



Pakistan Centre *for* Philanthropy

Guide Book

Non-Government Organizations (NGOs)

Registration and Operation in Pakistan: Comparative Aspects



Contents

| | |
|--|----|
| Who and What this Edition is for? ----- | 1 |
| Overview: Legal Framework for NGOs in Pakistan ----- | 3 |
| Chapter 1: Comparative Snapshot of Activity Matrix: Major Three Laws ----- | 5 |
| Chapter 2: Regestration Procedures/Essential Documents: Major Three Laws ----- | 6 |
| The Companies Act (TCA) 2017 ----- | 6 |
| The Voluntary Social Welfare Agencies (Registration & Control) Ordinance, 1961----- | 12 |
| The Societies Registration Act, 1860 ----- | 14 |
| Chapter 3: Post Registration: Reporting Requirements ----- | 16 |
| The Companies Act 2017 ----- | 16 |
| The Voluntary Social Welfare Agencies (Registration & Control) Ordinance, 1961 ----- | 19 |
| The Societies Registration Act, 1860 ----- | 21 |
| Chapter 4: Comparative Snapshot of Charity Commission (ICT and Four Provinces) ----- | 23 |
| Chapter 5: Comparative Snapshot of Healthcare Commissions (ICT and Four Provinces) ----- | 45 |
| Chapter 6: Comparative Snapshot of Trust Act 2020 (ICT and Four Provinces) ----- | 55 |
| External Links: ----- | 64 |

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 | <ul style="list-style-type: none"> • Commerce • Art • Science • Religion • Health • Education • Research • Protection of environment • Social welfare • Sports • Charity • Any other useful object | <ul style="list-style-type: none"> • 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. | <ul style="list-style-type: none"> • 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 anti-money 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 sub-section (2), the agency may be continued for period of thirty days from the date on which the application is rejected, or if an appeal is preferred under section 6, until such appeal is 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 Territory | Sindh | Punjab | KPK | Balochistan |
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| Title of Act | | | | |
| Islamabad Capital Territory Charities Registration, regulation and Facilitation Act, 2021. | Sindh Charities Registration and Regulation Act, 2019. | Punjab Charities Act 2018 | Pakhtunkhwa Charities Act, 2019 | Balochistan Charities (Registration, Regulation and Facilitation) Act, 2019. |
| Governing Body and its Composition | | | | |
| Charities registration authority. —There shall be established a body to be known as charities registration authority, which shall appropriately be manned and 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. | Charities Registration and Regulation Commission – Chairperson (Minister, Advisor or Special Assistant for Social Welfare) including two members of Provincial Assembly nominated by the Speaker and twelve (12) members having seven ex-officio members and five nonofficial members as Government may notify in the official gazette. Total No. Members = 15 | Charitable Commission- comprising 3 – 5 Commissioners, appointed by Government Total No. of Members = 3 - 5 | Charitable Commission- comprising 3 – 5 Commissioners, appointed by Government Total No. of Members = 3 - 5 | Charities Registration Authority Policy Board - headed by Chairperson, having three private members from Civil Society and five ex-officio members not below the rank of an Additional Secretary, from the following Departments: 1. Home Department. 2. Social Welfare Department. 3. Industries Department. 4. Agriculture and Cooperative Department. |

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| | | | | <p>5. Religious Affairs Department.</p> <p>6. Finance Department.</p> <p>7. Law & Parliamentary Affairs Department</p> <p>Total No. of Members = 10</p> |
| Head of Commission/Authority | | | | |
| 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 Chairperson | | | | |
| Not specifically mentioned in Act | Not specifically mentioned in Act | 2 years | 2 years | Not specifically mentioned in Act |
| Terms of Office of Non-official/private Members | | | | |
| Not specifically mentioned in Act | The term of the office of a non-official member shall be three years and shall not serve for more than two consecutive terms | - | - | 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 |

| Meetings of Commission | | | | |
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| Not specifically mentioned in Act | At least once in each quarter | | | At least once in each quarter |
| Head of Management | | | | |
| Not specifically mentioned in Act | Director General – (DG BPS -20 from Social Welfare Department) | Separate CEO | Separate CEO | Director General (BPS – 20) |
| Functions | | | | |
| <p>The registration authority shall perform the following functions, namely: -</p> <p>(a) register, regulate, monitor and control charities and perform such other functions as entrusted under this Act and as are assigned to it in the prescribed manner;</p> <p>(b) promoting philanthropic, public welfare and charitable activities which are in accordance with law and international obligations aimed at ensuring safer charities and donations;</p> <p>Page 5 of 16</p> | <p>6(2) Without prejudice to the generality of the foregoing powers, the Commission shall –</p> <p>(a) maintain public trust and confidence in charities;</p> <p>(b) register, regulate and sanction fund raising of the charities;</p> <p>(c) protect charities and the beneficiaries thereof;</p> | <p>6(2) Without prejudice to the generality of the foregoing powers, the Commission shall –</p> <p>(a) maintain public trust and confidence in charities;</p> <p>(b) register charities;</p> <p>(c) protect charities and the beneficiaries thereof;</p> | <p>5(2) Without prejudice to the generality of the foregoing powers, the Commission shall –</p> <p>(a) maintain public trust and confidence in charities;</p> <p>(b) Issue guidance and directions to the registering authority while registering the charities;</p> <p>(c) protect charities and the beneficiaries thereof;</p> | <p>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;</p> <p>(b) promoting philanthropic, public welfare and charitable activities which are in accordance with law and international obligations aimed at ensuring safer charities and donations;</p> |

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| <p>(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;</p> <p>(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;</p> | <p>(d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;</p> <p>(e) Issue necessary regulation for the charities.</p> <p>(f) ensure effective use of charitable funds;</p> <p>(g) institute a mechanism including central database for effective monitoring and evaluation;</p> <p>(h) hold, if necessary , an enquiry into the affairs of a charity or charitable funds;</p> <p>(i) establish a central database and mention a website of Commission.</p> | <p>(d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;</p> <p>(e) issue necessary advice to the charities and charity trustees;</p> <p>2 years - Separate CEO 6(2) Without prejudice to the generality of the foregoing powers, the Commission shall -</p> <p>(a) maintain public trust and confidence in charities;</p> <p>(b) register charities;</p> <p>(c) protect charities and the beneficiaries thereof;</p> | <p>(d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;</p> <p>(e) issue necessary advice to the charities and charity trustees;</p> <p>2 years - Separate CEO 5(2) Without prejudice to the generality of the foregoing powers, the Commission shall -</p> <p>(a) maintain public trust and confidence in charities;</p> <p>(b) Issue guidance and directions to the registering authority while registering the charities;</p> | <p>(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</p> |
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| <p>(e) prepare and provide help and guidance, material and other policy documents for general awareness and adoption by charities;</p> <p>(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.</p> <p>(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.</p> | <p>(j) receive and examine annual audit report of a charity or charitable fund;</p> <p>(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;</p> <p>(l) issue such directions to any other person, department and agency for carrying out purposes of this Act; and</p> <p>(m) perform such other related functions as the Government may assign</p> <p>17. Power to appoint charity trustee</p> <p>22. Audit and Inspection</p> | <p>(d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;</p> <p>(e) issue necessary advice to the charities and charity trustees;</p> <p>(f) ensure effective use of charitable funds;</p> <p>(g) institute a mechanism for effective monitoring and accountability of charities, promoters, collectors and recipients;</p> <p>(h) hold, if necessary, an enquiry into the affairs of a charity or charitable fund;</p> <p>(i) alter or set aside sanction of collection accorded by a Deputy Commissioner;</p> | <p>(c) protect charities and the beneficiaries thereof;</p> <p>(d) ensure that charities and promoters comply with their legal obligations in exercising control and management of the administration of the charitable funds;</p> <p>(e) issue necessary advice to the charities and charity trustees;</p> <p>(f) ensure effective use of charitable funds;</p> <p>(g) institute a mechanism for effective monitoring and accountability of charities, promoters, collectors and recipients;</p> <p>(h) hold, if necessary, an enquiry into the affairs of a charity or charitable fund;</p> | <p>Director General (BPS – 20)</p> <p>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;</p> <p>(b) promoting philanthropic, public welfare and charitable activities which are in accordance with law and international obligations aimed at ensuring safer charities and donations;</p> <p>(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,</p> |
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| | | <p>(j) receive and examine annual audit report of a charity or charitable fund;</p> <p>(k) conduct or cause to be conducted a special audit of a charity or charitable fund;</p> <p>(l) issue guidelines for proper accounting, management and utilization of a charity or charitable fund;</p> <p>(m) issue such directions to the Deputy Commissioners and Assistant Commissioners as may be necessary for the Due discharge of the functions under the Act; and</p> <p>(n) perform such other related functions as the Government may Assign.</p> <p>7. Power to call for record of charities, etc.</p> | <p>(i) alter or set aside sanction of collection accorded by a Deputy Commissioner;</p> <p>(j) receive and examine annual audit report of a charity or charitable fund;</p> <p>(k) conduct or cause to be conducted a special audit of a charity or charitable fund;</p> <p>(l) issue guidelines for proper accounting, management and utilization of a charity or charitable fund;</p> <p>(m) issue such directions to the Deputy Commissioners and Assistant Commissioners as may be necessary for the due discharge of the functions under the Act; and</p> | <p>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;</p> <p>(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;</p> <p>(e) prepare and provide help and guidance material and other policy documents for general awareness and adoption by Charities;</p> <p>(f) prepare and present its quarterly report before the Policy Board; and</p> |
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| | | <p>8. Power to appoint charity trustee</p> <p>9. Enquiry.</p> | <p>(n) perform such other related functions as the Government may Assign.</p> <p>7. Power to call for record of charities, etc</p> <p>8. Power to appoint charity Trustee</p> <p>9. Enquiry.</p> | <p>(g) place all the appeals filed against the decisions of the Registration Authority before the Policy Board within thirty days of the receipt of any such appeal.</p> |
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Register of Charities and its Particulars (same for all Acts)

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| <p>15 (1-4) The registration authority shall, in respect of certificate of registration issued under this Act, maintain a register containing such particulars as may be prescribed.</p> <p>(2) The registration authority shall keep a manual register of charities, as well as a database of all registered charities in an electronic form, which shall be kept in such manner as may be prescribed.</p> | <p>8 (1) The Commission shall maintain a Register of Charities in such manner as may be prescribed and until so prescribed as the Commission may determine</p> <p>(2) The register shall contain</p> <p>(a) name of every registered Charity</p> | <p>14 (1) The Commission shall maintain a Register of Charities in such manner as may be prescribed and until so prescribed as the Commission may determine.</p> <p>2) The register shall contain</p> <p>(a) name of every registered Charity</p> | <p>14 (1) The Commission shall maintain a Register of Charities in such manner as may be prescribed and until so prescribed as the Commission may determine.</p> <p>(2) The register shall contain the name of every registered Charity and such other particulars and information relating to, a charity as may be prescribed or as the Commission may Determine as the case</p> | <p>14. (1) The Registration Authority shall, in respect of certificate of Registration issued under this Act, maintain a register containing such particulars as it may deems fit.</p> <p>(2) The Registration Authority shall keep a manual register of Charities, as well as a Database of all registered Charities in an electronic form, which shall be kept by them in such manner as they think</p> |
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| | | | may be. | Appropriate. |
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| Charities to be Registered | | | | |
| <p>5 (1-3) Registration for the purposes of establishment of a charity shall be mandatory.</p> <p>(2) All the charities working for welfare or charitable purposes and already registered under any of the laws, other than the laws mentioned in sub-section</p> <p>(3) and rendering services in any or multiple activities mentioned in the Schedule, shall have to seek fresh registration in accordance with the provisions of this Act and on the production of such documents as deemed and required by the registration authority.</p> | <p>9. (1) Irrespective of registration of charity under any law, every charity shall get itself registered with the Commission not later than such date as the Government may, by Notification, determine.</p> <p>(2) A charity shall not collect charitable funds or seek collection of the charitable funds unless it is registered under this Act.</p> | <p>12(1) Every charity shall get itself registered with the Commission not later than such date as the Government may, by notification, determine.</p> <p>(2) A charity shall not collect charitable funds or seek collection of the charitable funds unless it is registered under the Act.</p> | <p>12(1) Every charity shall get itself registered with the Commission not later than such date as the Government may, by notification, determine.</p> <p>(2) A charity shall not collect charitable funds or seek collection of the charitable funds unless it is registered under the Act.</p> | <p>4(2) All the Charities or organisations working for the welfare or charitable purposes and already registered under any of the laws, other than the laws mentioned in sub-section (3) of Section 4 and rendering services in any or multiple activities mentioned in the Schedule shall have to seek fresh registration in accordance with the provisions of this Law and on the production of such documents as deemed and required by the Registration Authority.</p> <p>(3) Henceforth, registration of a Charity or organization for charitable and welfare purposes under any law, other than this law, shall cease to be performed.</p> |

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| | | | | 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. |
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Application for Registration (Sindh, Punjab and KP = Same Rule)

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| 5 (4) Any person or group of persons intending to establish a charity and any person intending that an agency etc. already in existence shall continue as such in the prescribed form, shall on payment of the prescribed fee, make an application to the registration authority, accompanied by a | 10. (1) Every non-profit organization required to be registered under this Act shall provide to the registering authority the declaration regarding the objectives of the charity, the sources of income of the charity and the nature of its spending, and such other documents or Information | 15 (1) Every organization required to be registered under the Act shall provide to the registering authority the information regarding the objectives of the charity, the source or sources of income of the charity and the nature of its spending, and such other documents or | 15 (1) Every organization required to be registered under the Act shall provide to the registering authority the information regarding the objectives of the charity, the source or sources of income of the charity and the nature of its spending, and such other documents or | 4(4) Any person or group of persons intending to establish a Charity, and any person intending that an agency etc. already in existence shall continue as such in the prescribed form, shall on payment of the prescribed fee, make an application to the Authority, accompanied by a copy |
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| copy of the constitution of the agency and such other documents as may be prescribed. | 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 | 11. For the purpose of registration of a charity under this Act, the Commission shall assign the functions of registration to the Director General for the entire Province of Sindh. | (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 Registration | | | | |
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| <p>5 (7) A charity which, through inadvertence or otherwise, is registered by a name in contravention of the provisions of sub-section (5) or sub-section (6) shall— (a) with approval of the registration authority, change its name; and (b) if the registration authority so directs, within thirty days of the receipt of such direction, change its name with the approval of the registration authority.</p> | <p>The Registration Authority may, after affording an opportunity of hearing, suspend or cancel the registration of a charity, if the Registration Authority is satisfied that-</p> <p>a) the organization or association of persons is not furthering any charitable purpose; or</p> <p>b) the charity has committed a violation of the provisions of the Act or the rules.</p> | <p>The Commission may, after affording an opportunity of hearing, suspend or cancel the registration of a charity if the Commission is satisfied that:</p> <p>(a) the organization or association of persons is not furthering any charitable purpose; or</p> <p>(b) the charity has committed a serious violation of the provisions of the Act or the rules.</p> | <p>The Commission may, after affording an opportunity of hearing, suspend or cancel the registration of a charity if the Commission is satisfied that:</p> <p>(a) the charity is not furthering any charitable purpose; or</p> <p>(b) the charity has committed a serious violation of the provisions of the Act or the rules.</p> <p>c) the Commission is of the view that such charity is endangering the solidarity of Pakistan</p> | <p>10. (1) If at any time, the Registration Authority has reason to believe that a registered Charity is acting in contravention of its Charter, or contrary to any of the provisions of this Act or rules and regulations made thereunder, or in a manner prejudicial to the interest of the public, the State or its institutions, it may order that the Charity shall stand de-registered on and from such date as may be specified in the order</p> |
| Sanctioning Authority | | | | |
| <p>18. (1) Any Charity registered under this Act shall have the authority to indulge into fund-raising activities and seek public solicitation (both local and foreign)</p> | <p>Charities Registration and Regulation Commission</p> | <p>sanction the collection of charitable funds if the collection is to be made from within a district; and</p> | <p>Same Rule as for Punjab</p> | <p>18. (1) Any Charity registered under this Act shall have the authority to indulge into fund-raising activities and seek public solicitation (both local and foreign)</p> |

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

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| <p>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</p> <p>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</p> | <p>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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> | |
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| <p>mentioned in Schedule-I from public through any campaign using mass media including electronic, social, digital or print media or through banners, placards, hoardings, public gathering etc. until such society, charity, NGO or NPO etc. is registered under this Act and any violation of this provision shall attract prosecution for the offences as mentioned in Schedule-II.</p> | | <p>The Deputy Commissioner may alter or set aside a sanction of collection accorded by an Assistant Commissioner in the district.</p> | <p>The commission or the Deputy Commissioner may, being sanctioned authorities, alter or set aside a sanction of Collection, accorded by Deputy Commissioner in the district or an Assistant Commissioner in the Tehsil as the case may be.</p> | |
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Accounting records of a charity

| 9 (1) | Rule 20 | Rule 28 | Rule 25 | |
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| <p>(1) Every registered charity shall –</p> <p>(a) maintain book of accounts in a manner laid down by the registration authority in prescribed manner;</p> <p>(b) at such time and in such manner as may be prescribed, submit its annual report and annual audited</p> | <p>(1) The charity trustees shall ensure that accurate accounting records are maintained in respect of the charity.</p> <p>(2) The accounting records shall mention all the transactions of the charity and shall also reflect on the financial position of the charity.</p> <p>(3) The accounting records shall in particular contain:</p> <p>(a) entries pertaining to all sums of money received and expended by the charity each day;</p> <p>(b) matters in respect of which the receipt and expenditure takes place;</p> <p>and</p> | | | |

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| <p>accounts to the registration authority and publish the same and place it on its web-site for general information;</p> <p>(c) pay all moneys, received by it, into a separate account kept in its name at any branch of any scheduled bank;</p> <p>(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;</p> <p>(e) specifically mention financial contributors for activities of the charity;</p> <p>(f) have its own website within ninety days from the date of issuance of registration certificate to be linked with database</p> | <p>(c) the details of assets and liabilities of the charity.</p> <p>(4) The charity trustees shall preserve the accounting records for such period as may be prescribed.</p> <p>(5) The charity trustee shall prepare annual statement of accounts.</p> <p>(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</p> | |
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| <p>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.</p> | | | |
| Periodic evaluation of charities | | | |
| <p>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</p> | <p>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</p> | <p>(23) The Commission shall undertake a periodic evaluation of the charities to review the performance of the charity trustees under the Act.</p> | <p>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</p> |

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| 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 result in deregistration of a charity. | | | thereto. Any refusal by the Charity to authorize such visit(s); or any breach of the conditions laid down in sub section (1), may result in deregistration of the Charity. |
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Misapplication of funds

| Rule 17 | Rule 23 | Rule 31 | Rule 27 | Rule 17 |
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| <p>(1) On receipt of a 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 authority, after giving the charity an opportunity of being heard, authorize an external</p> | <p>A charity, promoter, collector or recipient of a charitable fund shall not use the fund for any purpose or object other than the purpose or object for which it was collected except with the prior permission of the Commission.</p> <p>(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 charitable fund.</p> | | | <p>17. (1) On receipt of a complaint in writing alleging financial irregularities supported by one-third of the members or 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 organization in the last year for which final accounts are available, the Authority, after giving the organization an opportunity</p> |

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| <p>auditor to carry out within sixty days an audit of the charity.</p> <p>(2) Upon authorization of an external audit in terms of sub-section (1), the registration authority may direct immediate possession of the books of account, ledgers or the relevant electronically or manually preserved data of the charity by an officer of the registration authority.</p> | | | | |
| | | <p>(2) A person authorized to hold charitable fund shall not transfer the custody of the charitable fund to any other person except with the prior approval in writing of the Commission or the sanctioning authority.</p> | | |
| <p>Penalty</p> | | | | |
| <p>Rule 20</p> | <p>Rule 24</p> | <p>Rule 32</p> | <p>Rule 28</p> | <p>Rule 20</p> |
| <p>(1) Any person who—</p> <p>(a) contravenes any of the provisions of this Act or any rule, regulation or order made thereunder shall be punished accordingly;</p> <p>(b) commits an offence which falls</p> | <p>Punishment of imprisonment for a term which may extend to one year but which shall not be less than six months and fine which shall not be less than fifty thousand rupees or more than one hundred thousand rupees.</p> | <p>punishment of imprisonment for a term which may extend to six months but which shall not be less than fifteen days and fine which shall not be less than twenty five thousand rupees or more than one hundred thousand rupees.</p> | <p>punishment of imprisonment for a term which may extend to six months but which shall not be less than fifteen days and fine which may extend to rupee one hundred thousand and shall not be less than twenty five</p> | <p>Fine by the Authority, which may be extended to an amount of five hundred thousand rupees; and if the offence committed is the one for which he has been previously convicted, a fine which may be double the amount lastly</p> |

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| <p>under the Pakistan Penal Code, 1860 (Act V of 1860), the Anti-Terrorism Act, 1997 (XXVII of 1997), the Anti-Money Laundering Act, 2010 (VII of 2010), the Prevention of Corruption Act, 1947 (II of 1947), the Foreign Exchange Regulation Act, 1947 (VII of 1947), the Copyright Ordinance, 1962 (XXXIV of 1962), the Pakistan Arms Ordinance, 1965 (W.P. Ord. No. XX of 1965), the Emigration Ordinance, 1979 (XVIII of 1979), the Control of Narcotic Substances Act, 1997 (XXV of 1997), the Pakistan Environmental Protection Act, 1997 (XXXIV of 1997), the National Accountability Ordinance, 1999 (XVIII of 1999), the Registered Designs Ordinance, 2000 (XLV of 2000), the Trade Marks Ordinance,</p> | | | <p>thousand rupees.</p> | <p>fined by the Authority. commits an offence which falls under Pakistan Penal Code, 1860 (Act XLV of 1860), Anti-Terrorism Act 1997 (Act XXVII of 1997), Anti Money Laundering Act 2010, Prevention of Corruption Act, 1947 (II of 1947), Foreign Exchange Regulation Act, 1947 (VII of 1947), the Copyright Ordinance, 1962 (XXXIV of 1962), the Pakistan Arms Ordinance, 1965 (Ordinance XX of 1965), the Emigration Ordinance, 1979 (Act XVII of 1979), the Control of Narcotic Substances Act, 1997 (XXV of 1997), the balochistan environmental protection Act 2012 (Act VIII of 2012), National Accountability Ordinance, 1999 (XVIII of 1999),</p> |
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| <p>under the Pakistan Penal Code, 1860 (Act V of 1860), the Anti-Terrorism Act, 1997 (XXVII of 1997), the Anti-Money Laundering Act, 2010 (VII of 2010), the Prevention of Corruption Act, 1947 (II of 1947), the Foreign Exchange Regulation Act, 1947 (VII of 1947), the Copyright Ordinance, 1962 (XXXIV of 1962), the Pakistan Arms Ordinance, 1965 (W.P. Ord. No. XX of 1965), the Emigration Ordinance, 1979 (XVIII of 1979), the Control of Narcotic Substances Act, 1997 (XXV of 1997), the Pakistan Environmental Protection Act, 1997 (XXXIV of 1997), the National Accountability Ordinance, 1999 (XVIII of 1999), the Registered Designs Ordinance, 2000 (XLV of 2000), the Trade Marks Ordinance,</p> | | | | <p>The Registered Designs Ordinance, 2000 (XLV of 2000), the Trade Marks Ordinance, 2001 (XIX of 2001), the Prevention and Control of Human Trafficking Ordinance, 2002 (LIX of 2002), The Federal Excise Act, 2005, or any other relevant law(s) in force, for the time being, shall be punished in accordance to that Law by a Court of competent jurisdiction as per nature of offence; in addition to the fine mentioned hereinabove clause (a) for contravention of any provision of this Act</p> |
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| <p>2001 (XIX of 2001), the Prevention and Control of Human Trafficking Ordinance, 2002 (LIX of 2002), the Federal Excise Act, 2005, or any other relevant law, for the time being in force, shall be punished accordingly;</p> <p>(c) contravenes the provision of sub-section</p> <p>(4) of section 18, shall be liable to a fine upto the extent of one million Rupees or imprisonment upto six months or both.</p> <p>(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 consent, be deemed to be guilty of such offence.</p> <p>(3) Any person convicted under this Act shall stand</p> | | | | |
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Repeal and Savings

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| <p>27 The Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961) is hereby repealed to the extent of Islamabad Capital Territory</p> | <p>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.</p> <p>(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</p> | <p>42 (1) The Charitable Funds (Regulation of Collections) Act, 1953 (XXXI of 1953) is hereby repealed.</p> <p>(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.</p> <p>43 The Punjab Charities Ordinance 2018 (I of 2018) is hereby repealed</p> | <p>37 (1) The Charitable Funds (Regulation of Collections) Act, 1953 (XXXI of 1953) to the extent of this province is hereby repealed.</p> <p>(2) Notwithstanding the repeal of the Charitable Funds (Regulation of Collections) Act, 1953 (XXXI of 1953), under sub-section</p> <p>(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.</p> | <p>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.</p> <p>(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),</p> |
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| | | | | <p>– (a) every Charity existing immediately before the commencement of this Act, which was registered under the repealed ordinances shall be deemed to be registered under this Act and its constitution shall continue in force until registered afresh under section 4 of this Act; (b) anything done, rules made, notification or order issued, officer appointed, notice given, proceedings commenced or other actions taken under the repealed Act and ordinances shall be deemed to have been done, made, issued, appointed, constituted, given, commenced or taken, as the case may be, under the corresponding provisions of this Act; and (c) any document referring to the repealed Act and ordinances relating to charity shall be construed as referring to the corresponding provisions of this Act.</p> |
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Chapter 5: Comparative Snapshot of Healthcare Commissions (ICT & Four Provinces)

| Description | | Punjab Health-care Commission | Sindh Health-care Commission | Khyber Pakhtunkhwa Health-care Commission | Balochistan Healthcare Commission | Islamabad Health Regulatory Authority |
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| 1. | Title of the Act | The Punjab Healthcare Commission Act, 2010 (Act XVI Of 2010) | The Sindh Healthcare Commission Act, 2013 Sindh Act No. VII Of 2014 | Khyber Pakhtunkhwa Health Care Commission Act, 2015. | Balochistan Healthcare Commission Act, 2019 Act No. XII of 2019 | Islamabad Healthcare Regulatory Authority Act, 2018 |
| 2. | Date of Issuance of the Act | 2nd August, 2010 | 20th March, 2014 | 27th January, 2015 | 16th December, 2019 | 24th May, 2018 |
| 3. | Scope of the Act | It shall extend to the whole of the Punjab. | It shall extend to the whole of the Province of Sindh. | It shall extend to the whole of Khyber Pakhtunkhwa. | It shall extend to the whole of Balochistan. | It extends to the whole of the Islamabad Capital Territory. |
| 4. | Applicability of the Act | It shall apply to all healthcare establishments, public or private hospitals, non-profit organizations, charitable hospitals, trust hospitals, semi-government and autonomous healthcare organizations. | It shall apply Government | It shall apply to all healthcare establishments in public and private sectors, - owned, managed or administered by Govt. or NPOs, charities, trusts, corporate sector or by any person, or group of persons incorporated or not; & operated & managed under allopathic system | It shall apply to all healthcare establishments, public or private hospitals, non-profit organizations, charitable hospitals, trust hospitals, semi-government and autonomous healthcare organizations | It shall apply to all healthcare establishments in the Islamabad Capital Territory. |

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| 5. | Legal Status | This Act was passed by the Punjab Assembly on 22nd July 2010; assented to by the Governor of the Punjab on 30th July 2010; and published in the Punjab Gazette (Extraordinary), dated 2nd August 2010. | The Sindh Healthcare Commission Bill, 2013 having been passed by the Provincial Assembly of Sindh on 24th February, 2014 and assented to by the Governor of Sindh on 19th March, 2014 and published as an Act of the Legislature of Sindh on 20th March, 2014. | The KP Healthcare Commission Bill, 2015 was passed by the Provincial Assembly of Khyber Pakhtunkhwa | The Balochistan Health Care Commission Bill 2019 Bill No. 10 of 2019 having been passed by the Provincial Assembly of Balochistan on 18th November, 2019 and assented to by the Governor Balochistan, on 10th December, 2019 and published as an Act of the Balochistan Provincial Assembly on 16th December, 2019 | Islamabad Healthcare Regulatory Authority Act, 2018 as passed by the National Assembly of Pakistan received the assent of the President on 18th May, 2018 and published as an Act on 24th May, 2018. |
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| 6. | Major Definitions | <p>“healthcare establishment” means a hospital, diagnostic centre, medical clinics, nursing home, maternity home, dental clinic, homeopathy clinic, Tibb clinic, acupuncture, physiotherapy clinic or any other premises or conveyance</p> <p>“healthcare service provider” means an owner, manager or incharge of a healthcare establishment and includes a person registered by the Medical and Dental Council, Council for Tibb, Council for Homeopathy or Nursing Council,</p> | <p>“healthcare establishment” means a hospital, diagnostic centre, medical clinics, nursing home, maternity home, dental clinic, homeopathic clinic, Tibb clinic, acupuncture, physiotherapy clinic, pharmacy or any system of the treatment.</p> <p>“healthcare service provider” means an owner, manager or incharge of a healthcare establishment and includes a person registered by the Pakistan Medical Dental Council, National Council for Tibb and Homeopathy or Nursing Council, pharmacy service provider.</p> | <p>“healthcare establishment” means a hospital, diagnostic centre, blood banks, medical clinics, nursing home, maternity home, dental clinic, homeopathy clinic, Tibb clinic, acupuncture, physiotherapy clinic or any other premises or conveyance</p> <p>“health care service provider” means an owner, manager or in charge of a healthcare establishment and includes a person registered by the Medical and Dental Council, Council for Tibb, Council for Homeopathy, Paramedic Council or Nursing Council;</p> | <p>“Healthcare establishment” means a hospital, diagnostic centre, medical clinics, medical store, pharmacy, Tabib shop, Hakim Shop, nursing home, maternity home, dental clinic, homeopathy clinic, Tibb clinic, acupuncture, physiotherapy clinic, Faith-healer Settings, or any other premises or conveyance</p> <p>“Healthcare service provider” means an owner, manager or incharge, worker of a healthcare establishment and includes a person registered by the Pakistan Medical Commission,</p> | <p>“healthcare establishment” means any premises used or intended to be used For the provision of healthcare service including but not limited to a hospital, teaching hospitals, surgical centers, maternity homes, nursing homes, clinics, dispensaries, dentistry, dental clinics, clinical laboratories, x-ray laboratories, diagnostic centers, ambulatories, cosmetic centers, psychiatric hospitals, burn units, psychiatric nursing home, community mental health Centre, Hemodialysis center, dialysis</p> |
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| | | | | | Council for Tibb, Council for Homeopathy or Nursing Council, Pakistan Engineering Council, paramedical and Pharmacy Council. | centre, patient rehabilitation centre, and such other healthcare or health-related premises the Federal Government may, by notification in the official Gazette. |
| 7. | Nature of the Services | “healthcare services” means services provided for diagnosis, treatment or care of persons suffering from any physical or mental disease, injury or disability including procedures that are similar to forms of medical, dental or surgical care but are not provided in connection with a medical condition and includes any other service notified by the Government | “healthcare services” means services provided for diagnosis, treatment or care of persons suffering from any physical or mental disease, injury or disability including procedures that are similar to forms of medical, dental or surgical care but are not provided in connection with a medical condition and includes any other service notified by Government | “Healthcare are similar to forms of medical, dental or surgical care but are not provided in connection with a medical condition and includes any other service notified by Government | “healthcare services” means services provided for diagnosis, treatment or care of persons suffering from any physical or mental disease, injury or disability. Its components are healthcare service recipient, service provider, the service setting/ establishment, the service process /interaction / delivery, and eHealthcare | “healthcare services” include any, medical, surgical, dental, allied health, ambulatory, patient accommodation, screening or diagnostic” services, treatment of persons suffering from or believed to be suffering from any disease, injury, pain or disability of mind or body, burn or hurt treatment, wound dressing, physio therapy, |

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| | | | | | service at all components of healthcare service | acupuncture, any service for curing alleviating any abnormal condition of human body or mind |
| 8. | Constitution of the Board | Government shall notify the Board which shall consist of nine Commissioners, seven of whom shall be nominated on the recommendation of the Committee. | The Government shall notify the Board which shall consist of nine Commissioners, seven of whom shall be nominated on the recommendation of the committee. | The Commission shall consist of ten members with three of its members as official members and seven members shall be from private sector as non-official members. | The Health Department with approval of the Chief Minister shall notify the Commission which shall consist of nine members, seven of whom shall be nominated on the recommendation of the Search Committee | The Federal Government shall notify the Board of the Authority which shall consist of nine members, seven of whom shall be nominated on the recommendation of the committee and the remaining two members shall be nominated by the Federal Government |

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| 9. | Registration Requirements | <p>A healthcare service provider shall not provide healthcare services without being registered under this section and the regulations.</p> <p>An existing healthcare service provider shall, within a period of ninety days of the coming into force of this Act, apply for registration in accordance with this section and the regulations.</p> <p>A person seeking to be registered as a healthcare service provider shall make an application to the Commission in the prescribed form and accompanied by such particulars, documents as the Commission</p> | <p>A healthcare service provider shall not provide healthcare services without being registered under this Act.</p> <p>An existing healthcare service provider shall, within a period of ninety days of the coming into force of this Act, apply for registration in accordance with this Act.</p> <p>A person seeking to be registered as a healthcare service provider shall make an application to the Commission in the prescribed form and accompanied by such particulars, documents as the Commission</p> | <p>The Commission may establish Registration and Licensing Bodies at the divisional level for registration of health care establishment and issue licence defining scope and extent of services to be provided by such health care establishment.</p> <p>A private health care establishment shall not provide health care services without being registered and licensed under this section: Provided that a health care establishment in existence on the date coming in to force of this Act may without registration continue to</p> | <p>No healthcare service provider or healthcare establishment shall not provide healthcare services without being registered under this Act.</p> <p>A person seeking to be registered as a healthcare service provider shall make an application to the Commission through the Chief Executive Officer in the prescribed proforma/ form and accompanied by such particulars, documents as the Commission may prescribe.</p> | <p>An owner of existing healthcare establishment shall, within a period of ninety days of the coming into force of this Act, apply therein in accordance with this Act for registration of its health establishment, healthcare professional working therein and equipment being used therein</p> <p>A person seeking registration for its healthcare establishment, its healthcare professional and equipment shall make an application to the Registration Board in the prescribed form and accompanied by such particulars, documents</p> |
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| | | <p>may prescribe.</p> <p>If a person fulfills the requirements of this section, the Commission shall issue a certificate of registration to the person within fourteen days otherwise the applicant shall be considered as having provisionally registered.</p> | <p>may prescribe.</p> <p>If a person fulfills the requirements of this section, the Commission shall issue a certificate of registration to the person within thirty days otherwise the applicant shall be considered as having provisionally registered for ninety days.</p> | <p>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 disposed of:</p> | <p>If a person fulfills the requirements of this section, the Commission shall issue a certificate of registration to the person within thirty days, otherwise the applicant shall be considered as having provisionally registered.</p> | <p>and fee as the Authority may prescribe.</p> <p>The Authority shall within a period of not exceeding fourteen days of the receipt of application issue to the person a certificate of registration, if all requirement, under this Act are fulfilled, otherwise the applicant shall be considered as having provisionally registered for a period of three months.</p> |
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| 10. | Licensing | <p>A healthcare establishment shall not be used except in accordance with the terms and conditions of a license issued by the Commission. If a healthcare establishment is not licensed under this act, the commission may impose a fine which may extend to five hundred thousand rupees upon the healthcare service provider. In case of shifting of a healthcare establishment, the license issued earlier under this Act shall be valid but the healthcare service provider shall inform the Commission prior to the shifting of the healthcare establishment.</p> | <p>A healthcare establishment shall not be used except in accordance with the terms and conditions of a license issued under this Act. If a healthcare establishment is not licensed under this Act or is used otherwise, the Commission may impose a fine, which may extend to five hundred thousand rupees upon the healthcare service provider. In case of shifting of a healthcare establishment, the license issued earlier under this Act shall be valid in accordance with the stipulated condition of</p> | <p>The registering and licensing body shall register a healthcare establishment and issue licence in such a manner as may be prescribed by rules. The rules made under subsection beside other matter may also provide the procedure for registration and licensing, renewal, cancellation and suspension of registration and of licence of a health care establishment and disqualification of a person to run a health care establishment. Every licence of a health care establishment shall specify the kind of health care establishment</p> | <p>A healthcare establishment shall not be used except in accordance with the terms and conditions of a license issued by the Commission. If a healthcare establishment is not licensed under this Act, the Commission may impose a fine upon the healthcare service provider as prescribed by rules. In case of shifting of a healthcare establishment, the license issued earlier under this Act shall be valid in accordance with the stipulated condition of original license and it shall be mandatory</p> | <p>No healthcare establishment shall render any healthcare services unless, duly licensed as such by the Authority. If a healthcare establishment is not licensed under this Act, the Authority may impose a fine, which may extend to ten hundred thousand Rupees, upon the in-charge of the healthcare establishment.</p> |
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| | | | original license and it shall be mandatory on the healthcare establishment to Licensing. | for which it is issued and the purposes of the health care establishment. | | |
| 11. | Application for licensing | Within thirty days of the issuance of the certificate of registration or such other time as may be fixed by the Government, the healthcare service provider shall make an application for a license to the Commission in the prescribed form which shall be accompanied by such particulars, documents and fees as the Commission may prescribe. | Within thirty days of the issuance of the certificate of registration, or such other time as may be fixed by Government, the healthcare service provider shall make an application for a license to the Commission in the prescribed form which shall be accompanied by such particulars, documents and fees as the Commission shall prescribe schedule. | A health care 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 disposed of: | Within thirty days of the issuance of the certificate of registration or such other time as may be fixed by the Government, the healthcare service provider shall make an application for a license to the Commission through the Chief Executive Officer office in the prescribed proforma/ form which shall be accompanied by such particulars, documents and fees as the commission may prescribed. | Within thirty days of the issuance of the certificate of registration or such other time as may be determined by the Authority, the healthcare establishment shall make an application, for a license, to the Authority in the prescribed form which shall be accompanied by such particulars, documents and fees as the Authority may prescribe. |

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| 12. | Timeline for application | Within 30 days of the issuance of the certificate of registration | Within 30 days of registration | No such timeline defined | Within 30 days of the issuance of the certificate of registration | Within 30 days of the issuance of the certificate 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 disposed of | 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 establishment. |
| 14. | Timeline for the Issuance of License | Within 30 days | Within 30 days | No such timeline defined | Within 30 days | Within 30 days |
| 15. | Renewal of License | Valid for 5 years | Valid for 5 years | Valid for 5 years | Valid for 5 years | Valid for 5 years |

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

| Sr. No | Nature of Section | Islamabad Capital Territory Trust Act 2020 | Baluchistan Trust Act 2020 | Khyber Pakhtunkhwa Trust Act 2020 | Punjab Trusts Act 2020 | Sindh Trust Act 2020 |
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| 1. | Applicability | Applies to the Islamabad Capital Territory. | Applies to the Province of Baluchistan. | Applies to the Province of Khyber Pakhtunkhwa. | 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, |

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| | | <p>the trustee shall provide to the director at or before the time of registration, the information regarding the purpose, author of the trust. Details of the trustees, beneficiaries of the trust, and any other natural person exercising ultimate effective control over the trust as prescribed to the satisfaction of the department.</p> | <p>No Trust shall be functional unless it is registered under this Act with the Director General, Balochistan Charities (Registration, Regulation and Facilitation Authority) through Religious Affairs Department. (1) For every Trust required to be registered under this Act, the Trustee shall provide to the Deputy Manager (Auqaf) Concerned District at or before the time of registration information regarding the Purpose, Author of the Trust, Details of the Trustees, Beneficiaries of the Trust, and any other natural</p> | <p>Trusts to be registered. - No trust shall be functional unless it is registered under this Act with the Director. All trusts created under Trust Act, 1882 (Act No. II of 1882) repealed under sub-section (1) of section 118 of this Act or registered under the Registration Act, 1908 (Act No. XVI of 1908) or any other law, shall be required to be registered in accordance with sub-section (1) within such time as may be notified by Government. Any trust, which fails to register as required under</p> | <p>Every trust must be registered with the Registrar within three months of its creation. For registration of a trust under this Act, a trustee shall file an application before the Assistant Commissioner concerned Containing the following information: details of the author; details of the trustees, details of the beneficiaries; details of any other natural person exercising ultimate effective control over the trust to the satisfaction of the Department; and other prescribed information. 2) The Assistant Commissioner</p> | <p>the Trustee shall provide to the Assistant Director at or before the time of registration information regarding the purpose, author of the trust, details of the trustees, beneficiaries of the trust, and any other natural person exercising ultimate effective control over the trust as prescribed, to the Satisfaction of the Department. In case, The application for registration must be made in writing and must contain the trust deed or instrument, along with other prescribed information.</p> |
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| | | <p>the trustee shall provide to the director at or before the time of registration, the information regarding the purpose, author of the trust. Details of the trustees, beneficiaries of the trust, and any other natural person exercising ultimate effective control over the trust as prescribed to the satisfaction of the department.</p> | <p>person exercising ultimate effective control over the Trust as prescribed, to the satisfaction of the Department.</p> | <p>sub-sections (1) and (2) shall cease to function or operate in any manner whatsoever and the Director in terms of section 95 of this Act shall initiate necessary action.</p> | <p>concerned shall forward the application received under subsection (1) to the Director. (3) The Director shall request to verify the contents and particulars of the application before the registration through the investigating or prosecuting agencies, which shall submit the verified report to the Director within fourteen days of receiving the request from the Director. (4) After receipt of the verified report mentioned in subsection (3), the Director shall register the trust and issue a Certificate of Registration to the trustee.</p> | |
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| 4. | Trust Property | The trustee must ensure that the trust property is utilized only for the purposes specified in the trust deed or instrument. The trustee must not use the trust property for his/her own benefit or for any purpose other than the benefit of the beneficiaries. | The trust property must be clearly identified in the trust deed or instrument. It can be any movable or immovable property, including cash, securities, and intellectual property. The trustee must hold and manage the trust property for the benefit of the beneficiaries. | The trust property must be clearly identified in the trust deed or instrument. It can be any movable or immovable property, including cash, securities, and intellectual property. The trustee must hold and manage the trust property for the benefit of the beneficiaries. | The trust property must be clearly identified in the trust deed or instrument. It can be any movable or immovable property, including cash, securities, and intellectual property. The trustee must hold and manage the trust property for the benefit of the beneficiaries. | The trust property must be clearly identified in the trust deed or instrument. It can be any movable or immovable property, including cash, securities, and intellectual property. The trustee must hold and manage the trust property for the benefit of the beneficiaries. |
| 5. | Duties of the Trustee | The trustee must keep proper accounts of the trust property and provide them to the beneficiaries on request. The trustee must act impartially and avoid any conflict of interest. The trustee must exercise the powers conferred on him/her by | The trustee must act impartially and avoid any conflict of interest. The trustee must take into account the interests of all the beneficiaries, including those who may not have capacity to enter into a contract. | The trustee must act impartially and avoid any conflict of interest. The trustee must take into account the interests of all the beneficiaries, including those who may not have capacity to enter into a contract. | The trustee must act impartially and avoid any conflict of interest. The trustee must take into account the interests of all the beneficiaries, including those who may not have capacity to enter into a contract. | The trustee must act impartially and avoid any conflict of interest. The trustee must take into account the interests of all the beneficiaries, including those who may not have capacity to enter into a contract. |

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| | | the trust deed or instrument for the benefit of the beneficiaries. | The trustee must exercise the powers conferred on him/her by the trust deed or instrument for the benefit of the beneficiaries. The trustee must keep proper accounts of the trust property and provide them to the beneficiaries on request. | The trustee must exercise the powers conferred on him/her by the trust deed or instrument for the benefit of the beneficiaries. The trustee must keep proper accounts of the trust property and provide them to the beneficiaries on request. | The trustee must exercise the powers conferred on him/her by the trust deed or instrument for the benefit of the beneficiaries. The trustee must keep proper accounts of the trust property and provide them to the beneficiaries on request. | The trustee must exercise the powers conferred on him/her by the trust deed or instrument for the benefit of the beneficiaries. The trustee must keep proper accounts of the trust property and provide them to the beneficiaries on request. |
| 6. | Appointment and Removal of Trustee | Section 9 of the respective Acts provides the details regarding who can be a trustee and states that very natural person capable of holding property and not a legal person may be a trustee but, where the trust involves the exercise of discretion, he shall not execute it unless he is | Section 7 of the respective Acts provides the details regarding who can be a trustee and states that Every natural person capable of holding property may be a beneficiary. Section 87 states the. Appointment of new | Section 9 of the respective Acts provides the details regarding who can be a trustee and states that every person capable of holding a property can be a trustee. Section 89 states the. Appointment of new trustees | Section 11 of the respective Acts provides the details regarding who can be a trustee and states that every person capable of holding a property can be a trustee. Section 88 states the Appointment of new trustees on death etc. | Section 9 of the respective Acts provides the details regarding Who may be trustee. Every natural person capable of holding property may be a trustee; but, where the trust involves the exercise of discretion, he cannot execute. |

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| | | <p>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,</p> | <p>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, a new trustee</p> | <p>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</p> | <p>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</p> | <p>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 trust,</p> |
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| | | <p>a new trustee may be appointed in his place.</p> | <p>may be appointed in his place.</p> | <p>may be appointed in his place. The trust deed or instrument must provide for the appointment and removal of the trustee. If the trust deed or instrument does not provide for the appointment and removal of the trustee, the beneficiaries can apply to the court for the appointment or removal of the trustee. The court can appoint or remove the trustee if it is satisfied that it is necessary for the proper administration of the trust.</p> | <p>provide for the appointment and removal of the trustee. If the trust deed or instrument does not provide for the appointment and removal of the trustee, the beneficiaries can apply to the court for the appointment or removal of the trustee. The court can appoint or remove the trustee if it is satisfied that it is necessary for the proper administration of the trust.</p> | <p>or accepts an inconsistent trust, a new trustee may be appointed in his place. The trust deed or instrument must provide for the appointment and removal of the trustee. If the trust deed or instrument does not provide for the appointment and removal of the trustee, the beneficiaries can apply to the court for the appointment or removal of the trustee. The court can appoint or remove the trustee if it is satisfied that it is necessary for the proper administration of the trust.</p> |
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| 7. | Powers of the Trustee | <p>The trustee has the power to invest trust property in accordance with the terms of the trust deed or instrument. The trustee has the power to make payments to the beneficiaries in accordance with the terms of the trust deed or instrument. The trustee has the power to sell trust property if it is necessary for the proper administration of the trust.</p> <p>Section 43 to 57 explains the Rights and Powers of the Trustee</p> | <p>The trustee has the power to invest trust property in accordance with the terms of the trust deed or instrument. The trustee has the power to make payments to the beneficiaries in accordance with the terms of the trust deed or instrument. The trustee has the power to sell trust property if it is necessary for the proper administration of the trust.</p> <p>Section 44 to 58 explains the Rights and Powers of the Trustee</p> | <p>The trustee has the power to invest trust property in accordance with the terms of the trust deed or instrument. The trustee has the power to make payments to the beneficiaries in accordance with the terms of the trust deed or instrument. The trustee has the power to sell trust property if it is necessary for the proper administration of the trust.</p> <p>Section 46 to 61 explains the Rights and Powers of the Trustee.</p> | <p>The trustee has the power to invest trust property in accordance with the terms of the trust deed or instrument. The trustee has the power to make payments to the beneficiaries in accordance with the terms of the trust deed or instrument. The trustee has the power to sell trust property if it is necessary for the proper administration of the trust.</p> <p>Section 44 to 59 explains the Rights and Powers of the Trustee</p> | <p>The trustee has the power to invest trust property in accordance with the terms of the trust deed or instrument. The trustee has the power to make payments to the beneficiaries in accordance with the terms of the trust deed or instrument. The trustee has the power to sell trust property if it is necessary for the proper administration of the trust.</p> <p>Section 46 to 61 explains the Rights and Powers of the Trustee</p> |
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| 8. | Breach of Trust | A trustee can be held personally liable for breach of trust. | The trustee can be held personally liable for breach of trust. | The trustee can be held personally liable for breach of trust. | The trustee can be held personally liable for breach of trust. | The trustee can be held personally liable for breach of trust. |
| 9. | Trustee's Remuneration | Section 62, Trustee has no right to remuneration for his trouble, skill and loss of time in executing the trust. | As per section 66, Trustee may not charge for services- In the absence of express directions to the contrary contained in the instrument of trust or of a contract to the contrary entered into with the beneficiary or the Court at the time of accepting the trust, a trustee has no right to remuneration for his trouble, skill and loss of time in executing the trust. | As per section 66, Trustee may not charge for services-In the absence of express directions to the contrary contained in the instrument of trust or of a contract to the contrary entered into with the beneficiary or the court at the time of accepting the trust, a trustee has no right to remuneration for his trouble, skill and loss of time in executing the trust. | As per Section 64, Trustee may not charge for services. - In the absence of express directions to the contrary contained in the instrument of trust or of a contract to the contrary entered into with the beneficiary or the Court at the time of accepting the trust, a trustee has no right to remuneration for his trouble, skill and loss of time in executing the trust. | As per Section 66, Trustee may not charge for services. In the absence of express directions to the contrary contained in the instrument of trust or of a contract to the contrary entered into with the beneficiary or the Court at the time of accepting the trust, a trustee has no right to remuneration for his trouble, skill and loss of time in executing the trust. |
| 10. | Termination of Trust | The Act provides for the termination of a trust upon the happening of certain | The Act provides for the termination of a trust upon the happening of | The Act provides for the termination of a trust upon the happening of | The Act provides for the termination of a trust upon the happening | The Act provides for the termination of a trust upon the happening |

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

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| | | <p>of the trust-property, and income;</p> <p>(b) furnish to the beneficiary at the request of the beneficiary at all reasonable times with full and accurate information as to the amount and state of the trust-property;</p> <p>(c) update such information as may be prescribed about the author, beneficiaries, trustees, any other natural person exercising ultimate Control over the trust, trust assets and incomes.</p> <p>(d) get accounts audited by a third party at least once in a year;</p> <p>(e) submit financial reports To the Assistant Commissioner in every financial year; and</p> | <p>be, shall be bound to:</p> <p>(a) keep clear and accurate accounts of the trust-property, and income;</p> <p>b) furnish to the beneficiary at the request of the beneficiary at all reasonable times with full and accurate information as to the amount and state of the trust-property;</p> <p>(c) update such information as may be prescribed about the author, beneficiaries, trustees, any other natural person exercising ultimate Control over the trust, trust assets and incomes.</p> | <p>as the case may be, shall be bound to:</p> <p>(a) keep clear and accurate accounts of the trust-property, and income;</p> <p>(b) furnish to the beneficiary at the request of the beneficiary at all reasonable times with full and accurate information as to the amount and state of the trust-property;</p> <p>(c) update such information as may be prescribed about the author, beneficiaries, trustees, any other natural person exercising ultimate Control over the trust, trust assets and incomes.</p> | <p>may be, shall be bound to:</p> <p>(a) keep clear and accurate accounts of the trust-property, and income;</p> <p>(b) furnish to the beneficiary at the request of the beneficiary at all reasonable times with full and accurate information as to the amount and state of the trust-property;</p> <p>(c) update such information as may be prescribed about the author, beneficiaries, trustees, any other natural person exercising ultimate Control over the trust, trust assets and incomes.</p> | <p>be, shall be bound to:</p> <p>(a) keep clear and accurate accounts of the trust-property, and income;</p> <p>(b) furnish to the beneficiary at the request of the beneficiary at all reasonable times with full and accurate information as to the amount and state of the trust-property;</p> <p>(c) update such information as may be prescribed about the author, beneficiaries, trustees, any other natural person exercising ultimate Control over the trust, trust assets and incomes.</p> |
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| | | <p>(f) maintain the information collected under this section, and, section 24 above for a period not less than the five years after their involvement with the trust ceases, or, the trust is extinguished.</p> | <p>(d) get accounts audited by a third party at least once in a year; (e) submit financial reports To the Assistant Commissioner in every financial year; and (f) maintain the information collected under this section, and, section 24 above for a period not less than the five years after their involvement with the trust ceases, or, the trust is extinguished.</p> | <p>(d) get accounts audited by a third party at least once in a year; (e) submit financial reports To the Assistant Commissioner in every financial year; and (f) maintain the information collected under this section, and, section 24 above for a period not less than the five years after their involvement with the trust ceases, or, the trust is extinguished.</p> | <p>(d) get accounts audited by a third party at least once in a year; (e) submit financial reports To the Assistant Commissioner in every financial year; and (f) maintain the information collected under this section, and, section 24 above for a period not less than the five years after their involvement with the trust ceases, or, the trust is extinguished.</p> | <p>(d) get accounts audited by a third party at least once in a year; (e) submit financial reports To the Assistant Commissioner in every financial year; and (f) maintain the information collected under this section, and, section 24 above for a period not less than the five years after their involvement with the trust ceases, or, the trust is extinguished.</p> |
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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>
3. SECP: (Anti Money Laundering and Countering Financing of Terrorism) Regulations 2018
<https://www.secp.gov.pk/document/anti-money-launderi%20ng-act-2010-3/?wpdmdl=31812>
4. SECP:AML /CFT Guidelines for NPOs
<https://www.secp.gov.pk/document/aml-cft-guidelines-for-npos-2018/?wpdmdl=32268&refresh=6225adfceac9e1646636540>
5. SECP:CSR Guidelines
<https://www.secp.gov.pk/document/csr-guidelines/?wpdmdl=18351&refresh=6225ae7adba221646636666>
6. SECP: The Associations with Charitable and Not for Profit Objects Regulations 2018
<https://www.secp.gov.pk/document/association-with-charitable-and-not-for-profit-objects-regulations-2018/?wpdmdl=31768>
7. SECP: Amendments to The Associations with Charitable and Not for Profit Objects Regulations 2018
<https://www.secp.gov.pk/document/amendments-to-the-associations-with-charitable-and-not-for-profit-objects-regulations-2018/?wpdmdl=41520&refresh=6220a39fa9dc31646306207>

State Bank of Pakistan

8. State Bank of Pakistan: AML/CFT Regulations for Banks/DFIs
<https://www.sbp.org.pk/bprd/2015/CL13-Annex.pdf>
9. State Bank of Pakistan: AML/CFT Guidelines on Risk based Approach for Banks/DFIs
<https://www.fmu.gov.pk/docs/RBA.pdf>
10. State Bank of Pakistan: Reporting Guide for NBFCs
https://www.sbp.org.pk/departments/stats/NBFC_Guide/index.htm

Social Welfare Department

11. Social Welfare Department Punjab : NGO Registration
https://swd.punjab.gov.pk/ngos_registration
12. Social Welfare Department Sindh: Acts and Laws
<https://swd.sindh.gov.pk/acts-laws>
13. Social Welfare Department Punjab: Regulatory Framework
https://swd.punjab.gov.pk/regulatory_framework

Societies Registration

14. Industries Department Punjab : Procedure to register Societies
<https://icid.punjab.gov.pk/systemfiles/Procedure-for-registration.pdf>
15. Societies Registration Act 1860 : Punjab Code
https://punjabcode.punjab.gov.pk/en/show_article/XGIUYwIzUWY-

Trust Act 2020 (ICT & Four Provinces)

16. Trust Act 2020 Islamabad
https://na.gov.pk/uploads/documents/1599551711_332.pdf
17. Trust Act 2020 Punjab
<http://punjablaws.gov.pk/laws/2775.html>
18. Trust Act 2020 Sindh
<http://www.pas.gov.pk/uploads/acts/Sindh%20Act%20No.XXIX%20of%202020.pdf>
19. Trust Act 2020 Balochistan
https://pabalochistan.gov.pk/pab/pab/tables/alldocuments/actdocx/2020-09-03_13:33:28_39e8f.pdf
20. Trust Act 2020 Khyber Pakhtunkhwa
<https://www.pakp.gov.pk/acts/the-khyber-pakhtunkhwa-trust-act2020/>

Charity Commissions (ICT & Four Provinces)

21. Charity Commission Islamabad

https://na.gov.pk/uploads/documents/1583771862_542.pdf

22. Charity Commission Punjab

<https://charitycommission.punjab.gov.pk/>

23. Charity Commission Sindh

<https://charitycommission.sindh.gov.pk>

24. Charity Commission Balochistan

<https://bcra.gob.pk/>

25. Charity Commission Khyber Pakhtunkhwa

<http://charities.kp.gov.pk>

Healthcare Commissions (ICT & Four Provinces)

26. Islamabad Healthcare Regulatory Authority

<https://ihra.gov.pk/>

27. Punjab Healthcare Commission

<https://www.phc.org.pk/>

28. Sindh Healthcare Commission

<http://shcc.org.pk/>

29. Balochistan Healthcare Commission

<https://balochistan.gov.pk/departments/health/>

30. Khyber Pakhtunkhwa Healthcare Commission

<http://hcc.kp.gov.pk/>

Federal Board of Revenue

31. Income Tax Rules 2002

<https://download1.fbr.gov.pk/Docs/202010211102851544IncomeTaxRules2002.pdf>

Economic Affairs Division

32. Economic Affairs Division : NGOs related policies and information

[https://ngo.ead.gov.pk/ngo-policy#:~:text=Submission%20of%20Application%3A&text=NGO%20shall%20submit%20its%20application,foreign%20funded%20project\(s\).](https://ngo.ead.gov.pk/ngo-policy#:~:text=Submission%20of%20Application%3A&text=NGO%20shall%20submit%20its%20application,foreign%20funded%20project(s).)

Ministry of Interior

33. INGOs Registration Details

<https://ingo.interior.gov.pk/>

National Counter Terrorism Authority

34. NACTA Safe Charity list

<https://nacta.gov.pk/safe-charities-list/>



Pakistan Centre *for* Philanthropy

A Company set up under Section 42 of the Companies Act 2017