
		where the trust in-	ciary.			where the trust
		volves the exercise		Section 89	Section 88 states	involves the ex-
		of discretion, he	Section 87 states	states the.	the Appointment	ercise of discre-
		shall not execute it	the. Appoint-	Appointment of	of new trustees	tion, he cannot
		unless he is	ment of new	new trustees	on death etc.	execute.

competent to contract. Section 85 states the. Appointment of new trustees on death, etc. that Whenever any person appointed a trustee disclaims, of any trustee, either original or substituted, dies, or is for a continuous period of six months absent from Pakistan, or leaves Pakistan for the purpose of residing abroad, or is declared an insolvent, or desires to be discharged from the trust, or refuses or becomes, in the opinion of a principal civil court of original jurisdiction, unfit or personally incapable to act in the trust, or accepts an inconsistent trust,

trustees on death, etc. that Whenever any person appointed a trustee disclaims, of any trustee, either original or substituted, dies, or is for a continuous period of six months absent from Pakistan, or leaves Pakistan for the purpose of residing abroad, or is declared an insolvent, or desires to be discharged from the trust, or refuses or becomes, in the opinion of a principal civil court of original jurisdiction, unfit or personally incapable to act in the trust, or accepts an inconsistent trust,

on death, etc. that Whenever any person appointed a trustee disclaims, of any trustee, either original or substituted, dies, or is for a continuous period of six months absent from Pakistan, or leaves Pakistan for the purpose of residing abroad, or is declared an insolvent, or desires to be discharged from the trust, or refuses or becomes, in the opinion of a principal civil court of original jurisdiction, unfit or personally incapable to act in the trust, or accepts an inconsistent trust, a new trustee

that Whenever any person appointed a trustee disclaims, of any trustee, either original or substituted, dies, or is for a continuous period of six months absent from Pakistan, or leaves Pakistan for the purpose of residing abroad, or is declared an insolvent, or desires to be discharged from the trust. or refuses or becomes, in the opinion of a Civil Court of original jurisdiction, unfit or personally incapable to act in the trust, or accepts an Inconsistent trust, a new trustee may be appointed in his place. The trust deed or

instrument must

trust,

Section 91 states the Appointment of new trustees on death, etc. Whenever any person appointed a trustee disclaims, of any trustee, either original or substituted, dies, or is for a continuous period of six months absent from Pakistan, or leaves Pakistan for the purpose of residing abroad, or is declared an insolvent, or desires to be discharged from the trust, or refuses or becomes, in the opinion of a principal civil court of original jurisdiction, unfit or personally incapable to act in the

a new trustee

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	a new trustee may	may be appoint-	may be appoint-	provide for the	or accepts an in-
	be appointed in	ed in his place.	ed in his place.	appointment	consistent trust,
	his place.		The trust deed	and removal of	a new trustee
			or instrument	the trustee. If	may be appoint-
			must provide for	the trust deed or	ed in his place
			the appointment	instrument does	The trust deed
			and removal of	not provide for	or instrument
			the trustee. If	the appointment	must provide for
			the trust deed or	and removal of	the appointment
			instrument does	the trustee, the	and removal of
			not provide for	beneficiaries	the trustee. If
			the appointment	can apply to the	the trust deed or
			and removal of	court for the	instrument does
			the trustee, the	appointment	not provide for
			beneficiaries	or removal of	the appointment
			can apply to the	the trustee. The	and removal of
			court for the	court can ap-	the trustee, the
			appointment or	point or remove	beneficiaries can
			removal of the	the trustee if it is	apply to the
			trustee.	satisfied that it is	court for the
			The court can	necessary for the	appointment
			appoint or	proper admin-	or removal of
			remove the	istration of the	the trustee. The
			trustee if it is	trust.	court can ap-
			satisfied that		point or remove
			it is necessary		the trustee if it
			for the proper		is satisfied that
			administration		it is necessary
			of the trust.		for the proper
					administration
					of the trust.

		The trustee has	The trustee	The trustee	The trustee	The trustee
		the power to in-	has the power	has the power	has the power	has the power
		vest trust property	to invest trust	to invest trust	to invest trust	to invest trust
		in accordance	property in	property in	property in	property in
		with the terms of	accordance with	accordance with	accordance with	accordance with
		the trust deed or	the terms of the			
		instrument. The	trust deed or	trust deed or	trust deed or	trust deed or
		trustee has the	instrument. The	instrument. The	instrument. The	instrument. The
		power to make	trustee has the	trustee has the	trustee has the	trustee has the
		payments to the	power to make	power to make	power to make	power to make
		beneficiaries in ac-	payments to the	payments to the	payments to the	payments to the
		cordance with the	beneficiaries	beneficiaries	beneficiaries	beneficiaries
		terms of the trust	in accordance	in accordance	in accordance	in accordance
		deed or instru-	with the terms	with the terms	with the terms	with the terms
		ment. The trustee	of the trust deed			
		has the power to	or instrument.	or instrument.	or instrument.	or instrument. The trustee has
_	Powers of the	sell trust property	The trustee has	The trustee has	The trustee has	The trustee has
7.	Trustee	if it is necessary	the power to sell			
		for the proper	trust property	trust property	trust property	trust property
		administration of	if it is necessary	if it is necessary	if it is necessary	if it is necessary
		the trust.	for the proper	for the proper	for the proper	for the proper
			administration	administration	administration of	administration
		Section 43 to	of the trust.	of the trust.	the trust.	of the trust.
		57 explains the				
		Rights and Powers	Section 44 to	Section 46 to	Section 44 to	Section 46 to
		of the Trustee	58 explains	61 explains	59 explains	61 explains
			the Rights and	the Rights and	the Rights and	the Rights and
			Powers of the	Powers of the	Powers of the	Powers of the
			Trustee	Trustee.	Trustee	Trustee
	<u> </u>					

		A trustee can be	The trustee can	The trustee can	The trustee can	The trustee can
		held personally	be held person-	be held person-	be held person-	be held person-
8.	Breach of Trust	liable for breach of	ally liable for	ally liable for	ally liable for	ally liable for
		trust.	breach of trust.	breach of trust.	breach of trust.	breach of trust.
	<u> </u>	G .1 .60 FF .			A 0 11	A
		Section 62, Trust-	As per section	As per section	As per Section	As per Section
		ee has no right to	66, Trustee may	66, Trustee may	64, Trustee may	66, Trustee may
		remuneration for	not charge for	not charge for	not charge for	not charge for
		his trouble, skill	services- In the	services-In the	services In the	services. In the
		and loss of time	absence of ex-	absence of ex-	absence of ex-	absence of ex-
		in executing the	press directions	press directions	press directions	press directions
		trust.	to the contrary	to the contrary	to the contrary	to the contrary
			contained in	contained in	contained in	contained in
			the instrument	the instrument	the instrument	the instrument
			of trust or of a	of trust or of	of trust or of a	of trust or of a
			contract to the	a contract to	contract to the	contract to the
9.	Trustee's Re-		contrary entered	the contrary	contrary entered	contrary entered
J 9.	muneration		into with the	entered into	into with the	into with the
			beneficiary or	with the ben-	beneficiary or	beneficiary or
			the Court at the	eficiary or the	the Court at the	the Court at the
			time of accepting	court at the time	time of accepting	time of accept-
			the trust, a trust-	of accepting the	the trust, a trust-	ing the trust, a
			ee has no right	trust, a trustee	ee has no right to	trustee has no
			to remuneration	has no right to	remuneration for	right to remu-
			for his trouble,	remuneration	his trouble, skill	neration for his
			skill and loss of	for his trouble,	and loss of time	trouble, skill and
			time in executing	skill and loss of	in executing the	loss of time in
			the trust.	time in execut-	trust.	executing the
				ing the trust.		trust.
		The Act provides	The Act pro-	The Act pro-	The Act provides	The Act pro-
	Termination of	for the termina-	vides for the	vides for the	for the termina-	vides for the
10.		tion of a trust up-	termination of	termination of	tion of a trust	termination of
	Trust	on the happening	a trust upon the	a trust upon the	upon the hap-	a trust upon the
		of certain	happening of	happening of	pening	happening

		1			1	
		events, such as the	certain events,	certain events,	of certain events,	of certain events,
		fulfilment of the	such as the fulfil-	such as the	such as the fulfil-	such as the fulfil-
		trust purpose or	ment of the trust	fulfilment of the	ment of the trust	ment of the trust
		the expiration of	purpose or the	trust purpose or	purpose or the	purpose or the
		the trust period.	expiration of the	the expiration of	expiration of the	expiration of the
		The court may	trust period. The	the trust period.	trust period. The	trust period. The
		also terminate a	court may also	The court may	court may also	court may also
		trust on the appli-	terminate a trust	also terminate	terminate a trust	terminate a trust
		cation of a trustee	on the applica-	a trust on the	on the applica-	on the applica-
		or a beneficiary.	tion of a trustee	application of	tion of a trustee	tion of a trustee
			or a beneficiary.	a trustee or a	or a beneficiary.	or a beneficiary.
				beneficiary.		
		Trustees are	Trustees are	Trustees are	Trustees are	Trustees are
		required to keep	required to	required to	required to	required to
		accurate accounts	keep accurate	keep accurate	keep accurate	keep accurate
		and records of the	accounts and	accounts and	accounts and	accounts and
		trust's financial	records of the	records of the	records of the	records of the
		transactions. They	trust's financial	trust's financial	trust's financial	trust's financial
		must also prepare	transactions.	transactions.	transactions.	transactions.
		annual financial	They must also	They must also	They must also	They must also
		statements and	prepare annual	prepare annual	prepare annual	prepare annual
11.	Accounts and	submit them to	financial state-	financial state-	financial state-	financial state-
11.	audits	the beneficiaries.	ments and sub-	ments and sub-	ments and sub-	ments and sub-
		Section 31 states	mit them to the	mit them to the	mit them to the	mit them to the
		Accounts and	beneficiaries.	beneficiaries.	beneficiaries.	beneficiaries.
		information A				
		trustee or each of	Section 32 states	Section 34 states	Section 32 states	Section 32 states
		the trustees, as	Accounts and	Accounts and	Accounts and	Accounts and
		the case may be,	information A	information A	information A	information A
		shall be bound to:	trustee or each	trustee or each	trustee or each	trustee or each
		(a) keep clear and	of the trustees,	of the trustees,	of the trustees,	of the trustees,
		accurate accounts	as the case may		as the case	as the case may

	of the trust-prop-	be, shall be	as the case	may be, shall be	be, shall be
	erty, and income;	bound to:	may be, shall	bound to:	bound to:
	(b) furnish to the	(a) keep clear	be bound to:	(a) keep clear	(a) keep clear
	beneficiary at the	and accurate	(a) keep clear	and accurate	and accurate
	request of the	accounts of the	and accurate	accounts of the	accounts of the
	beneficiary at all	trust-property,	accounts of the	trust-property,	trust-property,
	reasonable times	and income;	trust-property,	and income;	and income;
	with full and accu-	b) furnish to the	and income;	(b) furnish to	(b) furnish to
	rate information	beneficiary at	(b) furnish to	the beneficiary	the beneficiary
	as to the amount	the request of	the beneficiary	at the request of	at the request of
	and state of the	the beneficiary	at the request of	the beneficiary	the beneficiary
	trust-property;	at all reasonable	the beneficiary	at all reasonable	at all reasonable
	(c) update such	times with full	at all reasonable	times with full	times with full
	information as	and accurate	times with full	and accurate	and accurate
	may be prescribed	information as	and accurate	information as	information as
	about the author,	to the amount	information as	to the amount	to the amount
	beneficiaries,	and state of the	to the amount	and state of the	and state of the
	trustees, any other	trust-property;	and state of the	trust-property;	trust-property;
	natural person ex-	(c) update such	trust-property;	(c) update such	(c) update such
	ercising ultimate	information as	(c) update such	information as	information as
	Control over the	may be pre-	information as	may be pre-	may be pre-
	trust, trust assets	scribed about	may be pre-	scribed about the	scribed about
	and incomes.	the author,	scribed about	author, benefi-	the author,
	(d) get accounts	beneficiaries,	the author,	ciaries, trustees,	beneficiaries,
	audited by a third	trustees, any	beneficiaries,	any other natural	trustees, any
	party at least once	other natural	trustees, any	person exercis-	other natural
	in a year;	person exercis-	other natural	ing ultimate	person exercis-
	(e) submit finan-	ing ultimate	person exercis-	Control over the	ing ultimate
	cial reports	Control over	ing ultimate	trust, trust assets	Control over
	To the Assistant	the trust, trust	Control over	and incomes.	the trust, trust
	Commissioner in	assets and in-	the trust, trust		assets and in-
	every financial	comes.	assets and in-		comes.
	year; and		comes.		

	(f) maintain	(d) get accounts	(d) get accounts	(d) get accounts	(d) get accounts
	the information	audited by a	audited by a	audited by a	audited by a
	collected under	third party at	third party at	third party at	third party at
	this section, and,	least once in a	least once in a	least once in a	least once in a
	section 24 above	year;	year;	year;	year;
	for a period not	(e) submit finan-	(e) submit fi-	(e) submit finan-	(e) submit finan-
	less than the five	cial reports	nancial reports	cial reports	cial reports
	years after their	To the Assistant	To the Assistant	To the Assistant	To the Assistant
	involvement with	Commissioner in	Commissioner	Commissioner in	Commissioner in
	the trust ceases,	every financial	in every finan-	every financial	every financial
	or, the trust is	year; and	cial year; and	year; and	year; and
	extinguished.	(f) maintain	(f) maintain	(f)	(f)
		the information	the information	maintain the	maintain the
		collected under	collected under	information	information
		this section, and,	this section, and,	collected under	collected under
		section 24 above	section 24 above	this section, and,	this section, and,
		for a period not	for a period not	section 24 above	section 24 above
		less than the five	less than the five	for a period not	for a period not
		years after their	years after their	less than the five	less than the five
		involvement	involvement	years after their	years after their
		with the trust	with the trust	involvement with	involvement
		ceases, or, the	ceases, or, the	the trust ceases,	with the trust
		trust is extin-	trust is extin-	or, the trust is	ceases, or, the
		guished.	guished.	extinguished.	trust is extin-
					guished

External Links:

Securities and Exchange Commission of Pakistan (SECP)

- 1. SECP: Procedure to obtain License under section 42 https://www.secp.gov.pk/wp-content/uploads/2016/04/GUIDE-OBTAINING-LICENSE-SEC-42.pdf
- 2. SECP: NBFC (Establishment & Regulation) Rules 2003
 https://www.secp.gov.pk/document/nbfc-establi%20%20%20shment-and-regulation-rules-2003-amended%C2%AD%20october-2015/?wpdmdl=18043
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Pakistan Centre for Philanthropy

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